

**List of Audit Firms that have not filed NFRA-2 forms for Reporting Period 2018-19
(Audit reports signed during the period 01.04.2018 to 31.03.2019)
Position as on 30.09.2022**

1) Rule 5 of NFRA Rules 2018 (as amended from time to time) auditors of class of companies specified in Rule 3 of the above referred Rules are required to file with NFRA an annual return in specified form viz. NFRA-2, on or before 30th November every year. However, in order to provide sufficient time, window for filing NFRA-2 for reporting period 2018-19 is open, till date.

2) As per MCA notification GSR 456(E) dated 17.06.22 Rule13 states the punishment in case of non-compliance:-
" *Whoever contravenes any of the provisions of these rules, shall be punishable with fine not exceeding five thousand rupees, and where the contravention is a continuing one, with a further fine not exceeding five hundred rupees for every day after the first during which the contravention continues.*"

3) Technical issues, if any, faced while filing NFRA-2 may be brought to the notice of NFRA through email: helpdesk@nfra.gov.in

4) As per NFRA records, the below mentioned audit firms seems to have not yet filed annual return NFRA-2. In case if any have already filed, please advise us at email: helpdesk@nfra.gov.in

S. No.	Audit Firm	Reg. No.
1	A AGARWAL & ASSOCIATES	326873E
2	A AGRAWAL & CO	001718C
3	A ANAND & CO	005147C
4	A C JHAVERI & ASSOCIATES	137685W
5	A D SHETH & ASSOCIATES	134274W
6	A K RAJAGOPALAN & CO	003405S
7	A K S D & ASSOCIATES	322460E
8	A L THAKKAR & CO	120116W
9	A M S K Y & CO	008458N
10	A N A & ASSOCIATES	130797W
11	A N GARG & CO	004616N
12	A P A S & CO	000340C
13	A PATWARI & CO	326300E
14	A PURI & CO	108231W
15	A R LANDGE & CO	111971W
16	A R PANDHI & ASSOCIATES	118057W
17	A SARAOGI & ASSOCIATES	322993E
18	A YADAV & ASSOCIATES	129725W
19	ABHAY JAIN & CO	000008S
20	ADARSH KUMAR & CO	013300N
21	ADITYA FALOR & ASSOCIATES	127273W
22	AGARWAL & GUPTA	017621C
23	AGARWAL & MANGAL	100061W
24	AGARWAL ANKUSH & ASSOCIATES	015125S
25	AGARWAL GUPTA NOKARI & RUSTAGI ASSOCIA	310041E
26	AGARWAL JAIN & COMPANY	014864C
27	AGGARWAL & RAMPAL	003072N
28	AGRAWAL & GAUR	010550N
29	AJAY PALIWAL & COMPANY	012345C
30	ALOK BASUDEO & CO	007299C
31	AMAR NATH SHARMA & CO	100300W

S. No.	Audit Firm	Reg. No.
32	AMIN PARIKH & CO	100332W
33	AMIT GHARLUTE & CO	133252W
34	AMIT K ARORA & CO	021372N
35	AMIT MANOJ & CO	009905C
36	AMIT RAMA KANT & CO	009184C
37	AMITA ASSOCIATES	323090E
38	AMITAVA SARKAR & CO	328605E
39	ANIKET GOYAL & ASSOCIATES	022331C
40	ANIL GALA & ASSOCIATES	126344W
41	ANIL HARIRAM GUPTA & CO	327781E
42	ANIL MALANI & ASSOCIATES	329096E
43	ANIL MUKESH & ASSOCIATES	014787N
44	ANIL S DESHPANDE & CO	100471W
45	ANIL SOOD & ASSOCIATES	004985N
46	ANKUR VINOD & CO	014415C
47	ANMOL RANA & ASSOCIATES	015666C
48	ANUJ GARG & CO	003473N
49	ARORA GUPTA & CO	021313C
50	ARPIT SHAH & CO	123004W
51	ARUN JAIN & ASSOCIATES	325867E
52	ASHISH MANKAD & ASSOCIATES	113488W
53	ASHOK HOLANI & COMPANY	009840C
54	ASHOK KUMAR GOYAL & CO	002777N
55	ASHOK PATIL & ASSOCIATES	122045W
56	ASHWANI K SINDWANI & CO	021529N
57	ATUL PARIKH & CO	106496W
58	AVIJIT DUTTA & CO	326719E
59	AZAD JAIN & CO	006251C
60	B AGGARWAL & CO	004706N
61	B CHORDIA & CO	121083W
62	B D M V & CO	101256W
63	B G G & ASSOCIATES	016874N
64	B G S & ASSOCIATES	013021S
65	B G THAKKER & CO	110920W
66	B J TRIVEDI & ASSOCIATES	111042W
67	B K KAPUR & CO	000852C
68	B K SHARMA & ASSOCIATES	323388E
69	B K SOOD & CO	000948N
70	B KUMAR & CO	306098E
71	B M MODI & CO	106477W
72	B MANNA & CO	325326E
73	B MUKHERJEE & CO	302096E
74	B N AGRAWAL & CO	320312E
75	B N P S Y & ASSOCIATES	507853C
76	B P AGARWAL & ASSOCIATES	316155E
77	B P GHARDA & CO	103155W
78	B R DALAL & CO	102024W
79	B R N MURTHY AND ASSOCIATES	011309S
80	B S D & CO	000312S
81	B S SAWHNEY & ASSOCIATES	008241N
82	B S SHARMA & CO	128249W

