

Unaudited Financial Results for the quarter ended 31 December 2006

(Rs Lakhs)

		Quarter ended 31 December 2006	Quarter ended 31 December 2005	Year to date upto 31 December 2006	Year to date upto 31 December 2005	Year ended 31 March 2006 (Audited)
1.	Gross Sales	12521	17278	37827	39211	56093
2.	Excise Duty	992	947	2985	2899	3874
3.	Net Sales (1-2)	11529	16331	34842	36312	52219
4.	Other Income	203	166	941	212	1149
5.	Total Income (3+4)	11732	16497	35783	36524	53368
6.	Total Expenditure	10451	14220	29682	30075	42430
	a) (Increase)/decrease in stock in trade (Including Construction Work-in-Progress)	491	(2181)	638	(2338)	(1354)
	b) Consumption of Raw Materials, Components, etc.	1935	8962	5145	9778	14274
	c) Staff cost	968	809	3051	2500	3455
	d) Power & Fuel	2786	2713	8777	8281	11087
	e) Contract Job Expenses	1063	603	2140	3673	4038
	f) Other expenditure	3208	3314	9931	8181	10930
7.	Interest (Net)	130	64	322	217	366
8.	Depreciation	647	555	1874	1841	2480
9.	Profit before Tax and Extraordinary Item(5-6-7-8)	504	1658	3905	4391	8092
10.	Extraordinary Items :					
	a. Profit on sale of Property	-	-	2429	4746	4746
	b. Settlement compensation	-	(49)	-	(132)	(651)
11.	Profit before Tax (9+/-10)	504	1609	6334	9005	12187
12.	Provision for current Tax	131	267	1958	1459	2453
13.	Provision for Fringe Benefits Tax	30	31	90	105	161
14.	Profit after current & Fringe Benefits Tax	343	1311	4286	7441	9573
15.	Deferred Tax Charge / (Credit)	(34)	207	(125)	1098	1710
16.	Net Profit after Tax	377	1104	4411	6343	7863
17.	Paid up Equity Share Capital (Face Value Rs.10/-)	4908	4908	4908	4908	4908
18.	Reserves excluding Revaluation Reserve as per Balance Sheet					24932
19.	Basic and Diluted EPS for the period and for the previous year - Rs	0.77	2.25	8.99	12.92	16.02
20.	Aggregate of public shareholding					
	- Number of shares	22185332	22185332	22185332	22185332	22185332
	- Percentage of shareholding (%)	45.2	45.2	45.2	45.2	45.2

Notes :

- 1 The 1290 tonnes per day plant at Jamshedpur was shutdown and could not be operated for a period of twenty days during the quarter due to technical reasons which significantly affected performance for the quarter. While the plant has recommenced production, the Company continues to monitor its condition and will take a planned shutdown to rectify the situation in the following quarters.
- 2 In terms of amended clause 41 of the listing agreement, details of investor complaints for the quarter ended 31 December 2006: Beginning - Nil, Received - 25, Disposed off - 25 and Pending - Nil.
- 3 The quarterly results have been subjected to a “Limited Review” by the Auditors of the Company and the Review Report will be submitted to the concerned stock exchanges within the stipulated time.
- 4 Figures for the previous period / year have been regrouped / rearranged where necessary.
- 5 This statement was placed before the Board of Directors at their meeting held on 18 January 2007 and has been approved for release.

18 January 2007
Mumbai

E R Raj Narayanan
Managing Director

BOC India Limited
A member of The Linde Group
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Segmentwise Revenue, Results and Capital Employed under Clause 41 of the Listing Agreement

(Rs Lakhs)					
	Quarter ended 31 Dec. 2006	Quarter ended 31 Dec. 2005	Year to date upto 31 December 2006	Year to date upto 31 December 2005	Year ended 31 March 2006 (Audited)
Segment Revenue					
a. Process Gas Solutions	8728	13953	28045	29572	43430
b. Industrial and Special Products	3507	3234	10114	9188	12983
Total	12235	17187	38159	38760	56413
Less : Inter segment revenue	547	778	2504	2401	3235
Add : Other unallocable Income	44	88	128	165	190
Total Income	11732	16497	35783	36524	53368
Segment Results					
a. Process Gas Solutions	557	2094	4638	5821	9508
b. Industrial and Special Products	401	(28)	697	138	711
Total Segment Profit before Interest, Tax and Extraordinary items	958	2066	5335	5959	10219
Less : i) Interest (Net)	130	64	322	217	366
ii) Extraordinary items (Net)	-	49	(2429)	(4614)	(4095)
iii) Other unallocable expenditure net of unallocable income	324	344	1108	1351	1761
Total Profit before Tax	504	1609	6334	9005	12187
Capital Employed (Segment Assets - Segment Liabilities)					
a. Process Gas Solutions	34645	32487	34645	32487	31221
b. Industrial and Special Products	11383	7669	11383	7669	8791

Notes :

1 The primary segment for the Company is the Business Segment and it has two such segments as follows:

- a. Process Gas Solutions: Comprises manufacture and sale of industrial gases from on site plants or by pipeline as well as deliveries of liquified gases in bulk to customers in diverse industries like metal, glass, pharmaceutical, etc. Project Engineering, which is engaged in manufacture and sale of cryogenic and non-cryogenic vessels as well as designing, supplying, testing, erecting and commissioning of projects, across diverse industries, forms an integral part of this business segment.
- b. Industrial and Special Products: Comprises manufacture and sale of industrial and medical gases to customers mainly in the fabrication and medical sectors as well as of special products like helium, calibration gases and other gas mixtures.

2 Figures for the previous period / year have been regrouped / rearranged where necessary.

18 January 2007
Mumbai

E R Raj Narayanan
Managing Director

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