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Provisional list of Audit Firms of listed & unlisted Companies that have not filed/ filed incomplete Form NFRA-2 for Reporting Period 2024-25 (Audit reports signed during the period 01.04.2024 to 31.03.2025) position as on 15.08.2026

1) As per Rule 5 of the NFRA Rules, 2018 (as amended from time to time), auditors of the class of companies specified in Rule 3 are required to file an annual return with NFRA in the prescribed form, NFRA-2, on or before 30th November every year. The due date for filing Form NFRA-2 for the reporting period 2024–25 was 30.11.2025. However, to provide additional time, the filing window for Form NFRA-2 for the reporting period 2024–25 continues to remain open till date.

2) Any technical issues faced while filing Form NFRA-2 may be reported to NFRA at: helpdesk@nfra.gov.in.

3) The provisional list of audit firms that had not filed Form NFRA-2 for the reporting period FY 2024-25 up to 30.04.2025, was published on 08.05.2026. Subsequently, the updated list is being published considering filings up to 15.08.2026 in two parts:

Part A- Provisional list of Audit Firms of listed & unlisted companies that have not filed Form NFRA-2 for reporting period 2024-25

Part-B- Provisional List of Audit Firms for Listed and Unlisted Companies that have filed incomplete Form NFRA-2 for reporting period 2024-25

4) As per NFRA records, the audit firms listed below appear not to have filed/ filed incomplete Form NFRA-2. If any of these firms have already submitted the return/ filed complete form, they are requested to inform us at the following email address: helpdesk@nfra.gov.in.

A) Provisional list of Audit Firms of listed & unlisted companies that have not filed Form NFRA-2 for reporting period 2024-25:

S.No	Firm Registration Number	Auditor
1	324719E	A A A & ASSOCIATES
2	004924N/N500358	A A A G & CO LLP
3	322455E	A A A J & ASSOCIATES
4	114152W	A A MOHARE & CO
5	016415S	A B C D & CO
6	004447C	A B N & CO
7	121677W	A B N J & CO
8	315104E	A B P & ASSOCIATES
9	121901W	A BAFNA & ASSOCIATES
10	127669W	A D PARIKH & ASSOCIATES
11	114115W	A G OGALE & CO
12	112611W	A J MANDERA & CO
13	006659C	A K A R & ASSOCIATES
14	316190E	A K BARMAN & ASSOCIATES
15	018598N	A K G V G & ASSOCIATES
16	000012N	A K GUTGUTIA & CO
17	001994C	A K KHABYA & CO
18	109478W	A K SHAH & ASSOCIATES
19	013066C	A M A A & ASSOCIATES
20	008976N	A N D R O S & CO

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21	102077W	A N DAMANIA & CO
22	122158W/W100907	A N GAWADE & CO LLP
23	007347C	A NATANI & CO
24	014640C	A O MITTAL & ASSOCIATES
25	021611C	A PANT & CO
26	138758W	A R C K & CO
27	013019N	A R M S & ASSOCIATES
28	129725W/W100686	A R P A N AND ASSOCIATES LLP
29	118057W	A R PANDHI & ASSOCIATES
30	005216C	A R S A N & CO
31	138552W	A R T H A AND ASSOCIATES
32	003324S	A RAGHAVENDRA RAO & ASSOCIATES
33	002857S	A RAMACHANDRA RAO & CO
34	130701W	A S A T & ASSOCIATES
35	011863N	A S C & ASSOCIATES
36	012799S	A S K M & CO
37	020310N	A S N & COMPANY
38	018918C	A T K & ASSOCIATES
39	017397C	A T M & ASSOCIATES
40	W100671	A V H P & COMPANY LLP
41	124948W	A V IYER & CO
42	025193N	A V P & CO
43	020829C	A Y & COMPANY
44	147728W	AALAP PARIKH & ASSOCIATES
45	315049E	ABHIJIT DUTT & ASSOCIATES
46	016025N	ABHILASHI & CO
47	326681E	ABHISHEK MISHRA & CO
48	125756W	AGARWAL & DHANDHANIA
49	005159C	AGARWAL AJAY & ASSOCIATES
50	124850W	AGARWAL DESAI & SHAH
51	330054E	AGARWAL KHETAN & CO
52	008007C	AGARWAL MAHESH K & CO
53	314030E	AGARWAL MAHESWARI & CO
54	021811C	AGGARWAL MEESHU & ASSOCIATES
55	117658W	AGRAWAL AJAY KUMAR & CO
56	313100E	AGRAWAL B KUMAR & CO
57	100125W	AGRAWAL CHHALLANI & CO
58	013538C	AGRAWAL JAIN & GUPTA
59	326151E	AGRAWAL SHUKLA & CO
60	012985N	AHUJA ARUN & CO
61	012345C	AJAY PALIWAL & COMPANY
62	317031E	AJAY SHOBHA & CO
63	115907W	AJIT DALAL & CO
64	018796C	AJMERA & AJMERA
65	126433W	AKHILESH PANDEY & CO
66	100294W/W100202	AMAL DATT & ASSOCIATES LLP
67	100300W	AMAR NATH SHARMA & CO

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68	020853N	AMAR PAL & CO
69	020595N	AMIT & NITIN
70	008359C	AMIT AGARWAL & CO
71	009184c	AMIT RAMA KANT & CO
72	128933W	AMIT SHAH & CO
73	314103E	AMLAN BHADRA & ASSOCIATES
74	25028	ANGAPPAN VETRIVEL
75	130521W	ANIKET KULKARNI & ASSOCIATES
76	000180S	ANJANEYULU & CO
77	027994N	ANKUR GOYAL & ASSOCIATES
78	029841C	ANUBHA GATTANI & CO
79	004881C	ANUJ GOYAL & CO
80	023779C	ANUPAM PARASHAR & CO
81	003368N	ARORA & BANSAL
82	025530C	ARORA A & CO
83	125049W	ARPAN SHAH & ASSOCIATES
84	12018	ARUN ARORA & CO
85	325867E	ARUN JAIN & ASSOCIATES
86	002563N	ARUN MALHOTRA & ASSOCIATES
87	007127N	ARUN NARESH & CO
88	137526W	ARVIND BAID & ASSOCIATES
89	028167N	ARVIND MANOJ & ASSOCIATES
90	100624W	ASHIT N SHAH & CO
91	100641W	ASHOK CHHAJED & ASSOCIATES
92	009840C	ASHOK HOLANI & COMPANY
93	127947W	ASHOK J GIDWANI & ASSOCIATES
94	153195W	ASHOK RAJPARA & CO
95	117134W	ASHOK SHETTY & CO
96	011223N	ASHOK SHYAM & ASSOCIATES
97	021376N	ASHUTOSH PANDEY & ASSOCIATES
98	021529N	ASHWANI K SINDWANI & CO
99	029733C	ASHWARYA CHANDRA & COMPANY
100	146025W	ASLOT AND ASSOCIATES
101	027751C	ASTHA AGRAWAL & ASSOCIATES
102	000278S	AYYADEVARA & CO
103	C400331	B A N C R S AND CO LLP
104	013552N	B A S K & ASSOCIATES
105	128796W	B A SHAH S R MEHTA & CO
106	0140785W	B B GUSANI & ASSOCIATES
107	001099C	B C JAIN & CO
108	000802C	B C P JAIN & CO
109	305048E	B CHAKRABARTI & ASSOCIATES
110	121083W	B CHORDIA & CO
111	101256W	B D M V & CO
112	026573N	B G N A ASSOCIATES
113	013021S	B G S & ASSOCIATES
114	000852C	B K KAPUR & CO

