

**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 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 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

S. No.	Audit Firm	Reg. No.
1	Jignesh Goradia & Associates	48640
2	CNK & Associates LLP	101961
3	GEETHA AND ASSOCIATES	152025
4	Lavitha & Associates	220473
5	Deva & CO	229749
6	AK BHARGAV & CO.	548396
7	B D BANSAL & CO	0000621N
8	H S AHUJA & CO	000099N
9	S. P. Marwaha & Co.	000229N
10	N.C. Mittal & Co.	000237N
11	ASOKAN ASSOCIATES	000260S
12	RAMRAJ & CO	0002839S
13	S.K. Gulati And Associates	0003069N
14	A.R. Sureka & Co.	000360C
15	R.N. Khanna & Company	000546C
16	Chowdary & Rao	000656S
17	S.L. Chhajed & Co.LLP	000709C
18	AWATAR & CO.	000726N
19	C.R. MEHTA & COMPANY	000789C
20	S AGARWAL & CO.	000808N
21	S.L . GADHIYA & CO	000839S
22	Ganapath raj & co	000846-S
23	GANESAN AND COMPANY	000859S
24	MATTA GARG & CO	000914C
25	GIRISH MURTHY & KUMAR	000934S
26	Gojanur and Company	000941S
27	K K Soni & Co.	000947N
28	GOPALAIYER AND SUBRAMANIAN	000960S
29	Garg Bros & Associates	001005N

S. No.	Audit Firm	Reg. No.
30	Ved Jain & Associates	001082N
31	B. C. Jain & Co.	001099C
32	B. L. Ajmera & Co.	001100C
33	Inderraj And Co	0012295N
34	Khandelwal Kakani & Co.	001311C
35	RHDA & Associates	0014438C
36	KRISHNA & PRASAD	001460S
37	UBEROI SOOD & KAPOOR	001462N
38	V D S R & CO	001626S
39	KAPOOR BHUSHAN & CO	001676N
40	MALLYA & MALLYA	001955S
41	SUNIL K. GUPTA & ASSOCIATES	002154N
42	ARAJ & ASSOCIATES LLP	0023981N
43	V.Narayanan & Co	002398S
44	PRAKASH CHANDRA JAIN & CO	002438C
45	M/S PARKEA & CO	002578S
46	DHILLON AND ASSOCIATES	002783N
47	PRICE PATT & CO	002783S
48	KUMRA BHATIA & CO	002848N
49	Ramamoorthy (N) & Co	002899S
50	V RAMARATNAM AND CO	002956S
51	RANGAMANI & CO	003050S
52	Rao & Kumar	003089S
53	Rao & Swami	003105S
54	B P RAO & CO	003116S
55	K.P.RAO AND CO	003135S
56	S. Bhargava Associates	003191C
57	REDDY & KUMAR	003239S
58	N.C. Aggarwal & Co.	003273N
59	A.Raghavendra Rao and Associates	003324S
60	SEHGAL MEHTA & CO.	003330N
61	GARG PAWAN & CO.	003332C
62	S. K. Naredi & Co.	003333C
63	BALAN&Co.	003405
64	R Rajendran and Co	003423S
65	M/s Avanish K Rastogi & Associates	003449C
66	M/S PRASAD KUMAR AGARWAL & ASSOCIATES	003834C
67	KANSAL SINGLA & ASSOCIATES	003897N
68	S. Sonny Associates	003935S
69	V. SOUNDARARAJAN & CO	003943S
70	RAV BHARDWAJ & Co.	003966C
71	SRIDHAR & SURI	003991S
72	P. Srinivasan & Co.	004056S
73	CNGSN & Associates LLP	004195S
74	Sundararajan & Harish CharteredAccountants	004218S
75	RAVI RAMESH AND ASSOCIATES	004306N
76	B THIAGARAJAN & CO	004371S
77	TUKARAM & CO	004436S
78	VAIRAVANATHAN & CO	004492S
79	VAITHISVARAN & CO LLP	004494S
80	C VENKAT KRISHNA & CO	004599S

