



PUBLIC NOTICE

VMS Field Visits to Ascertain Compliance Levels

Auditors from Revenue and Customs are currently undertaking field visits and meeting those businesses who were part of the identified groups to install and operate an electronic fiscal device (EFD), to ascertain their compliance level.

FRCS Officers have visited a number of businesses that fall under the first group and have noted that a number of pharmacies and supermarkets are still not compliant.

“Despite a number of awareness campaigns and reminders, several businesses are yet to comply with the law. It is rather unfortunate that these businesses have not taken this seriously despite being given ample time to comply,” Chief Executive Officer Mr. Visvanath Das said.

“More than enough time has already been given to taxpayers to comply and then, they have left us with no choice but to institute full brunt of the law. So as our Officers complete reports on the non-compliant taxpayers, we have started issuing Infringement Notices and fines from this week. The fines under section 23 of the Tax administration (Electronic fiscal Device) Regulation 2017 are as follows ;

(1) A taxpayer who contravenes regulation 18 commits an offence and is liable upon conviction to—

- (a) a fine not exceeding—
 - (i) if the gross annual turnover of the taxpayer’s business is less than \$500,000, \$10,000;
 - (ii) if the gross annual turnover of the taxpayer’s business is \$500,000 or more but less than \$1,500,000, \$25,000; or
 - (iii) if the gross annual turnover of the taxpayer’s business is \$1,500,000 or more, \$50,000;

- (b) a term of imprisonment not exceeding 24 months; or
- (c) both a fine and imprisonment.
- (2) Where a taxpayer under subregulation (1) is a company, each director of the company is also liable upon conviction to a term of imprisonment not exceeding 24 months.”

Group 1 businesses include supermarkets and pharmacies. Group 2 extends to Accounting firms, Law firms, Medical Centers, Travel Agencies and Hardware companies (wholesale and retail). These group of businesses should have been compliant by 31st October 2018.

“Under the EFD System, taxpayers need to issue proper fiscal invoices. Customers can report businesses who do not do so to us,” Mr. Das concluded.

Listed below are the names of all those taxpayers in group 1 and group 2 who should be EFD compliant.

We also encourage consumers to call our hotline on 1326 to report cases where they do not receive fiscalized receipts and provide the names of businesses as well as a copy of the receipts or invoices received. Taxpayers can also email their complaints and receipts on EFDCompliance@frcs.org.fj

END

Visvanath Das
CHIEF EXECUTIVE OFFICER
5th December 2018

| TIN | TRADING_AS | TIN | TRADING_AS |
|-----------|--|-----------|---|
| 500852206 | SUGAR CITY PHARMACY LTD | 501016708 | RAMESH INVESTMENTS LTD |
| 500936205 | YEES COLD STORAGE SEAFOOD LTD | 501504306 | MAMP INVESTMENT LTD |
| 501111405 | SAIZAD & SONS LIMITED | 010978009 | MASS MARKETING, SARDAAR SUPERMARKET |
| 501155205 | HOT SHOT INVESTMENTS LTD | 011630504 | MEDIRITE PHARMACY, SUVA CITY PHARMACY |
| 501186009 | CUL (FIJI) LIMITED | 030589816 | VALELEVU CHEMIST |
| 501222503 | CONSUMER'S STORES LIMITED HIRE CARS | 031942102 | NEWLIFE PHARMACY |
| 501269801 | RB CENTREPOINT , RB PATEL SUPERMARKETS | 032022708 | ISLAND PHARMACY -SUVA |
| 501271301 | LOKIA SHOPPING CENTRE LIMITED | 041750803 | RITE HEALTH PHARMACY, TAVUA CHEMIST |
| 501283502 | T/A KISHORE INVESTMENTS | 060224318 | MY CHEMIST & NORTHERN DRUG, NASESE PHARMACY , NASESE CHEMIST |
| 501304902 | B PRATAP & CO LTD | 060339007 | HY MEGA PHARMACY, HYPERCHEM SIGATOKA |
| 501357209 | NEW WORLD SUPERMARKET | 071203706 | RXALL PHARMACY |
| 501379702 | FOOD FOR LESS SUPERMARKET | 110776916 | GUARDIAN ANGEL PHARMACY |
| 501453402 | SHOP N SAVE SUPERMARKET | 112809409 | SAVUSAVU PHARMACY |
| 501474708 | VEEJAY ENTERPRISES LIMITED | 114330606 | QUEST PHARMACY -TAVUA |
