



ESAB/SE/2026

27th May 2026

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 Meeting of Board of Directors held on 27th May 2026

Audited Financial Results for the financial year ended 31st March 2026

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 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27th May 2026. The meeting of the Board of Directors commenced at 19:52 hours and concluded at 20:30 hours.

We are sending herewith the textual matter of Audited Financial Results for the financial year ended 31st March 2026. The Audit Report issued by Deloitte Haskins & Sells, Statutory Auditors of the Company, with respect to the audited financial results and declaration for audit report with unmodified opinion are enclosed. The results will be uploaded in the Company's website www.esabindia.com. and published in the following newspapers (i) Business Standard – In English (ii) Makkal Kural – In Tamil.

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

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



ESAB/SE/2026

27th May 2026

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: Declaration with respect to the Audit report with unmodified opinion to the Audited Financial Results for the financial year ended 31st March, 2026

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, (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, 2026.

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

ESAB INDIA LIMITED

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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, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 (refer 'Other Matter' 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, 2026" of **ESAB INDIA LIMITED** (the "Company"), (the "Statement"), 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, 2026:

- (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, 2026

With respect to the Financial Results for the quarter ended March 31, 2026, 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, 2026, 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, 2026**

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, 2026 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, 2026 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, 2026 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, 2026

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 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.



Deloitte Haskins & Sells

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, 2026

We conducted our review of the Financial Results for the quarter ended March 31, 2026 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 Matter

- The Statement includes the results for the Quarter ended March 31, 2026 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.

Our report on the statement is not modified in respect of this matter.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No.008072S)
P Usha Digitally signed by
Parvathy P Usha Parvathy
Date: 2026.05.27
22:19:18 +05'30'
P Usha Parvathy
Partner
(Membership No. 207704)
(UDIN: 26207704KJTUEJ9148)

Place: Chennai
Date: May 27, 2026



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, 2026

Rs. in Lakhs (Except EPS)

Sl No	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Total income from operations	39,749	37,990	36,977	1,51,418	1,38,125
2	Net Profit for the period (before Tax, Exceptional and / or Extraordinary items)	5,969	7,183	6,253	25,674	23,572
3	Net Profit for the period before Tax (after Exceptional and / or Extraordinary items)	5,969	5,818	6,253	27,400	23,572
4	Net Profit for the period after Tax (after Exceptional and / or Extraordinary items)	4,355	4,300	4,743	20,669	17,542
5	Total Comprehensive income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	4,363	4,278	4,725	20,646	17,524
6	Equity Share Capital	1,539	1,539	1,539	1,539	1,539
7	Other Equity	-	-	-	41,399	34,586
8	Earning Per Share (of Rs 10/each) (for continuing and discontinued operations)					
	- Basic	28.30	27.94	30.82	134.30	113.98
	- Diluted	28.30	27.94	30.82	134.30	113.98

Note:

The above is an extract of the detailed Statement of Financial Results for the quarter and year ended March 31, 2026 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, 2026



For ESAB India Limited

Rohit Gambhir
Rohit Gambhir
Managing Director



ESAB INDIA LIMITED

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Statement of Financial Results for the quarter and year ended March 31, 2026

(All figures are in Rs. Lakhs unless specifically stated otherwise)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Unaudited (Refer Note 9)	Unaudited	Unaudited (Refer Note 9)	Audited	Audited
Income					
Revenue from operations	39,575	37,883	36,772	1,50,815	1,37,347
Other income	174	107	205	603	778
Total Income	39,749	37,990	36,977	1,51,418	1,38,125
Expenses					
Cost of raw materials and components consumed	17,862	15,869	17,007	64,407	60,947
Purchase of stock-in-trade	5,807	5,085	4,864	23,443	20,744
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(269)	487	(175)	-	(193)
Employee benefits expense (Refer Note 7)	4,191	3,531	3,255	14,512	12,061
Finance costs	38	63	135	207	168
Depreciation and amortisation expense	443	432	392	1,706	1,492
Other expenses	5,708	5,340	5,246	21,469	19,334
Total Expenses	33,780	30,807	30,724	1,25,744	1,14,553
Profit before exceptional items and taxes	5,969	7,183	6,253	25,674	23,572
Exceptional items (Refer Note 8)	-	(1,365)	-	1,726	-
Profit after exceptional items and before taxes	5,969	5,818	6,253	27,400	23,572
Tax expense					
- Current tax	2,120	1,834	2,547	6,550	6,961
- Tax relating to earlier years	-	4	23	(63)	31
- Deferred tax (net)	(506)	(320)	(1,060)	244	(962)
	1,614	1,518	1,510	6,731	6,030
Profit after tax	4,355	4,300	4,743	20,669	17,542
Other comprehensive Income/(loss)					
Items that will not be reclassified to profit or loss					
(a) Remeasurement of net defined benefit liability	11	(30)	(24)	(31)	(24)
(b) Income tax effect	(3)	8	6	8	6
Total Other comprehensive Income/(loss)	8	(22)	(18)	(23)	(18)
Total comprehensive income	4,363	4,278	4,725	20,646	17,524
Paid up equity share capital (Face value of Rs.10 each)	1,539	1,539	1,539	1,539	1,539
Other Equity				41,399	34,586
Earnings per equity share (Face value of Rs.10 each)					
Basic and diluted (in Rs.)	28.30	27.94	30.82	134.30	113.98
	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)	(Annualised)

