

ESAB INDIA LIMITED
CIN No. L29299TN1987PLC058738
Regd Office: Plot No. 13, 3rd Main Road,
Industrial Estate, Ambattur, Chennai - 600 058
Telephone No. 044-42281100 email id : investor.relations@esab.co.in
Extract of Statement of Unaudited Financial Results for the Quarter ended December 31, 2016

Rs. In Lakhs

Sl No	Particulars	Quarter ended December 31, 2016 Unaudited	Quarter ended September 30, 2016 Unaudited	Quarter ended December 31, 2015 Unaudited	9-months ended December 31, 2016 Unaudited	9-months ended December 31, 2015 Unaudited	Year ended March 31, 2016 Audited
1	Total income from operations	12,348	13,234	12,202	38,300	36,974	49,497
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	964	1,434	762	3,643	3,069	4,463
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	916	1,434	731	3,595	2,754	4,110
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	660	998	496	2,520	1,896	2,834
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	NA	NA	NA	NA	NA	NA
6	Equity Share Capital	1,539	1,539	1,539	1,539	1,539	1,539
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	-	-	30,015
8	Earning Per Share (of Rs 10/each) (for continuing and discontinued operations)						
	- Basic	4.29	6.48	3.22	16.37	12.32	18.41
	- Diluted	4.29	6.48	3.22	16.37	12.32	18.41

Note : The above is an extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Unaudited Financial Results are available on the Stock Exchange website at BSE Limited and National Stock Exchange of India Limited and in the Company's website www.esabindia.com

For ESAB India Limited


Rohit Gambhir
Managing Director

Chennai, February 9, 2017

Holding the world together
 Visit our website : <http://www.esabindia.com>



ESAB INDIA LIMITED
CIN No. L29299TN1987PLC058738
 Regd Office: Plot No. 13, 3rd Main Road,
 Industrial Estate, Ambattur, Chennai - 600 058
 Telephone No. 044-42281100 email id : investor.relations@esab.co.in
Statement of Unaudited Financial Results for the quarter ended December 31, 2016

Rs. In Lakhs

Particulars	Quarter ended	Quarter ended	Quarter ended	9 months ended	9 months ended	Year ended
	December 31, 2016	September 30, 2016	December 31, 2015	December 31, 2016	December 31, 2015	March 31, 2016
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Sales/income from operations (inclusive of excise duty)	12,228	13,126	12,156	38,017	36,733	49,125
(b) Other operating income	120	108	46	283	241	372
Total Income from operations	12,348	13,234	12,202	38,300	36,974	49,497
2 Expenses						
(a) Cost of materials consumed	5,894	6,318	5,757	18,225	18,038	23,220
(b) Excise duty on sales	1,059	1,107	1,092	3,249	3,344	4,402
(c) Purchases of stock-in-trade	1,430	1,303	1,504	3,904	3,643	5,188
(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6	(87)	(296)	(60)	(643)	(312)
(e) Employee benefits expense	1,281	1,261	1,304	3,760	3,501	4,642
(f) Depreciation and amortisation expenses	246	256	236	719	716	952
(g) Other expenses	1,948	1,925	2,003	5,840	5,812	7,742
Total Expenses	11,864	12,083	11,600	35,637	34,411	45,834
3 Profit from Operations before Other Income, finance costs and exceptional items	484	1,151	602	2,663	2,563	3,663
4 Other Income	480	283	160	980	506	800
5 Profit from ordinary activities before finance costs and exceptional items	964	1,434	762	3,643	3,069	4,463
6 Finance costs	-	-	-	-	-	-
7 Profit from ordinary activities after finance costs but before exceptional items	964	1,434	762	3,643	3,069	4,463
8 Exceptional Items (Refer Note 3)	48	-	31	48	315	353
9 Profit from ordinary activities before tax	916	1,434	731	3,595	2,754	4,110
10 Tax expense	256	436	235	1,075	858	1,276
11 Net Profit from ordinary activities after tax	660	998	496	2,520	1,896	2,834
12 Extraordinary Item (net of tax expense)	-	-	-	-	-	-
13 Net Profit for the period	660	998	496	2,520	1,896	2,834
14 Paid-up equity Share Capital (Face value Rs.10/- each)	1,539	1,539	1,539	1,539	1,539	1,539
15 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	30,015
16 Earnings per share (before and after extraordinary items) of Rs.10 each (not annualised)						
a)Basic	4.29	6.48	3.22	16.37	12.32	18.41
b)Diluted	4.29	6.48	3.22	16.37	12.32	18.41



