



ESAB/SE/2026

10 February 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 10th February 2026

Unaudited Financial Results for the quarter and nine months ended 31st December 2025

In pursuance of Regulation 33 read with Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are sending herewith the textual matter of Unaudited Financial Results for the quarter and nine months ended 31st December 2025. Please note that the results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 10th February 2026. The meeting of the Board of Directors commenced at 20:20 hours and concluded at 21:00 hours.

We also enclose a copy of the Limited Review Report of the Auditors of the Company, as required under Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The results would also be uploaded in the Company's website www.esabindia.com and will be published in i) Business Standard – in English and ii) Makkal Kural – in Tamil.

Kindly bring this to the attention of Members.

Thanking you,

Yours truly,
For ESAB India Limited

G. Balaji
Company Secretary

Encl: As above

ESAB INDIA LIMITED

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Ambattur, Chennai - 600 058.
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CIN. No. L29299TN1987PLC058738
info@esab.co.in / www.esab.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF 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, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 (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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.



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: 26207704ESLKNZ5091

Place: Mumbai
Date: February 10, 2026

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

Rs. in Lakhs (Except EPS)

Note:
The above is an extract of the detailed Statement of Financial Results for the quarter and nine months ended December 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.

Rohit Gambhir
Managing Director

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



ESAB INDIA LIMITED

CIN No. L29299TN1987PLC058738

Registered 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 and nine months ended December 31, 2025

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

Rs. in Lakhs (Except EPS)

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	37,883	38,155	33,749	111,240	100,575	137,347
Other income	107	234	326	429	573	778
Total Income	37,990	38,389	34,075	111,669	101,148	138,125
Expenses						
Cost of raw materials and components consumed	15,869	14,821	14,843	46,545	43,940	60,947
Purchase of stock-in-trade	5,085	6,032	4,999	17,636	15,880	20,744
Changes in inventories of finished goods, stock-in-trade and work-in-progress	487	1,569	562	269	(18)	(193)
Employee benefits expense	3,531	3,309	2,987	10,321	8,806	12,061
Finance costs	63	40	11	169	33	168
Depreciation and amortisation expense	432	404	388	1,263	1,100	1,492
Other expenses	5,340	5,202	4,833	15,761	14,088	19,334
Total Expenses	30,807	31,377	28,623	91,964	83,829	114,553
Profit before exceptional items and taxes	7,183	7,012	5,452	19,705	17,319	23,572
Exceptional items (Refer Note 7 & 8)	(1,365)	3,091	-	1,726	-	-
Profit after exceptional items and before taxes	5,818	10,103	5,452	21,431	17,319	23,572
Tax expense						
- Current tax	1,834	1,805	1,409	4,430	4,414	6,961
- Tax relating to earlier years	4	(67)	-	(63)	8	31
- Deferred tax (net)	(320)	445	5	750	98	(962)
	1,518	2,183	1,414	5,117	4,520	6,030
Profit after tax	4,300	7,920	4,038	16,314	12,799	17,542
Other comprehensive income						
Items that will not be reclassified to profit or loss						
(a) Remeasurement of net defined benefit liability	(30)	(6)	-	(42)	-	(24)
(b) Income tax effect	8	1	-	11	-	6
Total Other comprehensive (loss)	(22)	(5)	-	(31)	-	(18)
Total comprehensive income	4,278	7,915	4,038	16,283	12,799	17,524
Paid up equity share capital (Face value of Rs.10 each)	1,539	1,539	1,539	1,539	1,539	1,539
Other Equity						34,586
Earnings per equity share (Face value of Rs.10 each)						
Basic and diluted (in Rs.)	27.94	51.46	26.24	106.01	83.16	113.98
	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

See accompanying notes to the statement of financial results.



Handwritten signature

**ESAB INDIA LIMITED**

CIN No. L29299TN1987PLC058738

Registered Office: Plot No. 13, 3rd Main Road,
Industrial Estate, Ambattur, Chennai - 600 058

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

Notes to the statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2025:

1. The Unaudited financial results of ESAB India Limited (the "Company") for the quarter and nine months ended December 31, 2025 are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), notified under section 133 of the Companies Act, 2013 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 Unaudited financial results for the quarter and nine months ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 10, 2026. The Unaudited financial results were subject to limited review by statutory auditors of the company and have issued an unmodified review report on these results.
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 final dividend of Rs. 42 per equity share of Rs. 10 each for the financial year 2024-25 was paid on September 10, 2025 with the approval of the shareholders at the Annual General Meeting held on August 14, 2025.
5. 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.
6. The Company declared second interim dividend of Rs. 25 per equity share of Rs. 10 each pursuant to the approval of the Board of Directors at their meeting held on February 10, 2026 for the financial year 2025-26.
7. 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 and nine months ended December 31, 2025. 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.
8. During the 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 until quarter ended June 30, 2025 to asset disposed during the quarter ended September 30, 2025 and accordingly disclosed the gain on derecognition of the asset under exceptional items in the financial results for the quarter ended September 30, 2025.
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
February 10, 2026****For ESAB India Limited**
**Rohit Gambhir
Managing Director**

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