

**Updated 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 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 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

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
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 PATWARI & CO	326300E
13	A PURI & CO	108231W
14	A R PANDHI & ASSOCIATES	118057W
15	A SARAOGI & ASSOCIATES	322993E
16	A YADAV & ASSOCIATES	129725W
17	ABHAY JAIN & CO	000008S
18	ADARSH KUMAR & CO	013300N
19	ADITYA FALOR & ASSOCIATES	127273W
20	AGARWAL & GUPTA	017621C
21	AGARWAL ANKUSH & ASSOCIATES	015125S
22	ARWAL GUPTA NOKARI & RUSTAGI ASSO	310041E
23	AGARWAL JAIN & COMPANY	014864C
24	AGGARWAL & RAMPAL	003072N
25	AGRAWAL & GAUR	010550N
26	AJAY PALIWAL & COMPANY	012345C
27	ALOK BASUDEO & CO	007299C
28	AMAR NATH SHARMA & CO	100300W
29	AMIN PARIKH & CO	100332W
30	AMIT GHARLUTE & CO	133252W

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
31	AMIT K ARORA & CO	021372N
32	AMIT MANOJ & CO	009905C
33	AMIT RAMA KANT & CO	009184C
34	AMITA ASSOCIATES	323090E
35	AMITAVA SARKAR & CO	328605E
36	ANIL GALA & ASSOCIATES	126344W
37	ANIL HARIRAM GUPTA & CO	327781E
38	ANIL MALANI & ASSOCIATES	329096E
39	ANIL MUKESH & ASSOCIATES	014787N
40	ANIL S DESHPANDE & CO	100471W
41	ANIL SOOD & ASSOCIATES	004985N
42	ANKUR VINOD & CO	014415C
43	ANUJ GARG & CO	003473N
44	ARORA GUPTA & CO	021313C
45	ARPIT SHAH & CO	123004W
46	ARUN JAIN & ASSOCIATES	325867E
47	ASHISH MANKAD & ASSOCIATES	113488W
48	ASHOK HOLANI & COMPANY	009840C
49	ASHOK PATIL & ASSOCIATES	122045W
50	ASHWANI K SINDWANI & CO	021529N
51	ATUL PARIKH & CO	106496W
52	AVIJIT DUTTA & CO	326719E
53	AZAD JAIN & CO	006251C
54	B AGGARWAL & CO	004706N
55	B CHORDIA & CO	121083W
56	B D M V & CO	101256W
57	B G S & ASSOCIATES	013021S
58	B G THAKKER & CO	110920W
59	B J TRIVEDI & ASSOCIATES	111042W
60	B K SHARMA & ASSOCIATES	323388E
61	B K SOOD & CO	000948N
62	B KUMAR & CO	306098E
63	B M MODI & CO	106477W
64	B MANNA & CO	325326E
65	B MUKHERJEE & CO	302096E
66	B N AGRAWAL & CO	320312E
67	B N P S Y & ASSOCIATES	507853C
68	B P AGARWAL & ASSOCIATES	316155E
69	B P GHARDA & CO	103155W
70	B R DALAL & CO	102024W
71	B R N MURTHY AND ASSOCIATES	011309S
72	B S SAWHNEY & ASSOCIATES	008241N
73	B S SHARMA & CO	128249W
74	BABU PERAM & ASSOCIATES	012721S
75	BAJRANG PARAS & CO	118663W
76	BALAKRISHNA & CO	004835S
77	BANSAL ANUPAM & CO	005315C
78	BASU & CO	302040E
79	BHALA & BHALA	021008N
80	BHANDARI PINCHA & SURANA	010811S
81	BHARAT H SHAH & ASSOCIATES	122100W