| 501496706 | LAUCALA BAY PHARMACY LIMITED | 116808101 | RAM KARAN ENTERPRISES, KARANS MINI MART |
| 501504203 | SARAT INVESTMENT LIMITED | 121792303 | MAUI BAY CHEMIST, MAUI BAY CHEMIST, T/A MAUI BAY CHEMIST |
| 501515001 | RAVENDRA'S NADRO FOOD MART LIMITED | 130495404 | DAUD MUSA |
| 501515207 | NAYAN'S CORNER LIMITED | 132286406 | T/A WESTERN MEDICARE PHARMACY |
| 501524508 | LAAJAWAAB COLLECTIONS, LALES CAR RENTALS, LALE'S FRIED CHICKEN | 132286509 | GOOD HELATH CARE PHARMACY, MADISON CHEMIST, T/A GOOD HELATH CARE PHARMACY |
| 501543503 | SASA SUPERMARKET LIMITED | 133237704 | HEALTHMART CHEMIST |
| 502447303 | CHARAN JEATH SINGH SUPERMARKET, VANUA RENTAL CARS, THE PONTOON NITE CLUB | 141864701 | GUARDIAN INVESTMENTS, WELLMART PHARMACY |
| 505183307 | HANG TENG TRADING COMPANY LTD | 142105504 | FLAGSTAFF FAMILY PHARMACY |
| 505267904 | SUNTEK PRINTING PRESS, SUNTEK SUPERMARKET | 144771709 | CHEMISTWALA |
| 505301509 | HYPERCHEM FARMS, RAY PHARMACEUTICALS | 146883608 | BABASIGA PHARMACY 19/09/2011, PACPHARMA, REWA PHARMACY NAUSORI 1/11/2011 |
| 505447704 | HAIFENG IMPORT & EXPORT TRADE CO, (FIJI) PTE LTD | 161182607 | NAYAN PRASAD & SONS |
| 505504906 | EXTRA SUPERMARKET | 162116201 | LAMI CHEMIST |
| 500389702 | BHIKHA BHAI & CO LTD | 163605009 | RELIANCE PHARMACY, RELIANCE PHARMACY |
| 505540502 | SUNCITY SUPERMARKET PTE LIMITED | 181804408 | SHIU RAJ ASSOCIATES |
| 501604802 | LIFE PHARMACY LIMITED | 182280508 | SAMABULA DRUG STORE |
| 505449407 | NAODAMU SUPERMARKET PTE LIMITED | 182984509 | LABASA PHARMACY |
| 505251606 | U SAVE SUPERMARKET LIMITED | 193253702 | CARE CHEMIST |
| 501017307 | PRATAP INVESTMENTS LTD | 194189307 | DAILY CHEMIST |
| 500924509 | B R CHETTY & SONS | 194195409 | QUEST PHARMACY, QUEST PROPERTIES, QUEST DISTRIBUTORS, QUEST DISTRIBUTORS & QUEST PHARMACY, QUEST PHARMACY |
| 505538703 | MIKIS SUPERMARKET PTE LIMITED | | |
| 505270405 | KINGS INVESTMENT LIMITED | 194461605 | CITY CENTRE PHARMACY, SUPER DRUG PHARMACY |
| 501706001 | CHANDRA'S SUPERMARKET LIMITED | 194719405 | FAIR PRICE SHOP |
| 505581804 | 78692 HALAAL SUPERMARKET PTE LTD | 198033307 | PHARMACY PLUS |
| 502574001 | RAZIA'S SHOP N SAVE SUPERMARKET LIMITED | 198672706 | GETWELL CHEMIST |
| 505474607 | PACIFIC HAI AN GROUP PTE LIMITED | 221198904 | SURE CARE PHARMACY |
| 300950508 | R K SINGH STORE | 300404306 | J DAYARAM & CO |
| 505149703 | TECHNICOOOL ENTERPRISES (FIJI) LIMITED | 500003400 | AUTO-FIELD FIJI LTD, CARPENTERS MOTORS, CARPENTERS TYRE CENTER, CORAL ISLAND MOTORS, HYUNDAI AUTOMOTIVE LTD, MORRIS HEDSTROM, MAX VALUE SUPERMARKET, DALTRON, CARPTRAC, CARPENTERS SHIPPING, CARPENTERS LUBE OIL, CARPENTERS HARDWARE |
| 501782609 | SUPERDRUG LAUCALA LIMITED | | |
| 500541405 | B L NAIDU & SONS LTD | 500480209 | KUNDAN'S BREAD STOP SHOP & , NAUSORI SERVICE STATION |
| 503461801 | GOLDEN WATER(FIJI) LIMITED | 500512809 | J SANTARAM (STORES) LIMITED |
| 306134001 | RAJU'S AND MANI'S FOODTOWN SUPERMARKET | 500588404 | RAJENDRA PRASAD SUPERMARKET |
| 500422605 | MOUATS PHARMACY LTD | 500679805 | JOES SUPERMARKET |
| 161226408 | MAHENDRA PATEL | 500715505 | ISLAND PHARMACY LIMITED |
| 502583209 | YONGSHAN STORE COMPANY LIMITED | 500753804 | CATWALK (NADI) , SUPER DRUG PHARMACY (NABUA) |
| 500975505 | RAM JATTAN & SON LTD | 022290409 | SWETA & COMPANY |
| 501305201 | AMY STREET PHARMACY LIMITED | 022360401 | EXPRESS HARDWARE WHOLESALERS, TOTAL SPARES & HARDWARE, TOTAL SPARES & HARDWARE |
| 502557606 | MEGA CARE PHARMACY LTD | | |
| 505343709 | FAIR PRICE SUPERMARKET LIMITED | 030604704 | ISHWAR CHANDRA & CO |
| 500593701 | NAUSORI PHARMACY LIMITED | 030827303 | DAILY CARE DENTAL CLINIC |
| 505594202 | RX ALL PHARMACY (NADERA) PTE LIMITED | 030945906 | VINOD CHAND AND COMPANY |
| 501679705 | HANSONS SUPERMARKET LIMITED | 031025605 | CHAUDHARY & ASSOCIATES |
| 501588005 | GOOD WORLD SUPERMARKET LTD | | |
| 505172200 | GULAM'S MILK BAR LTD | | |