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115	026886N	B M G S & ASSOCIATES
116	113536W	B M GATTANI & CO
117	325326E	B MANNA & CO
118	302096E	B MUKHERJEE & CO
119	204900	B N MISHRA & CO
120	005584S	B NAGA BHUSHAN & CO
121	002409S	B NARSING RAO & CO
122	002409S/S000149	B NARSING RAO & CO LLP
123	307057E	B NATH & COMPANY
124	001224S	B P JAIN & CO
125	109517W	B P SHAH & CO
126	305012E	B R KHAITAN & CO
127	105283W	B R KOTECHA & CO
128	121181W/W100011	B S M A R T AND ASSOCIATES LLP
129	006101S	B S RAVIKUMAR & ASSOCIATES
130	128249W	B S SHARMA & CO
131	006514W	B SHROFF & CO
132	009287S	B SREENIVASA & CO
133	003248S	B V REDDY & CO
134	128719W	BAGADIYA & JAIN
135	114421W	BAHEDIA & ASSOCIATES
136	130381W	BAKLIWAL & CO
137	325116E	BANDYOPADHYAY & DUTT
138	000384W	BANSI LAL SHAH & CO
139	327573E	BARKHA & ASSOCIATES
140	122552W	BAXI & ASSOCIATES
141	101073W	BELA MEHTA & ASSOCIATES
142	000414S	BELDI & ASSOCIATES
143	24163	BENNUR NAGARAJA
144	014993S	BHANU MURALI & CO
145	117340W	BHANWAR JAIN & CO
146	32415	BHARAT G SHAH
147	136055	BHARAT GUPTA & CO
148	122100W	BHARAT H SHAH & ASSOCIATES
149	101220W	BHARAT J RUGHANI & CO
150	101241W	BHARAT PARIKH & ASSOCIATES
151	101249W	BHARAT SHAH & ASSOCIATES
152	509935E	BHASIN HOTA & CO
153	131411W	BHATTER & ASSOCIATES
154	131092W	BHATTER & COMPANY
155	120539W	BHAVE & MANTRI
156	120939W	BHAVESH & ASSOCIATES
157	101383W	BHAVIN ASSOCIATES
158	114108W	BHAVIN GADHIYA & ASSOCIATES
159	116888W	BHUSHAN KHOT & CO
160	328896E	BINAYAK DEY & CO
161	328296E	BINIT GUPTA & COMPANY

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162	101511W	BIPIN B SHAH & CO
163	302105E	BISWAS DASGUPTA DATTA & ROY
164	014055S	C A PATEL & ASSOCIATES
165	124978W	C B MEHTA & ASSOCIATES
166	159258W	C D KHAKHKHAR & CO
167	S200053	C G S S & ASSOCIATES LLP
168	323220E	C K PRUSTY & ASSOCIATES
169	101678W/W100068	C M R S & ASSOCIATES LLP
170	011515S	C M T & ASSOCIATES
171	107647W	C N K KHANDWALA & ASSOCIATES
172	018215C	C N S & CO
173	118147W	C N SOMANI & ASSOCIATES
174	104058W	C P JARIA & CO
175	108959W	C R SAGDEO & CO
176	116131W	C V B & ASSOCIATES
177	004599S	C VENKAT KRISHNA & CO
178	174758	CA SHOBHIT R DAVE
179	323167E	CHAND & CO
180	000571S	CHANDRAN & RAMAN
181	121351W	CHATURVEDI & PATEL
182	118424W	CHATURVEDI SOHAN & CO
183	031563N	CHHABRA AMIT AND ASSOCIATES
184	118215W	CHIRAG N SHAH & ASSOCIATES
185	130493W	D A S K & ASSOCIATES
186	105013W	D A T A & CO
187	128416W	D B PARMAR & CO
188	018627N	D B S & ASSOCIATES
189	126235W	D G KANGO AND ASSOCIATES
190	133089W	D K KALYANI & ASSOCIATES
191	010129C	D M A & ASSOCIATES
192	06413N	D M A R K S & ASSCOCIATES
193	117227W	D P SARDA & CO
194	011688S	D P V & ASSOCIATES
195	001439C	D PATHAK & CO
196	122260W	D R B S V & ASSOCIATES
197	017611S	D S N R & CO
198	101987W	DAGA & CHATURMUTHA
199	019045S	DAMACHERLA & ASSOCIATES
200	016156S	DARPAN & ASSOCIATES
201	303054E	DAS & PRASAD
202	000688S	DASARATHAN & CO
203	102163W	DAVE & DAVE
204	302175E	DE & BOSE
205	140967W	DEEPAK C AGARWAL & ASSOCIATES
206	102259W	DEMBLE RAMANI & CO
207	123009W	DEORA MAHESHWARI & CO
208	139459W	DESAI & DESAI

