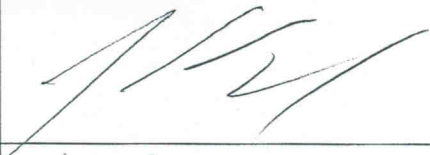
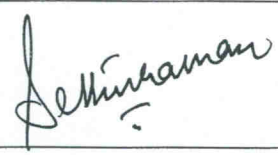


FORM A

COVERING LETTER OF THE ANNUAL AUDIT REPORT TO BE FILED WITH THE STOCK EXCHANGES

1	Name of the Company	ESAB India Limited
2	Audited financial statements for the year ended	31 December, 2012
3	Type of Audit Observation	Un-qualified report
4	Frequency of observation	Not Applicable
5	To be signed by –	
	Mr Jiri Kula - Managing Director	
	Mr B Mohan – Vice President Finance	
	Mr S Sethuraman – Partner, B S R & Co	
	Mr K Vaidyanathan – Audit Committee Chairman	