

**Provisional list of Audit Firms of Unlisted Companies that have not filed NFRA-2 forms for Reporting Period 2020-21 (Audit reports signed during the period 01.04.2020 to 31.03.2021)**

**Position as on 07.02.2023**

1) As per Rule 5 of NFRA Rules 2018 (as amended from time to time) auditors of class of companies specified in Rule 3 of NFRA Rules are required to file with NFRA an annual return in specified form viz. NFRA-2, on or before 30th November every year. The due date for filing NFRA-2 for reporting period 2020-21 was 30.11.2021.

However, in order to provide additional time, window for filing NFRA-2 for reporting period 2020-21 is open, till date.

2) As per MCA notification GSR 456(E) dated 17.06.22 Rule 13 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](mailto: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](mailto:helpdesk@nfra.gov.in)

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
1	S MANN & CO	000075N
2	R M KOTHARI & CO	000143C
3	S P MARWAHA & CO	000229N
4	S LALL & CO	000355N
5	CHOWDARY & RAO	000656S
6	AWATAR & CO	000726N
7	MATTA GARG & CO	000914C
8	K K SONI & CO	000947N
9	S S PERIWAL & CO	001021N
10	A SACHDEV & CO	001307C
11	RAJENDRA K GOEL & CO	001457N
12	UBEROI SOOD & KAPOOR	001462N
13	B N KEDIA & CO	001652N
14	KANEGOLLA KRISHNA RAO & CO	001727S
15	RAMESH C AGRAWAL & CO	001770C
16	G S MADHAVA RAO & CO	001907S
17	M S S V & CO	001987S
18	A K KHABYA & CO	001994C
19	JAIN SETH & CO	002069W
20	PRAKASH CHANDRA JAIN & CO	002438C
21	ANIL SHAH & ASSOCIATES	002590C
22	OM RASTOGI & CO	002604C
23	R NAGPAL ASSOCIATES	002626N
24	KUMRA BHATIA & CO	002848N
25	R S P H & ASSOCIATES	003013N
26	RAO & KUMAR	003089S
27	REDDY & KUMAR	003239S
28	SEHGAL MEHTA & CO	003330N
29	GARG PAWAN & CO	003332C
30	T D M RAJA & CO	003390S
31	M MITTAL & CO	003550N
32	JHALANI & CO	003675N
33	PRASAD KUMAR AGARWAL & ASSOCIATES	003834C

34	S SONNY ASSOCIATES	003935S
35	V SOUNDARARAJAN & CO	003943S
36	SRIDHAR & SURI	003991S
37	SRIKANTH & SHANTHI ASSOCIATES	004006S
38	S SRIVASTAVA & CO	004570C
39	K P M C & ASSOCIATES	005359C
40	MAHALWALA & CO	005823N
41	M Y RAMESHA & CO	006202S
42	S TANDON & ASSOCIATES	006388N
43	VERENDRA KALRA & CO	006568C
44	GUPTA SACHDEVA & CO	006706N
45	J S M & CO	006781C
46	SHIV KUMAR AGRAWAL & ASSOCIATES	006909C
47	AJAY K JAIN & CO	007118N
48	D SIVA NAGESWARA RAO & CO	007162S
49	BANSAL & DAVE	007252S
50	SUNDARESHA & ASSOCIATES	008012S
51	V AWASTHI & ARVIND SHRISH	008099C
52	R SAYERAM & CO	008263S
53	SACHIN AGARWAL & ASSOCIATES	008699C
54	RAJEEV K GARG & CO	009140N
55	SANJIV SAPRA & ASSOCIATES LLP	009611N/N500058
56	BEGANI & BEGANI	010779C
57	S P G ASSOCIATES	011217N
58	A G P & ASSOCIATES	011695C
59	SHYAM BAMBORIA & COMPANY	012764C
60	AAKI & CO	013453S
61	A A V N MURALI KRISHNA & CO	014461S
62	V SENTHIL KUMAR & CO	014528S
63	G PAVAN KUMAR & ASSOCIATES	015343S
64	SUSHIL KUMAR SINGLA & CO	016033N
65	ANUPAM AGARWAL & ASSOCIATES	016178C
66	KIRAN HIREMATH & CO	016311S
67	S A R & COMPANY	017168C
68	R C V & CO	017180S
69	G D SINGHAL & ASSOCIATES	017648N
70	A S R M P & CO	018350S
71	AGARWAL MUKESH & ASSOCIATES	020042C
72	S M A K & CO	020120C
73	P M V P & ASSOCIATES	021250C
74	DAYANAND YADAV & CO	023389N
75	B G N A & ASSOCIATES	026573N
76	MITTAL ARVIND & ASSOCIATES	027599C
77	GAURAV AGARWAL AND ASSOCIATES	028946C
78	P S PURI & CO	029679N
79	S A R A & CO	100157W
80	B H BHATT & ASSOCIATES	101327W
81	K P M R & CO	104497W
82	B K KHARE & CO	105102W
83	KIRTANE & PANDIT LLP	105215W/W100057
84	LALIT MEHTA & CO	105567W
85	V P MEHTA & CO	106326W
86	MUKESH KUMAR JAIN & CO	106619W
87	SUDIT K PAREKH & CO LLP	110512W/W100378
88	SUSHIL VYAS & ASSOCIATES	110725W

89	VIRENDRA N SHAH & CO	111571W
90	VERMA MEHTA & ASSOCIATES	112118W
91	P G PATEL & ASSOCIATES	112283W
92	A J MANDERA & CO	112611W
93	AJIT DALAL & CO	115907W
94	V V PATEL & CO	118124W
95	S M M P & COMPANY	120438W
96	SAPAN VASA & CO	120693W
97	SANJAY RANE & ASSOCIATES	121089W
98	ABHIJIT KELKAR & CO	121920W
99	P C PATIL & ASSOCIATES	123467W
100	VISHAL N AHUJA & ASSOCIATES	123853W
101	N K R & CO	127820W
102	B S SHARMA & CO	128249W
103	SHIVANGI PAREKH & CO	131449W
104	SHAH KARIA & ASSOCIATES	131546W
105	R V PORWAL & ASSOCIATES	135541W
106	G SANYAL & CO	301143E
107	M K P S & ASSOCIATES	302014E
108	CHOWDHURY BASU & RAY	302058E
109	RAMESH C GUPTA & CO	303014E
110	S K AGRAWAL AND CO CHARTERED ACCOUNTANTS	306033E/E300272
111	NUNDI & ASSOCIATES	309090E
112	S M GUPTA & CO	310015E
113	GHOSH BASU & ASSOCIATES	311066E
114	G L DOKANIA & CO	313007E
115	A B P & ASSOCIATES	315104E
116	KUNAL & ASSOCIATES	316003E
117	JAI PANDYA & ASSOCIATES	316071E
118	H K AGRAWALA & ASSOCIATES	319293E
119	R D A & ASSOCIATES	322810E
120	SHANKAR SARAF & ASSOCIATES	325896E
121	BARKHA & ASSOCIATES	327573E
122	AGARWAL TIBREWAL & CO	328977E
123	MEHAL DOKANIA & ASSOCIATES	329968E
124	BADANI DORWAL & ASSOCIATES	330298E
125	ASHU GUPTA & ASSOCIATES	508918C
126	CHAMARIA & CO	514619C
127	GOHEL & ASSOCIATES LLP	W100162