



**John  
Cockerill**

Ref.: JCIL/BSE/2023-24

Date : November 2, 2023

To,  
The Secretary,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Dear Sir,

*Scrip Code: 500147*

**Ref: Information under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

This is in furtherance to our letter dated July 25, 2023 informing about the proposal of change of financial year of the Company, subject to the approval of the relevant statutory authorities. We wish to inform you that the Regional Director, Western Region, Mumbai has vide its order No. RD(WR)/2(41)/John Cockeril/AA4382665/2023/3928 dated October 31, 2023 (received by the Company through speed post on November 2, 2023) has approved the change of financial year of the Company to follow the period of January 1 to December 31 as its financial year. Consequently, the financial year for the year 2023 shall be for a period of 9 months from April 1, 2023 to December 31, 2023 and post that, the financial year will start from January 1<sup>st</sup> and end on December 31<sup>st</sup> of every year as its financial year. Necessary actions for the change of financial year will be done by the Company.

The copy of the order of the Regional Director is attached herewith for your kind reference. Please take the above on record.

Yours faithfully,  
**For John Cockerill India Limited**

  
**Haresh Vala**  
**Company Secretary**

Encl : as above

John Cockerill India Limited

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www.johncockerillindia.com • CIN: L99999MH1986PLC039921

**johncockerill.com**

BEFORE THE REGIONAL DIRECTOR, WESTERN REGION

MINISTRY OF CORPORATE AFFAIRS, MUMBAI

REF: RD(WR)/2(41)/John Cockeril/AA4382665/2023

3928

In the matter of JOHN COCKERILL INDIA LIMITED

31 OCT 2023

AND

In the matter of Application under section 2(41) of the Companies Act, 2013.

ORDER

1. This is an application under first proviso to section 2(41) of the Companies Act, 2013 (hereinafter called as "the Act") filed vide SRN AA4382665 dated 28/08/2023 by JOHN COCKERILL INDIA LIMITED CIN L99999MH1986PLC039921 (hereinafter called as "the Company") seeking approval of change of the financial year from 1<sup>st</sup> April - 31<sup>st</sup> March to 1<sup>st</sup> January-31<sup>st</sup> December.
2. The fact of the case as submitted by the applicant is that John Cockerill SA, a company incorporated under the laws of Belgium with Head office at Rue Jean Potier 1, 4100 Seraing, Belgium directly holds 36,97,700 shares of the Applicant Company and also control 74,89% of the total paid up capital of the Applicant Company. As International Financial Reporting Standards (IRFS) 10 approved by the European Union and applicable to John Cockerill SA mandates the requirements for preparation and presentation of consolidated financial statements of all the entities it controls, the body corporate follows financial year which start from 1<sup>st</sup> January and ends on 31<sup>st</sup> December of every year. In order to facilitate the Holding Company to consolidate its financial statements in Belgium the Applicant Company is required to follow the same year as its financial year for preparation of financial statements. Accordingly, the Board of Directors has decided to change the current financial year of the Applicant Company and they have filed an application and furnished certified true copy of board resolution dated 25/07/2023.
3. In view of the above, by exercising the power enshrined under proviso to section 2(41) of the Companies Act, 2013 read with Notification Number S.O. 6225 (E) dated 18/12/2018 state that "*provided that where a company or body corporate, which is a holding company or a subsidiary or associate company of a company incorporated outside India and is required to follow a different financial year for consolidation of its accounts outside India, the Central Government may, on an application made by that company or body corporate in such form and manner as may be prescribed, allow any period as its financial year, whether or not that period is a year*" accordingly, an approval is hereby granted to the Applicant Company to follow period of 1<sup>st</sup> January to 31<sup>st</sup> December as its financial year. Consequently, the financial year shall




start from 1<sup>st</sup> April 2023 and end on 31<sup>st</sup> December 2023 i.e., 9 months and post changes, it will begin from 1<sup>st</sup> January 2024 and end on 31<sup>st</sup> December 2024 and so on.

4. However, for the purpose of Income Tax, the Applicant Company shall continue to prepare books of accounts and financial statements with financial statements with financial year starting from 01<sup>st</sup> April to 31<sup>st</sup> March or as may be required under the Income Tax Act, 1961 and get the books of accounts audited accordingly as prescribed under Income Tax Act and file the return of income within the time limits prescribed under section 139 of the Income Tax Act.
5. The applicant company shall not file an application for change of financial year again and accordingly, this application is disposed of.
6. There shall be no order as to cost.


Signed and sealed on 26<sup>th</sup> day of October 2023.



  
(SANTOSH KUMAR)  
REGIONAL DIRECTOR  
WESTERN REGION, MUMBAI

✓ 1. JOHN COCKERILE INDIA LIMITED  
MEHTA HOUSE, PLOT NO. 64, ROAD NO.13,  
MIDC INDUSTRIAL AREA MAROL,  
ANDHERI (E), MUMBAI,  
Maharashtra - 400 093, IN

2. The Registrar of Companies, Mumbai
3. Master Copy
4. Office Copy

  
"Certified True Copy"

सहायक निदेशक / Assistant Director  
कार्या. प्रादेशिक निदेशक (प.क्षे.)  
O/o. Regional Director (W.R.)  
कार्पोरेट कार्य मंत्रालय, मुंबई-२  
Ministry of Corporate Affairs, Mumbai-2