

Unaudited Financial Results for the Quarter Ended 30 June 2006

(Rs Lakhs)

		Quarter Ended 30 June 2006	Quarter Ended 30 June 2005	Year Ended 31 March 2006 (Audited)
1.	Gross Sales	11,884	11,194	56,093
2.	Excise Duty	975	980	3,874
3.	Net Sales (1-2)	10,909	10,214	52,219
4.	Other Income	439	71	1,149
5.	Total Income (3+4)	11,348	10,285	53,368
6.	Total Expenditure	9,149	7,964	42,430
	a) (Increase)/decrease in stock in trade (Including Construction Work-in-Progress)	397	160	(1,354)
	b) Consumption of Raw Materials and Components	675	493	14,274
	c) Staff cost	1,044	813	3,455
	d) Power & Fuel	2,942	2,718	11,087
	e) Contract Job Expenses	623	1,123	4,038
	f) Other expenditure	3,468	2,657	10,930
7.	Interest (Net)	107	69	366
8.	Depreciation	607	548	2,480
9.	Profit before Tax and Extraordinary Items(5-6-7-8)	1,485	1,704	8,092
10.	Extraordinary Items :			
	a. Profit on sale of Property (Refer Note 3)	2,429	-	4,746
	b. Settlement compensation	-	(40)	(651)
11.	Profit before Tax (9+/-10)	3,914	1,664	12,187
12.	Provision for current Tax	1,097	96	2,453
13.	Provision for Fringe Benefits Tax	27	29	161
14.	Profit after Current & Fringe Benefits Tax	2,790	1,539	9,573
15.	Deferred Tax charge / (credit)	(60)	403	1,710
16.	Net Profit after Tax	2,850	1,136	7,863
17.	Paid up Equity Share Capital (Face Value Rs.10/-)	4,908	4,908	4,908
18.	Reserves excluding Revaluation Reserve as per Balance Sheet			24,932
19.	Basic and Diluted EPS for the period and for the previous year - Rs	5.81	2.32	16.02
20.	Aggregate of public shareholding			
	- Number of shares	22,185,332	22,185,332	22,185,332
	- Percentage of shareholding (%)	45.2	45.2	45.2

Notes :

- 1 During the quarter, the Company signed another long term contract with JSW Steel Ltd. for supply of gases to meet their additional demand arising from the expansion of their steel making capacity at Bellary. For this purpose, the Company is in the process of setting up an 1800 tonnes per day plant which is expected to be commissioned in 2008.
- 2 The 1290 tonnes per day Plant at Jamshedpur was under annual maintenance shutdown for nine days in April 2006, adversely affecting the performance for the quarter.
- 3 Extraordinary item for the quarter represents profit amounting to Rs. 2429 lakhs arising from the sale of the Company's immovable property at Tondiarpet, Chennai.
- 4 In terms of amended clause 41 of the listing agreement, details of investor complaints for the quarter ended 30 June 2006: Beginning - 1, Received - 8, Disposed off - 8 and Pending -1.
- 5 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 stipulated time.
- 6 Figures for the previous period / year have been regrouped / rearranged where necessary.
- 7 This statement was placed before the Board of Directors at their meeting held on 26 July 2006 and has been approved for release.

26 July 2006
Kolkata

E R Raj Narayanan
Managing Director

BOC India Limited
A member of The BOC Group Plc
P43 Taratala Road, Kolkata 700 088, India

Segmentwise Revenue, Results and Capital Employed under Clause 41 of the Listing Agreement

	(Rs Lakhs)		
	Quarter Ended 30 June 2006	Quarter Ended 30 June 2005	Year Ended 31 March 2006 (Audited)
Segment Revenue			
a. Process Gas Solutions	8,951	8,046	43,430
b. Industrial and Special Products	3,144	2,983	12,983
Total	12,095	11,029	56,413
Less : Inter segment revenue	790	788	3,235
Add : Other unallocable Income	43	44	190
Total Income	11,348	10,285	53,368
Segment Results			
a. Process Gas Solutions	1,864	1,988	9,508
b. Industrial and Special Products	156	336	711
Total Segment Profit before Interest, Tax and Extraordinary items	2,020	2,324	10,219
Less : i) Interest (Net)	107	69	366
ii) Extraordinary items (Net)	*(2,429)	40	(4,095)
iii) Other unallocable expenditure net of unallocable income	428	551	1,761
Total Profit before Tax	3,914	1,664	12,187
Capital Employed (Segment Assets - Segment Liabilities)			
a. Process Gas Solutions	29,790	24,597	31,221
b. Industrial and Special Products	9,687	7,507	8,791

* Refer Note 3

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.

26 July 2006
Kolkata

E R Raj Narayanan
Managing Director

BOC India Limited
A member of The BOC Group Plc
P43 Taratala Road, Kolkata 700 088