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209	000722S	DEVA & CO
210	123045W	DEVADIYA & ASSOCIATES
211	013338N	DEVESH PAREKH & CO
212	003910N	DEVI DAYAL & ASSOCIATES
213	102446W	DHANBHOORA & COMPANY
214	142800W	DHANESH AMRITLAL & ASSOCIATES
215	014288S	DHANUNJAYA & HARANATH
216	003563N	DHARAM TANEJA ASSOCIATES
217	137728W	DHARIT MEHTA & CO
218	007025S	DHARMALINGAM & ASSOCIATES
219	002783N	DHILLON & ASSOCIATES
220	102454W	DHIRAJ & DHEERAJ
221	005469N/N500365	DHRUV AGGARWAL & CO LLP
222	011027N	DINESH KUMAR GOEL & CO
223	015003N	DINESH NANGRU & CO
224	322919E	DOKANIA S KUMAR & CO
225	148679W	DOSHI R C & CO
226	139701W	DULARESH K JAIN & ASSOCIATES
227	104223W	FALOR JHAVAR KHATOD & CO
228	005104N/N500094	G A M S & ASSOCIATES LLP
229	022280N	G A R U D & ASSOCIATES
230	005986S	G A, S M, D A, N S R & CO
231	007968S	G ANANDAN & CO
232	W100292	G B C A ASSOCIATES LLP
233	000668S	G C DAGA & CO
234	0100074S	G C REDDY & ASSOCIATES
235	000167N	G D PANDIT & CO
236	017648N	G D SINGHAL & ASSOCIATES
237	005834S	G D UPADHYAY & CO
238	134509W	G K D J & ASSOCIATES
239	005842C	G K MITTAL & ASSOCIATES
240	139767W	G M K S & CO
241	143407W	G M MANGLANI & CO
242	104768W	G P KAPADIA & CO
243	017251N	G P KESHRI & ASSOCIATES
244	015343S	G P M & ASSOCIATES
245	121344W	G P S & ASSOCIATES
246	004616S	G R VENKATANARAYANA
247	003010S	G RAMESHKUMAR & CO
248	013838N/N500003	G S K & ASSOCIATES LLP
249	027033N	GAGAN SALUJA & ASSOCIATES
250	000458N	GANDHI MINOCHA & CO
251	103031W	GANDHI RATHI & CO
252	32561	GANESH MALLIKARJUN PAWLE
253	016137N	GARG AGRAWAL & AGRAWAL
254	001005N	GARG BROS & ASSOCIATES
255	003273C	GARIMA & CO

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256	000892S	GARLAPATI & CO
257	036120N	GAURI GOYAL & ASSOCIATES
258	315080E	GHOSAL BASU & RAY
259	306040E/E300013	GHOSH & BASU LLP
260	304013E	GHOSHAL & GHOSAL
261	006031C	GIRIRAJ & LOHIYA
262	000934S	GIRISH MURTHY & KUMAR
263	025056N	GIROTRA & CO
264	000939S	GNANOBA & BHAT
265	117969W	GODBOLE & CO
266	000397N	GOEL GARG & CO
267	013211N	GOEL MINTRI & ASSOCIATES
268	006496C	GOEL SINGHAL & ASSOCIATES
269	W100162	GOHEL & ASSOCIATES LLP
270	026816N	GOPAL BHARGAWA & CO
271	000960S	GOPALAIYER AND SUBRAMANIAN
272	130116W	GOR & SAVLA
273	016943S	GORANTLA & CO
274	103332W	GOSAR & GOSAR
275	008015C	GOYAL MALHOTRA & ASSOCIATES
276	018289C	GOYAL NAGPAL & CO
277	033057N	GOYAL SURESH & ASSOCIATES
278	302039E	GUHA NANDI & CO
279	311118E	GUPTA & MANGLIK
280	018782C	GUPTA AGARWAL & SULTANIA
281	009039N	GUPTA NANDA & CO
282	021803N	GUPTA RAI AND ASSOCIATES
283	001687N	GUPTA RAJ & CO
284	006970N	GUPTA RAVI & ASSOCIATES
285	002605N	GUPTA VERMA & SETHI
286	007902C	H C SOGANI & CO
287	013074C	H G & CO
288	115705W	H G SARVAIYA & CO
289	001571N	H K CHITKARA & CO
290	000544C	H N JHAVAR & CO
291	010005S	H R A & CO
292	323029E	H R AGARWAL & ASSOCIATES
293	146985W	H R K & CO
294	117072W	H R PATEL & ASSOCIATES
295	108351W	H RAJEN & CO
296	117014W/W100685	H S K & CO LLP
297	030525C	HAPPY KEDAWAT AND COMPANY
298	143768W	HARE K PANDA & CO
299	118013W	HARIBHAKTI & CO
300	017372N	HARISH & CO
301	015226C	HARISH ARORA & ASSOCIATES
302	018918N	HARMEET SINGH & CO

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303	327904E	HARSH MITA & ASSOCIATES
304	152736W	HARSHAL MEHTA & ASSOCIATES
305	011254S	HASHIM & ASSOCIATES
306	103610W	HEGDE & ASSOCIATES
307	019931C	HIMANSHU MOHTA & ASSOCIATES
308	116417W	HINGNE TARE & ASSOCIATES
309	007085S	HIREMATH & CO
310	103767W	ISHWARLAL & CO
311	119980W	J A SHETH & ASSOCIATES
312	008735S	J D S ASSOCIATES
313	135507	J H S ASSOCIATES LLP
314	310064E	J JAIN & CO
315	100071W	J K AGARWAL & CO
316	016071S	J K CHOPRA & ASSOCIATES
317	121161W/W100195	J K J S & CO LLP
318	004025N	J K JAIN & ASSOCIATES
319	330221E/E300273	J K K & COMPANY LLP
320	318086E	J K V S & CO
321	100130W	J M AGRAWAL & CO
322	120459W	J M M K & CO
323	324235E	J M P ASSOCIATES
324	006569C	J N GUPTA & CO
325	006569C/W100892	J N GUPTA & CO LLP
326	117177W	J N S B & CO
327	124193W	J P M K AND COMPANY
328	116492W	J R S M & ASSOCIATES
329	012583N	J S BAHL & CO
330	025006C	J S M G & ASSOCIATES
331	011121S	J V R & ASSOCIATES
332	031824N	JAGDISH RAI & ASSOCIATES
333	004124C	JAI ALOK & ASSOCIATES
334	005491N	JAIN & ANAND
335	302023E	JAIN & CO
336	024866N	JAIN AGARWAL & COMPANY
337	009276N	JAIN ANIL & ASSOCIATES
338	39803	JAIN ANIL KUMAR GANPATLAL JAIN
339	0113267W	JAIN CHOUDHARY & CO
340	113267W	JAIN CHOWDHARY & CO
341	007365C	JAIN DOSHI & CO
342	122530W	JAIN JAGAWAT KAMDAR & CO
343	103920W	JAIN KEDIA & SHARMA
344	015140N	JAIN MITTAL CHAUDHARY & ASSOCIATES
345	002069W	JAIN SETH & CO
346	324386E	JAIN SONU & ASSOCIATES
347	010703C	JAISWAL MISRA & COMPANY
348	104037W	JANAK MAJETHIA & ASSOCIATES
349	131442W	JARIWALA & ASSOCIATES

