PART-I

Statement of Unaudited Financial Results for the Quarter and six months ended 30 June 2012

₹ Millions

Particulars							₹ Millions
Particulars		Quarter ended	Quarter ended	Quarter ended	Year to date	Year to date	Year ended
1. Income from operations 1. Income from operations (not) 1. Income from operation	Particulare	30 June	31 March	30 June	30 June	30 June	31 December
1. Income from operations 3, Net sales (Net) of excise dulty 3, A23,63 3, 007,17 2,470,02 6,430,80 4,631,38 11,053,90 1,00 3. Net sales (Net) of excise dulty 3,461,4 4,90 97,07 51,04 160,43 511,18 5. Expenses 3,69,77 3,012,07 2,567,09 6,481,84 4,791,81 11,565,08 5. Expenses 3,005,00 materials consumed 302,89 399,37 272,55 702,26 386,49 1,190,54 6. Purchase of stock in trade 144,67 183,60 180,82 328,27 328,79 746,47 7. Changes in inventories of finished goods and stock in trade 25,26 (38,90) (42,66) (13,64) (49,12) (10,01) 6. Employee benefits expenses 206,43 193,04 145,64 399,47 222,43 619,41 7. Power and fuel 982,11 1,102,53 760,40 2,094,64 145,58 3,496,89 9. Contract job expenses 220,58 200,91 172,70 421,49 343,58 709,21 9. Power and fuel 982,11 1,102,53 760,40 2,094,64 145,58 3,496,89 9. Contract job expenses 293,33 232,4 148,11 472,57 334,68 801,62 9. Other expenses 3,151,33 2,745,43 2,209,22 5,896,76 4,994,64 9. Exceptional items (1-2) 3,10 3,10 2,82 6,20 5,76 1,146,21 9. Profit from operations before other Income, finance costs and exceptional items (3+4) 4,26 4,26 4,26 4,26 9. Profit from ordinary activities after finance costs but before exceptional items (2,2) 2,896,51 36,96 55,24 75,83 1,748,50 9. Profit from ordinary activities after finance costs but before exceptional items (4,2) 2,89 2,16 129,00 36,73 138,60 9. Profit from ordinary activities after finance costs but before exceptional items (2,3) 2,89 2,16 129,00 36,73 138,60 9. Profit from ordinary activities after finance costs and exceptional items (2,3) 2,89 2,16 129,00 36,73 138,60 9. Profit from ordinary activities after finance costs but before exceptional items (2,3) 2,89 2,16 129,00 36,73 138,60 9. Reversal of earlier year provisions 9,14 1,4	raiticulais	2012	2012	2011	2012	2011	2011
a) Net sales (Net of excise duty) b) Other Operating Income (refer note -3) b) Other Operating Income (refer note -3) b) Other Operating Income (refer note -3) c) September (refer note -4) c		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
b) Other Operating Income (refer note - 3) Total Income from operations (net) 2. Expenses 3. 0Sost of materials consumed b) Purchase of stock in trade c) Changes in inventiones of finished goods and stock in trade c) Changes in inventiones of finished goods and stock in trade c) Changes in inventiones of finished goods and stock in trade c) Changes in inventiones of finished goods and stock in trade c) Changes in inventiones of finished goods and stock in trade c) Changes in inventiones of finished goods and stock in trade c) Changes in inventiones of finished goods and stock in trade c) Expenses c) Changes in inventiones of finished goods and stock in trade c) Expenses c) Changes in inventiones of finished goods and stock in trade c) Expenses c) Changes in inventiones of finished goods and stock in trade c) Expenses c) Expenses c) Contract goods and stock in trade c) Expenses c) Contract goods and ammortisation expense c) Expenses c) Contract goods and ammortisation expense c) Expenses	1. Income from operations				•		
Total Income from operations (net) 3,469.77 3,012.07 2,567.09 6,481.84 4,791.81 11,565.08	a) Net sales (Net of excise duty)	3,423.63	3,007.17	2,470.02	6,430.80	4,631.38	11,053.90
2. Expenses a) Cost of materials consumed b) Purchase of stock in trade c) Changes in inventiories of finished goods and stock in trade c) Changes in inventiories of finished goods and stock in trade d) Employee benefits expense d) Gontract job expenses d) Septimizer (1,10,10,10) d) Employee benefits expense d) Gontract job expenses d) Gontract job expenses d) Septimizer (1,10,10,10) d) Employee benefits expense d) Employee benefits expense d) Employee and fuel d) Employee benefits expense d) Gontract job expenses d) Employee and fuel d) Employee benefits expense d) Employee and fuel d) Employee benefits expense d) Employee and fuel d) Employee d) Emplo	b) Other Operating Income (refer note -3)	46.14	4.90	97.07	51.04	160.43	511.18
