



Balkrishna Paper Mills Ltd.

Ref: OPS:BPML: SEC & LEGAL:2019-20

Date: 07th November, 2019

BSE Limited
Listing Department
P.J. Tower, Dalal Street,
Mumbai – 400 001

National Stock Exchange of India
Limited
Listing Department
Exchange Plaza, Plot No. C/1,
G-Block, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Script Code: **539251**
ISIN : **INE875R01011**

Symbol : **BALKRISHNA**

Dear Sir/ Madam,

Sub : Brief Profile of Secretarial Auditor.

As desired by you vide your email dated 7th November, 2019, we send herewith Brief Profile of Secretarial Auditor, M/s GMJ & Associates, Mumbai.

Kindly acknowledge receipt.

Thanking you,

Yours faithfully,
For Balkrishna Paper Mills Limited

(Omprakash Singh)
Company Secretary and Compliance Officer

Encl: As above

Registered Office:

A/7, Trade World, Kamala City, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013

Tel: +91 22 6120 7900 | Fax: +91 22 6120 7999 | Email : bpmho@bpml.in | www.bpml.in | CIN : L21098MH2013PLC244963

IF YOU ARE LOOKING FOR

- **Excellence**
- **Core Competency**
- **Independence**
- **Integrity**
- **Objectivity**
- **Transparency**
- **Accountability**
- **Responsiveness**

In your C.S.

then turn on



PROFILE

MISSION: To provide clients a “One Stop Solution” to meet their diverse requirements and create value for all stakeholders.

Office

3rd Floor, Vaastu Darshan, “B” Wing,
Azad Road, Above Central Bank of India,
Andheri (East),
Mumbai – 400 069.

Tel No.: (022) 6191 9293/9200/9222
Email: cs@gmj.co.in

Note: The information contained in this write-up is confidential and should not be communicated / transferred to other parties without the written consent of the firm.

PARTICULARS OF THE FIRM



Name of the Firm : **GMJ & Associates**
Company Secretaries

Date of Establishment : **1st April, 2010**
(Established as PMS & Co on 1st April, 2010 and later on name was changed to GMJ & Associates w.e.f. 14th March, 2011)

Address of Head Office : 3rd Floor, Vaastu Darshan,
“B” Wing, Azad Road,
Above Central Bank of India,
Andheri (East),
Mumbai – 400 069.
Tel. No.6191 9293/9200/9222,
Email : cs@gmj.co.in

Whether the firm is Peer Reviewed or not? : Yes.

Name of the Partners	Qualification
1. CS Prabhat Maheshwari	B. Com. (Hons.) A.C.A., F.C.S.
2. CS Mahesh Soni	B. Com. A.C.A., F.C.S.
3. CS Sonia Chettiar	B. Com. A.C.S.
No. of Qualified Staff	: 7
No. of Trainees	: 17
No. of Support Staff	: 9
No. of Associated Staff	: 4



BRIEF DESCRIPTION OF WORK UNDERTAKEN

• Formation & Conversion of Companies.

Formation

- Formation of Public Limited Companies.
- Formation of Private Limited Companies.
- Formation of Subsidiary of Foreign Company.
- Formation of Branch office/Project office of Foreign Company.
- Foreign of One Person Company.
- Formation of Section 8 Companies.
- Formation of LLP.

Conversion

- Conversion of Public Limited company into Private Limited Company and vice versa.
- Conversion of Proprietorship Firm/Partnership Firm into Public or Private Limited Company.
- Conversion of Partnership Firm/Private Limited Company into LLP.

• Directors and KMPs:

- Application for DIN and DSC of the proposed Director(s).
- Appointment of Director/Managing Director/Whole Time Director/ Independent Directors/Manager/CEO/CFO and CS.
- Filing all the relevant forms for the said appointment(s).
- Preparing Annual Disclosures i.e. Form MBP-1, DIR-8, Declaration of Independence from Independent Directors.
- Resignation/Vacation of office of the Director(s).
- Filing Form DIR-6 for change in particulars of the Director(s).
- Filing Form DIR-3 KYC of the Directors with Ministry of Corporate Affairs (MCA).

