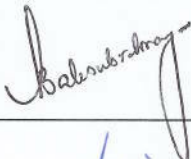


FORM A**COVERING LETTER OF THE ANNUAL AUDIT REPORT TO BE FILED WITH THE
STOCK EXCHANGES**

1	Name of the Company	ESAB India Limited
2	Audited financial statements for the year ended	31 March, 2015
3	Type of Audit Observation	Un-qualified report
4	Frequency of observation	Not Applicable
5	To be signed by –	
	Mr Rohit Gambhir – Managing Director	
	Mr B Mohan – Vice President - Finance	
	Mr S Balasubrahmanyam – Partner, S R Batliboi & Associates, LLP, Statutory Auditors	
	Mr K Vaidyanathan – Audit Committee Chairman	