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350	329001E	JAY GUPTA AND ASSOCIATES
351	004694N	JAYANT BANSAL & CO
352	021853N	JAYANT OSWAL & CO
353	129406W	JAYMIN SHAH & ASSOCIATES
354	128263W	JIGAR SHAH & ASSOCIATES
355	155604W	JIMMY SHETH & CO
356	000844N	JINDAL & CO
357	003755C	JITENDRA AGARWAL & ASSOCIATES
358	104317W	JODH JOSHI & CO
359	324268E	JODHANI AGRAWAL & ASSOCIATES
360	128586W	JOGIN RAVAL & ASSOCIATES
361	001375S	JOSEPH & RAJARAM
362	144627W	JOSHI & SHAH
363	006792C	JOY MUKHERJEE & ASSOCIATES
364	013288C	JYOTI DAD & CO
365	023969N	K A K A & ASSOCIATES
366	013975S	K A R A & ASSOCIATES
367	000862N	K B CHANDNA & CO
368	104718W	K C KANKARIYA & CO
369	005240N	K G SHARMA & CO
370	146343W	K K BIRLA & CO
371	106009W	K K MANKESHWAR & CO
372	004547C	K K NIGAM & CO
373	002258N	K K SANSI & CO
374	324555E	K KEJRIWAL & CO
375	112180W	K N D & ASSOCIATES
376	002270S	K NAGARAJU & ASSOCIATES
377	18956	K NARAYANASAMY NARAYANASAMY
378	117390W	K P C M & CO
379	124845W/W100209	K P S J & ASSOCIATES LLP
380	000135C	K PANDEYA & CO
381	002352N	K R A & ASSOCIATES
382	508095C	K S CHOUDHARY & CO
383	010374S	K S KALYANASUNDARAM & CO
384	105310W	K U KOTHARI & CO
385	007095S	KALYANA & CO
386	000752C	KAMAL GUPTA ASSOCIATES
387	006241N	KAPIL KUMAR & CO
388	022743N	KAPISH JAIN & ASSOCIATES
389	311025E	KAPOOR & ASSOCIATES
390	136752W	KARIA & ASSOCIATES
391	001748S	KARPAGAM KRISHNAN AND NATARAJAN
392	001749S	KARRA & CO
393	128438W	KATARIYA AND MUNOT
394	121092W	KAYDE & ASSOCIATES
395	316089E	KEDIA AGARWAL & ASSOCIATES
396	126519W	KEDIA SINGHANIA & CO

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397	333288W	KEYUR SHAH & ASSOCIATES
398	141173W	KEYUR SHAH & CO
399	001311C	KHANDELWAL KAKANI & CO
400	317092E	KHANDELWAL PREM & ASSOCIATES
401	302035E	KHANDELWAL RAY & CO
402	001297N	KHANNA & ANNADHANAM
403	005776C	KHILNANI & ASSOCIATES
404	002589N	KHIWANI & CO
405	115133W	KIRTI D SHAH & ASSOCIATES
406	105229W	KISHAN M MEHTA & CO
407	008926S	KOLATH & CO
408	113041W	KOTHARI JAIN & ASSOCIATES
409	105339W	KOTHAWADE & LADDHA
410	131762W	KSHIRSAGAR KULKARNI & CO
411	024838N	KULDEEP SHARMA & ASSOCIATES
412	017495C	KUMAR VISHNU & CO
413	316003E	KUNAL & ASSOCIATES
414	130093W	KUNDER DMELLO & ASSOCIATES
415	001640S	KUTTY & ASSOCIATES
416	117758W	L L B & CO
417	135772W	L N J & ASSOCIATES
418	005381S	L N R ASSOCIATES
419	116870W	L S M & CO
420	021977S	LALITH PRASAD & CO
421	031997N	LUTHRA & ASSOCIATES
422	007351N	M A N V & ASSOCIATES
423	028463N	M A P & CO
424	008041C	M C ASAWA & CO
425	140555W	M G H V S & ASSOCIATES
426	026751N/N500388	M J S N & CO LLP
427	328816E	M K K AGARWAL & ASSOCIATES
428	323929E	M K KOTHARI & ASSOCIATES
429	001616S/S200010	M KUPPUSWAMY P S G & CO LLP
430	016069C	M LAL & CO
431	007198N	M M GOYAL & CO
432	010371S	M M REDDY & CO
433	101899W/W100812	M N CHOKSI & CO LLP
434	018340N	M N R S & ASSOCIATES
435	003968S	M N S & CO
436	W100115	M N T AND ASSOCIATES LLP
437	001975S/S200020	M O S & ASSOCIATES LLP
438	160286W	M P GOHIL & CO
439	003995C	M P V & COMPANY
440	123117W	M R BOMBAYWALA & CO
441	023711N	M R K S AND ASSOCIATES
442	312121E	M R SINGHWI & CO
443	001208S	M S JAGANNATHAN & N KRISHNASWAMI

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444	010152S	M S P R & CO
445	001987S	M S S V & CO
446	109407W	M S SETHI & ASSOCIATES
447	201445	MAHABHASHYAM VENKATA NARASIMHA MURTHY
448	001932S	MAHARAJ RAJAN & MATHEW
449	021745S	MAHENDRA H & COMPANY
450	324346E	MAHENDRA SUBHASH & CO
451	029649N	MAHESH K GUPTA & ASSOCIATES
452	09668N	MAHESH KUMAR & COMPANY
453	105827W	MAHESH TAORI & CO
454	036520N	MAHESH YADAV & CO
455	008467C	MAHESHWARI N & ASSOCIATES
456	200226	MAMBALAM RAVI
457	006396N	MAMRAJ & CO
458	022372C	MANGHANI & CO
459	008520S	MANIKANDAN & ASSOCIATES
460	131769W	MANISH D SALVI & ASSOCIATES
461	024574C	MANISH INDU & CO
462	0135914W	MANISH K RAMAWATI & CO
463	026187S	MANISH P C JAIN & CO
464	019807C	MANISH PANDEY & ASSOCIATES
465	017373N	MANOJ RAJ & ASSOCIATES
466	322770E	MAROTI & ASSOCIATES
467	002020S	MATHESH & RAMANA
468	126504W	MATHIA & CO
469	033108N	MAYANK AHUJA & ASSOCIATES
470	150627W	MEET B SHAH & ASSOCIATES
471	000772C	MEHTA & CO
472	113591W	MEHTA & PAI
473	122217W	MEHTA SINGHVI & ASSOCIATES
474	135065W	MENDAJIWALA & CO
475	105618	MISHRA DINESHKUMAR R
476	133096W	MITALI MODI & CO
477	306099E	MITRA & CO
478	013097C	MITTAL NIRBHAY & CO
479	002092S	MOHAN & MOHAN ASSOCIATES
480	020488N	MOHAN JUNEJA & CO
481	006551N	MOHINDRA ARORA & CO
482	014359C	MOHIT JAIN & CO
483	020247N	MONTEK S & ASSOCIATES
484	004423C	MUCHHAL & GUPTA
485	509955C	MULTI ASSOCIATES
486	002162S	MURALI & VENKAT
487	130696W	MURARILAL AGRAWAL & ASSOCIATES
488	002195S	MURTHY & KANTH
489	119375W	N A C & ASSOCIATES LLP
490	023868N	N A V & CO

