

**Updated List of Audit Firms of Unlisted Companies that have not filed NFRA-2 forms for Reporting Period 2019-20 (Audit reports signed during the period 01.04.2019 to 31.03.2020) Position as on 06.11.2022**

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 2019-20 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

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
1	JV & CO	006382S
2	S G Jain and Associates	023497C
3	Amit Goswami & Associates	028838N
4	KRISHNA & PRASAD	001460S
5	B S SHARMA & CO	128249W
6	SUDHIR KUMAR JAIN & ASSOCIATES	318016E
7	CNGSN & Associates LLP	004195S
8	BADRI MADHUSUDHAN & SRINIVASAN	005389S
9	M. S. Sethi & Associates	109407W
10	Rao & Swami	003105S
11	SEHGAL MEHTA & CO.	003330N
12	GANESAN AND COMPANY	000859S
13	S.K. Talwar & Co.	024828C
14	V. R. Pandya & Co.	107333W
15	Nimesh Thar & Co.	129469W
16	V.Narayanan & Co	002398S
17	Laxminiwas & Co.	011168S
18	MKAK & Company	020419N
19	Jignesh Goradia & Associates	48640
20	GEETHA AND ASSOCIATES	152025
21	Lavitha & Associates	220473
22	Deva & CO	229749
23	AK BHARGAV & CO.	548396
24	B D BANSAL & CO	000621N
25	H S AHUJA & CO	000099N
26	S. P. Marwaha & Co.	000229N
27	N.C. Mittal & Co.	000237N
28	ASOKAN ASSOCIATES	000260S
29	S.K. Gulati And Associates	003069N

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
30	A.R. Sureka & Co.	000360C
31	R.N. Khanna & Company	000546C
32	Chowdary & Rao	000656S
33	AWATAR & CO.	000726N
34	S AGARWAL & CO.	000808N
35	MATTA GARG & CO	000914C
36	GIRISH MURTHY & KUMAR	000934S
37	Gojanur and Company	000941S
38	K K Soni & Co.	000947N
39	GOPALAIYER AND SUBRAMANIAN	000960S
40	Garg Bros & Associates	001005N
41	Ved Jain & Associates	001082N
42	B. L. Ajmera & Co.	001100C
43	Inderraj And Co	012295N
44	UBEROI SOOD & KAPOOR	001462N
45	V D S R & CO	001626S
46	SUNIL K. GUPTA & ASSOCIATES	002154N
47	ARAJ & ASSOCIATES LLP	023981N
48	PRAKASH CHANDRA JAIN & CO	002438C
49	M/S PARKEA & CO	002578S
50	DHILLON AND ASSOCIATES	002783N
51	PRICE PATT & CO	002783S
52	KUMRA BHATIA & CO	002848N
53	V RAMARATNAM AND CO	002956S
54	RANGAMANI & CO	003050S
55	Rao & Kumar	003089S
56	S. Bhargava Associates	003191C
57	REDDY & KUMAR	003239S
58	N.C. Aggarwal & Co.	003273N
59	A.Raghavendra Rao and Associates	003324S
60	GARG PAWAN & CO.	003332C
61	BALAN&Co.	000340S
62	R Rajendran and Co	003423S
63	M/s Avanish K Rastogi & Associates	003449C
64	M/S PRASAD KUMAR AGARWAL & ASSOCIATES	003834C
65	S. Sonny Associates	003935S
66	V. SOUNDARARAJAN & CO	003943S
67	RAV BHARDWAJ & Co.	003966C
68	SRIDHAR & SURI	003991S
69	P. Srinivasan & Co.	004056S
70	RAVI RAMESH AND ASSOCIATES	004306N
71	B THIAGARAJAN & CO	004371S
72	VAITHISVARAN & CO LLP	004494S
73	C VENKAT KRISHNA & CO	004599S
74	AGARWAL RAMESH K & COMPANY	004614G
75	A N Garg & CO	004616N
76	P.B.Vijayaraghavan&Co	004721S
77	CNGSN & Associates LLP	004915S
78	SARATH & ASSOCIATES	005120S
79	GUPTA AND KALRA	005189N
80	PVAR & ASSOCIATES	005223C