See accompanying notes to the statement of financial results.



Handwritten signature



ESAB INDIA LIMITED

CIN No. L29299TN1987PLC058738

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

Statement of Assets and Liabilities as at March 31, 2026

(All figures are in Rs. Lakhs unless specifically stated otherwise)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
	Audited	Audited
Assets		
Non-current assets		
Property, plant and equipment	14,313	12,949
Right-of-use assets	343	412
Capital work in progress	565	943
Other Intangible assets	137	233
Financial assets		
(i) Investments	258	61
(ii) Other financial assets	395	693
Non-current tax assets (net)	241	394
Deferred tax assets (net)	930	1,166
Other non-current assets	170	201
Total non-current assets	17,352	17,052
Current assets		
Inventories	14,067	13,066
Financial assets		
(i) Investments	4,119	2,311
(ii) Trade receivables	25,407	22,626
(iii) Cash and cash equivalents	5,746	6,511
(iv) Bank balances other than (iii) above	1,731	1,371
(v) Other financial assets	53	104
Other current assets	1,412	1,668
Total current assets	52,535	47,657
Asset classified as held for sale (Refer Note 8)	-	209
Total Assets	69,887	64,918
Equity and Liabilities		
Equity		
Equity share capital	1,539	1,539
Other equity	41,399	34,586
Total equity	42,938	36,125
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	277	337
(ii) Other financial liabilities	-	55
Provisions	2,179	760
Total non-current liabilities	2,456	1,152
Current liabilities		
Financial Liabilities		
(i) Lease liabilities	58	56
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	4,360	5,156
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	16,339	14,302
(iii) Other financial liabilities	1,837	5,345
Other current liabilities	1,162	1,038
Provisions	646	621
Current tax liabilities (net)	91	1,123
Total current liabilities	24,493	27,641
Total liabilities	26,949	28,793
Total Equity and Liabilities	69,887	64,918

See accompanying notes to the statement of financial results.





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Statement of Cash flow for the Year ended March 31, 2026