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491	025043C	N A V P & ASSOCIATES
492	140489W	N B T AND CO
493	002249N	N C RAJ & ASSOCIATES
494	125757W	N C RUPAWALA & CO
495	033499N/N500390	N G C & COMPANY LLP
496	327511E	N H AGRAWAL & ASSOCIATES
497	100738W	N K ASWANI & CO
498	011556N	N K BHAT & ASSOCIATES
499	104019W	N K JALAN & CO
500	004326C	N K KEJRIWAL & CO
501	329563E	N K S J & ASSOCIATES
502	001335N	N KUMAR & COMPANY
503	106792W	N M NAGRI & CO
504	107786W	N M PATHAK & CO
505	104030W	N N JAMBUSARIA & CO
506	107845W	N P PATWA & CO
507	010072S	N S V M & ASSOCIATES
508	008801S/S200060	N S V R & ASSOCIATES LLP
509	006249C	N SINGHAL & CO
510	103804W	N T JADHAV & CO
511	003634S	N V SARMA & CO
512	400217	NAHAR V & COMPANY
513	124529W	NAIK MEHTA & CO
514	302017E	NANDY HALDER & GANGULI
515	002336S	NARASIMHA RAO & ASSOCIATES
516	007013C	NAVIN K AGARWAL & CO
517	317117E	NAVIN NAYAR & CO
518	329694E	NAYAN & SANJOY
519	130017	NEEHAL MAHAMULAL PATHAN
520	028679N	NEHA KUNDRA & CO
521	137441W	NEHA M SHAH & ASSOCIATES
522	005899S	NIRANJAN & NARAYAN
523	121752W	NIRUP POMAL & ASSOCIATES
524	332567E	NITIN GAMI & ASSOCIATES
525	008891S	NITIN J SHETTY & CO
526	019837N	NITIN MAHAJAN AND ASSOCIATES
527	002327C	NYATI & ASSOCIATES
528	314144E	O M KEJRIWAL & CO
529	330280E	O P KHAJANCHI & CO
530	108718W	O P RATHI & CO
531	135561W	O R MALOO & CO
532	000127C	OM PRAKASH S CHAPLOT & CO
533	007288C	P A R Y & CO
534	102396W	P B DESHPANDE & CO
535	110102W	P B SHETTY & CO
536	004721S	P B VIJAYARAGHAVAN & CO
537	016016S	P C N & ASSOCIATES

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538	123467W	P C PATIL & ASSOCIATES
539	102047W	P D DALAL & CO
540	011320N	P D MITTAL & CO
541	001231C	P D NAGAR & CO
542	104416W	P G JOSHI & CO
543	317046E	P K AJITSARIA & CO
544	512371C	P K CHAND & CO
545	314150E	P K DHELIA & CO
546	005253C	P K G & CO
547	001547S	P K K G BALASUBRAMANIAM & ASSOCIATES
548	014682N	P K LAKHANI & CO
549	322078E	P K MUNDRA & CO
550	016470N	P K NARULA & CO
551	005051C	P K SINGHAL & CO
552	327386E	P KHETAN & CO
553	006143S	P L & ASSOCIATES
554	011575C	P L GUPTA & CO
555	002697N	P L MITTAL & CO
556	014234C	P M G & ASSOCIATES
557	019681N	P M P K & CO
558	44161	P N GUPTA
559	153929W	P P V & CO
560	117940W	P R AGARWAL & AWASTHI
561	003186N	P R KUMAR & CO
562	000051N	P R MEHRA & CO
563	131505W	P S V JAIN & ASSOCIATES
564	004054S	P SRINIVASAN & CO
565	139505W	P V K & CO
566	008082S	PABOLU & CO
567	145989W	PANCHAL S K & ASSOCIATES
568	019302N	PANKAJ GUPTA & CO
569	006885C	PANKAJ K GOYAL & CO
570	322593E	PANKAJ VERMA & ASSOCIATES
571	125508W	PANPALIYA TAORI & CO
572	129665W	PARAG A SHAH & CO
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574	107500W	PARESH D SHAH & CO
575	118090W	PARESH VORA & ASSOCIATES
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578	002791N	PARSHOTAM & ASSOCIATES
579	143818W	PARVEEN LOKWANI & CO
580	012487S	PARVEZ AND NARAYANA
581	123744W	PATEL & PANCHAL
582	129797W	PATEL JAIN & ASSOCIATES
583	320304E	PATNI & CO
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586	005950N	PAWAN PURI & ASSOCIATES
587	119243W	PAWAN SIDDARTH & CO
588	012481S	PHANIBHUSHAN & CO
589	128122W	PHILIP FERNANDES & CO
590	005030S	PITALIYA & ASSOCIATES
591	121172W	PIYUSH J SHAH & CO
592	140711W	PIYUSH KOTHARI & ASSOCIATES
593	006132S	POLINENI ASSOCIATES
594	041803N	POOJA KUMAR & CO
595	017409S	POONAM ANKIT & ASSOCIATES
596	023317S	PRADEEP KUMAR DEVARAJ & ASSOCIATES
597	002714S	PRAHALAD KHANDELWAL & CO
598	002438C	PRAKASH CHANDRA JAIN & CO
599	002423C	PRAKASH S JAIN & CO
600	120253W	PRAKASH TEKWANI & ASSOCIATES
601	003631C	PRAMOD BANWARI LAL AGRAWAL & CO
602	007857C	PRAMOD K SHARMA & CO
603	014698S	PRANAAV JAIN & ASSOCIATES
604	139686W	PRANAV R SHAH & CO
605	001009N	PRASAD AZAD & CO
606	008816C	PRASAD KUMAR & CO
607	322996E	PRATYUSH & ASSOCIATES
608	013251C	PRAVEEN K SRIVASTAVA & CO
609	116627W	PRAVIN CHANDAK & ASSOCIATES
610	134830W	PREETI SINGH & CO
611	000275C	PREM CHAND & CO
612	021824N	PREM SHANKER & COMPANY
613	129568W	PRITI V MEHTA & COMPANY
614	0011330S	PUNDRIKAKSHYAM & ASSOCIATES
615	123825W	PURUSHOTTAM KHANDELWAL & CO
616	016594S	R A M S AND CO
617	141914W	R A MARU & ASSOCIATES
618	119360W	R B GOHIL & CO
619	103951W	R B JAIN & ASSOCIATES
620	322805E	R B ROY & CO
621	005937C	R BHANDARI & CO
622	003151N/N500011	R C CHADDA & CO LLP
623	310068E	R C JHAWER & CO
624	017180S	R C V & CO
625	102060W	R DALIYA & ASSOCIATES
626	144967W	R G B & ASSOCIATES
627	102588W	R H A D & CO
628	014438C	R H D A & ASSOCIATES
629	120300W	R JAVIYA AND CO
630	101708W	R K CHAPAWAT & CO
631	003145N	R K DEEPAK & CO