- Change in particulars of remuneration of the Directors.
- Removal of Disqualification of Directors u/s 164(2) of the Companies Act, 2013.
- And such other compliances as may be required.

• **Alteration of MOA & AOA.**

- Alteration of Name Clause.
- Alteration in Registered Office Clause.
- Alteration in Object Clause.
- Alteration in Capital Clause.
- Alteration in Articles of Association of Company.

• **Transfer and Transmission of Shares:**

A) Transfer of Shares:

- By way of gift;
- By way of consideration other than gift;
- From Resident to Non-Resident;
- From Non-Resident to Resident;
- Preparing Share Transfer Deed and making payment of stamp duty thereof.
- Endorsement of Share Certificates thereon.

B) Transmission of Shares.

- Transposition of Shares.
- Issue of Duplicate Share Certificates.
- Appointment of Nominee Shareholder and Joint Shareholders wherever required.

• **Issue and Allotment of Securities:**

A) Issue and Allotment of Shares at par and premium on:

- Right Issue basis;
- Private Placement and Preferential Allotment basis.

B) Issue and Allotment of Shares by way of:

- Bonus;
- Sweat Equity;
- ESOP and ESOS;

C) Issue and Allotment of Preference Shares and Redemption of Preference Shares.

D) Issue and Allotment of Debentures.

- **Issue Relating to Charges.**

- Creation of Charges.
- Modification of Charges.
- Satisfaction of Charges.
- Issue of Search Report.
- Petition with Regional Director for Condonation of Delay in filing of charge documents for registration.

- **Petition with Regional Director.**

- Compounding of various Offences committed under the Companies Act, 2013.
- Shifting of the Registered Office of the company from one state to another state.

- **Secretarial Audit in Form MR – 3.**

- Secretarial Audit of Private, Public Listed/Unlisted and Insurance Companies and issue a report in **Form MR-3**

- **Specific Work & Certification of Listed Companies.**

Certification

- Reconciliation of Share Capital Audit Report under Regulation 76.
- Stock Exchange Certification: Regulation 40(9) of SEBI (LODR) Regulations, 2015.
- Certification of Corporate Governance Report.

Other Work

- Reporting of Financial Results under **Regulation 33.**
- Reporting of Shareholding Pattern under **Regulation 31.**
- Reporting of Corporate Governance Report under **Regulation 27(2).**
- Reporting of Investors Complaints under **Regulation 13(3).**
- Preparing and Reporting Compliance Certificate under **Regulation 7(3).**
- Postal Ballot – Role Play as Scrutinizer for specific matters.
- Assisting the client for obtaining E-voting facility.
- Issuing Advertisements in the Newspaper(s).
- Delisting of Securities.
- Consulting on compiling issue relating to Takeover Regulation with SEBI.

- Preparation of Corporate Governance Report and Management Discussion Analysis Report.
- Rendering consultancy regarding compliance with Listing Regulations with respective Stock Exchanges and SEBI Guidelines.

- **Annual Filing:**

Documents pertaining to Annual Filing of all the Companies:

- Preparing Notice of AGM.
 - Preparing Director's Report.
 - Filing of Form AOC-4 & AOC-4 CFS (Standalone and Consolidated)
 - Filing of Form AOC-4 (XBRL):
 - C&I
 - IND-AS
 - Filing of Form MGT-7 (*Also issuing Certificate in Form MGT-8 for prescribed companies*).
- **Note:** Form MGT-8 is a certificate issued by a Practicing Company Secretary pertaining to compliances of all the applicable provisions of the Companies Act, 2013.
 - Filing of Form FC-3 (Statement of Accounts) and FC-4 (Annual Return) in case of Foreign Companies.