| TIN | TRADING_AS | TIN | TRADING_AS |
|-----------|--|-----------|---|
| 031277707 | MAKOI DENTAL CLINIC | 193372904 | SINGH'S DISTRIBUTORS |
| 031383305 | CHAN LAW | 300398502 | SHERANI & CO |
| 031477008 | BOOKME FLIGHT CENTER | 500914805 | B & M PATEL (HARDWARE) LTD |
| 031486000 | HOWARDS LAYWERS | 501471406 | CHOVHAN PHARMACY LIMITED. |
| 031686600 | CITY SMILES | 502579006 | MAUI BAY HOLIDAY VILLAS, SHIELD PROTECTION SERVICES, WEST'S GRILL & CHILL RESTAURANT & BAR, WESTBLUE, THE VIEW, MAUI BAY SUPERMARKET, BLUE WEST VILLAS, MAUI BAY LIQUOR STORE |
| 031818706 | BAYHEALTH CLINIC | | |
| 031874401 | DIAGNOSTIC & SPECIALIST MEDICAL CENTRE | | |
| 031888305 | (T/A) RISH DISTRIBUTORS | 505319407 | HEALTH PLUS DIAGNOSTIC CENTRE |
| 032056000 | ALL CARE DENTAL PRACTITIONERS | 501691208 | CON-FORM HARDWARE SUPPLIES LIMITED |
| 032620609 | AMRIT CHAND LAWYERS | 505599609 | NADRO HARDWARE LTD |
| 040449205 | DE ASA'S MEDICAL CLINIC , NASESE MEDICAL CENTRE | 070403901 | GOUNDAR'S MEDICAL CENTRE |
| 040710107 | SHALOM VEILOMANI DENTAL SURGERY | 070442706 | DR GANI'S DENTAL SURGERY , PHOTOWORLD |
| 040947301 | SAMABULA MEDICAL CENTRE | 070562507 | GORDON & COMPANY |
| 040972109 | SHASHI DUTT AND ASSOCIATES | 070640500 | POLYMEDICAL CENTRE |
| 041008407 | JABIEN DELICACIES | 070695809 | WEST MEDICAL SERVICES |
| 041008418 | FAMILY CLINIC & DENTAL LABORATORY LTD | 070727203 | ACE MEDICAL CLINIC |
| 041177408 | DHARMEND & ASSOCIATES | 070742400 | LEENA GOUNDAR LAWYERS |
| 041314801 | DR GURUSMARNA DASI MEDICAL CENTRE | 071757009 | INTERACTIVE TRANSITIONS |
| 041543502 | DR SHARMA'S MEDICAL CENTRE | 080386001 | ABDUL S HAROON |
| 041549704 | AL-SHIFA MEDICAL CENTRE | 080423403 | HAROON'S HARDWARE |
| 042388108 | SUPERIOR PAINTS | 080434315 | MARICA HUSSAIN BUSINESS CONSULTANTS |
| 044740902 | DAYAL LAWYERS | 080436904 | ANTHONY HO & ASSOCIATES |
| 060221108 | EPWORTH CLINIC , RSLCARRIER - D624/14 | 111484504 | M A KHAN ESQ. |
| 060262112 | FAY YEE & CO | 080457004 | SAIYAD & ASSOCIATES |
| 140697801 | I NAIVELI & CO | 080574802 | FAIZAL INVESTMENTS , FAIZALS MEDICAL CENTRE |
| 140922602 | A M NARSEY & CO | 080639703 | HANDYMAN'S COLOUR SHOP |
| 141011406 | RAM NAIDU & ASSOCIATES | 080691301 | HM LAYWERS |
| 141117506 | NAIDU'S MEDICAL CLINIC | 080848408 | COLORIGHT PAINTS |
| 141543000 | NANDS LAW | 090095403 | INOKE BARRISTERS & SOLICITORS , SOSEFO INOKE BARRISTERS & SOLICITORS |
| 141897806 | PEARL DENTAL CLINIC | 090114801 | SAVUSAVU MEDICAL CENTRE |
| 141915708 | FRIENDLY MEDICAL CLINIC , LOVE HOME REALTORS | 100205804 | JAMNADAS & ASSOCIATES |
| 142094602 | ACHILLES MEDICAL CLINIC | 110207900 | RAMANI & CO |
| 142385603 | NGAMOKI CAMERON LAYWERS | 111080403 | LABASA DENTAL CENTRE |
| 142456101 | SHORTLANE DENTAL & MEDICAL CENTRE | 111320202 | KHAN & CO |
| 142506705 | S NANDAN LAW | 111544307 | K KUMAR & CO |
| 142579307 | - | 111708703 | JAS (FIJI) |
| 142599705 | LAUTOKA CITY MEDICAL CLINIC | 111840306 | SAHU KHAN'S SURGERY |
| 145444105 | THREE GEE SUPPLIES | 111855407 | KARANS AUTOMOTIVE PAINTS & ACCESSARIES |
| 146673108 | PREMS MEDICAL CLINICAL, GAMING LOUNGE | 111956605 | NAZEEM LAWYERS |
| 147379104 | DOCTOR ASHANK NAIDU MEDICAL CENTRE | 112274203 | K RAJ & COMPANY |
| 160299203 | H N PANDE & CO | 112277000 | VAILEKA ACCOUNTING & TAXATION SERVICE |
| 160934001 | PATEL & ASSOCIATES | 112422909 | KOROI'S SURGERY, KOROI'S SURGERY |
| 161188304 | DR, DR YOGENDRA PRASAD GENERAL MEDICAL PRATICE | 112506906 | EZRAK BUSINESS CONSULTANT |
| 161302708 | HANDYMAN'S OUTLET | 112551805 | OCEANICA INTELLECTUAL PROPERTY |
| 161368300 | GYANESHWAR PRASAD & ASSOCIATES | 112693903 | NATASHA KHAN ASSOCIATES |
| 161411608 | HAPPY HOME ENTERPRISES, PADARATH'S ALUMINIUM & GLASS WORKS | 112694007 | FAIZ KHAN LAWYERS |
| 161600400 | FAMILY CLINIC PRACTITIONERS | 112718101 | ROVEENA KHAN MEDICAL CENTRE |
| 161814409 | JEETS SHOPPING CENTRE, RANJEET PRASAD AND COMPANY | 112756400 | T/A SIDDIQ KOYA LAWYERS |
| 161836304 | DR SASHI PRASAD'S DENTAL CLINIC, E-LEARNING INSTITUTE OF COMPUTER TECHNOLOGY | 112781507 | BA DENTAL SURGERY |
| 161935407 | NMC PARTNERS, S PILLAY & CO. | 112861203 | KRISHNA & CO |
| 162008900 | PAN PACIFIC TOURS, SKY WORLD FUN CENTRE | 113136009 | DIRECT 2 (FIJI) |