S. No.	Audit Firm	Reg. No.
83	BABU PERAM & ASSOCIATES	012721S
84	BAJRANG PARAS & CO	118663W
85	BALAKRISHNA & CO	004835S
86	BANSAL ANUPAM & CO	005315C
87	BASU & CO	302040E
88	BHALA & BHALA	021008N
89	BHANDARI PINCHA & SURANA	010811S
90	BHARAT H SHAH & ASSOCIATES	122100W
91	BHARAT J RUGHANI & CO	101220W
92	BHASIN HOTA & CO	509935E
93	BHATIA & BHATIA	003202N
94	BHATTER & PALIWAL	131411W
95	BHAUMIK SHAH & CO	137162W
96	BHAVIN ASSOCIATES	101383W
97	BHOGILAL C SHAH & CO	101424W
98	BHUTANI & ASSOCIATES	025906N
99	BIDASARIA & ASSOCIATES	315101E
100	BIMAL SHAH ASSOCIATES	101505W
101	BIPIN B SHAH & CO	101511W
102	BIPIN ZAVAR & ASSOCIATES	121523W
103	BIPINCHANDRA J MODI & CO	101521W
104	C MUKHERJEE & CO	002149S
105	C P JARIA & CO	104058W
106	C S CHAUBEY & CO	138267W
107	CA. BHATT ASHOK KANAIYALAL	36439
108	CA. GARG AJAYKUMAR	32538
109	CA. JALAN MANISH	530710
110	CA. POLAVARAPU JANARDHAN	26498
111	CA. SUKUMAR G V	207748
112	CHANANI & ASSOCIATES	325425E
113	CHAUDHRY VIGG JAMES & CO	000949N
114	CHETAN MAKWANA & ASSOCIATES	130416W
115	CHHAPARIA & ASSOCIATES	322169E
116	CHITRESH GUPTA & ASSOCIATES	017079N
117	CHUNNILAL & CO	101947W
118	CYRIAC & ASSOCIATES	014033S
119	D B SHAH & ASSOCIATES	109530W
120	D C M & CO	013189S
121	D G & ASSOCIATES	023017N
122	D K J & ASSOCIATES	023749N
123	D LODHA & ASSOCIATES	135606W
124	D M A R K S & ASSOCIATES	006413N
125	D MITRA & CO	328904E
126	D P S Y & ASSOCIATES	135764W
127	D R A & CO	006476N
128	D S CHADHA & ASSOCIATES	026723N
129	D S K H T P & ASSOCIATES	119285W
130	D S SOLANKI & CO	124118W
131	D V ADITYA & CO	000044S
132	D V AGGARWALA & CO LLP	001263C/C400022
133	D VENUGOPAL & CO	005712S