(All figures are in Rs. Lakhs unless specifically stated otherwise)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	Audited	Audited
A. Cash flow from Operating activities:		
Profit after exceptional items and before taxes	27,400	23,572
Adjustments to reconcile profit before tax to net cash flows:		
Exceptional Items	(1,726)	-
Gain on fair value of investments measured at FVTPL	(19)	(11)
Gain on sale of investments	(120)	(117)
Loss/(Gain) on sale of property, plant and equipment	(8)	6
Interest on bank deposits and others	(114)	(127)
Unrealised foreign exchange loss/(gain)	114	(65)
Share-based payment expenses	329	-
Provision no longer writtenback	(7)	(108)
Allowance for expected credit loss	241	315
Finance cost	207	168
Depreciation and amortisation expense	1,706	1,492
Written off of Property, plant and equipment	11	24
Operating cash flow before working capital changes	28,014	25,149
Working capital adjustments:		
(Increase) / decrease in inventories	(1,001)	(1,940)
(Increase) / decrease in trade receivables	(2,959)	(3,857)
(Increase) / decrease in other financial assets	47	100
(Increase) / decrease in other non current financial assets	(24)	-
(Increase) / decrease in other current assets	256	14
(Increase) / decrease in other non current assets	24	-
Increase / (decrease) in trade payables	1,198	6,014
Increase / (decrease) in other current and non-current financial liabilities	23	522
Increase / (decrease) in provisions	(14)	93
Increase / (decrease) in other current liabilities	124	(28)
Operating cash flow after working capital changes	25,688	26,067
Income tax paid (net of refund)	(7,619)	(6,186)
Net cash flows generated from operating activities (A)	18,069	19,881
B. Cash flow from Investing activities:		
Purchase of property, plant and equipment including Intangible assets, changes in capital work in progress, capital advances and capital creditors	(3,155)	(2,796)
Proceeds from sale of property, plant and equipment	72	7
Proceeds from sale of land (net of advance)	214	-
Purchase of current investments	(19,100)	(22,150)
Purchase of non-current investments	(197)	(17)
Proceeds from sale of current investments	17,432	19,967
Placement of bank deposits	(322)	(1,136)
Redemption / maturity of bank deposits	360	1,226
Decrease/(Increase) in Earmarked bank balances	-	3,308
Interest income received	118	129
Net cash flows used in investing activities (B)	(4,578)	(1,462)
C. Cash flow from Financing activities:		
Dividend paid to shareholders	(14,162)	(15,636)
Finance cost paid	(36)	(43)
Payment of lease liabilities	(58)	(65)
Net cash flows used in financing activities (C)	(14,256)	(15,744)
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(765)	2,675
Cash and cash equivalents at the beginning of the Year	6,511	3,836
Cash and cash equivalents at the end of the Year	5,746	6,511

See accompanying notes to the statement of financial results.



abc

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Notes to the statement of Financial Results for the quarter and year ended March 31, 2026:

- The above financial results of ESAB India Limited (the "Company") for the quarter and year ended March 31, 2026 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.
- The above financial results for the quarter and year ended March 31, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 27, 2026. The statutory auditors of the company have issued an unmodified opinion on these financial results for the year ended March 31, 2026 and have issued an unmodified conclusion for the quarter ended March 31, 2026.
- 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.
- The first interim dividend of Rs. 25 per equity share of Rs. 10 each for the financial year 2025-26 was paid on December 8, 2025 with the approval of the Board of Directors at their meeting held on November 10, 2025.
- The second interim dividend of Rs. 25 per equity share of Rs. 10 each for the financial year 2025-26 was paid on March 6, 2026 with the approval of the Board of Directors at their meeting held on February 10, 2026.
- The Board of Directors has recommended final dividend of Rs. 25 per equity share of Rs. 10 each at the meeting held on May 27, 2026 subject to shareholders approval at the ensuing Annual General Meeting.
- Employee benefit expenses includes Rs. 329 lakhs towards stock awards granted by the Ultimate Parent Company, ESAB Corporation, USA under the 2022 Omnibus Incentive Plan (the "Plan") of the Ultimate Parent Company to certain eligible employees of the Company.

8. Exceptional items:

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
Gain on sale of Land (Refer note 8a below)	-	-	-	3,091	-
Impact on account of new Labour Code (Refer note 8b below)	-	(1,365)	-	(1,365)	-
Total	-	(1,365)	-	1,726	-

8a. During the current year, as disclosed in quarter ended September 30, 2025, the Company has received the entire proceeds towards the land held for sale at Khardah, West Bengal and the Company has contractually fulfilled its obligations in relation to the said land and consequently has formally ceded control and possession in favour of the developer. The Audit Committee and Board at their meetings held on November 10, 2025 have reviewed the above developments and approved the change in classification of the said asset from held for sale to asset disposed and accordingly, disclosed the gain on derecognition of the asset under exceptional items in the financial results for the year ended March 31, 2026.

8b. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost by Rs.1,365 lakhs. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount as "Exceptional Item" in the financial results for the quarter ended December 31, 2025 and year ended March 31, 2026. The Company continues to monitor the finalisation of Central /State Rules and Government clarifications on other aspects of the Labour Codes and would provide appropriate accounting treatment on the basis of such developments as needed.

9. The figures for the current quarter ended March 31, 2026 and for the quarter ended March 31, 2025 are the balancing figures between the annual audited figures for the year ended March 31, 2026 and March 31, 2025, respectively and the published year to date figures upto the nine months period ended December 31, 2025 and December 31, 2024, respectively.

10. 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, 2026

For ESAB India Limited

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