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632	146264W	R K JAGETIYA & CO
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634	305091E	R K PATODI & CO
635	002690C	R K THAKKAR & CO
636	104502W/W100721	R KABRA & CO LLP
637	000978N/N500062	R M A & ASSOCIATES LLP
638	307011C	R M ASSOCIATES
639	143992W	R MEHTA & ASSOCIATES
640	003716C	R MOHLA & CO
641	127123W	R P C & CO
642	013151S	R P S V & CO
643	137610W	R P VIDANI & CO
644	009785S	R R K & ASSOCIATES
645	002133S	R R MORE & CO
646	109760W	R R SHAH & CO
647	003422S	R RAJAN ASSOCIATES
648	024475N/N500372	R S A C & CO LLP
649	148326W	R S A R & ASSOCIATES
650	304045E	R S AGARWALA & CO
651	10450W	R S KABRA & COMPANY
652	002813S	R S M & ASSOCIATES
653	001472C	R S MANGAL & CO
654	110504W	R S V A & CO
655	103961W/W100182	R T JAIN & CO LLP
656	006969N	R TAYAL & ASSOCIATES
657	016172N	RADHESHYAM SHARMA & CO
658	007564S	RAGHU & MURALI
659	022859N	RAHEJA & CO
660	023870C	RAHUL SOMYA & COMPANY
661	126105W	RAICHURA & CO
662	108309W	RAJ NIRANJAN ASSOCIATES
663	002011C	RAJ VIYOM & CO
664	003024S	RAJAGOPAL & BADRI NARAYANAN
665	003433S	RAJANI & CO
666	004849C	RAJEEV SHARMA & ASSOCIATES
667	008692C	RAJEEV SINGAL & CO
668	121577W	RAJEN T GALA & CO
669	108407W	RAJESH J SHAH & ASSOCIATES
670	012203N	RAJESH LAXMI & ASSOCIATES
671	017163N	RAJESH SURESH JAIN & ASSOCIATES
672	327799E	RAJESH U SHAH & ASSOCIATES
673	314241E	RAJGARIA & ASSOCIATES
674	016018C	RAJIV JASWANT & CO
675	021479N	RAJIV MALHOTRA & ASSOCIATES
676	029466N	RAJIV SETHI & ASSOCIATES
677	108454W	RAJIV SHAH & ASSOCIATES
678	018764N	RAJIV UDAI AND ASSOCIATES

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680	010129S	RAKESH S JAIN & ASSOCIATES
681	140954W	RAM AGARWAL & ASSOCIATES
682	021670N	RAM SANJAY & CO
683	002867S	RAMACHANDRAN & MURALI
684	002899S	RAMAMOORTHY (N) & CO
685	035543N	RAMAN CHAWLA & ASSOCIATES
686	002934S	RAMANATHAM & RAO
687	202118	RAMASWAMY VIJAYANAND
688	001770C	RAMESH C AGRAWAL & CO
689	111883W	RAMESH M SHETH & ASSOCIATES
690	003016S	RAMKISHORE JHAWAR & ASSOCIATES
691	006912S	RANGARAJU & ASSOCIATES
692	008961C	RANJANA VANDANA & CO
693	006705S	RANJITH KARTHIKEYAN ASSOCIATES LLP
694	003089S	RAO & KUMAR
695	006186S	RAO & SHYAM
696	108671W	RASESH SHAH & ASSOCIATES
697	025136S	RASHI AGARWAL & ASSOCIATES
698	008344C	RATH DINESH & ASSOCIATES
699	005060S	RAVI & RAGHU
700	323627E	RAVINDRA B MEHTA & ASSOCIATES
701	108769W	RAVINDRA B SHAH & CO
702	313124E	RAY & CO
703	003239S	REDDY & KUMAR
704	003256S	REDDY A V & CO
705	128216W	RISHI SEKHRI AND ASSOCIATES
706	007375C	S A R P & ASSOCIATES
707	004651C	S B A & COMPANY
708	325040E	S BHALOTIA & ASSOCIATES
709	113954W	S C A N & CO
710	023951N	S C AND ASSOCIATES
711	036048C	S C L J & ASSOCIATES
712	W100662	S C M K & CO LLP
713	120759W	S D A & ASSOCIATES
714	142004W	S D B A & CO
715	137864W	S D G & CO
716	121521W	S D JAIN & CO
717	137193W	S D MEHTA & CO
718	126741W	S D P M & CO
719	000669S	S DAGA & CO
720	113667W	S GANDHI & ASSOCIATES
721	302184E	S GHOSE & CO LLP CHARTERED ACCOUNTANTS
722	125932W	S H DAMA & ASSOCIATES
723	001093S	S HARIHARAN & ASSOCIATES
724	324923E	S K BHALOTIA & CO
725	145880W	S K BHAVSAR & CO