| 162269602 | IANE'S MEDICAL CLINIC | 113259308 | LABASA SAVUSAVU GLASS & ALUMINIUM WORKS, T/A LABASA SAVUSAVU GLASS & ALUMINIUM WORKS |
| 162411601 | ASHNIL PRASAD & ASSOCIATE | | |
| 162551202 | PRAKASH MEDICAL & WELLNESS CLINIC | 113380206 | UNIQUE PAINTS & HARDWARE SUPPLIES, UNIQUE RENT A CAR |
| 164105708 | 2000 TRAVEL ADVISORS | 114386308 | RANK, RANK INVESTMENT |
| 164816400 | QADRIYAH INVESTMENT AND HARDWARE SUPPLIES | 120246902 | HARKISUN & COMPANY |
| 170211202 | ORO LEGAL, QORO LEGAL | 120644904 | DR PAULA'S MEDICAL CENTRE |
| 180789115 | T/A GRACE MEDICAL PRACTICE | 120674501 | JAY LAL & CO |
| 180976904 | ESESIMARM & CO | 120799204 | MUSTANG MARINE (FIJI), PROLINE ENGINEERING WORKS |
| 180997901 | NIRBHAY C REKHA & ASSOCIATE, T/A NIRBHAY C REKHA & ASSOCIATE | 120825509 | LALS DENTAL SURGERY |
| 181208303 | MEHBOOB RAZA & ASSOCIATES | 120905009 | NORTHERN DENTAL CARE |
| 181208303 | NASINU MEDICAL CENTRE, T/A NASINU MEDICAL CENTRE | 120932809 | HIRA'S HARDWARE AND CIVIL SUPPLIERS |
| 182217205 | ADRIAN RAM & COMPANY , GIBSON & COMPANY | 121513102 | LAJENDRA LAWYERS |
| 182243107 | BARRISTERS & SOLICITORS , HARI RAM & ASSOCIATES | 121584104 | T/A CA'AU MEDICAL |
| 182543306 | SAMUEL K RAM | 130897503 | MUDALIAR'S MEDICAL CENTRE |
| 183042004 | REWA MEDICAL CENTRE | 130992015 | TEBANA MEDICAL CLINIC |
| 183143604 | RAM'S TAX & FINANCIAL SERVICES | 131200702 | MUAROR KAFOA BARRISTER & SOLICITOR |
| 183145400 | T/A WARAN'S ACCOUNTANCY, WARAN'S ACCOUNTANCY | 131695203 | MAHARAJ MEDICAL CENTRE |
| 183277701 | RIVERSIDE MEDICAL CENTRE | 131856204 | DR MON'S CLINIC |
| 185192707 | EMUNAH LAWYERS | 131914902 | THE FAMILY MEDICAL CLINIC |
| 188035906 | FAZILAT SHAH LEGAL | 132218108 | T/A CITY DENTAL CLINIC, MOHAMMEDS DENTAL CLINIC, CITY DENTAL CLINIC |
| 190912006 | BAKSHI STREET MEDICAL CLINIC | 132329309 | NANDHANI MUDALIAR & CO. |
| 190924104 | ANIL J SINGH LAWYERS | 132719702 | QUALITY CHOICE ENTERPRISES |
| 191089905 | BA MEDICAL CENTRE | 140032606 | NANDHA & CO |
| 191452109 | PARKASH ENTERPRISES, SOOD MEDICAL CLINIC, DEV PRAKASH SOOD | 140185904 | N GOUNDAR & CO |
| 191550511 | B,RAM & CO | 140290800 | JAG NARAYAN ACCOUNTANT & TAX AGENT |
| 191712409 | KOROI LAW | 140462609 | SHYAM NARAIN & CO |
| 191975206 | SINGHS MANAGEMENT & CONSULTA- TION SERVICES, COMPLIANT ACCOUNTING & BUSINESS SOLUTIONS | 140626603 | DR DAVENDRA NANDAN |
| | | 505579108 | SHOP RITE SUPERMAKET PTE LTD |
| 192099705 | SABHARWAL & ASSOCIATES | 505520908 | SUPERDRUG LAUTOKA PTE LIMITED |
| 033138402 | PRICELINE PHARMACY | 202224107 | REMAL TAPPOO |
| 100368703 | THE FAMILY CHEMIST | 504515701 | HARRIS SUPERMARKET LIMITED |
| 142054909 | T/A NADAN'S ISLAND INVESTMENT | 505161103 | SHOP N GAIN LIMITED |
| 162481200 | AP LEGAL | 505661108 | CHENG'S FAMILY SUPERMARKET PTE LIMITED |
| 193105708 | SAVOU'S | 505476207 | LIN'S SUPERMARKET PTE LIMITED |
| 201811001 | GOLD TOWN PHARMACY, PENINA CONSTRUCTION | 505462004 | COINSAVE (FIJI) PTE LTD |
| 300276905 | BDO, G LAL & CO , DELOITTE TOOUCHE TOHMATSU | 500881905 | GURBACHANS FOODTOWN LTD |
| 500553400 | MANUBHAI & CO LTD | 501694005 | NAVUA'S FIRST STOP SUPERMARKET LIMITED |
| 501100906 | PADARATHS TIMBER & HARDWARE LTD | 300965609 | DARSHAN'S SUPERVALUE SUPERMARKET |
| 501570303 | NAMAKA MEDISURE PHARMACY | 505508405 | GUO BROTHERS CO PTE LTD |
| 502549904 | P.MEGHJI TRADING LIMITED | 505447003 | LIFE PHARMACY NABUA PTE LTD |
| 505454405 | WENG SHI TRADING PTE LIMITED | 505569301 | NAUSORI DRUG AND CHEMIST PTE LIMITED |
| 501761509 | HEALTH FIRST LIMITED | 505562902 | ARUN'S SUPERMARKET PTE LIMITED |
| 305833705 | DIVEN PRASAD LAWYERS | 500756003 | PHARMATEC LIMITED |
| 505508601 | FRESH CHOICE PTE LTD | 010285703 | SULTAN ALI & CO |
| 505641102 | MALOLO LAILAI GENERAL STORE LIMITED | 010560200 | T/A NADROGA NAVOSA MEDICAL AND DENTAL CENTRE |
| 500777608 | TOWN SHOPPING CENTRE LTD | 011297206 | QUEST LEARNING, UCHOOSE FASHIONS |
| 060267601 | FA & COMPANY | 011642602 | PAINT SOLUTIONS AND HARDWARE |
| 060270102 | VAMA LAW | 012088308 | AC LAW |
| 070222100 | GANILAU'S | 020124601 | BAKANI SURGERY |
| 070307100 | GERONA'S MEDICAL CLINIC | 500785908 | BOMBAY TRADING (LTK) LTD |
| 030739101 | DR.SURESH CHANDRA DENTAL SURGEON | 300854604 | DR.MAHENDRA KUMAR & DR.PANNA HAZRATWALA |
| 113176104 | VOTUALEVU PHARMACY | 505288200 | DAS ACCOUNTANTS & TAX ADVISORS LIMITED |