a) Cost of materials consumed b) Purchase of stock in trade b) Purchase of stock in trade b) Purchase of stock in trade c) Changes in inventories of finished goods and stock in trade (including contract work-in-progress) d) Employee benefits expense c) Changes in inventories of finished goods and stock in trade (including contract work-in-progress) d) Employee benefits expense c) Contract job expenses c) Contract jo	Total income from operations (net)	3,469.77	3,012.07	2,567.09	6,481.84	4,791.81	11,565.08
b) Purchase of stock in trade c) Changes in inventories of finished goods and stock in trade () Changes in inventories of finished goods and stock in trade () Changes in inventories of finished goods and stock in trade () Changes in inventories of finished goods and stock in trade () Employee benefits expense () Employee benefits expenses () Employee benefits expense () Employee benefits expenses () Employee be	2. Expenses		,			-	
c) Changes in inventories of finished goods and stock in trade (including contract work in-progress) d) Employee benefits expense (20.643 193.04 145.64 399.47 282.43 619.41 e)Depreciation and ammortisation expense (220.58 200.91 172.70 421.49 343.58 708.21 19.00 production and ammortisation expense (220.58 200.91 172.70 421.49 343.58 708.21 19.00 production and ammortisation expense (220.58 200.91 172.70 421.49 343.58 708.21 19.00 production and ammortisation expense (220.58 19.50 production and ammortisation expense (220.58 19.50 production and ammortisation expense (220.58 19.50 production and expense (220.58 19.50 production expense (2	a) Cost of materials consumed	302.89	399.37	272.55	702.26	368.49	1,190.54
(including contract work-in-progress) d) Employee benefits expense e) 206.43 193.04 145.64 399.47 282.43 619.41 e)Depreciation and ammortisation expense f) Power and fuel g) Contract job expenses g) Contract job expenses f) Freight and transport g) Contract job expenses g) Salas 172.13 227.23 768.06 381.12 g) Contract job expenses g) Contract job expenses g) Salas 172.13 227.23 768.06 381.12 g) Contract job expenses g) Salas 172.13 227.23 768.06 381.12 g) Contract job expenses g) Salas 172.13 227.23 768.06 381.12 g) Contract job expenses g) Salas 172.13 227.23 768.06 381.12 g) Geograph (299.33 233.24 148.71 472.57 334.08 801.26 g) Contract job expenses g) Salas 172.13 227.23 768.06 381.12 g) Geograph (299.33 233.24 148.71 472.57 334.08 801.26 g) Contract job expenses g) Salas 172.13 227.23 768.06 681.12 g) Geograph (299.33 233.24 148.71 472.57 334.08 801.26 g) Contract job expenses g) Salas 1 299.51 342.83 733.64 672.01 g) Geograph (299.33 233.24 148.71 472.57 g) Salas 299.33 233.24 g) Salas 299.33 239.34 g) Salas 299.34 g)	b) Purchase of stock in trade	144.67	183.60	180.82	328.27	326.79	746.47
d) Employee benefits expense	c) Changes in inventories of finished goods and stock in trade	25.26	(38.90)	(42.66)	(13.64)	(49.12)	(10.01)
e)Depreciation and ammortisation expense f) Power and fuel g) Contract job expenses f) 982.11 1,102.53 760.40 2,084.64 1,453.08 3,490.89 g) Contract job expenses f) 982.11 1,102.53 760.40 2,084.64 1,453.08 3,490.89 g) Contract job expenses f) 982.11 1,102.53 760.40 2,084.64 1,453.08 3,490.89 g) Contract job expenses f) 172.13 227.23 768.06 361.12 946.24 h) Freight and transport f) Other expenses for the product of the prod	(including contract work-in-progress)						
f) Power and fuel g) Contract job expenses f) Contract job expenses f) Contract job expenses f) Frieight and transport f) Contract job expenses f) Frieight and transport f) Other expenses f) Other expenses folio there e	d) Employee benefits expense	206.43	193.04	145.64	399.47	282.43	619.41
90 20ntract job expenses 595,93 172,13 227,23 768,06 381,12 946,24 18 17 17 18 17 18 19 18 18	e)Depreciation and ammortisation expense	220.58	200.91	172.70	421.49	343.58	708.21
N Freight and transport 1 239,33 233,24 148,71 1472,57 334,08 801,26 1 10 10 10 10 10 10 10	f) Power and fuel	982.11	1,102.53	760.40	2,084.64	1,453.08	3,490.89
10 ther expenses 434.13 299.51 342.83 733.64 672.01 1,416.21 170.14 expenses 3,151.33 2,745.43 2,208.22 5,896.76 4,092.46 9,909.22 3,151.33 2,745.43 2,208.22 5,896.76 4,092.46 9,909.22 3,151.33 2,745.43 2,208.22 5,896.76 4,092.46 9,909.22 3,165.85 5,896.76 5,896.77 5,896.76 5,896.77 5,996.77 5,996.77 5,9	g) Contract job expenses	595.93	172.13	227.23	768.06	361.12	946.24