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
82	BHARAT J RUGHANI & CO	101220W
83	BHASIN HOTA & CO	509935E
84	BHATIA & BHATIA	003202N
85	BHATTER & PALIWAL	131411W
86	BHAUMIK SHAH & CO	137162W
87	BHAVIN ASSOCIATES	101383W
88	BHOGILAL C SHAH & CO	101424W
89	BHUTANI & ASSOCIATES	025906N
90	BIDASARIA & ASSOCIATES	315101E
91	BIMAL SHAH ASSOCIATES	101505W
92	BIPIN B SHAH & CO	101511W
93	BIPIN ZAVAR & ASSOCIATES	121523W
94	BIPINCHANDRA J MODI & CO	101521W
95	C MUKHERJEE & CO	002149S
96	C P JARIA & CO	104058W
97	C S CHAUBEY & CO	138267W
98	CA. BHATT ASHOK KANAIYALAL	36439
99	CA. GARG AJAYKUMAR	32538
100	CA. JALAN MANISH	530710
101	CA. POLAVARAPU JANARDHAN	26498
102	CA. SUKUMAR G V	207748
103	CHANANI & ASSOCIATES	325425E
104	CHAUDHRY VIGG JAMES & CO	000949N
105	CHETAN MAKWANA & ASSOCIATES	130416W
106	CHHAPARIA & ASSOCIATES	322169E
107	CHITRESH GUPTA & ASSOCIATES	017079N
108	CHUNNILAL & CO	101947W
109	CYRIAC & ASSOCIATES	014033S
110	D B SHAH & ASSOCIATES	109530W
111	D C M & CO	013189S
112	D K J & ASSOCIATES	023749N
113	D LODHA & ASSOCIATES	135606W
114	D M A R K S & ASSOCIATES	006413N
115	D MITRA & CO	328904E
116	D P S Y & ASSOCIATES	135764W
117	D R A & CO	006476N
118	D S CHADHA & ASSOCIATES	026723N
119	D S K H T P & ASSOCIATES	119285W
120	D S SOLANKI & CO	124118W
121	D V ADITYA & CO	000044S
122	D VENUGOPAL & CO	005712S
123	DALAL & KALA ASSOCIATES	102017W
124	DARSHIL DOSHI & CO	137998W
125	DEEPAK GROVER & ASSOCIATES	020678N
126	DEEPAK MEHTA & ASSOCIATES	102239W
127	DEEPAK VEKARIA & ASSOCIATES	126149W
128	DEVADIYA & ASSOCIATES	123045W
129	DHAKAD & CO	131741W
130	DHARAM TANEJA ASSOCIATES	003563N
131	DHILLON & ASSOCIATES	002783N
132	DHRUVAPRAKASH & CO	117674W

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
133	DILIP BACHCHHAWAT & CO	009311C
134	DILIP JAMBHEKAR & CO	102560W
135	DIWAN GOSALIA & ASSOCIATES	111881W
136	DUBEY & CO	007515N
137	DULARESH K JAIN & ASSOCIATES	139701W
138	DUTTA SARKAR & CO	303114E
139	E S & ASSOCIATES	011236S
140	G A M S & ASSOCIATES LLP	005104N/N500094
141	G A, S M, D A, N S R & CO	005986S
142	G G A & ASSOCIATES	009663S
143	G K NIGAM & ASSOCIATES	004972N
144	G L KOTHARI & CO	001445S
145	G M K ASSOCIATES	006945S
146	G M N RAO & CO	016126S
147	G P KESHRI & ASSOCIATES	017251N
148	G P S & ASSOCIATES	121344W
149	G S SAI BABU & ASSOCIATES	014207S
150	GANDHI & ASSOCIATES LLP	102965W/W100192
151	GARG ANIL & CO	006308N
152	GARG BROS & ASSOCIATES	001005N
153	GAURANG VORA & ASSOCIATES	103110W
154	GHOSAL BASU & RAY	315080E
155	GHOSH & GHOSH	306020E
156	GHOSH KHANNA & CO	003366N
157	GOEL & JOSHI ASSOCIATES	005186N
158	GOPAL C SHAH & CO	103296W
159	GOYAL AND DEDANIA	127312W
160	GREWAL & SINGH	012322N
161	GULVARDHAN MALIK & CO	028432N
162	GUPTA AGARWAL & ASSOCIATES	329001E
163	GUPTA J & ASSOCIATES	032107N
164	GUPTA JALAN & ASSOCIATES	003721N
165	GUPTA VERMA & SETHI	002605N
166	GURVIR MAKKAR & CO	014293N
167	GYANESH GUPTA & COMPANY	024354N
168	H B & ASSOCIATES	322716E
169	H B M & CO	147066W
170	H G & CO	013074C
171	H H BANDUKWALA & CO	100965W
172	H K BATRA & ASSOCIATES	009889N
173	H N JADAV & CO	103801W
174	H N MOTIWALLA & CO	111949W
175	H P JADEJA & ASSOCIATES	135374W
176	H R AGARWAL & ASSOCIATES	323029E
177	H R NAMPURWALA & CO	128938W
178	H S GUPTA & CO	000326C
179	H S JANI & ASSOCIATES	127515W
180	H S MAKKAR & COMPANY	016971N
181	H U M S & ASSOCIATES	022230N
182	HARISH & CO	017372N
183	HARISH ARORA & ASSOCIATES	015226C