S. No.	Audit Firm	Reg. No.
134	DALAL & KALA ASSOCIATES	102017W
135	DARSHIL DOSHI & CO	137998W
136	DEEPAK GROVER & ASSOCIATES	020678N
137	DEEPAK MEHTA & ASSOCIATES	102239W
138	DEEPAK VEKARIA & ASSOCIATES	126149W
139	DEORA MAHESHWARI & CO	123009W
140	DEVADIYA & ASSOCIATES	123045W
141	DEVI DAYAL & ASSOCIATES	003910N
142	DHAKAD & CO	131741W
143	DHARAM TANEJA ASSOCIATES	003563N
144	DHILLON & ASSOCIATES	002783N
145	DHRUVAPRAKASH & CO	117674W
146	DILIP BACHCHAWAT & CO	009311C
147	DILIP JAMBHEKAR & CO	102560W
148	DINESH NANGRU & CO	015003N
149	DIWAN GOSALIA & ASSOCIATES	111881W
150	DOOGAR & ASSOCIATES	000561N
151	DUBEY & CO	007515N
152	DULARESH K JAIN & ASSOCIATES	139701W
153	DUTTA SARKAR & CO	303114E
154	E S & ASSOCIATES	011236S
155	G A M S & ASSOCIATES LLP	005104N/N500094
156	G A, S M, D A, N S R & CO	005986S
157	G C AGARWAL & ASSOCIATES	017851N
158	G D DUBEY & ASSOCIATES	009836C
159	G G A & ASSOCIATES	009663S
160	G K NIGAM & ASSOCIATES	004972N
161	G K P ASSOCIATES	007680S
162	G L KOTHARI & CO	001445S
163	G M K ASSOCIATES	006945S
164	G M N RAO & CO	016126S
165	G P KESHRI & ASSOCIATES	017251N
166	G P S & ASSOCIATES	121344W
167	G S SAI BABU & ASSOCIATES	014207S
168	GANDHI & ASSOCIATES LLP	102965W/W100192
169	GARG ANIL & CO	006308N
170	GARG BROS & ASSOCIATES	001005N
171	GAURANG VORA & ASSOCIATES	103110W
172	GHOSAL BASU & RAY	315080E
173	GHOSH & GHOSH	306020E
174	GHOSH KHANNA & CO	003366N
175	GIRIRAJ & LOHIYA	006031C
176	GOEL & JOSHI ASSOCIATES	005186N
177	GOPAL C SHAH & CO	103296W
178	GOYAL AND DEDANIA	127312W
179	GREWAL & SINGH	012322N
180	GULVARDHAN MALIK & CO	028432N
181	GUPTA AGARWAL & ASSOCIATES	329001E
182	GUPTA J & ASSOCIATES	032107N
183	GUPTA JALAN & ASSOCIATES	003721N
184	GUPTA VERMA & SETHI	002605N

S. No.	Audit Firm	Reg. No.
185	GURVIR MAKKAR & CO	014293N
186	GYANESH GUPTA & COMPANY	024354N
187	H B & ASSOCIATES	322716E
188	H B M & CO	147066W
189	H G & CO	013074C
190	H H BANDUKWALA & CO	100965W
191	H K BATRA & ASSOCIATES	009889N
192	H N JADAV & CO	103801W
193	H N MOTIWALLA & CO	111949W
194	H P JADEJA & ASSOCIATES	135374W
195	H R AGARWAL & ASSOCIATES	323029E
196	H R NAMPURWALA & CO	128938W
197	H S GUPTA & CO	000326C
198	H S JANI & ASSOCIATES	127515W
199	H S MAKKAR & COMPANY	016971N
200	H U M S & ASSOCIATES	022230N
201	HARI S & ASSOCIATES	007709N
202	HARISH & CO	017372N
203	HARISH ARORA & ASSOCIATES	015226C
204	HARJANI & ASSOCIATES	128545W
205	HARJEET PARVESH & CO	017437N
206	HARMEET SINGH & CO	018918N
207	HEGDE & ASSOCIATES	103610W
208	HEMANT C PARIKH & CO	103634W
209	HIREN D SHAH & ASSOCIATES	135212W
210	INDAPURKAR & MUNDADA	118855W
211	J D S & CO	018400C
212	J DWARKADAS & CO	102806W
213	J M C & ASSOCIATES	133076W
214	J M T & ASSOCIATES	104167W
215	J N AGARWAL & CO	325111E
216	J P LAKHOTIA & ASSOCIATES	312061E
217	J R PUROHIT & CO	111841W
218	J S U & ASSOCIATES	141206W
219	J VAGERIYA & ASSOCIATES	124193W
220	JAGDISH SAPRA & CO LLP	001378N/N500037
221	JAIN & CO	302023E
222	JAIN & TRIVEDI	113496W
223	JAIN ANIL & ASSOCIATES	115987W
224	JAIN DHUREJA AND CO	015033C
225	JAIN JAGAWAT KAMDAR & CO	122530W
226	JAIN SONU & ASSOCIATES	324386E
227	JAITHLIA & CO	009569C
228	JITENDRA MISHRA & COMPANY	125334W
229	JOY DALIA & CO	104460W
230	K ARUN KUMAR & ASSOCIATES	016215S
231	K B GOSALIA & CO	123179W
232	K C J M AND ASSOCIATES	121324W
233	K F JETSEY & CO	104209W
234	K G VAKHARIA & CO	117022W
235	K J SHAH & CO	132369W