Total expenses 3, 151,33 2,745,43 2,208,22 5,896,76 4,092,46 9,909,22 3, Profit from operations before other Income, finance costs and Exceptional Items (1-2) 4. Other Income 5. Profit from ordinary activities before finance costs and exceptional items (3+4) 6. Finance costs 7. Net profit from ordinary activities after finance costs but before exceptional items 8. Exceptional Items 9. Profit from ordinary activities before tax (7-8) 10. Tax Expense:	h) Freight and transport	239.33	233.24	148.71	472.57	334.08	801.26
3. Profit from operations before other Income, finance costs and Exceptional Items (1-2) 4. Other Income 5. Profit from ordinary activities before finance costs and exceptional items (3+4) 6. Finance costs 7. Net profit from ordinary activities after finance costs but before exceptional items 8. Exceptional Items 9. Profit from ordinary activities before tax (7-8) 10. Tax Expense: - Current Tax - MAT Credit Entillement - Deferred Tax - Reversal of earlier year provisions 11. Net Profit from Ordinary Activities after Tax (9-10) 12. Extraordinary Items 12. Extraordinary Items 13. Net Profit from Ordinary Activities after Tax (9-10) 13. Net Profit for the period (11-12) 15. Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year 16.i. Earnings Per Share (before extraordinary items) (of ₹10 each) (not annualised) 15. Other Tax (1-2) 1. Other Ta	i) Other expenses	434.13	299.51	342.83	733.64	672.01	1,416.21
Exceptional items (1-2) 4. Other Income 5. Profit from ordinary activities before finance costs and exceptional items (3+4) 5. Profit from ordinary activities after finance costs but before exceptional items 8. Exceptional Items 9. Excepti	Total expenses	3,151.33	2,745.43	2,208.22	5,896.76	4,092.46	9,909.22
4. Other income 5. Profit from ordinary activities before finance costs and exceptional items (3+4) 6. Finance costs 7. Net profit from ordinary activities after finance costs but before exceptional items 8. Exceptional Items 9. Profit from ordinary activities before tax (7-8) 10. Tax Expense: - Current Tax - Deferred	3. Profit from operations before other Income, finance costs and	318.44	266.64	358.87	585.08	699.35	1,655.86
5. Profit from ordinary activities before finance costs and exceptional items (3+4) 6. Finance costs 7. Net profit from ordinary activities after finance costs but before exceptional items 8. Exceptional Items 8. Exceptional Items 9. Profit from ordinary activities before tax (7-8) 10. Tax Expense: -	Exceptional Items (1-2)						
6. Finance costs 7. Net profit from ordinary activities after finance costs but before exceptional items 8. Exceptional Items 9. Profit from ordinary activities before tax (7-8) 10. Tax Expense: - Current Tax - Current Tax - MAT Credit Entitlement - Deferred Tax - Reversal of earlier year provisions 11. Net Profit from Ordinary Activities after Tax (9-10) 12. Extraordinary Item 13. Net Profit frot the period (11-12) 14. Paid up equity share capital (Face value ₹10 each) 15. Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year 16.i. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised) Basic and Diluted 2.38 28.59 265.52 396.67 552.47 751.83 1,748.50 265.52 396.67 552.47 751.83 1,748.50 1.750.55 1.750.45 1.770.75 1	4. Other Income	3.10	3.10	2.82	6.20	5.76	26.79
7. Net profit from ordinary activities after finance costs but before exceptional items 8. Exceptional Items 9. Profit from ordinary activities before tax (7-8) 10. Tax Expense: - Current Tax - Current Tax - Deferred Tax - Reversal of earlier year provisions 11. Net Profit from Ordinary Activities after Tax (9-10) 12. Extraordinary Item 12. Extraordinary Item 13. Net Profit for the period (11-12) 14. Paid up equity share capital (Face value ₹10 each) 15. Earnings Per Share (before extraordinary items) (of ₹10 each)(not annualised) Basic and Diluted 16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised) 18. Extraordinary Item 19. 265.52 396.67 552.47 751.83 1,748.50 265.52 396.67 24.83 24.83 26.94 26.71 24.83	5. Profit from ordinary activities before finance costs and exceptional items (3+4)	321.54	269.74	361.69	591.28	705.11	1,682.65