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
184	HARJANI & ASSOCIATES	128545W
185	HARMEET SINGH & CO	018918N
186	HEGDE & ASSOCIATES	103610W
187	HEMANT C PARIKH & CO	103634W
188	HIREN D SHAH & ASSOCIATES	135212W
189	INDAPURKAR & MUNDADA	118855W
190	J D S & CO	018400C
191	J DWARKADAS & CO	102806W
192	J M C & ASSOCIATES	133076W
193	J N AGARWAL & CO	325111E
194	J P LAKHOTIA & ASSOCIATES	312061E
195	J R PUROHIT & CO	111841W
196	J S U & ASSOCIATES	141206W
197	J VAGERIYA & ASSOCIATES	124193W
198	JAGDISH SAPRA & CO LLP	001378N/N500037
199	JAIN & CO	302023E
200	JAIN & TRIVEDI	113496W
201	JAIN ANIL & ASSOCIATES	115987W
202	JAIN DHUREJA AND CO	015033C
203	JAIN JAGAWAT KAMDAR & CO	122530W
204	JAIN SONU & ASSOCIATES	324386E
205	JAITHLIA & CO	009569C
206	JITENDRA MISHRA & COMPANY	125334W
207	JOY DALIA & CO	104460W
208	K ARUN KUMAR & ASSOCIATES	016215S
209	K B GOSALIA & CO	123179W
210	K C J M AND ASSOCIATES	121324W
211	K F JETSEY & CO	104209W
212	K G VAKHARIA & CO	117022W
213	K J SHAH & CO	132369W
214	K K JAIN & CO	002465N
215	K K MANKESHWAR & CO	106009W
216	K M GARG & CO	120712W
217	K M SHAH & CO	109637W
218	K P D & CO	136856W
219	K P N D & CO	133861W
220	K SINGH & ASSOCIATES	012458N
221	K Y & CO	016381S
222	KAJAREKAR & CO	137731W
223	KALYANASUNDARAM & CO	001676S
224	KAMAL GUPTA ASSOCIATES	000752C
225	KAPIL DEV & ASSOCIATES	025812N
226	KAPISH JAIN & ASSOCIATES	022743N
227	KAPOOR JAIN & ASSOCIATES	015689N
228	KAPUR & ASSOCIATES	028675N
229	KASHYAP & CO	011355C
230	KAUSHAL & AGRAWAL	008846C
231	KEWLANI & ASSOCIATES	133928W
232	KHANDELWAL RAY & CO	302035E
233	KHATTER & ASSOCIATES	021979N
234	KHETAWAT AGARWAL & CO	003960C