S. No.	Audit Firm	Reg. No.
236	K K JAIN & CO	002465N
237	K K MANKESHWAR & CO	106009W
238	K M GARG & CO	120712W
239	K M SHAH & CO	109637W
240	K P B & ASSOCIATES	114841W
241	K P D & CO	136856W
242	K P N D & CO	133861W
243	K SINGH & ASSOCIATES	012458N
244	K Y & CO	016381S
245	KAJAREKAR & CO	137731W
246	KALYANASUNDARAM & CO	001676S
247	KAMAL GUPTA ASSOCIATES	000752C
248	KANSAL SINGLA & ASSOCIATES	003897N
249	KAPIL DEV & ASSOCIATES	025812N
250	KAPISH JAIN & ASSOCIATES	022743N
251	KAPOOR JAIN & ASSOCIATES	015689N
252	KAPUR & ASSOCIATES	028675N
253	KASHYAP & CO	011355C
254	KAUSHAL & AGRAWAL	008846C
255	KEDIA & KEDIA ASSOCIATES	104954W
256	KEWLANI & ASSOCIATES	133928W
257	KHANDELWAL RAY & CO	302035E
258	KHATTER & ASSOCIATES	021979N
259	KHETAWAT AGARWAL & CO	003960C
260	KHILNANI & ASSOCIATES	005776C
261	KISHAN M MEHTA & CO	105229W
262	KONAR MUSTAPHI & ASSOCIATES	314125E
263	KOTHARI SANGAWAT & ASSOCIATES	132985W
264	KRIPLANI MILANI & CO	130461W
265	KRISHAN GOEL & ASSOCIATES	009607N
266	KRISHNA NEERAJ & ASSOCIATES	023233N
267	KUMAR & GIRI	001584S
268	KUMAR & GUPTA	020247N
269	L J KOTHARI & CO	105313W
270	LAKHANI & LAKHANI	115728W
271	LIHALA & CO	315052E
272	LUNAWAT & CO	000629N
273	M A N V & ASSOCIATES	007351N
274	M A R S & ASSOCIATES	010484N
275	M C DAS & CO	301110E
276	M G M AND COMPANY	117963W
277	M K K AGARWAL & ASSOCIATES	328816E
278	M KAPADIA & CO	133572W
279	M M CHATURVEDI & CO	112941W
280	M M GALA & ASSOCIATES	124913W
281	M M PALOD & CO	006027S
282	M N T AND ASSOCIATES LLP	W100115
283	M R C & ASSOCIATES	004005S
284	M R SINGHWI & CO	312121E
285	M S PARIKH & CO	107558W
286	M S SINGHATWADIA & CO	113954W