8. Exceptional Items 9. Profit from ordinary activities before tax (7-8) 10. Tax Expense: - Current Tax - MAT Credit Entitlement - Deferred Tax - Reversal of earlier year provisions 11. Net Profit from Ordinary Activities after Tax (9-10) 12. Extraordinary Item - 13. Net Profit for the period (11-12) 14. Paid up equity share capital (Face value ₹10 each) 15. Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year 16.i. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised) Basic and Diluted - 14. Paid up equity chara (after extraordinary items) (of ₹10 each)(not annualised) (of ₹10 each)(not annualised) (of ₹10 each)(not annualised)	6. Finance costs	34.59	4.22	(34.98)	38.81	(46.72)	(65.85)
9. Profit from ordinary activities before tax (7-8) 10. Tax Expense: - Current Tax - Current Tax - MAT Credit Entitlement - Deferred Tax - Deferred Tax - Reversal of earlier year provisions - Reversal of earlier year prov	7. Net profit from ordinary activities after finance costs but before exceptional items	286.95	265.52	396.67	552.47	751.83	1,748.50
10. Tax Expense:	8. Exceptional Items	-	-	-	-	-	-
10. Tax Expense:	9. Profit from ordinary activities before tax (7-8)	286.95	265.52	396.67	552.47	751.83	1,748.50
- MAT Credit Entitlement (67.71) - Deferred Tax - Deferred Tax - Reversal of earlier year provisions - (12.35) - (12.35) - (12.35) - (12.35) - (12.35)							·
- Deferred Tax - Reversal of earlier year provisions - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.35) - (12.57) - (12.35)	- Current Tax	67.71	54.10	124.83	121.81	178.17	393.33
Reversal of earlier year provisions (12.35) -	- MAT Credit Entitlement	(67.71)	-	-	(67.71)		
11. Net Profit from Ordinary Activities after Tax (9-10) 203.19 203.19 178.53 269.68 381.72 536.93 1,216.57 12. Extraordinary Item 203.19 178.53 269.68 381.72 381.72 536.93 1,216.57 203.19 178.53 269.68 381.72 536.93 1,216.57 203.19 178.53 269.68 852.86 852.8	- Deferred Tax	96.11	32.89	2.16	129.00	36.73	138.60
11. Net Profit from Ordinary Activities after Tax (9-10) 203.19 178.53 209.68 381.72 536.93 1,216.57 1. Extraordinary Item 203.19 178.53 209.68 381.72 381.72 536.93 1,216.57 203.19 178.53 209.68 381.72 536.93 1,216.57 203.19 178.53 209.68 381.72 536.93 1,216.57 203.19 178.53 209.68 852.86 852.	- Reversal of earlier year provisions	(12.35)	-		(12.35)		
12. Extraordinary Item 13. Net Profit for the period (11-12) 14. Paid up equity share capital (Face value ₹10 each) 15. Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year 16.i. Earnings Per Share (before extraordinary items) (of ₹10 each)(not annualised) 16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised)		203.19	178.53	269.68		536.93	1,216.57
14. Paid up equity share capital (Face value ₹10 each) 15. Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year 16.i. Earnings Per Share (before extraordinary items) (of ₹10 each)(not annualised) 16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised)		-	-	-		-	-
15. Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year 16.i. Earnings Per Share (before extraordinary items) (of ₹10 each)(not annualised) 11,750.55 2.38 2.09 3.16 4.47 6.30 14.26 16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised)	13. Net Profit for the period (11-12)	203.19	178.53	269.68	381.72	536.93	1,216.57
accounting year 16.i. Earnings Per Share (before extraordinary items) (of ₹10 each)(not annualised) Basic and Diluted 16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised) 2.38 2.09 3.16 4.47 6.30 14.26	14. Paid up equity share capital (Face value ₹10 each)	852.86	852.86	852.86	852.86	852.86	852.86
16.i. Earnings Per Share (before extraordinary items) (of ₹10 each)(not annualised) Basic and Diluted 2.38 2.09 3.16 4.47 6.30 14.26 16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised)	15. Reserves excluding Revaluation Reserve as per Balance Sheet of previous						11,750.55
(of ₹10 each)(not annualised) 2.38 2.09 3.16 4.47 6.30 14.26 16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised) 4.47 6.30 14.26	accounting year						
(of ₹10 each)(not annualised) 2.38 2.09 3.16 4.47 6.30 14.26 16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised) 4.47 6.30 14.26	16.i. Earnings Per Share (before extraordinary items)						
16.ii. Earnings Per Share (after extraordinary items) (of ₹10 each)(not annualised)	(of ₹10 each)(not annualised)						
(of ₹10 each)(not annualised)	Basic and Diluted	2.38	2.09	3.16	4.47	6.30	14.26
(of ₹10 each)(not annualised)	16.ii. Earnings Per Share (after extraordinary items)						
		2.38	2.09	3.16	4.47	6.30	14.26

