



Sect/37

30 March 2023

The General Manager [BSE Listing Centre] Department of Corporate Services BSE Limited New Trading Ring, Rotunda Building 1 st Floor P.J. Towers, Dalal Street Fort, Mumbai – 400 001 SCRIP CODE: 523457	The Manager [NSE NEAPS] Listing Department National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No. C/1, G - Block Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 SYMBOL: LINDEINDIA
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Dear Sir/Madam,

Intimation for change in Financial Year of the Company

In line with our earlier communication on the captioned subject, vide our letter nos. Sect/94 dated 14 November 2022 and Sect/20 dated 1 March 2023, we would like to inform that the Regional Director – Eastern Region, Ministry of Corporate Affairs has vide its Order no. RD/T/36769/S-2(41)/23/10302 dated 29 March 2023, approved the Company's application for change in its Financial Year from calendar year (January – December) to uniform Financial Year (April – March). Consequently, the current Financial Year of the Company would comprise of 15 months period from 1 January 2022 to 31 March 2023 and thereafter from 1 April every year to 31 March of the subsequent year (copy of Order enclosed).

Further, please also note that in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company would be submitting its Audited Standalone and Consolidated Financial Results together with the Audit Report for the 15 months period from 1 January 2022 to 31 March 2023 on or before 30 May 2023.

You are requested to please take the above on record and disseminate the same for information of the Members and Investors of the Company.

This may please be treated as compliance under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,
Yours faithfully,

Amit Dhanuka
Company Secretary

Encl.: As above

Registered Office
Linde India Limited
Oxygen House, P43 Taratala Road,
Kolkata 700 088, India.
CIN L40200WB1935PLC008184

Phone +91 33 6602 1600
Fax +91 33 2401 4206
Email customercare.lg.in@linde.com
www.linde.in

File No. RD/T/36769/S-2(41)/23/10302

BEFORE THE REGIONAL DIRECTOR(ER)
MINISTRY OF CORPORATE AFFAIRS, KOLKATA

In the matter of Section 2(41) of the Companies Act, 2013

- And -

In the matter of Rule 40 of the Companies (Incorporation) Rules, 2014

- And -

In the matter of M/s Linde India Limited
(CIN L40200WB1935PLC008184)

.....Applicant.

ORDER

An application under Section 2(41) of the Companies Act, 2013 (hereinafter referred to as "the Act") was filed on 15th December, 2022 through e-Form No. RD-1 bearing SRN No. F53269478 by M/s Linde India Limited (hereinafter referred to as "the applicant company") for Change in financial year of the company as approved by Board of Directors of the Company at their meeting held on 14th November, 2022.

2. As per sub-section (41) of Section 2 of the Companies Act, 2013 read with Rule 40 of the Companies (Incorporation) Rules, 2014 and read with the Notification No. S.O. 6225(E) dated 18th December, 2018 of Ministry of Corporate Affairs, the Company is required to file application under section 2(41) of the Act before the Regional Director for change in financial year. In pursuance of the same, the above application has been filed and placed before the Regional Director, Eastern Region, Kolkata for disposal.

3. It is observed from the application and other materials as available on record that the existing financial year of the company is "January-December" as against the uniform financial year of "April-March" as contained in section 2(41) of the Companies Act, 2013. This resulting in preparation of two sets of audited financial statements – one as per the calendar year (Accounting Year) and the other as per the financial year (April-March) for Income Tax Purpose, which was taking lot of management time and substantial efforts at various levels, every year, which was avoidable. The Board of Directors of the Applicant Company in its meeting held on 14/11/2022 passed resolution approving the change of financial year of the Company from existing "January-December" to "April-March" in the

current financial year. Accordingly, the Applicant Company proposed its current financial year would comprise of a period of 15 months from 1st January, 2022 to 31st March, 2023 and thereafter from 1st April every year to 31st March of the subsequent year in line with the requirement of the provision 2(41) of the Companies Act, 2013.

4. Taking into consideration the contents of the application and also noting that the company has complied with the provisions of Rule 40 of the Companies (Incorporation) Rules, 2014, the undersigned is of the opinion that the company can change its financial year from existing January to December to April-March (i.e. to 1st April of every year and ending on 31st March of the subsequent year).

NOW, THEREFORE, in exercise of the powers delegated to the undersigned under section 2(41) of the Companies Act, 2013 read with Notification No. S.O. 6225(E) dated 18th December, 2018 issued by the Ministry of Corporate Affairs, Government of India, the undersigned hereby approve the above application filed by M/s Linde India Limited for change in financial year with the condition that :

- (i) The current financial year would comprise of a period of 15 months from 1st January, 2022 to 31st March, 2023 and thereafter from 1st April every year to 31st March of the subsequent year, and
- (ii) The applicant company is required to complete its filing of Annual Return (Form MGT-7) immediately for the period ended 31/12/2021 which is still pending for "Upload of Investors".


(Sridhar Pamarthi)
Regional Director (In-Charge)
Eastern Region

Dated, Kolkata, 29th Day of March, 2023

To

1) **M/s Linde India Limited**
Oxyzen House, P-43, Taratala Road
Kolkata – 700088

2) The **Registrar of Companies, West Bengal**, Kolkata for information and necessary action.