- **Corporate Social Responsibility.**

- Advising clients on formation and constitution of CSR Committee as per Section 135 of Companies Act, 2013 and SEBI (LODR) Regulations, 2015.
- Drafting CSR Policy and monitoring it from time to time.
- Advising the clients on the kinds of activities that can be undertaken by the CSR Committee.
- Calculation of Net Profits under Section 198 of the Companies Act, 2013 for the purpose of CSR expenditure.
- Filing of petition before NCLT for notice received from Ministry u/s 134 and 135 of the Companies Act, 2013.

- **General Certification.**

- Certification for complying with norms of Reserve Bank of India in respect of investments made by Non Resident Indians into Indian Company.
- Certification for compliance by the companies that they are within borrowing limits prescribed under section 180(1)(c) of the Companies Act, 2013.
- Certification for compliance by the companies that Unpaid /Unclaimed Dividend transferred to the Investor Education and Protection Fund.
- Issue of Due Diligence Certificate.

- **Other Issues.**

- Amalgamation and Merger.
- Preparation of Draft Notices for Board Meeting, Annual & Extra-Ordinary General Meeting etc.
- Preparation of Draft Minutes for Board Meeting, Annual & Extra-Ordinary General Meeting etc.
- Consulting and Preparation of Statutory Registers on behalf of Clients.
- Preparation and filing of various forms and returns with The Registrar of Companies on behalf of the clients.
- Buy back of shares.
- Compliance with various provisions of the Companies Act 2013.

- **REVIVAL OF THE COMPANY.**

- Filing a copy of petition with ROC.
- Filing of application and acknowledgement copy received from ROC with the NCLT.
- Appearing before the NCLT.
- Obtaining Final Order from the NCLT.
- Filing of the Order copy received from NCLT in eForm INC-28 with the ROC.
- Submission of the application with relevant documents to the ROC for changing the Company's status to "Active".

- **Removal of Name of the Company.**

Removal of name of the Company by ROC (*suo motu*):

- Drafting of reply based on the notice(s) received by ROC
- Advising the clients on legal implications on pre and post removal of name of the Company

Removal of name of the Company by making an application to ROC:

- Drafting of various legal documents like Affidavit and Indemnity Bond.
- Drafting of relevant document pertaining to strike off.
- Preparing, certifying and filing of E-Form STK-2.

- **RBI Compliances:**

- **Entity Master Form (EMF):** It is the reporting of all the Foreign Direct Investments (FDI) received by an Indian Company till date. It has to be updated as and when FDI is received by the Company.
- **Single Master Form (SMF) which includes:**
 - FC-GPR: It is to be filed when an Indian Company receives FDI.
 - FC-TRS: It is to be filed in case of transfer of shares between:
 - Non-Resident to Resident; or
 - Resident to Non-Resident.
 - FLA Return: It is filed by the Companies in which there is Foreign Liabilities or Assets.
 - External Commercial Borrowings (ECB).
 - NBFC Compliances.



NATURE OF EXPERIENCE

- Incorporation of Companies.
- Change of Name of Companies/Change of Objects Clause.
- Conversion of Private Limited Company into the Public Limited Company and Vice-versa.
- Formation of Section 8 Companies.
- Formation of LLP.
- Conversion of Private Limited Company/ Partnership firm into LLP.
- Preparation and filing of various forms and returns with The Registrar of Companies on behalf of the clients.
- Preparation of Notices of Meetings and Draft of Directors Report.
- Charges- Creation, Modification and Satisfaction.
- Issue of Search Report.
- Petition
 - for condonation of delay in filing of charge documents;
 - for change of Registered Office from one state to another;
- Certification of Annual Returns- Listed Companies.
- Stock Exchange Certification
 - Demat of Shares - NSDL/CDSL;
 - Clause -47 of Listing Agreements.
- Issue of Compliance Certificate in **Form MGT-8**.
- Secretarial Audit of Private, Public Listed/Unlisted and Insurance Companies and issue a report in **Form MR-3**.
- Attending to matters relating to compounding of offences with the NCLT and RD.
- Preparation of Corporate Governance Report and Management Discussion Analysis.
- Maintenance of Secretarial Records of Companies.
- Rendering consultancy to listed companies regarding compliance with listing regulations with respective Stock Exchanges and SEBI Guidelines.
- Certification for complying with norms of Reserve Bank of India in respect of investment made by Non Resident Indians into Indian Company.
- Amalgamation and Merger.