S. No.	Audit Firm	Reg. No.
287	M SHARAN GUPTA & CO	006340N
288	M V K ASSOCIATES	120222W
289	MADAN JHA & ASSOCIATES	016288N
290	MAHINDRA TANEJA & ASSOCIATES	026348N
291	MAMRAJ & CO	006396N
292	MANEESH AVNEESH & COMPANY	008433C
293	MANISH GOYAL & ASSOCIATES	007152C
294	MANISH JAGDISH & ASSOCIATES	022450N
295	MANISH JAIN & ASSOCIATES	015608N
296	MANOJ RAJ & ASSOCIATES	017373N
297	MANOJ SANGEETA & ASSOCIATES	021873N
298	MAYUR SHAH & ASSOCIATES	106125W
299	MEHRA WADHWA & CO	004749N
300	MEHTA BHARAT & ASSOCIATES	106192W
301	MEHUL M SHAH & CO	141907W
302	MILIND SHAH & CO	127734W
303	MISTRY & SHAH	122702W
304	MITTAL GARG GUPTA & CO	016591N
305	MITTAL GOEL & ASSOCIATES	017577N
306	MITUL MEHTA & CO	121121W
307	MOHAN GUPTA & CO	006519N
308	MUKESH CHOUDHARY & ASSOCIATES	325258E
309	MUKESH MEHTA & ASSOCIATES	116309W
310	N B T & ASSOCIATES	143014W
311	N C RAJAN & CO	003426S
312	N DHAWAN & CO	007095N
313	N G JAIN & CO	103941W
314	N G RAO & ASSOCIATES	009399S
315	N K ASWANI & CO	100738W
316	N K DAFRIA & CO	005550C
317	N K JAIN & CO	304078E
318	N KUMBHAT & CO	113451W
319	N R & COMPANY	015095C
320	N R KRISHNAMOORTHY & CO	001492S
321	N R WAGHCHAURE & ASSOCIATES	114999W
322	NAHAR V & CO	010443C
323	NAHATA MAHAJAN & CO	009739C
324	NANDY HALDER & GANGULI	302017E
325	NARA HARI & RAGHAVENDRA	014509S
326	NARENDRA SHARMA & CO	004983C
327	NATESH & ASSOCIATES	106957W
328	NAVITHA AND ASSOCIATES	012026S
329	NEETI & ASSOCIATES	026464N
330	NIDHI BANSAL & CO	022073N
331	NIRANJAN JAIN & CO	113913W
332	NIRMAL & ASSOCIATES	002523C
333	NISHANT & ASSOCIATES	027083N
334	NISHANT ALOK & CO	029014N
335	NITIN K SHAH & CO	107140W
336	NITIN VASANT GARUD & CO	014133C
337	NIYATI PATEL & CO	137165W

S. No.	Audit Firm	Reg. No.
338	O P BAGLA & CO LLP	000018N/N500091
339	O P SINGHANIA & CO	002172C
340	OM P AGARWAL & ASSOCIATES	006948C
341	P A AGARWAL & CO	327316E
342	P A R Y & CO	007288C
343	P C BOTHRA & CO	306034E
344	P C SURANA & CO	110631W
345	P D RANDAR & CO	319295E
346	P D SARAF & CO	109241W
347	P DALAL & CO	102046W
348	P H D & ASSOCIATES	111236W
349	P K RAO & CO	014554S
350	P KHETAN & CO	327386E
351	P M BHARGAVA & CO	145087W
352	P P D AND COMPANY	136510W
353	P S THAKARE & CO	128572W
354	P SHAH & CO	109710W
355	P SHANMUGARAJ & CO	010222S
356	P SINGHVI & ASSOCIATES	113602W
357	PACHISIA & ASSOCIATES	327542E
358	PALAK VAID & CO	021796C
359	PARIKH & AMIN ASSOCIATES	107520W
360	PARTH SHAH AND ASSOCIATES	144251W
361	PARTHASARATHY SANKARAN & ASSOCIATES	009258S
362	PATEL VARMA & ASSOCIATES	009108C
363	PATKAR & PENDSE	107824W
364	PAWAN GUPTA & CO	318115E
365	PAWAN K AGRAWAL & CO	003112C
366	PEMMASANI & CO	002630S
367	PINNAMANENI & CO	002661S
368	PODDAR AGARWAL & CO	329486E
369	PRADEEP KUMAR GOYAL & ASSOCIATES	031270N
370	PRADIP B GANDHI & CO	118674W
371	PRAFUL N SHAH & CO	108057W
372	PRAKASH & SANTOSH	000454C
373	PRAKASH BHAT & ASSOCIATES	007830S
374	PRAKASH MISHRA & CO	025280N
375	PRAKASH PATWARI & CO	325639E
376	PRAMODKUMAR DAD & ASSOCIATES	115869W
377	PRAVIN CHANDAK & ASSOCIATES	116627W
378	PREETI JAIN & ASSOCIATES	010847C
379	PRITESH SHAH & CO	134952W
380	PRITI V MEHTA & COMPANY	129568W
381	PUJA RATHI & ASSOCIATES	014457S
382	PUJA SOMANI & CO	328778E
383	PURNESH R MEHTA & CO	142830W
384	PURUSHOTHAMAN BHUTANI & CO	005484N
385	PUSHP K SAHU & CO	128013W
386	R A N K S & ASSOCIATES	329271E
387	R B GOHIL & CO	119360W
388	R C AGARWAL & CO	003175N