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
235	KHILNANI & ASSOCIATES	005776C
236	KISHAN M MEHTA & CO	105229W
237	KONAR MUSTAPHI & ASSOCIATES	314125E
238	KOTHARI SANGAWAT & ASSOCIATES	132985W
239	KRIPLANI MILANI & CO	130461W
240	KRISHAN GOEL & ASSOCIATES	009607N
241	KRISHNA NEERAJ & ASSOCIATES	023233N
242	KUMAR & GIRI	001584S
243	KUMAR & GUPTA	020247N
244	L J KOTHARI & CO	105313W
245	LAKHANI & LAKHANI	115728W
246	LIHALA & CO	315052E
247	M A N V & ASSOCIATES	007351N
248	M A R S & ASSOCIATES	010484N
249	M G M AND COMPANY	117963W
250	M K K AGARWAL & ASSOCIATES	328816E
251	M KAPADIA & CO	133572W
252	M M GALA & ASSOCIATES	124913W
253	M N T AND ASSOCIATES LLP	W100115
254	M R C & ASSOCIATES	004005S
255	M S PARIKH & CO	107558W
256	M SHARAN GUPTA & CO	006340N
257	MADAN JHA & ASSOCIATES	016288N
258	MAHINDRA TANEJA & ASSOCIATES	026348N
259	MAMRAJ & CO	006396N
260	MANEESH AVNEESH & COMPANY	008433C
261	MANISH GOYAL & ASSOCIATES	007152C
262	MANISH JAGDISH & ASSOCIATES	022450N
263	MANISH JAIN & ASSOCIATES	015608N
264	MANOJ RAJ & ASSOCIATES	017373N
265	MANOJ SANGEETA & ASSOCIATES	021873N
266	MAYUR SHAH & ASSOCIATES	106125W
267	MEHRA WADHWA & CO	004749N
268	MEHTA BHARAT & ASSOCIATES	106192W
269	MEHUL M SHAH & CO	141907W
270	MILIND SHAH & CO	127734W
271	MISTRY & SHAH	122702W
272	MITTAL GARG GUPTA & CO	016591N
273	MITTAL GOEL & ASSOCIATES	017577N
274	MITUL MEHTA & CO	121121W
275	MUKESH CHOUDHARY & ASSOCIATES	325258E
276	MUKESH MEHTA & ASSOCIATES	116309W
277	N B T & ASSOCIATES	143014W
278	N C RAJAN & CO	003426S
279	N DHAWAN & CO	007095N
280	N G JAIN & CO	103941W
281	N K ASWANI & CO	100738W
282	N K DAFRIA & CO	005550C
283	N K JAIN & CO	304078E
284	N KUMBHAT & CO	113451W
285	N R & COMPANY	015095C

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
286	N R KRISHNAMOORTHY & CO	001492S
287	N R WAGHCHAURE & ASSOCIATES	114999W
288	NAHAR V & CO	010443C
289	NANDY HALDER & GANGULI	302017E
290	NARA HARI & RAGHAVENDRA	014509S
291	NARENDRA SHARMA & CO	004983C
292	NATESH & ASSOCIATES	106957W
293	NAVITHA AND ASSOCIATES	012026S
294	NEETI & ASSOCIATES	026464N
295	NIDHI BANSAL & CO	022073N
296	NIRANJAN JAIN & CO	113913W
297	NIRMAL & ASSOCIATES	002523C
298	NISHANT & ASSOCIATES	027083N
299	NISHANT ALOK & CO	029014N
300	NITIN K SHAH & CO	107140W
301	NITIN VASANT GARUD & CO	014133C
302	NIYATI PATEL & CO	137165W
303	O P SINGHANIA & CO	002172C
304	OM P AGARWAL & ASSOCIATES	006948C
305	P A AGARWAL & CO	327316E
306	P A R Y & CO	007288C
307	P C BOTHRA & CO	306034E
308	P C SURANA & CO	110631W
309	P D RANDAR & CO	319295E
310	P DALAL & CO	102046W
311	P H D & ASSOCIATES	111236W
312	P K RAO & CO	014554S
313	P KHETAN & CO	327386E
314	P M BHARGAVA & CO	145087W
315	P S THAKARE & CO	128572W
316	P SHAH & CO	109710W
317	P SINGHVI & ASSOCIATES	113602W
318	PACHISIA & ASSOCIATES	327542E
319	PALAK VAID & CO	021796C
320	PARIKH & AMIN ASSOCIATES	107520W
321	PARTH SHAH AND ASSOCIATES	144251W
322	PARTHASARATHY SANKARAN & ASSOCIATES	009258S
323	PATKAR & PENDSE	107824W
324	PAWAN GUPTA & CO	318115E
325	PAWAN K AGRAWAL & CO	003112C
326	PEMMASANI & CO	002630S
327	PINNAMANENI & CO	002661S
328	PODDAR AGARWAL & CO	329486E
329	PRADEEP KUMAR GOYAL & ASSOCIATES	031270N
330	PRADIP B GANDHI & CO	118674W
331	PRAFUL N SHAH & CO	108057W
332	PRAKASH BHAT & ASSOCIATES	007830S
333	PRAKASH MISHRA & CO	025280N
334	PRAKASH PATWARI & CO	325639E
335	PRAVIN CHANDAK & ASSOCIATES	116627W
336	PREETI JAIN & ASSOCIATES	010847C