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
81	Suryanarayana Reddy & Co	005257S
82	GAMS & ASSOCIATES	005401N
83	RAMESHA M Y Co	006202S
84	S.Tandon & Associates	006388N
85	ADROIT & Co.	006547N
86	J N GUPTA	006569C
87	R. K. Gulati & Associates	007226N
88	Bansal & Dave	007252S
89	MANV & Associates	007351N
90	KHADABADI & MENSHI	007701S
91	DAVER SIKRI & CO.	007884N
92	Jaiswal Brajesh & Co.	007915C
93	A. C. Gupta & Associates	008079N
94	Manoj Daga & Co.	008106S
95	BANSAL R.KUMAR & ASSOCIATES	008186N
96	SANDEEP RAJEEV & ASSOCIATES	008968C
97	ANDROS AND CO	008976N
98	K.C. Singhal & Associates	009541N
99	Sanjiv Sapra & Associates LLP	009611N
100	RPK & Associates	009785S
101	Nagar Goel & Chawla	009933N
102	DMA & ASSOCIATES	010129C
103	MSG& ASSOCIATES	010254C
104	Anurag Gattani & Co.	010678C
105	AGP & ASSOCIATES	011695C
106	O.P.Mishra & Co.	011873N
107	Rajesh Srivastava & Co.	012000C
108	K.SINGH & ASSOCIATES	012458N
109	RMR & ASSOCIATES	013181C
110	VKB NAD CO	013333N
111	Aaki & Co	013453S
112	V. Radhakrishnan & Associates	013574S
113	Dhawan Pandey & Associates	013617C
114	Anil & Anil	013768N
115	SNR & Company Chartered Accountants	014401N
116	Ajay Sindhvani & Co	015455C
117	SUSHIL KUMAR SINGLA & CO	016033N
118	Anupam Agarwal & Associates	016178C
119	T Nagaraju & Associates	016720S
120	SAI CHAITHANYA & CO.	016786S
121	R C V & CO	017180S
122	Amit H Goel & Co.	017188C
123	SSSD & Co.	020203C
124	P M V P & Associates	021250C
125	A Sardana & Co.	021890N
126	HUMS & ASSOCIATES	022230N
127	Dayanand Yadav & Co.	023389N
128	Deepa Ankit Jain & Associates	023987N
129	KNPS & Associates	024073N
130	Pratik Sharma & Associates	027112N
131	Ankur Goyal & Associates	027994N

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
132	Map & Co	028463N
133	SAPNA LAKHOTIA & CO.	028676N
134	P. S. PURI & CO	029679N
135	Sunil Malhotra & Associates	031447N
136	Sharma Vats & Associates	031486N
137	M/s R K Ahuja & Co.	031632N
138	A K Ranka & Co	003179S
139	PB &CO.	031984N
140	LAXMI AGRAWAL BOSE & CO.	004513C
141	C VENKATA KRISHNA & CO	004599S
142	L Venkatasubbu & Co	004627S
143	SARANGAPANI & CO	050030S
144	N.D. RAJAGOPAL & CO	005104S
145	GUPTA NAVIN K AND CO.	006263C
146	Girish Murthy & Kumar	000934S
147	B.H. BHATT ASSOCIATES	101327W
148	P C Ghadiali and Co LLP	103132W
149	P.D. HEDA & CO	103605W
150	Jagdish Bansal & Associates	103820W
151	JODH JOSHI AND CO.	104317W
152	Kadam & Co.	104524W
153	MSKA & Associates	105047W
154	S N Kulkarni & Co.	105441W
155	Lalit Mehta & Co	105567W
156	V.P. Mehta & Company	106326W
157	Nahta Jain & Associates	106801W
158	P. Parikh and Associates	107564W
159	A. P. Rajagopalan & Co.	108321W
160	RAMANLAL G. SHAH & CO.	108517W
161	V. Sankar Aiyar & Co.	109208W
162	SHAH GUPTA & CO	109574W
163	H K Shah & Co.	109583W
164	T N Shah & Co.	109802W
165	Sushil Vyas & Associates	110725W
166	K. S. Thar & Co.	110959W
167	S S JHUNJHUNWALA AND CO	111926W
168	Dharmesh Parikh & Co.	112054W
169	VALIA & TIMBADIA	112241W
170	P.G.Patel & Associates	112283W
171	M.G.Bhagat & Co	113130W
172	K P B & ASSOCIATES	114841W
173	SHAH DHANDHARIA & CO.	118707W
174	NGS & Co.LLP	119850W
175	P C Patil & Associates	123467W
176	Gyaneshwar Kattaram & Associates	124286W
177	T. P. Ostwal & Associates LLP	124444W/W100150
178	Priti V Mehta & Co	129568W
179	KAMAL SHAH & CO	130266W
180	Shah Karia and Associates	131546W
181	RV Porwal & Associates	135541W
182	H P V S & Associates	137533W

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
183	Anshani & Associates	141743W
184	Krushna Pardeshi & Associates	147199W
185	Chowdhury Basu & Ray	302058E
186	Mitra Kundu & Basu	302061E
187	Batliboj, Purohit & Darbari	303086E
188	S R I ASSOCIATES	305109E
189	CHATURVEDI & PARTNERS	307068E
190	R. Kothari & Company	307069E
191	SRB & Associates	310009E
192	Jhuria & Company	311081E
193	G. L. DOKANIA & CO.	313007E
194	D. K. De Sarkar & Co.	313142E
195	Bhawani Sharma & Co., Chartered Accountants	314006E
196	J GUPTA & CO	314010E
197	Kunal & Associates	316003E
198	J K V S & Co	318086E
199	M/s. SINGH RAY MISHRA & CO	318121E
200	K.P Sarda & Co.	319206E
201	Ranjit Jain & Co.	322505E
202	RDA & ASSOCIATES	322810E
203	SURANA NAVEEN VIKAS & CO	323231E
204	AMITAV MISHRA & CO	324222E
205	SHANKAR SARAF & ASSOCIATES	325896E
206	ANIL GOENKA & CO	326554E
207	KEDIA DHANDHARIA & CO.	326659E
208	ABHISEKH KHEMKA AND ASSOCIATES	326796E
209	M Verma & Associates	501433C
210	R SHAH & CO	502010C
211	S.K. Bhasin & Associates	507024N
212	Mahendra & Co.	509293C
213	Multi Associates	509955C
214	Chamaria & CO.	514619C
215	AGARWAL & AHLUWALIA	010560N
216	C S Bhatnagar & Co.	001292N