| TIN | TRADING_AS | TIN | TRADING_AS |
|-----------|--|-----------|--|
| 080145800 | EDWARD HARM NAM | 500693805 | NASEAKULA HARDWARE LIMITED |
| 505327501 | SOUTH PACIFIC REHABILITATION HEALTH (FIJI) LTD | 500924406 | LODHAS TRAVEL SERVICE LTD |
| 300953006 | LAL PATEL BALE LAWYERS | 500968608 | JEKISHAN & JEKISHAN LTD |
| 508487004 | BOOKFLIGHT TRAVEL SERVICE LIMITED | 500970407 | SAIS INTERNATIONAL |
| 505609706 | SUN ISLAND HOLIDAYS LIMITED | 500975804 | HARDWARE SUPPLIES CO. LTD |
| 505287601 | HAKWA TIMBER SUPPLIES (FIJI) LIMITED | 500997503 | MULTILINE DISTRIBUTORS LTD |
| 306126206 | RAMS LAW | 500999000 | BOMCO HARDWARE LTD |
| 306151406 | WELLCARE MEDICAL CENTRE | 501031503 | KK'S HARDWARE LTD |
| 501337306 | JAMNADAS EYE HOSPITAL LTD | 501131205 | KPMG ADMINISTRATION (FIJI) LTD |
| 500575707 | VINOD PATEL WORKS LTD | 501298108 | BUDGET EYE WEAR, SHAHEEN ASGAR OPTOMETRISTS, BUDGET OPTICAL |
| 501124700 | JAINIL TIMBER & HARDWARE LTD | 501352008 | CLASSIC PAINTS AND HARDWARE SUPPLIES LIMITED |
| 501453701 | RIATAN ENTERPRISE LTD | 501352307 | FULLUCK TRADE & TOUR COMPANY LIMITED |
| 501440004 | GLOBAL FLIGHT CENTER LIMITED | 501447300 | VITIANA TIMBERS (FIJI) LIMITED |
| 500516205 | GULABDAS LIMITED | 501474306 | FIJCARE MEDICAL CENTRE LIMITED |
| 306111600 | KLAW CHAMBERS & PARTNERS | 501509002 | PHYSIOTHERAPY CLINIC (FIJI) LIMITED |
| 501677909 | NAVOSA HARDWARE AND TIMBER LIMITED | 501572305 | LAW SOLUTIONS LIMITED |
| 503444901 | ANCCL MARKETING LIMITED | 501689100 | REDDY DIAMOND WHOLESAL LTD, REDDY DIMOND WHOLESAL LTD |
| 306159105 | DYNASTY TOURS & TRAVELS | 501705907 | HONSON DENTAL CLINIC |
| 505678706 | GLOBAL TRAVEL & EMPLOYMENT AGENCY PTE LIMITED | 501718202 | ZENS MEDICAL CENTRE LIMITED, ZENS MEDICAL CENTRE LIMITED |
| 505467401 | CHANNA & CHARAKA SOLUTIONS PTE LTD | 501734008 | KENDAL'S TRAVEL AGENT AND TOURS |
| 140626614 | SARAS WATI NANDAN | 501780009 | TRAVEL CENTRE LIMITED |
| 505174305 | ITRAVEL LIMITED | 502568909 | G.SANYASI LOGISTICS |
| 300965506 | HANIFF TUITOGA | 502574805 | NIKHIL ENTERPRISES LIMITED |
| 501325507 | WEST COAST TIMBER & HARDWARE LIMITED | 503470607 | NACO'S DENTAL SURGERY LTD |
| 300617603 | MUNRO LEYS | 505262909 | MAPTCO FASTENERS LTD |
| 505313102 | MARRS MARKETING (FIJI) LIMITED | 505433604 | MISTRY LANE FUNERAL DIRECTORS |
| 300603606 | PRICEWATERHOUSECOOPERS | 506062508 | PRACHI FINANCIALS & TAXATION CONSULTANTS, PRACHI INVESTMENTS LIMITED |
| 306120004 | LOWING AND ASSOCIATES | 501353009 | PACIFIC ISLAND TRAVEL AGENCY LIMITED |
| 501661003 | PRIME HEALTH ENTERPRISES (SP) LIMITED | 501426303 | TRADEPLUS (FIJI) LIMITED |
| 300956102 | REDDY AND NANDAN LAWYERS | 300851508 | PATEL SHARMA & ASSOCIATES |
| 505306401 | SUVA CENTRAL MEDICAL CENTRE (NABUA) CO LIMITED | 140382109 | AVINASH CHANDRA NAIDU |
| 505468804 | PREMIER COATINGS PTE LTD | 112144502 | SAINESH KUMAR |
| 505277907 | MERCY CLINIC LIMITED | 250220102 | TARA MANI RAM |
| 501561208 | DANYO LIMITED | 505415909 | THE SMILE CLINIC PTE LIMITED |
| 501002103 | NORTHERN TRAVEL SERVICES | 505314907 | OM'S MEDICAL CENTRE LTD |
| 500513006 | SAHAY BROTHERS LTD | 501285205 | LOCAL WOOD AND HARDWARE LIMITED |
| 300861707 | RATUDRADRA MEDICAL AND PHYSIOTHERAPY CLINIC | 501639507 | NAVUA PRIME TIMBERS LIMITED |
| 502578809 | EBIZ FINANCIALS LIMITED | 500284201 | ASGAR & COMPANY LTD |
| 502576405 | L PALO DENTAL CARE LIMITED | 501633202 | ROADWORKS SAFETY AND CIVIL PRODUCTS LIMITED |
| 191967607 | KAMLESH CHANDRA SHARMA | 300875209 | ASHOK CHAND AND ASSOCIATES |
| 501681803 | MY DOCTORS LIMITED | 505648501 | RUBINA MEDICAL CLINIC & RESEARCH CENTER PTE LTD |
| 030630503 | SATISH CHANDRA AWADH | 501316907 | CAKAUDROVE HARDWARE (FIJI) LTD |
| 192163206 | LABASA OPTICAL | 021554700 | ELIZABETH AMELIA ADELAIDE BROADBRIDGE |
| 192423300 | PARDEEP SINGH , SINGHS MEDICAL CLINIC | 501637608 | NAMAKA MEDICAL CENTRE LIMITED |
| 192531405 | PRAFUL PATEL & ASSOCIATES | 503461708 | CENTRAL GENERAL SALES AND MARKETING LIMITED |
| 192632809 | RP SINGH & CO | 501493703 | FOREST SUPPLIES LIMITED |
| 192670809 | VICTORIA CHAMBERS | 501285700 | NADRO HARDWARE SUPPLIES LIMITED |
| 192733100 | KUAR SINGH & COMPANY | 505522209 | MA'S MEDICAL CENTRE PTE LIMITED |
| 192932008 | RESHMI HIRE SERVICES | 502581805 | OPTICARE THE EYECENTRE LIMITED |
| 193111213 | MAKOI HEALTH CARE, DOCTOR LALITA SHARMA MEDICAL CENTRE | 505631501 | URBAN KONCEPTZ (FIJI) LIMITED |