ESAB INDIA LIMITED

CIN No. L29299TN1987PLC058738

Regd Office: Plot No. 13, 3rd Main Road,

Industrial Estate, Ambattur, Chennai - 600 058

Telephone No. 044-42281100 email id : investor.relations@esab.co.in

Statement of Unaudited Financial Results for the quarter ended December 31, 2016

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Particulars	Quarter ended	Quarter ended	Quarter ended	9 months ended	9 months ended	Year ended
	December 31, 2016	September 30, 2016	December 31, 2015	December 31, 2016	December 31, 2015	March 31, 2016
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
a Consumables	9,079	9,479	9,129	27,902	27,278	36,424
b Equipment	3,149	3,647	3,027	10,115	9,455	12,701
Total	12,228	13,126	12,156	38,017	36,733	49,125
2 Segment Results						
a Consumables	690	1,201	1,106	3,199	3,131	4,463
b Equipment	182	223	(31)	491	503	631
Total	872	1,424	1,075	3,690	3,634	5,094
Less :						
(i) Exceptional items						
(a) Consumables	-	-	31	-	285	323
(b) Equipment	48	-	-	48	30	30
(ii) Other unallocable expenditure/(income) net of unallocable income/expenditure	(92)	(10)	313	47	565	631
Total Profit Before Tax	916	1,434	731	3,595	2,754	4,110
3 Segment Assets						
a Consumables	14,325	15,447	15,555	14,325	15,555	14,419
b Equipment	6,836	6,791	6,475	6,836	6,475	6,171
c Unallocated	22,139	19,242	17,781	22,139	17,781	17,967
Total Segment Assets	43,300	41,480	39,811	43,300	39,811	38,557
4 Segment Liabilities						
a Consumables	4,312	3,830	4,555	4,312	4,555	2,762
b Equipment	2,889	2,506	2,606	2,889	2,606	2,264
c Unallocated	2,025	1,730	1,849	2,025	1,849	1,977
Total Segment Liabilities	9,226	8,066	9,010	9,226	9,010	7,003
5 Capital Employed						
a Consumables	10,013	11,617	11,000	10,013	11,000	11,657
b Equipment	3,947	4,285	3,869	3,947	3,869	3,907
c Unallocated	20,114	17,512	15,932	20,114	15,932	15,990
Total Capital Employed	34,074	33,414	30,801	34,074	30,801	31,554

- The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors on February 9, 2017.
- The Statutory Auditors have carried out a limited review of the results for the quarter ended December 31, 2016.
- The Board of Directors and Shareholders had approved discontinuance of manufacturing operations at its Consumables Plant at Khardah. The Board had also approved voluntary separation schemes to the Company's workmen at Khardah and Taratala Plants. Consequential expenditure on voluntary separation schemes and impairment of assets have been reported under exceptional items during the respective periods.
- Previous period's figures have been regrouped or reclassified wherever necessary.
- The results would be uploaded and available for viewing in the Company's website www.esabindia.com and on the stock exchange website of BSE and NSE.

For ESAB India Limited


 Rohit Gambhir
 Managing Director

Chennai, February 9, 2017

Holding the world together
 Visit our website : <http://www.esabindia.com>



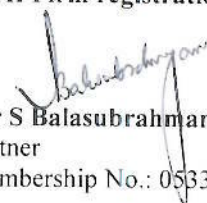
Limited Review Report**Review Report to
The Board of Directors
ESAB India Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial results of ESAB India Limited ('the Company') for the quarter and nine months ended December 31, 2016 (the "Statement"). This Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W / E300004


per S Balasubrahmanyam
Partner
Membership No.: 053315

Place: Chennai

Date: February 09, 2017