



ESAB/SE/2025

27th May 2025

To BSE Limited PJ Towers Dalal Street Mumbai 400 001.	National Stock Exchange of India Limited Exchange Plaza Plot No.01, G Block, Bandra-Kurla Complex. Sandra (E) Mumbai 400 051
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Scrip Code :500133 / ESABINDIA

Dear Sir,

Sub: Outcome of the Board Meeting

i) **Audited Results**

This is to inform you that in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audited Results for the financial year ended 31st March 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27th May 2025. The meeting of the Board of Directors commenced at 19:40 hours and concluded at 20:50 hours.

We are sending herewith the textual matter of Audited Financial Results for the financial year ended 31st March 2025. The Audit Report issued by M/s. Deloitte Haskins & Sells, Chennai, the Statutory Auditors with respect to the audited financial results and declaration for audit report with unmodified opinion are enclosed. The results would also be uploaded in the Company's website www.esabindia.com.

ii) **Dividend**

The Board of Directors of the Company at its meeting held on 27th May 2025 has recommended a final dividend of Rs. 42/- per equity share of Rs.10/- each (420%) for the year ended 31st March 2025 resulting in an outflow of Rs. 64,65,06,840/- (including tax deducted at source thereon)

The dividend if approved by the shareholders at the ensuing Annual General Meeting (AGM) will be paid within 30 days from the date of the AGM.

iii) **Annual General Meeting**

The Thirty Eighth Annual General Meeting of the Members of the Company is scheduled to be held on Thursday the 14th of August 2025 at 15.30 hrs through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")

ESAB INDIA LIMITED

Registered Office & Ambattur Plant :
13, 3rd Main Road, Industrial Estate,
Ambattur, Chennai - 600 058.
Tel : +91 (0) 44-4228 1100.

Irungattukottai Plant :
G-22, SIPCOT Industrial Park,
Irungattukottai, Chennai - 602 117.
Tel : +91 (0) 44-4711 4000.

Kalmeshwar Plant :
B-28, MIDC, Kalmeshwar District,
Nagpur - 441 501.
Tel : +91 7118661807

CIN. No. L29299TN1987PLC058738
info@esab.co.in / www.esab.com



iv) **Record Date**

The Board of Directors has approved the record date as 7th August 2025 for the purpose of the Annual general meeting and declaration of final dividend for the financial year 2024-25.

Security Code	Type of Security	Record date	Purpose
BSE: 500133 NSE: ESABINDIA	Equity	7 th August 2025	Annual General Meeting of the Company and declaration of final dividend for the year 2024-25

Kindly bring this to the attention of the members.

Thanking you,

Yours truly,

For ESAB India Limited

G. Balaji
Company Secretary

Encl: As above

ESAB INDIA LIMITED

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27th May 2025

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Scrip Code :500133 / ESABINDIA

Dear Sir,

Sub: Declaration with respect to Audit report with unmodified opinion to the Audited Financial Results for the financial year ended 31st March, 2025

Pursuant to the regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016 vide notification number SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we declare that the Statutory Auditors, M/s. Deloitte Haskins & Sells, Chennai (Firm registration No. 008072S) have issued an audit report with unmodified opinion with respect to the Audited Financial Results for the financial year ended 31st March, 2025.

Kindly bring this to the attention of the members.

Thanking you,

Yours truly,

For ESAB India Limited

G. Balaji
Company Secretary

B Mohan
Director & CFO

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ESAB INDIA LIMITED

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended March 31, 2025 and (b) reviewed the Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2025" of **ESAB INDIA LIMITED** (the "Company"), being submitted by the Company pursuant to the requirements of (Regulation 33) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2025:

- i. are presented in accordance with the requirements of (Regulation 33) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive loss and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2025

With respect to the Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of (Regulation 33) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Basis for Opinion on the Audited Financial Results for the year ended
March 31, 2025**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with (Regulation 33) of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under (Regulation 33) of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced.



We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2025

We conducted our review of the Financial Results for the quarter ended March 31, 2025 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

- The Statement includes the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
- The Statement includes comparative figures for the quarter and year ended March 31, 2024, which have been reviewed and audited by predecessor audit firm, who expressed an unmodified conclusion and unmodified opinion on those statements vide their report dated May 23, 2024.

Our report on the statement is not modified in respect of these matters.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No.008072S)



A handwritten signature in blue ink, appearing to read "P Usha Parvathy".

P Usha Parvathy
Partner
(Membership No. 207704)
(UDIN: 25207704BMOCZX6414)

Place: Chennai
Date: May 27, 2025

ESAB INDIA LIMITED

CIN No. I29299TN1987PLC058738

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

Sl No	Particulars	Rs. in Lakhs (Except EPS)				
		Quarter ended			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

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.

Chennai
May 27, 2025



For ESAB India Limited

Rohit Gambhir
Rohit Gambhir
Managing Director

"Shaping the world we imagine"
Visit our website : <https://www.esabindia.com>

ESAB**ESAB INDIA LIMITED**

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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 March 31, 2025	As at 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.

Chennai
May 27, 2025



For ESAB India Limited

Rohit Gambhir
Managing Director

"Shaping the world we imagine"
Visit our website : <https://www.esabindia.com>