| 193196407 | DANIEL SINGH LAWYERS | 501606103 | PROTECH SAFETY ELECTRICAL & HARDWARE LIMITED |
| 193211801 | RAINBOW RENTALS, DIVENDRA SINGH & COMPANY | 501240600 | TASMAN VENTURES LIMITED |
| 193218509 | RIZ & CO | 501011600 | ARGO TRAVEL CENTRE LTD |
| 193328905 | NEEL SHIVAM LAWYERS | 010626401 | MASOOD ALI |
| 193355808 | JANEND SHARMA LAWYERS | 505233509 | BREEZ MARKETING LIMITED |
| 193363809 | SEWS MEDICAL CENTRE | 505219808 | KABANI CO.LTD |
| 193602308 | ALOFA SERUVATU LAWYERS | 010163900 | RAHAT ALI ASGAR |
| 193712704 | ULTRACARE MEDICAL CLINIC | 505331601 | SAWANIKA RANGE FINANCIAL ACCOUNTING SERVICES (PTY) LIMITED |
| 193842704 | INTEGRATED FINANCIALS | 505437309 | PACIFIC SPECIALIST HEALTHCARE PTE LTD |
| 193909009 | T/A TIRATH SHARMA LAWYERS | 505175409 | RAVIRAVI INVESTMENT TIMBER & HARDWARE LIMITED |
| 193981005 | T/A MID-TOWN MEDICAL CENTRE | 505354105 | COMPLIANT ACCOUNTING & BUSINESS SOLUTIONS LIMITED |
| 194034605 | SHELVIN SINGH LAWYERS | 306110702 | APNR PARTNERS |
| 194056809 | HAKWA TIMBER SUPPLIES | 505144708 | THE HOME DEPOT LIMITED |
| 194241700 | NILESH SHARMA LAYWERS | 300571408 | SINGH'S ACCOUNTING & TAXATION SERVICES |
| 198831808 | T/A SAS BUSINESS CONSULTANTS | 300956700 | R PATEL LAWYERS |
| 200564704 | TIKARAM & ASSOCIATES | 070174508 | RAMASWAMMY PONNU SWAMY GOUNDAR |
| 200822301 | KEVUELI TUNIDAU LAWYERS | 505613404 | LASER EYE CENTER LIMITED |
| 200988007 | HEALTHWEST SPECIALIST CENTRE | 503460006 | KIM'S MEDICAL COMPANY LTD |
| 201347506 | SAINT PHILOMENA MEDICAL CLINIC | 500983805 | RAZAK'S OPTICAL LTD |
| 201393507 | QARCIA BARRISTERS AND SOLICITORS | 500452707 | VINOD PATEL AND COMPANY LIMITED |
| 201514609 | SAMABULA MEDICAL CLINIC | 306136302 | SMART CARE MEDICAL CENTRE |
| 201801307 | ADVANCED EYE AND EAR CARE (AECC) | 501595500 | ANGIOGRAPHY SERVICES (FIJI) LIMITED |
| 202009609 | TUIFAGALELE LEGAL | 230096909 | THERESA CHIEF YEE |
| 210096000 | NEIL UNDERHILL & ASSOCIATES | 501534109 | NASESE DIAGNOSTIC LABORATORY LIMITED |
| 220686602 | T/A VUATAKI LAW | 030952504 | PREM CHAND |
| 221160305 | SHEKINAH CONSULTANTS, SHEKINAH LAW | 505188508 | NATION TIMBER SUPPLIES LIMITED |
| 221170704 | PACIFIC HARBOUR HEALTH CARE | 192403315 | SWARAN NANDITA SINGH |
| 221179105 | VANIQI LAWYERS | 300251409 | PATEL AND SHARMA |
| 221332706 | STUNNING SMILE DENTAL SURGERY | 508477908 | TOP ORIENTAL TRAVEL SERVICES COMPANY LTD |
| 230343306 | G H WHITESIDE AND COMPANY | 113149005 | RAJ KUMAR |
| 230460816 | DOWNTOWN BOULEVARD PHYSIOTHERA PY CENTRE, SUVA PHYSIO CENTRE | 306133608 | JAY LAL & CO |
| 230579509 | FLAGSTAFF MEDICAL CENTRE | 505144904 | THE WOOD BOX LIMITED |
| 250138607 | YOUNG & ASSOCIATES | 501681700 | ALI MEDICAL CENTRE LIMITED |
| 300120707 | CROMPTONS PARTNERSHIP | 505459606 | ANANDS TRUCKING & HARDWARE SUPPLIES PTE LIMITED |
| 300233209 | DR JAYANT PATEL & DR NIRMALA BEN PATEL (MR & MRS) | 020387213 | LITIANA SOQO BROWNE |
| 300284504 | KPMG PEAT MARWICK | 181302700 | RAM RAJU |
| 300292206 | LATEEF & LATEEF | 021316203 | MISS ANNA PAGEANT (FIJI), SHORLANE MEDICAL CENTAE |
| 300410006 | PARSHOTAM & CO | 021667800 | DR JANICE BROWN - FAMILY HEALTH CLINIC |
| 300427305 | ZARIN ALI & ASSOCIATES | 180193404 | DR R K BALI SURGERY |
| 300861800 | KOYAS | 193526204 | YALALEVU MEDICAL CLINIC |
| 300865608 | JASWANT MUNESH & ASSOCIATES | 505458007 | ENRICH HEALTH CARE SERVICES |
| 300891005 | PACIFIC ISLANDS INTELLECTUAL PROPERTY SERVICES | 503498601 | UNITED DOCTORS MEDICAL CLINIC LIMITED |
| 300904002 | TRAVEL/TICKETING/INTERNET | 040655701 | DEANM & ASSOCIATES |
| 300933907 | SAMUSAMUVODRE SHARMA LAW | 505280501 | CLOUDLINK SERVICES LIMITED |
| 305832807 | MARAMA TRAVELS | 501360308 | K P M G ADVISORY (FIJI) LIMITED |
| 306132504 | HOWELL & ASSOCIATES | 193238907 | PURUSHOTTAM LAL SHRESTHA |
| 306155905 | COLORMIX AND HARDWARE SUPPLIES | 021060601 | NAMAKA SPARES HARDWARE |
| 306156607 | A K LAWAYERS | 183547107 | BRIGHT LINE HARDWARE |
| 306168303 | VIJAY NAIDU & ASSOCIATES | 505375803 | MY IDEA LIMITED |
| 308034903 | SAUMATUA, BALE & FAKTAUFON LAWYERS | 501484309 | GLOBAL WAREHOUSE (FIJI) LTD |
| 500138704 | KASABIA LIMITED | 505678407 | UNIQUE PAINTS & HARDWARE PTE LTD |
| 500291304 | A HUSSAIN & COMPNAY LIMITED | 505585901 | DELTA TIMBER SUPPLIES LIMITED |
| 500377408 | BOMBAY TRADING (INVESTMENT) LIMITED | 503493101 | METRO CIVIL SUPPLIES LIMITED |

