

Press Release

For immediate release

BOC India Q3 Net Profit at Rs.26.26 crores

Kolkata, India – 28 October 2010: BOC India Limited, a member of The Linde Group, announced its unaudited financial results for the third quarter of the year 2010, which were approved by the Company's Board of Directors at its meeting held earlier today.

The Company reported a gross turnover of Rs.250.01 crores for the quarter, which reflected an increase of over 12 percent over Q3 of 2009. The turnover for the 9 months ended 30 Sep 2010 rose to Rs.775.98 crores from Rs.608.78 crores in the corresponding 9 months in the previous year.

The revenue of the Gases business recorded a growth of over 29 percent, mainly as a result of higher volumes in the tonnage business as well as volume growth attained in the packaged gases, healthcare and electronic gases businesses. The Company's 221 tpd merchant ASU in North India was commissioned during the quarter.

The revenue of the Project Engineering segment from third party billings was Rs.54.49 crores, which reflected a decline of about 31 percent as compared to the corresponding quarter of the previous year. This decline is mainly due to the Division's significant engagement in the execution of in house projects

Press Contact: Pawan Marda
Asst. Vice President & Company Secretary
Phone: 033 2401 5172
Mobile: + 91 98310 98656
Email: Pawan.Marda@boci.co.in

BOC India Limited
Oxygen House, P-43 Taratala Road
Kolkata 700 088, India

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comprising ASUs for the Gases business and certain one off billings to a customer in relation to a construction contract executed during the quarter ended 30 Sep 2009. The Project Engineering Division's third party billings during the quarter under review were mainly to customers in the steel sector.

Operating profit before interest and depreciation during the quarter amounted to Rs.45.48 crores compared to Rs.42.28 crores achieved in Q3 of 2009. The key drivers to higher operating profits have been growth in the tonnage and the packaged gases business including specialty gases.

Commenting on the financial performance, Mr S K Menon, Managing Director, BOC India Ltd. said, "The Company has recorded a steady performance during the quarter in its main business areas and is focused on all its major upcoming projects."

About BOC India Limited:

BOC India Limited (BOCI), a member of The Linde Group, is the leader in gases business in India since 1935. BOCI provides a one-stop solution to all businesses for gas supply and related equipment and services. We manufacture cryogenic and non-cryogenic vessels and also design and commission projects. BOCI has excelled through successfully blending local innovation and adaptation with international expertise from The Linde Group. Be it for food processing, medical, domestic or industrial use, BOCI provides tailor-made solutions for customers, conforming to the strictest international standards of production and safety in the process.

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For more information, please see BOC India Limited online at <http://www.boc-india.com>

About The Linde Group:

The Linde Group is a world leading gases and engineering company with almost 48,000 employees working in more than 100 countries worldwide. In the 2009 financial year it achieved sales of EUR 11.2 bn. The strategy of The Linde Group is geared towards sustainable earnings-based growth and focuses on the expansion of its international business with forward-looking products and services. Linde acts responsibly towards its shareholders, business partners, employees, society and the environment – in every one of its business areas, regions and locations across the globe. Linde is committed to technologies and products that unite the goals of customer value and sustainable development.

For more information, see The Linde Group online at <http://www.linde.com>