S. No.	Audit Firm	Reg. No.
81	AGARWAL RAMESH K & COMPANY	004614G
82	A N Garg & CO	004616N
83	S B A AND COMPANY	004651C
84	P.B.Vijayaraghavan&Co	004721S
85	CNGSN & Associates LLP	004915S
86	P. CHOPRA & CO.	004957N
87	SARATH & ASSOCIATES	005120S
88	GUPTA AND KALRA	005189N
89	PVAR & ASSOCIATES	005223C
90	Suryanarayana Reddy & Co	005257S
91	BADRI MADHUSUDHAN & SRINIVASAN	005389S
92	GAMS & ASSOCIATES	005401N
93	RAMESHA M Y Co	006202S
94	JV & CO	006382S
95	S.Tandon & Associates	006388N
96	ADROIT & Co.	006547N
97	J N GUPTA	006569C
98	R. K. Gulati & Associates	007226N
99	Bansal & Dave	007252S
100	MANV & Associates	007351N
101	KHADABADI & MENSHI	007701S
102	DAVER SIKRI & CO.	007884N
103	Jaiswal Brajesh & Co.	007915C
104	A. C. Gupta & Associates	008079N
105	Manoj Daga & Co.	008106S
106	Nyati Mundra & Co.	008153C
107	BANSAL R.KUMAR & ASSOCIATES	008186N
108	SANDEEP RAJEEV & ASSOCIATES	008968C
109	ANDROS AND CO	008976N
110	Ravi Rajan & Co.	009073N
111	N G RAO ASSOCIATES	009399S
112	K.C. Singhal & Associates	009541N
113	Sanjiv Sapra & Associates LLP	009611N
114	RPK & Associates	009785S
115	Nagar Goel & Chawla	009933N
116	DMA & ASSOCIATES	010129C
117	Chandulal M. Shah & Co.	0101698W
118	MSG& ASSOCIATES	010254C
119	Anurag Gattani & Co.	010678C
120	Laxminiwas & Co.	011168S
121	AGP & ASSOCIATES	011695C
122	O.P.Mishra & Co.	011873N
123	Rajesh Srivastava & Co.	012000C
124	K.SINGH & ASSOCIATES	012458N
125	RMR & ASSOCIATES	013181C
126	VKB NAD CO	013333N
127	Aaki & Co	013453S
128	V. Radhakrishnan & Associates	013574S
129	Dhawan Pandey & Associates	013617C
130	Anil & Anil	013768N
131	Komandoor & Co LLP	01420S/S200034

S. No.	Audit Firm	Reg. No.
132	SNR & Company Chartered Accountants	014401N
133	N V A & Associates	015071S
134	Ajay Sindhvani & Co	015455C
135	SRKN & ASSOCIATES	015910C
136	SUSHIL KUMAR SINGLA & CO	016033N
137	Anupam Agarwal & Associates	016178C
138	T Nagaraju & Associates	016720S
139	SAI CHAITHANYA & CO.	016786S
140	Ajay Sardana Associates	016827N
141	Goel, Gupta, Maheshwari & Associates	017018N
142	R C V & CO	017180S
143	Amit H Goel & Co.	017188C
144	YAPL & Co.	017800N
145	ASRMP & CO	018350S
146	SSSD & Co.	020203C
147	MKAK & Company	020419N
148	P M V P & Associates	021250C
149	D. S. Mulchandani & Associates	021781C
150	A Sardana & Co.	021890N
151	HUMS & ASSOCIATES	022230N
152	Goel Gaurav & Co	022467C
153	Dayanand Yadav & Co.	023389N
154	S G Jain and Associates	023497C
155	Deepa Ankit Jain & Associates	023987N
156	KNPS & Associates	024073N
157	S.K. Talwar & Co.	024828C
158	Pratik Sharma & Associates	027112N
159	Ankur Goyal & Associates	027994N
160	Map & Co	028463N
161	SAPNA LAKHOTIA & CO.	028676N
162	Amit Goswami & Associates	028838N
163	P. S. PURI & CO	029679N
164	Sunil Malhotra & Associates	031447N
165	Sharma Vats & Associates	031486N
166	M/s R K Ahuja & Co.	031632N
167	A K Ranka & Co	03179S
168	PB & CO.	031984N
169	LAXMI AGRAWAL BOSE & CO.	04513C
170	C VENKATA KRISHNA & CO	04599S
171	L Venkatasubbu & Co	04627S
172	Gianender & Associates	04661N
173	SARANGAPANI & CO	050030S
174	N.D. RAJAGOPAL & CO	05104S
175	GUPTA NAVIN K AND CO.	06263C
176	Girish Murthy & Kumar	0934S
177	AGARWAL & MANGAL, Chartered Accountants	100061W
178	B.H. BHATT ASSOCIATES	101327W
179	P C Ghadiali and Co LLP	103132W
180	P.D. HEDA & CO	103605W
181	Jagdish Bansal & Associates	103820W
182	B B JAIN & ASSOCIATES	103889W