S. No.	Audit Firm	Reg. No.
389	R C CHADDA & CO LLP	003151N/N500011
390	R C SHARMA & ASSOCIATES	021847N
391	R C VAKHARIA & CO	111237W
392	R CHOPRA & ASSOCIATES	022992N
393	R DALIYA & ASSOCIATES	102060W
394	R G B & ASSOCIATES	144967W
395	R K GOVIL & CO	000748C
396	R K RELAN & CO	002267N
397	R KINI & ASSOCIATES	116134W
398	R KOTHARI & CO	307069E
399	R M A & ASSOCIATES LLP	000978N/N500062
400	R M R & CO	106467W
401	R N GUPTA & ASSOCIATES	001419C
402	R P SARDAR & CO	109273W
403	R PUGALIA & CO	318188E
404	R R K & ASSOCIATES	009785S
405	R RAMALINGAM & ASSOCIATES	010616S
406	R S MODI & CO	007921N
407	R SONI & CO	130349W
408	R T P S & CO	017980N
409	R TAYAL & ASSOCIATES	006969N
410	R VENKATARAMA AIYAR & CO	301035E
411	RAHUL BANSAL & ASSOCIATES	327098E
412	RAHUL KAKANI & ASSOCIATES	130198W
413	RAHUL SHAH AND COMPANY	019910C
414	RAI QIMAT & ASSOCIATES	013152C
415	RAJ CHANDRA & ASSOCIATES	326312E
416	RAJ K SRI & CO	014141N
417	RAJ SANDHYA & CO	002011C
418	RAJAN K GUPTA & CO	005945C
419	RAJANI MUKESH & ASSOCIATES	004072C
420	RAJARATHINAM & ASSOCIATES	011135S
421	RAJEEV SINGAL & CO	008692C
422	RAJENDAR K KUMAR & ASSOCIATES	010142C
423	RAJENDER KUMAR SINGAL & ASSOCIATES LLP	016379N/N500008
424	RAJENDRA C THAKKAR & CO	108361W
425	RAJESH K SACHDEVA & ASSOCIATES	019200N
426	RAJESH K SHARMA & ASSOCIATES	013867N
427	RAJESH SAREEN & ASSOCIATES	024475N
428	RAJESH SURESH JAIN & ASSOCIATES	017163N
429	RAKESH BATRA & CO	020461N
430	RAKESH BHATT & CO	131788W
431	RAKESH SETHIA & CO	327065E
432	RAKESH VARSHNEY & ASSOCIATES	022399N
433	RAKESH VARSHNEY & CO	019108N
434	RAM RATTAN & ASSOCIATES	004472N
435	RANGWALA & CO	115833W
436	RANJAN GUPTA & CO	017319N
437	RANJIT JAIN & CO	322505E
438	RATANGHAYARA & CO	117626W
439	RATNAM DHAVEJI & CO	006677S

