

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 Financial Results for the Quarter and Year ended March 31, 2025						
SI No	Particulars	Quarter ended			Rs. in Lakhs (Except EPS) Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Total income from operations	36,977	34,075	34,226	138,125	124,981
2	Net Profit for the period (before Tax, Exceptional and / or Extraordinary items)	6,253	5,452	5,992	23,572	21,996
3	Net Profit for the period before Tax (after Exceptional and / or Extraordinary items)	6,253	5,452	5,992	23,572	21,996
4	Net Profit for the period after Tax (after Exceptional and / or Extraordinary items)	4,743	4,038	4,425	17,542	16,298
5	Total Comprehensive income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	4,725	4,038	4,405	17,524	16,278
6	Equity Share Capital	1,539	1,539	1,539	1,539	1,539
7	Other Equity	-	-	-	34,586	29,067
8	Earning Per Share (of Rs 10/each) (for continuing and discontinued operations)					
	- Basic	30.82	26.24	28.75	113.98	105.90
	- Diluted	30.82	26.24	28.75	113.98	105.90
<p>Note: The above is an extract of the detailed Statement of Financial Results for the quarter and year ended March 31, 2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The same would be available on the Company's website www.esabindia.com and on the website of the Stock Exchanges - BSE Limited and National Stock Exchange of India Limited.</p>						
					For ESAB India Limited	
Chennai May 27, 2025					Rohit Gambhir Managing Director	
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Statement of Financial Results for the Quarter and Year ended March 31, 2025

(All figures are in INR Lakhs unless specifically stated otherwise)

Particulars	Quarter ended			Year ended	
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	Unaudited (Refer Note 8)	Unaudited	Unaudited (Refer Note 7&8)	Audited	Audited (Refer note 7)
Income					
Revenue from operations	36,772	33,749	34,093	137,347	124,332
Other income	205	326	133	778	649
Total Income	36,977	34,075	34,226	138,125	124,981
Expenses					
Cost of raw materials and components consumed	17,007	14,843	15,578	60,947	56,867
Purchase of stock-in-trade	4,864	4,999	4,789	20,744	17,884
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(175)	562	(37)	(193)	(350)
Employee benefits expense	3,255	2,987	2,786	12,061	10,898
Finance costs	135	11	181	168	211
Depreciation and amortisation expense	392	388	353	1,492	1,379
Other expenses	5,246	4,833	4,584	19,334	16,096
Total Expenses	30,724	28,623	28,234	114,553	102,985
Profit before tax	6,253	5,452	5,992	23,572	21,996
Tax expense					
- Current tax	2,547	1,409	1,642	6,961	5,762
- Tax relating to earlier years	23	-	20	31	20
- Deferred tax (net)	(1,060)	5	(95)	(962)	(84)
	1,510	1,414	1,567	6,030	5,698
Profit after tax	4,743	4,038	4,425	17,542	16,298
Other comprehensive income					
Items that will not be reclassified to profit or loss					
(a) Remeasurement of net defined benefit liability	(24)	-	(26)	(24)	(26)
(b) Income tax effect	6	-	6	6	6
Total Other comprehensive (loss)	(18)	-	(20)	(18)	(20)
Total comprehensive income	4,725	4,038	4,405	17,524	16,278
Paid up equity share capital(Face value of Rs.10 each)	1,539	1,539	1,539	1,539	1,539
Other Equity				34,586	29,067
Earnings per equity share (Face value of Rs.10 each)					
Basic and diluted (in Rs.)	30.82	26.24	28.75	113.98	105.90
	Not annualised	Not annualised	Not annualised	Not annualised	Annualised

See accompanying notes to the statement of financial results.



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Statement of Assets and Liabilities as at March 31, 2025

(All figures are in INR Lakhs unless specifically stated otherwise)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
	Audited	Audited
Assets		
Non-current assets		
Property, plant and equipment	12,949	11,843
Right-of-use assets	412	501
Capital work in progress	943	429
Other Intangible assets	233	183
Financial assets		
(i) Investments	61	44
(ii) Other financial assets	693	516
Non-current tax assets (net)	394	394
Deferred tax assets (net)	1,166	198
Other non-current assets	106	111
Total non-current assets	16,957	14,219
Current assets		
Inventories	13,066	11,126
Financial assets		
(i) Investments	2,311	-
(ii) Trade receivables	22,513	18,882
(iii) Cash and cash equivalents	6,511	3,836
(iv) Bank balances other than (iii) above	1,371	4,909
(v) Other financial assets	104	242
Other current assets	1,668	1,676
Total current assets	47,544	40,671
Asset classified as held for sale	209	209
Total assets	64,710	55,099
Equity and liabilities		
Equity		
Equity share capital	1,539	1,539
Other equity	34,586	29,067
Total equity	36,125	30,606
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	337	350
(ii) Other financial liabilities	55	49
Provisions	760	678
Total non-current liabilities	1,152	1,077
Current liabilities		
Financial Liabilities		
(i) Lease liabilities	56	107
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	5,156	2,654
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	14,302	10,689
(iii) Other financial liabilities	5,345	8,144
Other current liabilities	925	953
Provisions	526	599
Current tax liabilities (net)	1,123	270
Total current liabilities	27,433	23,416
Total liabilities	28,585	24,493
Total equity and liabilities	64,710	55,099

See accompanying notes to the statement of financial results.



