PCAOB
PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

1666 K Street NW
Washington, DC 20006

Office: 202-207-9100
Fax: 202-862-8430

www.pcaobus.org

Order Making Findings and Disapproving Registration Application

In re Registration Application of UCC & Associates LLP

PCAOB Release No. 102-2026-002

November 16, 2026

I.

On March 10, 2026, the Public Company Accounting Oversight Board ("PCAOB" or "Board"), pursuant to PCAOB Rule 2106(b)(2)(ii), issued a Notice of Hearing on the Registration Application of UCC & Associates LLP ("Applicant"). The Notice of Hearing afforded Applicant an opportunity for a hearing under PCAOB Rule 5500 to determine whether to approve or disapprove Applicant's application for registration with the Board. The Board received from Applicant a timely request for a hearing on the registration application.

II.

Pursuant to PCAOB Rule 5205, Applicant has submitted an Offer of Settlement that the Board has determined to accept. Solely for the purpose of this proceeding and any other proceedings brought by or on behalf of the Board, or to which the Board is a party, and without admitting the findings herein, except as to the finding described in III.A below, which is admitted, Applicant consents to the entry of this Order Making Findings and Disapproving Registration Application as set forth below.

III.

On the basis of information obtained by the Board in connection with its consideration of Applicant's registration application, the Board finds[1] that:

A. Applicant is a limited liability partnership headquartered in New Delhi, India.

B. Applicant was registered with the Board from February 23, 2010 to January 16, 2019.

[1] The findings herein are made pursuant to Applicant's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

C. As a registered firm, Applicant was obligated to comply with annual reporting requirements and to pay annual fees.

D. The annual reporting requirements keep the Board's records current, facilitate analysis and planning related to the Board's inspection responsibilities, and inform other Board functions. Annual fees permit the Board to recover the costs of processing and reviewing annual reports.

E. Applicant, while previously registered with the Board, failed to file an annual report on Form 2 for the reporting period ended March 31, 2018 ("2018 reporting period"), or to pay the annual fee for the 2018 reporting year.

F. By failing to file with the Board its annual report on Form 2 for the 2018 reporting period, Applicant violated Section 102(d) of the Sarbanes-Oxley Act of 2002, as amended, and PCAOB Rule 2200.

G. By failing to pay its annual fee for the 2018 reporting year, Applicant violated PCAOB Rule 2202.

H. Applicant's violations described above resulted from Applicant's failure to exercise the degree of care that the Board would expect of a public accounting firm under the circumstances.

IV.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports, it is hereby ORDERED:

That Applicant's application for registration with the Board is disapproved, provided, however, that with respect to any new application for registration submitted by Applicant after March 10, 2027, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the violations that are the subject of the findings contained in this Order.

ISSUED BY THE BOARD.

Phoebe W. Brown
Secretary

November 16, 2026