S. No.	Audit Firm	Reg. No.
183	JODH JOSHI AND CO.	104317W
184	Kadam & Co.	104524W
185	abm & associates LLP	105016W / W-100015
186	MSKA & Associates	105047W
187	S N Kulkarni & Co.	105441W
188	Lalit Mehta & Co	105567W
189	V.P. Mehta & Company	106326W
190	Mukund M. Chitale & Co.	106655W
191	Nahta Jain & Associates	106801W
192	V. R. Pandya & Co.	107333W
193	P. Parikh and Associates	107564W
194	A. P. Rajagopalan & Co.	108321W
195	RAMANLAL G. SHAH & CO.	108517W
196	V. Sankar Aiyar & Co.	109208W
197	M. S. Sethi & Associates	109407W
198	SHAH GUPTA & CO	109574W
199	H K Shah & Co.	109583W
200	T N Shah & Co.	109802W
201	NBS & Co.	110100W
202	V. K. SURANA & CO.	110634W
203	Sushil Vyas & Associates	110725W
204	K. S. Thar & Co.	110959W
205	S S JHUNJHUNWALA AND CO	111926W
206	Dharmesh Parikh & Co.	112054W
207	VALIA & TIMBADIA	112241W
208	P.G.Patel & Associates	112283W
209	M.M. Chaturvedi & Co	112941W
210	M.G.Bhagat & Co	113130W
211	K P B & ASSOCIATES	114841W
212	SHAH DHANDHARIA & CO.	118707W
213	NGS & Co.LLP	119850W
214	Sanjay Rane & Associates	121089W
215	Suresh Surana & Associates LLP	121750W
216	Abhijit Kelkar & Co.	121920W
217	P C Patil & Associates	123467W
218	Gyaneshwar Kattaram & Associates	124286W
219	T. P. Ostwal & Associates LLP	124444W/W100150
220	B S SHARMA & CO	128249W
221	Nimesh Thar & Co.	129469W
222	Priti V Mehta & Co	129568W
223	KAMAL SHAH & CO	130266W
224	Shah Karia and Associates	131546W
225	Manish D. Salvi & Associates	131769W
226	RV Porwal & Associates	135541W
227	R.S. PAREKH & CO	136400W
228	H P V S & Associates	137533W
229	MGP & ASSOCIATES	140164W
230	Anshani & Associates	141743W
231	Krushna Pardeshi & Associates	147199W
232	J V S L & ASSOCIATES	15002S
233	Chowdhury Basu & Ray	302058E

S. No.	Audit Firm	Reg. No.
234	Mitra Kundu & Basu	302061E
235	Batliboi, Purohit & Darbari	303086E
236	S R I ASSOCIATES	305109E
237	CHATURVEDI & PARTNERS	307068E
238	R. Kothari & Company	307069E
239	SRB & Associates	310009E
240	Jhuria & Company	311081E
241	G. L. DOKANIA & CO.	313007E
242	D. K. De Sarkar & Co.	313142E
243	Bhawani Sharma & Co., Chartered Accountants	314006E
244	J GUPTA & CO	314010E
245	ABP & ASSOCIATES	315104E
246	Kunal & Associates	316003E
247	SUDHIR KUMAR JAIN & ASSOCIATES	318016E
248	J K V S & Co	318086E
249	M/s. SINGH RAY MISHRA & CO	318121E
250	K.P Sarda & Co.	319206E
251	RKP ASSOCIATES	322473F
252	Ranjit Jain & Co.	322505E
253	RDA & ASSOCIATES	322810E
254	SURANA NAVEEN VIKAS & CO	323231E
255	AMITAV MISHRA & CO	324222E
256	SHANKAR SARAF & ASSOCIATES	325896E
257	ANIL GOENKA & CO	326554E
258	KEDIA DHANDHARIA & CO.	326659E
259	ABHISEKH KHEMKA AND ASSOCIATES	326796E
260	C K CHANDAK & CO	326844E
261	M Verma & Associates	501433C
262	R SHAH & CO	502010C
263	S.K. Bhasin & Associates	507024N
264	Mahendra & Co.	509293C
265	Multi Associates	509955C
266	Chamaria & CO.	514619C
267	M.L. Garg & Co.	FRN 001604N
268	J. K. SARAWGI & COMPANY	FRN 006836C
269	SAP JAIN AND ASSOCIATES	FRN 019356C
270	AGARWAL & AHLUWALIA	FRN010560N
271	C S Bhatnagar & Co.	FRN01292N