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Statement of cash flow for the Year ended March 31, 2025

(All figures are in INR Lakhs unless specifically stated otherwise)

Particulars	For the year ended	For the year ended
	March 31, 2025	March 31, 2024
	Audited	Audited
A. Cash flow from Operating activities:		
Profit before tax	23,572	21,996
Adjustments to reconcile profit before tax to net cash flows:		
Gain on fair value of investments measured at FVTPL	(11)	-
Gain on sale of investments	(117)	(62)
Loss/(Gain) on sale of property, plant and equipment	6	(177)
Unrealised foreign exchange loss/(gain)	(65)	68
Writeback of provision no longer writtenback	(108)	-
Allowance for expected credit loss	315	273
Interest on bank deposits and others	(127)	(121)
Finance cost	168	211
Depreciation and amortisation expense	1,492	1,379
Written off of Property, plant and equipment	24	16
Operating cash flow before working capital changes	25,149	23,583
Working capital adjustments:		
(Increase) / decrease in inventories	(1,940)	1,218
(Increase) / decrease in trade receivables	(3,857)	(3,946)
(Increase) / decrease in other financial assets	100	(126)
(Increase) / decrease in other assets	14	(498)
Increase / (decrease) in trade payables	6,014	(1,888)
Increase / (decrease) in other financial liabilities	522	2,620
Increase / (decrease) in provisions	93	(79)
Increase / (decrease) in other current liabilities	(28)	(870)
Operating cash flow after working capital changes	26,067	20,014
Income tax paid (net of refund)	(6,186)	(5,911)
Net cash flows generated from operating activities (A)	19,881	14,103
B. Cash flow from Investing activities:		
Purchase of property, plant and equipment including Intangible assets, changes in capital work in progress and capital advances	(2,796)	(2,849)
Proceeds from sale of property, plant and equipment	7	219
Purchase of current investments	(22,150)	(18,000)
Purchase of non-current investments	(17)	(29)
Proceeds from sale of current investments	19,967	18,062
Placement of bank deposits	(1,136)	(1,512)
Redemption / maturity of bank deposits	1,226	2,183
Decrease/(Increase) in Earmarked bank balances	3,308	(3,694)
Interest income received	129	121
Net cash flows used in investing activities (B)	(1,462)	(5,499)
C. Cash flow from Financing activities:		
Dividend paid to shareholders	(15,636)	(8,005)
Finance cost paid	(43)	(42)
Payment of lease liabilities	(65)	(65)
Net cash flows used in financing activities (C)	(15,744)	(8,112)
Net increase in cash and cash equivalents (A+B+C)	2,675	492
Cash and cash equivalents at the beginning of the Year	3,836	3,344
Cash and cash equivalents at the end of the Year	6,511	3,836

See accompanying notes to the statement of financial results.



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Notes to the statement of Financial Results for the Quarter and Year ended March 31, 2025:

1. The above financial results of ESAB India Limited (the "Company") for the quarter and year ended March 31, 2025 are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as prescribed under section 133 of the Companies Act, 2013 ("the Act") and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
2. The above financial results for the quarter and year ended March 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 27, 2025. The statutory auditors have issued an unmodified opinion on the financial results for the year ended March 31, 2025 and have issued an unmodified conclusion for the quarter ended March 31, 2025.
3. Based on a detailed evaluation of key financial parameters by the Chief Operating Decision Maker (CODM) in accordance with the INDAS 108 "Operating Segments", the Company determines that it operates in only one segment i.e. Fabrication Technology.
4. The second interim dividend of Rs.23 per equity share of Rs.10 each for the financial year 2024-25 was paid on March 07,2025 with the approval of the Board of Directors at their meeting held on February 10, 2025.
5. The Board of Directors has recommended final dividend of Rs. 42 per equity share of Rs. 10 each at the meeting held on May 27, 2025 subject to shareholders' approval at the ensuing Annual General Meeting.
6. The date on which the Code of Social Security, 2020 ('The Code') relating to employee benefits will come into effect is yet to be notified and the related rules are yet to be finalised. The Company will evaluate The Code and its rules, assess the impact, if any and account for the same once they become effective.
7. The comparative figures for the quarter and year ended March 31, 2024 were reviewed and audited by the predecessor audit firm, where they have expressed an unmodified opinion on such financial statement vide their report dated May 23, 2024.
8. The figures for the current quarter ended March 31, 2025 and for the quarter ended March 31, 2024 are the balancing figures between the annual audited figures for the year ended March 31, 2025 and March 31, 2024, respectively and the published year to date figures upto the nine months period ended December 31, 2024 and December 31, 2023, respectively.
9. The results would be uploaded and available for viewing on the Company's website www.esabindia.com and on the website of the Stock Exchanges - BSE Limited and National Stock Exchange of India Limited.

For ESAB India Limited

Rohit Gambhir
Managing Director

Chennai
May 27, 2025

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