| TIN | TRADING_AS | TIN | TRADING_AS |
|-----------|---|-----------|---|
| 505627906 | LONTA MANUFACTURERS LIMITED | 182088009 | MIQ LAWYERS |
| 131825204 | PACIFIC CHAMBERS | 182876105 | DR RAO'S MEDICAL CENTRE |
| 132934303 | ZOYAB SHAFI MOHAMMED LEGAL | 191372001 | A. K. SINGH LAW, G P SHANKAR (NAUSORI BRANCH) |
| 195816406 | JYOTI LEGAL, NAIDU'S MINI MART | 193479900 | SOLANKI LAWYERS |
| 202863609 | LOWING LAWYERS | 501455208 | SHOPFITTINGS (FIJI) LIMITED |
| 250210109 | MYLAW | 502539509 | RARS SERVICE CENTRE LTD |
| 300427006 | PILLAI NAIDU & ASSOCIATES | 505351308 | INTIME DISTRIBUTORS |
| 306176706 | CROMPTONS PARTNERSHIP NO 7 | 505361105 | AHMED & PARTNERS |
| 161583602 | T/A PMS TRADERS | 306179400 | BANCOD - CHANDA LAWYERS |
| 504511800 | VERAQ INVESTMENTS LIMITED | 508502800 | ERNST & YOUNG ADVISORY (FIJI) LIMITED |
| 306184408 | GORDON & CO | 501405100 | ONEWORLD FLIGHT CENTRE LIMITED |
| 505590600 | HARDWARE AND WATERWORKS PTE LTD | 501265704 | MACQUARIE TRAVELWORLD SERVICES LIMITED |
| 306104703 | TOGANIVALU & VALENITABUA BARRISTER & SOLICITORS | 505345907 | SAZS GENERAL MERCHANT LIMITED |
| 505401809 | CHIEN LI HARDWARE INDUSTRIES COMPANY PTE LIMITED | 500969104 | HAWLEY EYE CENTRE LTD |
| 060385802 | WELL HEALTH CLINIC | 501402004 | PACIFIC FASTENERS (FIJI) LIMITED |
| 191007301 | AHMAD ANIES NUSAIR | 150100009 | ELVIRA OLEDAN ONGBIT |
| 033108506 | RAVNEET CHARAN LAWYERS | 140966000 | SAT NARAYAN |
| 041773204 | T/A NADRO DENTAL CLINIC | 230939501 | NIJESHNI WATI |
| 112017608 | KUMAR LAWYERS | 501006705 | MAK'S HARDWARE LTD |
| 162729007 | ROBINSON K PRASAD LAWYERS | 501716107 | PLANET TRAVEL LIMITED |
| 193718308 | IMPORT HOUSE | 505606600 | TRAVEL KING LIMITED |
| 193847204 | THEXTON ARMSTRONG SHARMA | 501663706 | PACIFIC TRAVEL SERVICE LIMITED |
| 193738201 | PARVINDAR KOUR SINGH | 502565607 | ADVENTURE WORLD TRAVELS LIMITED |
| 505315207 | TRADEHUT (FIJI) LIMITED | 183185804 | KRUPALI KISHOR RATHOD TAPPOO |
| 503455307 | TALENT OCEAN TRAVEL SERVICES LIMITED | 306131709 | TAX SOLUTIONS & CO |
| 161340100 | RAM PRASAD LOCHAN | 505396707 | MIOT MANAGEMENT(FIJI) PTE LIMITED |
| 502554902 | UNAZA LIMITED | 142180101 | RITESH KRISHNA NAIDU |
| 501678900 | EXCEL SHOPFITTING SUPPLIES(FIJI) LIMITED | 250218901 | MICHAEL HENRY YEE-JOY |
| 505606507 | UNITY COPORATION LIMITED | 501736000 | YARAWA TIMBER & HARDWARE LIMITED |
| 501444204 | HIS (FIJI) LIMITED | 305835707 | BABU SINGH & ASSOCIATES |
| 080547806 | AASHNA S RAFIQ | 180816606 | RAM KRISHNA REDDY |
| 505474906 | VALCARE CLINIC PTE LTD | 501665605 | FAMILY CLINIC AND DENTAL LABORATORY LIMITED |
| 501596903 | BEAUTIFUL PACIFIC LIMITED | 501569608 | BHAGAT HEALTHCARE LIMITED |
| 501225805 | SUVA PRIVATE HOSPITAL | 306103207 | MULTILINE TRADERS |
| 500732900 | MAHIJIBHAI AND COMPANY LIMITED | 502541205 | IMPORT HOUSE LIMITED |
| 505415208 | OPTIQUE EYECARE PTE LTD | 500871108 | MUNAF MOTOR PARTS & HARDWARE LTD |
| 505456201 | ALLIANCE FINANCIAL & MANAGEMENT SERVICES PTE LTD | 024673004 | BALE LAW |
| 505273305 | IN OPTICS (FIJI) LIMITED | 505624903 | BDO CONSULTING (FIJI) LIMITED |
| 505235903 | UNI TRADE SUPPLIERS LTD | 501676403 | BDO CORPORATE FINANCE (FIJI) LIMITED |
| 306153501 | JET TRAVEL & TOURS | 160364107 | SARJU PRASAD ESQ |
| 306158805 | BEYOND PAINTS | 190099307 | MOHAMMED SADIQ |
| 501167107 | G M R MUHAMMAD & SONS (PTY) LTD | 195544101 | SHARAN LAW |
| 502573505 | CHEAPEST TIMBER AND HARDWARE SUPPLIES LIMITED | 220912105 | RAYAWA LAW |
| 505173407 | ROCKWELL OLIVIER (SYDNEY) PTY LIMITED | 306185203 | YOUNG & ASSOCIATES |
| 501665100 | WHOLESALE WAREHOUSE (FIJI) LIMITED | 306125205 | N GOUNDER & CO. |
| 506063004 | MEGA STORE HARDWARE LTD | 042337401 | SANDY'S HARDWARE SUPPLIES |
| 501638805 | CHANDS HOSE FITTING & ENGINEERING SUPPLIES LIMITED | 111372601 | H KOHLI & CO |
| 031607607 | ALEXANDER CUNANAN | 192885500 | MAQBOOL AND COMPANY , T/A MAQBOOL & CO |
| 501267603 | REDDY DIAMOND HARDWARE LTD | 300880207 | SAVUSAVU TRIP N TOURS |
| 501439804 | SPACIFIC GENERAL HARDWARE & WHOLESALERS LIMITED | 032000401 | SPORTS CITY MEDICAL CLINIC |
| 306120901 | DEAN & ASSOCIATES | 046259709 | PARKERS BUSINESS SOLUTIONS (FIJI), SUSHEEL ENTERPRISE |
| 501701006 | KUMAR ACCOUNTING & TAXATION SERVICES LIMITED | 031934307 | COLAVANUA LAW |