Notes:

1. During the quarter, the Company commissioned a 2550 TPD Air Separation Unit at Jamshedpur and a Merchant Air Separation Unit having a total liquid capacity of 450 TPD at 2. In view of a change in the accounting treatment in previous year ended 31 December 2011, Liquidated Damages aggregating to Rs.28.52 million and Rs. 103.93 million which were previously recognised as charge to Profit and Loss Account for the quarter and six month ended 30 June 2011, have been reversed both from Net Sales and Other Expenses figures for the said quarter. Provision for Liquidated Damages at the beginning of the previous accounting year amounting to Rs. 125 million has also been reduced from Net Sales and shown under Other Operating Income as a prior-period adjustment for the year ended 31 December 2011.

The above treatment does not have any impact on profit for the period.

- 3. Certain plant and machinery have been made available by the Company to a customer under a finance lease arrangement. As a result of the arrangement, a gain of Rs. 44.31 million, being excess of present value of minimum lease payments over value of leased assets has been recognised during the quarter. In this regard, a sum of Rs. 2.63 million has been recognised as interest income during the quarter.
- 4. The quarterly results have been subjected to a "Limited Review" by the Auditors of the Company.
- 5. This statement was placed before the Board of Directors at their meeting held on 19 July 2012 and has been approved for release.

6.In compliance with the revised format prescribed in the Listing Agreement, the previous year/period figures have been regrouped/reclassified to conform to the current period's

19 July 2012 Kolkata

Srikumar Menon Managing Director

PART-II Select information for the Quarter and six months ended 30 June 2012

₹Millions

	Quarter ended	Quarter ended	Quarter ended	Year to date	Year to date	Year ended
Particulars	30 June	31 March	30 June	30 June	30 June	31 December
	2012	2012	2011	2012	2011	2011
A. PARTICULARS OF SHAREHOLDING						
Public shareholding						
- Number of shares	8,975,930	8,975,930	8,975,930	8,975,930	8,975,930	8,975,930
- Percentage of shareholding (%)	10.52	10.52	10.52	10.52	10.52	10.52
Promoters and Promoter Group Shareholding						
a) Pledged/Encumbered						
- Number of shares	-	-	-	-	-	-
 Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group) 	-	-	-	-	-	-
Percentage of shares (as a% of the total share capital of the Company)	-	-	-	-	-	-
b) Non-encumbered						
- Number of shares	76,308,293	76,308,293	76,308,293	76,308,293	76,308,293	76,308,293
 Percentage of shares (as a% of the total shareholding of Promoter and Promoter Group) 	100	100	100	100	100	100
 Percentage of shares (as a % of the total share capital of the Company) 	89.48	89.48	89.48	89.48	89.48	89.48

	Particulars	Quarter ended 30 June 2012
В.	INVESTORS COMPLAINTS	
	Pending at the beginning of the quarter	0
	Received during the quarter	7
	Disposed of during the quarter	7
	Remaining unresolved at the end of the quarter	0

19 July 2012 Srikumar Menon Kolkata Srikumar (Managing Director

BOC India Limited
A member of The Linde Group
P43 Taratala Road, Kolkata 700 088, India
Visit us at: www.boc-india.com