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726	013340S	S K GULECHA & ASSOCIATES
727	105929W	S K H D & ASSOCIATES
728	W100362	S K L R & CO LLP
729	008524N	S K M C & ASSOCIATES
730	127748W	S K PARVI & ASSOCIATES
731	302206E	S K SINGHANIA & CO
732	001738S	S KANNAN & ASSOCIATES
733	003729S	S L S M & CO
734	002664N	S LAL BANSAL & CO
735	310015E	S M GUPTA & CO
736	004252C	S M JAIN & CO
737	110592W/W100094	S M S R & CO LLP
738	015630S	S M V & CO
739	314188E	S MANDAL & CO
740	118330W	S MANDAWAT & CO
741	003439C	S N KABRA & CO
742	014168S	S N M R & ASSOCIATES
743	002217S	S N MURTHY & CO
744	S200091	S N N S & ASSOCIATES LLP
745	014401N	S N R & COMPANY
746	003315C	S N RAJGARHIA & CO
747	000988N	S P AGARWAL & CO
748	330130E	S P JHA & ASSOCIATES
749	136549W	S P M L & ASSOCIATES
750	106049W	S P MARAKATTI & CO
751	W100818	S P S J AND ASSOCIATES LLP
752	155159W	S P V P & CO
753	008244C	S R A M & CO
754	310009E	S R B & ASSOCIATES
755	013976S	S S J N B & CO
756	133324W	S S KHAN & CO
757	131069W	S S P A & ASSOCIATES
758	018083N	S S P J & CO
759	135901W	S S R V & ASSOCIATES
760	021648C	S S V S & CO
761	009612N	S TEKRIWAL & ASSOCIATES
762	102752W	S V DOSHI & CO
763	118564W	S V K & ASSOCIATES
764	004239S	S V SURANA & CO
765	000001C	S VAISH & CO
766	005179S	S VISHNU & CO
767	019841C	S YADAV & CO
768	015794S	SACHIDANANDA & CO
769	514470C	SAHNI BANSAL & ASSOCIATES
770	014219S	SAJEEV & AJITH
771	014054N	SAJJAN JINDAL & CO
772	025099N	SAKSHI & ASSOCIATES

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773	001862C	SALARPURIA JAJODIA & CO
774	307055E	SAMBHU N DE & CO
775	237315	SANAL SHAH
776	26599	SANARPALAYAM NALLAPPAGOUNDER DURAISWAMY
777	115345W	SANDEEP KABRA & ASSOCIATES
778	004838N	SANDEEP KUMAR & ASSOCIATES
779	035528N	SANDEEP KUMAR SINGH & CO
780	011954N	SANGEET KUMAR & ASSOCIATES
781	118469W	SANJAY AKRUWALA & CO
782	117443W	SANJAY BAJORIA & ASSOCIATES
783	002873C	SANJAY KUMAR AGARWAL & ASSOCIATES
784	010386C	SANJAY MURARKA & ASSOCIATES
785	121089W/W100878	SANJAY RANE & ASSOCIATES LLP
786	113251W	SANJAY SONI & ASSOCIATES
787	327277E	SANJEEV AGARWAL & ASSOCIATES
788	021480N	SANJEEV KAPOOR & ASSOCIATES
789	003564S	SANTHAPPA & CO
790	113888W	SANTLAL PATEL & CO
791	323720E	SANTOSH CHOUDHARY & ASSOCIATES
792	021629N	SANTOSH SUSHAMA KESHRI & CO
793	120693W	SAPAN VASA & CO
794	012638S	SAPNA TOSHNIWAL & CO
795	312045E	SARAF & CO
796	005120S	SARATH & ASSOCIATES
797	117235W/W100126	SARDA SONI ASSOCIATES LLP
798	314062E	SARKAR GURUMURTHY & ASSOCIATES
799	011796C	SARNA & AGGARWAL
800	156550W	SARVESH GOHIL & ASSOCIATES
801	006383S	SATHULURI & CO
802	109333W	SATISH SONI & CO
803	017544N	SATYA PRAKASH GARG & CO
804	006636C/C400333	SATYANARAYAN GOYAL & CO LLP
805	003670S	SATYANARAYANA & CO
806	017068N	SATYENDRA MRINAL & ASSOCIATES
807	135970W	SAUMIL J KAPADIA & CO
808	109361W	SAVLA & ASSOCIATES
809	003284N	SAXENA SINGHAL & VAID
810	005125S	SEKARAN & VENKATESH
811	003701S	SELVAM & SUKU
812	000272N	SERVA ASSOCIATES
813	003714S	SESHACHALAM & CO
814	125441W	SHABBIR BOHRA & CO
815	109432W	SHAH & DALAL
816	117413W	SHAH & KADAM
817	137146W	SHAH & MANTRI
818	142740W	SHAH KHANDELWAL JAIN & ASSOCIATES

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820	116457W	SHAH SHAH & SHAH
821	128920W	SHAH SHROFF & ASSOCIATES
822	325896E	SHANKAR SARAF & ASSOCIATES
823	020553N	SHANTA SHASTRY & CO
824	015888S	SHARAD CHANDRA TOSHNIWAL & CO
825	000643N/N500012	SHARMA GOEL & CO LLP
826	030842N	SHARMA KUMAR & ASSOCIATES
827	009462N	SHARMA SHARMA & CO
828	031486N	SHARMA VATS & ASSOCIATES
829	132748W	SHARP AARTH & CO LLP
830	039277N	SHASHANK GARG & ASSOCIATES
831	004785C	SHASHI & CO
832	134430W	SHELADIYA & JYANI
833	120121W	SHIV PAWAN & CO
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840	134427W	SHRIDHAR & ASSOCIATES
841	004573C	SHYAM NAGORI & CO
842	506951C	SHYAM RASTOGI & CO
843	030703C	SINGHAL & GUPTA
844	024307N	SINGHAL RAGHAV & COMPANY
845	020937N	SINGHI BIKASH & ASSOCIATES
846	000882N	SINGLA TAYAL & CO
847	010746S	SIVAMANI & CO
848	012722S	SREEDAR MOHAN & ASSOCIATES
849	004013S	SRINAGA & GIRIDHARAN
850	004021S	SRINIVAS & PADMANABHAN
851	004069S	SRIVATSA & ATHREYA
852	003973C	SUBODH K & ASSOCIATES
853	004156S	SUDARSHAN & RANGANATHAN
854	019305N	SUDESH KUMAR & CO
855	509930C	SUDHIR AGARWAL & ASSOCIATES
856	032318N	SUKHPAL SINGH & CO
857	110560W	SUNDARLAL DESAI & KANODIA
858	002154N	SUNIL K GUPTA & ASSOCIATES
859	029335N	SUNIL K SHARMA & ASSOCIATES
860	37483	SUNIL SHAH
861	014237N	SUNIT GUPTA & ASSOCIATES
862	515225C	SUNITA AGRAWAL & CO
863	325616E	SURANA SUNIL & CO
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865	004254S	SURESH & BABU