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
337	PRITESH SHAH & CO	134952W
338	PRITI V MEHTA & COMPANY	129568W
339	PUJA RATHI & ASSOCIATES	014457S
340	PUJA SOMANI & CO	328778E
341	PURUSHOTHAMAN BHUTANI & CO	005484N
342	PUSHP K SAHU & CO	128013W
343	R A N K S & ASSOCIATES	329271E
344	R B GOHIL & CO	119360W
345	R C AGARWAL & CO	003175N
346	R C CHADDA & CO LLP	003151N/N500011
347	R C VAKHARIA & CO	111237W
348	R CHOPRA & ASSOCIATES	022992N
349	R DALIYA & ASSOCIATES	102060W
350	R G B & ASSOCIATES	144967W
351	R K GOVIL & CO	000748C
352	R K RELAN & CO	002267N
353	R KINI & ASSOCIATES	116134W
354	R KOTHARI & CO	307069E
355	R M A & ASSOCIATES LLP	000978N/N500062
356	R M R & CO	106467W
357	R N GUPTA & ASSOCIATES	001419C
358	R P SARDAR & CO	109273W
359	R PUGALIA & CO	318188E
360	R R K & ASSOCIATES	009785S
361	R RAMALINGAM & ASSOCIATES	010616S
362	R S MODI & CO	007921N
363	R SONI & CO	130349W
364	R T P S & CO	017980N
365	R TAYAL & ASSOCIATES	006969N
366	R VENKATARAMA AIYAR & CO	301035E
367	RAHUL BANSAL & ASSOCIATES	327098E
368	RAHUL KAKANI & ASSOCIATES	130198W
369	RAHUL SHAH AND COMPANY	019910C
370	RAJ CHANDRA & ASSOCIATES	326312E
371	RAJ K SRI & CO	014141N
372	RAJ SANDHYA & CO	002011C
373	RAJAN K GUPTA & CO	005945C
374	RAJANI MUKESH & ASSOCIATES	004072C
375	RAJARATHINAM & ASSOCIATES	011135S
376	RAJEEV SINGAL & CO	008692C
377	RAJENDAR K KUMAR & ASSOCIATES	010142C
378	RAJENDRA C THAKKAR & CO	108361W
379	RAJESH K SACHDEVA & ASSOCIATES	019200N
380	RAJESH K SHARMA & ASSOCIATES	013867N
381	RAJESH SAREEN & ASSOCIATES	024475N
382	RAJESH SURESH JAIN & ASSOCIATES	017163N
383	RAKESH BATRA & CO	020461N
384	RAKESH BHATT & CO	131788W
385	RAKESH SETHIA & CO	327065E
386	RAKESH VARSHNEY & ASSOCIATES	022399N
387	RAKESH VARSHNEY & CO	019108N