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

₹ Millions

Particulars	Quarter ended 30 June 2012	Quarter ended 31 March 2012	Quarter ended 30 June 2011	Year to date 30 June 2012	Year to date 30 June 2011	Year ended 31 December 2011
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a. Gases and Related Products	2,227.89	2,317.87	1,894.24	4,545.76	3,660.46	8,159.12
b. Project Engineering	1,977.03	938.71	1,153.91	2,915.74	2,089.54	5,073.48
Total	4,204.92	3,256.58	3,048.15	7,461.50	5,750.00	13,232.60
Less : Inter Segment Revenue	725.51	236.03	472.16	961.54	996.47	1,713.26
Add : Other Unallocable Income	7.71	4.36	31.82	12.07	94.30	143.72
Total Income	3,487.12	3,024.91	2,607.81	6,512.03	4,847.83	11,663.06
2. Segment Results						
a. Gases and Related Products	206.68	196.17	276.83	402.85	537.37	1,024.74
b. Project Engineering	185.69	106.35	146.15	292.04	227.71	809.66
Total Segment Profit before Interest, Tax and Exceptional Item	392.37	302.52	422.98	694.89	765.08	1,834.40
Less : i) Interest Income (net)	34.59	4.22	(34.98)	38.81	(46.72)	(65.85)
ii) Exceptional Items	-	-	-	-	-	-
iii) Other Unallocable Expenditure (net of Unallocable Income)	70.83	32.78	61.29	103.61	59.97	151.75
Total Profit before Tax	286.95	265.52	396.67	552.47	751.83	1,748.50
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Gases and Related Products	24,354.86	23,059.65	20,262.30	24,354.86	20,262.30	22,317.07
b. Project Engineering	(754.80)	(855.05)	(527.80)	(754.80)	(527.80)	(606.34)
c. Unallocated	(10,747.32)	(9,447.55)	(7,932.90)	(10,747.32)	(7,932.90)	(9,090.88)
Total	12,852.74	12,757.05	11,801.60	12,852.74	11,801.60	12,619.85

Note:

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

- a. Gases and Related Products: Comprises manufacture and sale of industrial, medical and special gases as well as related products.
- b. Project Engineering: Comprises manufacture and sale of cryogenic and non-cryogenic vessels as well as designing, supplying, testing, erecting and commissioning of projects.

19 July 2012 Kolkata Srikumar Menon Managing Director

Statement of Assets and Liabilities

₹Millions

		As at	As at
	Doutionland	30 June	31 December
	Particulars	2012	2011
		(Unaudited)	(Audited)
Α	EQUITY AND LIABILITIES	((11111)
1	Shareholders' Funds		
	(a) Share Capital	852.84	852.84
	(b) Reserves and Surplus	11,999.90	11,767.01
	Shareholders' Funds	12,852.74	12,619.85
2	Non-Current Liabilities		
	(a) Long-term Borrowings	8,651.04	8,380.30
	(b) Deferred Tax Liabilities (net)	1,193.21	1,135.67
	(c) Other Long Term Liabilities	215.18	197.68
	(d) Long term Provsions	2,241.05	1,357.48
	Non-Current Liabilities	12,300.48	11,071.13
3	Current Liabilities		
	(a) Short-term Borrowings	2,315.00	_
	(b) Trade Payables	2,995.43	2,352.78
	(c) Other Current Liabilities	2,522.38	2,427.00
	(d) Short-term Provisions	778.96	1,227.06
	Current Liabilities	8,611.77	6,006.84
		·	
	Total Equities and Liabilities	33,764.99	29,697.82
В	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets	20,310.17	14,918.35
	(b) Non-currrent Investments	150.00	150.00
	(c) Long-term Loans and Advances	5,030.91	7,732.67
	(d) Other Non-current Assets	380.86	288.36
	Non-Current Assets	25,871.94	23,089.38
2	Current Assets		
	(a) Inventories	813.50	739.53
	(b) Trade Receivables	3,618.56	3,240.29
	(c) Cash and Cash Equivalents	357.37	231.18
	(d) Short-term Loans and Advances	1,994.33	1,572.49
	(e) Other Current Assets	1,109.29	824.95
	Current Assets	7,893.05	6,608.44
	Total Assets	33,764.99	29,697.82

19 July 2012 Kolkata Srikumar Menon Managing Director

BOC India Limited
A member of The Linde Group

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