S. No.	Audit Firm	Reg. No.
440	RAVI A SHAH & ASSOCIATES	125079W
441	RIDDHI P SHETH & CO	140190W
442	RISHABH & CO	010915C
443	RISHI SEKHRI AND ASSOCIATES	128216W
444	RITESH BURAD & CO	117936W
445	ROHIT BAID & CO	031122N
446	ROHIT SHUKLA & ASSOCIATES	315178E
447	ROOPEN R SHAH & CO	119869W
448	RUPAREL & BAVADIYA	126260W
449	S A R P & ASSOCIATES	007375C
450	S AGARWAL & CO	000808N
451	S B S B AND ASSOCIATES	012192S
452	S C BANDI & CO	130850W
453	S D A & ASSOCIATES	120759W
454	S D B A & CO	142004W
455	S DEDHIA & CO	117695W
456	S G R & ASSOCIATES	022767N
457	S JAWAHAR & ASSOCIATES	006232S
458	S K BADJATYA & CO	004017C
459	S K BHAMKAR & ASSOCIATES	007482C
460	S K GULECHA & ASSOCIATES	013340S
461	S K H D & ASSOCIATES	105929W
462	S K JHA & CO	126173W
463	S K KHANDELWAL & ASSOCIATES	002305C
464	S K KUMAR & CO	000204C
465	S K SINGHANIA & CO	302206E
466	S K THANAWALA & CO	110951W
467	S KRISHNA KUMAR & CO	001478S
468	S L KHABYA & CO	000004C
469	S M M P & ASSOCIATES	120438W
470	S M MATHUR & CO	006588N
471	S MAHENDRA & CO	307131E
472	S MANDAL & CO	314188E
473	S MANDAWAT & CO	118330W
474	S N KEDIA & ASSOCIATES	319025E
475	S N MURTHY & CO	002217S
476	S N SHAH & ASSOCIATES	109782W
477	S P S ASSOCIATES	012358N
478	S P SARDA & CO	323054E
479	S P V M & CO	136751W
480	S PRAKASH AGGARWAL & CO	006105C
481	S R B & ASSOCIATES	310009E
482	S R Y & ASSOCIATES	011227N
483	S RAJESH & CO	108429W
484	S RAKHECHA & CO	108490W
485	S RAMACHANDRA RAO & ASSOCIATES	007735S
486	S RAMAKRISHNAN ASSOCIATES	006637S
487	S S AGARWAL & CO	312054E
488	S S DASANI & CO	116521W
489	S S R V & ASSOCIATES	135901W
490	S S RATHI & CO	108726W

S. No.	Audit Firm	Reg. No.
491	S S S D & CO	020203C
492	S S V S & CO	021648C
493	S SHAH & ASSOCIATES	109771W
494	S T R G & ASSOCIATES	014826N
495	S TEKRIWAL & ASSOCIATES	009612N
496	S V S R & ASSOCIATES	014139S
497	SACHIN PHADKE & ASSOCIATES	133898W
498	SAFAL GUPTA & ASSOCIATES	016530S
499	SAHA & MAJUMDER	303087E
500	SAKETH AGARWAL & ASSOCIATES	329093E
501	SALARPURIA & PARTNERS	302113E
502	SALUJA & ASSOCIATES	000148N
503	SAMIR GANDHI & CO	127096W
504	SAMIR M SHAH & ASSOCIATES	122377W
505	SANDEEP MUKHERJEE & ASSOCIATES	009942C
506	SANGEET KUMAR & ASSOCIATES	011954N
507	SANGRAM PAUL & CO	308001E
508	SANJAY TALWAR & ASSOCIATES	005923C
509	SANJEEV NAVIN & ASSOCIATES	326800E
510	SANJEEV NEERU & ASSOCIATES	013350N
511	SANKARAN & KRISHNAN	003582S
512	SANTLAL PATEL & CO	113888W
513	SANTOSH CHOUDHARY & ASSOCIATES	323720E
514	SAPAN VASA & CO	120693W
515	SARAF & CO	312045E
516	SARAF MANOJ & CO	323473E
517	SARASWAT & CO	004846C
518	SARIA GUPTA & CO	003168N
519	SATENDRA RAWAT & CO	008298C
520	SATHISH KUMAR & ASSOCIATES	017448S
521	SATNAM ASSOCIATES	009870C
522	SATYA PRAKASH GARG & CO	017544N
523	SAUMIL J KAPADIA & CO	135970W
524	SAURABH R SHAH & CO	127176W
525	SAXENA & SAXENA	006103N
526	SEHGAL MEHTA & CO	003330N
527	SEKHRI KANODIA & ASSOCIATES	109389W
528	SESHACHALAM & CO	003714S
529	SHAH & BHOSALE	129657W
530	SHAH & KATHARIYA	115171W
531	SHAH & TALATI	120183W
532	SHANKAR GOSWAMI & ASSOCIATES	328460E
533	SHANKARLAL JAIN & ASSOCIATES LLP	109901W/W100082
534	SHANTIMAY MAJUMDER & CO	317116E
535	SHARMA & PAGARIA	008217S
536	SHARMA ANAND & CO	005453N
537	SHARMA GOEL & CO LLP	000643N/N500012
538	SHARMA PRAKASH & ASSOCIATES	008028C
539	SHARMA SHARMA & CO	009462N
540	SHASHANK K GUPTA & ASSOCIATES	023270C
541	SHASHANK KHANDELWAL & ASSOCIATES	019518C