PROFILE OF PARTNERS

CS Prabhat Maheshwari **B. Com. (Hons). A.C.A., F.C.S.**



CS Prabhat Maheshwari with twin qualifications of Chartered Accountant and Company Secretary has an excellent academic record with deep knowledge in the field of Companies Act, Accounts and Audit of the Banks, Public and Private Limited Companies. He was a partner in M/s Khandelwal Jain & Co, Chartered Accountants, Mumbai from 1st October, 1984 to 31st January, 1986 and later in M/s Gupta Maheshwari & Jain, Chartered Accountants, Mumbai from 1st February, 1986 to 30th September, 1988. Thereafter he left the C.A. Practice and ventured into the C.S. Practice w.e.f. 1st October, 1988 and has been continuously in the practice since then.

He has been rendering services on the Company Law front and also providing Guidance on Corporate Governance and compliance work related to Stock Exchanges to many listed companies. He was a co-opted member on various committees of ICAI of Central Council as under :

2015 – 16 : Corporate Laws and Corporate Governance Committee

2013 – 2014 : Corporate Laws and Corporate Governance Committee

2008 – 09 : Committee on Financial Markets and Investor Protection

2005 – 06 : Committee on Financial Markets and Investor Protection

He was also a co-opted member of following committees of WIRC of ICAI :

2006 – 07 : Research & Publication

2005 – 06 : Members in Industry

2002 – 03 : Public Relations

CS Mahesh Soni
B. Com., A.C.A., F.C.S.



CS Mahesh Soni with twin qualifications of Chartered Accountant and Company Secretary has an excellent academic record with deep knowledge in the field of Companies Act. He is in continuous practice of C.S. w.e.f. 1992.

He has been rendering services on the Company Law front and also providing Guidance on Corporate Governance and compliance work related to Stock Exchanges to many listed companies.

CS Sonia Chettiar
B. Com., A.C.S.



Sonia Chettiar is a qualified Company Secretary with good academic record and profound knowledge of the Companies Act. She has been in practice since 2011.

She possesses substantial experience of working in the Legal & Secretarial Department of a Company. She has been providing guidance to Companies on Company Law & adherence of Good Governance practices and ensuring timely compliances related to Stock Exchanges by Listed Companies.

Secretarial Audit undertaken for

01. Ion Exchange (India) Limited
02. Kopran Limited
03. Speciality Restaurants Limited
04. Redi Port Limited
05. Diamond India Limited
06. ASI Industries Limited
07. Govind Rubber Limited
08. Oricon Enterprises Limited
09. Oriental Containers Limited
10. Sarvamangal Mercantile Company Limited
11. Shinrai Auto Services Limited
12. Soma Papers and Industries Limited
13. Sunflag Filaments Limited
14. Bharat Agri Fert & Realty Limited
15. Maplle Infraprojects Limited
16. Neon Laboratories Limited
17. Bhageria Industries Limited
18. Bharti Axa General Insurance Company Limited
19. Bharti Axa Life Insurance Company Limited
20. Brady & Morris Engineering Limited
21. Cigna TTK Health Insurance Company Limited
22. Fairfield Atlas Limited
23. Grauer & Weil (India) Limited
24. Hind Rectifier Limited
25. Laxmi Organic Industries Limited
26. Mahendra Sanyo Special Steel Private Limited
27. Meosysm Industry Limited
28. Raheja QBE General Insurance Company Limited
29. Rexnord Electronics and Controls Limited
30. Simmonds Marshal Limited
31. Thirdware Solutions Limited
32. WH Brady and Company Limited
33. Sharad Fibres and Yarn Processors Limited
34. Evergreen Textiles Limited
35. Auro Laboratories Limited