| 505389800 | PASEFIKA PHYSIOTHERAPY PTE LIMITED | 070630301 | INFINITY RENT A CAR, GOUNDAR'S TIMBER SUPPLIES , GOUNDARS EARTHMOVING CONTRACTORS |
| 180407105 | RAM SUMAT SHARAN | 221140705 | MAMLAKAH LAWYERS |
| 505271406 | NMC HOLDINGS LTD | 121633109 | BINAL BIKASH LAL |
| 501517508 | LABASA HOSE POWER SERVICES LIMITED | 500671704 | LOCAL TIMBER DIST LTD |
| 142052804 | PREM LATA NARAYAN | 160509302 | VASANTIKA PATEL |
| 110286202 | HARI KRISHAN KEWAL | 100714007 | JACKSON & BALE LAWYERS |
| 192945901 | VIKASH JAGAT SINGH | 115547209 | SAIRAV LAW |
| 121437709 | GAVIN ADAMS O'DRISCOLL LEWIS | 146992704 | KOHLI & SINGH SUVA |
| 505590208 | HILITE (FIJI) PTE LIMITED | 193903003 | KS LAW |
| 501519005 | ALL SHOP FITTINGS LIMITED | 221771309 | FALCONS CHAMBERS |
| 505597102 | METRO MEDICAL CENTRE LIMITED | 230708303 | WAIBUTA'S SURGERY |
| 503458609 | BUILDERS STORE LIMITED | 505583002 | ONETOUCH SOLUTIONS PTE LIMITED |
| 501410603 | JET-SET INDUSTRIAL HOSE AND ENGINEERING SUPPLIES LIMITED | 306184903 | JAMNADAS & ASSOCIATES |
| 130579702 | MAREWENTEITI TEKABWEBWERE BIRIBO | 306181601 | ELITE BOOKKEEPERS & ASSOCIATES |
| 501109503 | SAVUSAVU HARDWARE FIJI LTD | 501785509 | EPWORTH DIAGNOSTIC CENTRE LIMITED |
| 501737403 | ANGCO MEDICAL CENTRE LIMITED | 221483002 | R VANANALAGI & ASSOCIATES |
| 501594901 | THE EYE CENTER COMPANY LIMITED | 112547509 | PACIFICA BARRISTER & SOLICITOR |
| 505605702 | HANARO WORLD LIMITED | 121170103 | LABUGUEN MEDICAL CLINIC |
| 508472501 | COOPER AITKEN LIMITED | 133548505 | AXIS PACIFIC LAWYERS |
| 111159002 | IFTHAKAR IQBAL AHMAD KHAN | 163004208 | PRASAD TIMBER AND HARDWARE |
| 300274305 | ERNST & YOUNG | 191853805 | LAUTOKA FARM CHEMICAL SUPPLIES |
| 306119000 | SAMABULA DENTAL BURE | 231123404 | COLORMIX AND HARDWARE SUPPLIES |
| 505545600 | SMART FINANCIAL & TAXATION SERVICES PTE LTD | 505626606 | NOVELLAE LIMITED |
| 300928806 | MIDCITY MEDICAL CLINIC | 501754200 | NORTHERN ELECTRICAL AND HARDWARE LIMITED |
| 141718916 | BHARATHEE DEVEKI BALRAM | 501208307 | BOLT FASTENERS LTD |
| 300938407 | LOWING NANDAN AND ASSOCIATES | 020902416 | VOLAVOLA TAX AND LEGAL CONSULTANCY INTERNATIONAL |
| 501636803 | HANDYHARD MARKETING(FIJI) LTD | 165192602 | BA HOT BREAD, KRISHNIL PATEL LAWYERS |
| 306143807 | BA KIDNEY DYLYSIS CENTRE | 300938005 | NACOLAWA & CO. |
| 505352402 | ORACLE BUSINESS SOLUTIONS PTE LIMITED | 162125801 | MOHARSH PILLAI LAWYERS |
| 501761303 | PRATAPS ACCOUNTING & TAXATION LIMITED | 181252302 | T/A ZODIAC LAWS |
| 505313607 | SEREX BUSINESS SUPPORT SERVICES LIMITED | 230754902 | T/A WAQANIKA LAW, WAQANIKA LAW |
| 505665700 | HOWARDS TRAVEL (FIJI) PTE LTD | 030420405 | MAHARAJ CHANDRA & ASSOCIATES |
| 505192402 | FLIGHT HOUSE(FIJI) LIMITED | 193012305 | IRSHAD HUSSEIN QURESHI SAMAD |
| 505341604 | PHERRUS PTY (FIJI) LIMITED | 501460309 | NACO CHAMBERS LIMITED |
| 503459507 | PUAMAU & NAIR LAWYERS COMPANY LIMITED | 010838707 | URMAN ALI AND COMPANY |
| 501327200 | AUTO KING LIMITED | 100303401 | JANIF ENTERPRISES, T/A JANIF ENTERPRISES |
| 508495500 | SAHYADRI SPECIALITY PACIFIC HOSPITAL LIMITED | 131401406 | BABU SINGH & ASSOCIATES |
| 505421300 | PAMS MEDICAL CLINIC PTE LIMITED | 162142309 | AK GENERAL STORE & HARDWARE |
| 300592807 | MISHRA PRAKASH & ASS. | 182040205 | JITEN REDDY LAWYERS |
| 501305408 | ALLIED TOUR SERVICES LTD | 502546004 | M.AZIZ BUKSH & SONS LIMITED |
| 300621703 | CROSBIE & ASSOCIATES | 300951107 | RAVONO & RAIKACI LAW |
| 300915202 | MITCHELL KEIL & ASSOCIATES | 195113602 | GUL SHARON KAUR SINGH |
| 505367008 | LALES HARDWARE SOLUTIONS LIMITED | 041752104 | DAUREWA LAW |
| 141407104 | JAMES PREM NAIDU | 221078103 | MRV LEGAL CONSULTANCY, MRV LEGAL CONSULTANCY |
| 502557307 | SUSTAINABLE MAHOGANY INDUSTRIES LIMITED | 306186008 | ASHOK AND ASSOCIATES |
| 505214803 | GRACE ROAD TRADING LIMITED | 131005510 | YEGEN HEALTH CARE SERVICES |
| 041849707 | BARBRA KRISTINE ANGCO DOTON | 306161203 | CHAND & YOUNG LAWYERS |
| 121312305 | SEEMA MADHUR LATA LAL | 071104500 | RAVINESH GOUNDAR LAWYERS |
| 032302901 | AYAANS CIVIL & ELECTRICAL WORKS AND HARDWARE SUPPLIES, AYAANS MARKETING | 142768202 | PRIME PHARMACY |
| 080710008 | HASSAN'S SPARES AND HARDWARE SUPPLIES | 182791002 | RAKIRAKI HARDWARE |
| 121768300 | TL LAWYERS | 300903403 | CUVU HARDWARE |
| 133812606 | AUTO HARWARE SUPPLIES | 505734804 | PRINCEWAY SUPERMARKET (FIJI) PTE LIMITED |