S. No.	Audit Firm	Reg. No.
542	SHASHANK PATKI & ASSOCIATES	122054W
543	SHETH DOCTOR & ASSOCIATES	124822W
544	SHIRISH DESAI & CO	112226W
545	SHRIDHAR SHAH & CO	134411W
546	SHYAM C AGRAWAL & CO	110243W
547	SINGH GURPREET & CO	031763N
548	SINGH R K & ASSOCIATES	027247N
549	SINGHVI & MEHTA	002464W
550	SOIN ASSOCIATES	010637N
551	SRIDHAR JHAWAR & ASSOCIATES	016921S
552	SRINIVAS & PADMANABHAN	004021S
553	SUBHASH SAJAL & ASSOCIATES	018178N
554	SUDHANSHU JAIN & ASSOCIATES	020964N
555	SUDHIR KUMAR JAIN & ASSOCIATES	318016E
556	SUJOY P MEHTA AND ASSOCIATES	138588W
557	SUMANTH ANANTHARAM & CO	016140S
558	SUNDARLAL DESAI & KANODIA	110560W
559	SUNIL BANDI & COMPANY	007419C
560	SUNIL VANKAWALA & ASSOCIATES	110616W
561	SUNITA AGRAWAL & CO	515225C
562	SURANA SINGH RATHI AND CO	317119E
563	SURESH GUPTA Y & CO	009012S
564	SURYANARAYANA & SURESH	006631S
565	SUSHIL UPADHYAY & ASSOCIATES	018851C
566	T D K & CO	109804W
567	T RAGHAVENDRA & ASSOCIATES	003329S
568	T SRINIVASA & CO	016624S
569	TANDON & TANDON	002070C
570	TANTIYA & CO	140806W
571	TEJAS NADKARNI & ASSOCIATES	135197W
572	U K GOENKA & CO	010549N
573	UDAY PASAD & ASSOCIATES	113230W
574	V A G & CO	003014C
575	V A T S S & ASSOCIATES	017573N
576	V B DALAL & CO	102055W
577	V B R & ASSOCIATES	013174N
578	V C G & CO	021837N
579	V D SHUKLA & CO	110240W
580	V J M & ASSOCIATES LLP	027535N/N500093
581	V K SEHGAL & ASSOCIATES	011519N
582	V K TULSYAN & CO LLP	326740E/E300015
583	V M D & CO	125002W
584	V N R ASSOCIATES	004478S
585	V N S S & ASSOCIATES	018367S
586	V P GUPTA & CO	000699N
587	V R BHABHRA & CO	112861W
588	V RAMARATNAM & CO	002956S
589	V S AGARWAL & ASSOCIATES	141089W
590	V S S A & ASSOCIATES	012421N
591	V S SHAH AND ASSOCIATES	143857W
592	V SAGAR AND CO	016658S

S. No.	Audit Firm	Reg. No.
593	VARDHAMAN & CO	004522S
594	VASUDEO & ASSOCIATES	319299E
595	VIBHOR AGARWAL & ASSOCIATES	015525C
596	VIJAY DARJI AND ASSOCIATES	118614W
597	VIJAY S KALERA & ASSOCIATES	115160W
598	VIJAY V DEDHIA & CO	111439W
599	VIJAYARAGHAVAN & ASSOCIATES	005699S
600	VIKRANT SALUNKE & ASSOCIATES	128704W
601	VINOD BRIJ & ASSOCIATES	500043N
602	VINOD KUMAR BINDAL & CO	003820N
603	VINOD SINGHAL & CO	005826C
604	VINOD VISHAL & CO	009112N
605	VIPIN KUMAR & CO	002123C
606	VIPIN NAGAR & CO	005171C
607	VIPUL I SUTHAR & CO	129104W
608	VIRAL JAIN AND ASSOCIATES	135089W
609	VIREN GANDHI & CO	111558W
610	VISHAL PALIWAL & ASSOCIATES	011145C
611	VISHNU AGARWAL & ASSOCIATES	134443W
612	VISHNU AGGARWAL ASSOCIATES	007231C
613	VISHVES A SHAH & CO	121356W
614	VIVEK KHANDOR & ASSOCIATES	133055W
615	VORA & ASSOCIATES	111612W
616	YADAV R SHYAM & CO	016194N
617	YOGESH MAHIPAL & ASSOCIATES	030845N