<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
388	RAM RATTAN & ASSOCIATES	004472N
389	RANGWALA & CO	115833W
390	RANJAN GUPTA & CO	017319N
391	RANJIT JAIN & CO	322505E
392	RATNAM DHAVEJI & CO	006677S
393	RAVI A SHAH & ASSOCIATES	125079W
394	RISHABH & CO	010915C
395	RISHI SEKHRI AND ASSOCIATES	128216W
396	RITESH BURAD & CO	117936W
397	ROHIT BAID & CO	031122N
398	ROHIT SHUKLA & ASSOCIATES	315178E
399	ROOPEN R SHAH & CO	119869W
400	RUPAREL & BAVADIYA	126260W
401	S A R P & ASSOCIATES	007375C
402	S AGARWAL & CO	000808N
403	S B S B AND ASSOCIATES	012192S
404	S C BANDI & CO	130850W
405	S D A & ASSOCIATES	120759W
406	S D B A & CO	142004W
407	S DEDHIA & CO	117695W
408	S G R & ASSOCIATES	022767N
409	S JAWAHAR & ASSOCIATES	006232S
410	S K BADJATYA & CO	004017C
411	S K BHAMKAR & ASSOCIATES	007482C
412	S K GULECHA & ASSOCIATES	013340S
413	S K H D & ASSOCIATES	105929W
414	S K JHA & CO	126173W
415	S K KHANDELWAL & ASSOCIATES	002305C
416	S K KUMAR & CO	000204C
417	S K SINGHANIA & CO	302206E
418	S K THANAWALA & CO	110951W
419	S KRISHNA KUMAR & CO	001478S
420	S L KHABYA & CO	000004C
421	S M M P & ASSOCIATES	120438W
422	S M MATHUR & CO	006588N
423	S MAHENDRA & CO	307131E
424	S MANDAL & CO	314188E
425	S MANDAWAT & CO	118330W
426	S N KEDIA & ASSOCIATES	319025E
427	S N MURTHY & CO	002217S
428	S P SARDA & CO	323054E
429	S P V M & CO	136751W
430	S PRAKASH AGGARWAL & CO	006105C
431	S R B & ASSOCIATES	310009E
432	S R Y & ASSOCIATES	011227N
433	S RAJESH & CO	108429W
434	S RAKHECHA & CO	108490W
435	S RAMACHANDRA RAO & ASSOCIATES	007735S
436	S RAMAKRISHNAN ASSOCIATES	006637S
437	S S AGARWAL & CO	312054E
438	S S DASANI & CO	116521W

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
439	S S R V & ASSOCIATES	135901W
440	S S V S & CO	021648C
441	S SHAH & ASSOCIATES	109771W
442	S TEKRIWAL & ASSOCIATES	009612N
443	S V S R & ASSOCIATES	014139S
444	SAFAL GUPTA & ASSOCIATES	016530S
445	SAHA & MAJUMDER	303087E
446	SAKETH AGARWAL & ASSOCIATES	329093E
447	SALARPURIA & PARTNERS	302113E
448	SALUJA & ASSOCIATES	000148N
449	SAMIR GANDHI & CO	127096W
450	SAMIR M SHAH & ASSOCIATES	122377W
451	SANDEEP MUKHERJEE & ASSOCIATES	009942C
452	SANGEET KUMAR & ASSOCIATES	011954N
453	SANGRAM PAUL & CO	308001E
454	SANJEEV NAVIN & ASSOCIATES	326800E
455	SANKARAN & KRISHNAN	003582S
456	SANTLAL PATEL & CO	113888W
457	SANTOSH CHOUDHARY & ASSOCIATES	323720E
458	SAPAN VASA & CO	120693W
459	SARAF & CO	312045E
460	SARAF MANOJ & CO	323473E
461	SARASWAT & CO	004846C
462	SARIA GUPTA & CO	003168N
463	SATENDRA RAWAT & CO	008298C
464	SATHISH KUMAR & ASSOCIATES	017448S
465	SATNAM ASSOCIATES	009870C
466	SAUMIL J KAPADIA & CO	135970W
467	SAURABH R SHAH & CO	127176W
468	SAXENA & SAXENA	006103N
469	SEHGAL MEHTA & CO	003330N
470	SEKHRI KANODIA & ASSOCIATES	109389W
471	SESHACHALAM & CO	003714S
472	SHAH & BHOSALE	129657W
473	SHAH & KATHARIYA	115171W
474	SHANKARLAL JAIN & ASSOCIATES LLP	109901W/W100082
475	SHANTIMAY MAJUMDER & CO	317116E
476	SHARMA & PAGARIA	008217S
477	SHARMA ANAND & CO	005453N
478	SHARMA GOEL & CO LLP	000643N/N500012
479	SHARMA PRAKASH & ASSOCIATES	008028C
480	SHARMA SHARMA & CO	009462N
481	SHASHANK K GUPTA & ASSOCIATES	023270C
482	SHASHANK KHANDELWAL & ASSOCIATES	019518C
483	SHETH DOCTOR & ASSOCIATES	124822W
484	SHRIDHAR SHAH & CO	134411W
485	SHYAM C AGRAWAL & CO	110243W
486	SINGH GURPREET & CO	031763N
487	SINGH R K & ASSOCIATES	027247N
488	SINGHVI & MEHTA	002464W
489	SOIN ASSOCIATES	010637N