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867	110663W	SURESH C MANIAR & CO
868	147410W	SURYAPRAKASH MAURYA & CO
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870	032917N	SWARN K JAIN & CO
871	109804W	T D K & CO
872	009474S	T G SUKUMARAN & CO
873	026937S	T S SRINIVASAN & CO
874	013453S	T V N & CO
875	002320C	TANDON MITAL & ASSOCIATES
876	002340C	TANDON SETH & CO
877	030204N	TARUN ANIL GUPTA & CO
878	006108C/N500042	TARUN KANDHARI & CO LLP
879	135093W	TEJAS K SONI & COMPANY
880	135197W	TEJAS NADKARNI & ASSOCIATES
881	013418S	TEJUS & RAVI KIRAN
882	110948W	THANAWALA & CO
883	309112E	TIWARI & CO
884	018393N	TIWARI & MISHRA
885	002180C	TODI TULSYAN & CO
886	01754S	TOTA KARUNAKAR
887	141076W	U B G & COMPANY
888	007238C	UMESH AMITA & CO
889	111184W	Uttam Abuwala Ghosh & Associates
890	006070S	V A S G & ASSOCIATES
891	123372W	V C A S & CO
892	004029C	V D S & CO
893	001626S/S200085	V D S R & CO LLP
894	106824W	V G NAIKAWADI & CO
895	128769W	V GOSWAMI & CO
896	014226S	V K A N & ASSOCIATES
897	101083W	V K BESWAL & ASSOCIATES
898	101616W	V K BUKALSARIA & CO
899	000250N	V K DHINGRA & CO
900	320323E	V K R & ASSOCIATES
901	001541S	V KRISHNAN & CO
902	326120E	V M D & ASSOCIATES
903	002398S	V NARAYANAN & CO
904	027417S	V NARAYANASWAMI & CO
905	001239C	V R ASSOCIATES
906	016534N	V R BANSAL & ASSOCIATES
907	006492S	V RAVI & CO
908	003533N	V S JAIN & ASSOCIATES
909	005483N	V S P V & CO
910	105787W	V S S & ASSOCIATES
911	121356W	V S S B & ASSOCIATES
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913	002928N	V V BHALLA & CO
914	118124W	V V PATEL & CO
915	004494S/S200037	VAITHISVARAN & CO LLP
916	003623C	VALAWAT & ASSOCIATES
917	032882N	VARINDER MOHAN SINGHAL & ASSOCIATES
918	004542S/S200070	VASAN & SAMPATH LLP
919	008204S	VASANTH & CO
920	020965S	VASAVI & CO
921	319299E	VASUDEO & ASSOCIATES
922	004597S/S200082	VENKAT & RANGAA LLP
923	26465	VENKATESAN DHARMALINGAM
924	004636S	VENKATESH & CO
925	308022E	VIDYA & CO
926	118614W	VIJAY DARJI AND ASSOCIATES
927	004693S	VIJAY PANCHAPPA & CO
928	133088W	VIJAY S MITTAL & ASSOCIATES
929	005699S	VIJAYARAGHAVAN & ASSOCIATES
930	325949E	VIKASH A JAIN & CO
931	332514E	VIKASH SULTANIA AND ASSOCIATES
932	005586S/S200008	VINAY & KESHAVA LLP
933	130529W	VINAY BHUSHAN & ASSOCIATES
934	023984S	VINAYAKA BHAT & ASSOCIATES
935	324428E	VINEET KHETAN & ASSOCIATES
936	005826C	VINOD SINGHAL & CO
937	005826C/C400276	VINOD SINGHAL & CO LLP
938	039103N	VIPIN MISHRA & COMPANY
939	111571W	VIRENDRA N SHAH & CO
940	007952C	VISHAL MAHESHWARI & COMPANY
941	011145C	VISHAL PALIWAL & ASSOCIATES
942	024543C	VISHAL SUBHASH CHANDRA AND CO
943	010123C	VISHAL SUJIT & CO
944	143500W	VISHWAS & ASSOCIATES
945	111612W	VORA & ASSOCIATES
946	102368W	Y B DESAI & ASSOCIATES
947	018636S	Y S R & CO
948	507136C	YOGESH KANSAL & CO

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B) Provisional List of Audit Firms for Listed and Unlisted Companies that have filed incomplete Form NFRA-2 for reporting period 2024-25:

S. No	Firm Registration Number	Auditor
1	000340C/C400308	A P A S & CO LLP
2	128256W	BAGDIA & COMPANY
3	001109C	CHATTERJEE & CHATTERJEE
4	000685S	DARAPANENI & CO
5	112054W/W100725	DHARMESH PARIKH & CO LLP
6	004885N	DINESH JAIN & ASSOCIATES
7	104571W	H B KALARIA & ASSOCIATES
8	145721W	K A V A & ASSOCIATES
9	103051W	K P R K & ASSOSIATES
10	020266N	K R A & CO
11	154422W	KALE MALDE & CO
12	104607W/W100166	KALYANIWALLA & MISTRY LLP
13	001609S	KUMBHAT & CO
14	135129W/W100152	M B D & CO LLP
15	139647W	M B JAJODIA & ASSOCIATES
16	005386S	M N RAO & ASSOCIATES
17	328746E	MAMTA JAIN & ASSOCIATES
18	006066C	MANISH GOYAL & CO
19	512297C	MANOJ PRAKASH ASSOCIATES
20	106201W/W100598	MEHTA CHOKSHI & SHAH LLP
21	122702W/W100683	MISTRY & SHAH LLP
22	131025W	MITTAL AGARWAL & COMPANY
23	106584W/W100751	MOTILAL & ASSOCIATES LLP
24	113281W	N K MITTAL & ASSOCIATES
25	123626W	NATVARLAL VEPARI & CO
26	S200016	P R S V & CO LLP
27	107929W/W100219	PIPARA & CO LLP
28	011350S	PRAVEEN & MADAN
29	131094W/W100083	R A K CHAMPS & CO LLP
30	002074N	RAJ HAR GOPAL & CO
31	002981S	RAMESH & RAMACHANDRAN
32	135143W	RATHI RATHI AND CO
33	003343N	S A N M A R K S & ASSOCIATES
34	106156W/W100305	S C MEHRA & ASSOCIATES LLP
35	322176E	S D P & ASSOCIATES
36	112723W/W100962	S K PATODIA & ASSOCIATES
37	000050N/N500045	S N DHAWAN & CO LLP
38	003817C	S N GUPTA & ASSOCIATES
39	118707W/W100724	SHAH DHANDHARIA & CO LLP
40	005268S	VIVEKANANDAN ASSOCIATES
41	109823W	V J SHAH & CO