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
490	SRIDHAR JHAWAR & ASSOCIATES	016921S
491	SRINIVAS & PADMANABHAN	004021S
492	SUBHASH SAJAL & ASSOCIATES	018178N
493	SUDHIR KUMAR JAIN & ASSOCIATES	318016E
494	SUJOY P MEHTA AND ASSOCIATES	138588W
495	SUMANTH ANANTHARAM & CO	016140S
496	SUNDARLAL DESAI & KANODIA	110560W
497	SUNIL BANDI & COMPANY	007419C
498	SUNIL VANKAWALA & ASSOCIATES	110616W
499	SUNITA AGRAWAL & CO	515225C
500	SURANA SINGH RATHI AND CO	317119E
501	SURESH GUPTA Y & CO	009012S
502	T D K & CO	109804W
503	T RAGHAVENDRA & ASSOCIATES	003329S
504	T SRINIVASA & CO	016624S
505	TANDON & TANDON	002070C
506	TANTIYA & CO	140806W
507	TEJAS NADKARNI & ASSOCIATES	135197W
508	U K GOENKA & CO	010549N
509	UDAY PASAD & ASSOCIATES	113230W
510	V A G & CO	003014C
511	V A T S S & ASSOCIATES	017573N
512	V B DALAL & CO	102055W
513	V C G & CO	021837N
514	V D SHUKLA & CO	110240W
515	V J M & ASSOCIATES LLP	027535N/N500093
516	V K TULSYAN & CO LLP	326740E/E300015
517	V M D & CO	125002W
518	V N R ASSOCIATES	004478S
519	V P GUPTA & CO	000699N
520	V R BHABHRA & CO	112861W
521	V RAMARATNAM & CO	002956S
522	V S AGARWAL & ASSOCIATES	141089W
523	V S S A & ASSOCIATES	012421N
524	V S SHAH AND ASSOCIATES	143857W
525	VARDHAMAN & CO	004522S
526	VASUDEO & ASSOCIATES	319299E
527	VIBHOR AGARWAL & ASSOCIATES	015525C
528	VIJAY DARJI AND ASSOCIATES	118614W
529	VIJAY S KALERA & ASSOCIATES	115160W
530	VIJAY V DEDHIA & CO	111439W
531	VIJAYARAGHAVAN & ASSOCIATES	005699S
532	VIKRANT SALUNKE & ASSOCIATES	128704W
533	VINOD BRIJ & ASSOCIATES	500043N
534	VINOD KUMAR BINDAL & CO	003820N
535	VINOD SINGHAL & CO	005826C
536	VINOD VISHAL & CO	009112N
537	VIPIN KUMAR & CO	002123C
538	VIPIN NAGAR & CO	005171C
539	VIPUL I SUTHAR & CO	129104W
540	VIRAL JAIN AND ASSOCIATES	135089W

<b>S. No.</b>	<b>Audit Firm</b>	<b>Reg. No.</b>
541	VIREN GANDHI & CO	111558W
542	VISHAL PALIWAL & ASSOCIATES	011145C
543	VISHNU AGARWAL & ASSOCIATES	134443W
544	VISHNU AGGARWAL ASSOCIATES	007231C
545	VIVEK KHANDOR & ASSOCIATES	133055W
546	VORA & ASSOCIATES	111612W
547	YOGESH MAHIPAL & ASSOCIATES	030845N