CORRIGENDUM TO THE PUBLIC ANNOUNCEMENT ("PA") OF JANUARY 22, 2008 & TO THE CORRIGENDUM ("FIRST CORRIGENDUM") ISSUED ON JUNE 9, 2008 TO THE SHAREHOLDERS OF

BOC INDIA LIMITED

("BOC INDIA LIMITED" OR "TARGET COMPANY")

Registered Office: Oxygen House, P43 Taratala Road, Kolkata 700 088. Tel: +91-33-2401 4708/4710-16, Fax: +91-33-2401 4974/4206

This corrigendum ("Second Corrigendum") is being issued by Deutsche Equities India Private Limited ("Manager to the Offer" or "DEIPL"), on behalf of The BOC Group plc ("Acquirer" or "The BOC Group plc") along with BOC Holdings, Linde Holdings Netherlands B.V. and Linde Finance B.V. ("PACs") pursuant to and in compliance with Regulation 11(1) of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 1997 and subsequent amendments thereto (the "SEBI (SAST) Regulations"), in continuation of, and should be read in conjunction with, the Public Announcement ("PA") published on January 22, 2008 and the corrigendum published on June 9, 2008 ("First Corrigendum") and the Letter of Offer sent to the shareholders of BOC India Limited.

Shareholders of BOC India Limited are requested to take note of the following amendments and addendums with respect to the PA, the First Corrigendum and the Letter of Offer.

1. Upward Revision of Offer Price: In accordance with regulation 26 of SEBI (SAST) Regulations, the Acquirer hereby announces an upward revision of the Offer Price from Rs 165/- per Equity Share to Rs 200/- per Equity Share ("Revised Offer Price").
2. Financial Arrangements:
   a. Consequent to the upward revision of the Offer Price, the total revised fund requirement for the acquisition of the Offer Shares held by public shareholders in the Target Company at Rs 200/- per Equity Share is Rs 341,13,69,000/- (Rupees Three Forty One Crores Thirteen Lakhs Sixty Nine thousand Only) payable under the Offer assuming full acceptance ("Revised Offer Consideration").
   b. In accordance with regulation 26(c) and 28(9) of the SEBI (SAST) Regulations, the value of the Bank Guarantee has been increased to Rs 49,11,36,900/- (Rupees Forty Nine Crores Eleven Lakhs Thirty Six Thousand and Nine Hundred Only), which is equal to 25% for the first Rs 100 crores of the Revised Offer Consideration and 10% thereafter on the balance of the Revised Offer Consideration.
   c. The deposit in the Escrow Account has been increased to Rs 3,42,00,000.16/- (Rupees Three Crores Forty Two Lakhs and Sixteen Paisa Only), which is in excess of 1% of the Revised Offer Consideration.
   d. On the basis of confirmations given by the Acquirer, Deutsche Bank AG, Germany, the bankers of the Acquirer have certified vide their letter dated June 16, 2008 that the Acquirer has sufficient means and capability for the purpose of acquiring in cash, the Offer Shares, consequent to the revision in Offer Price.
   e. Based on the above, DEIPL is satisfied with the ability of the Acquirer to implement the Offer post revision in Offer Price in accordance with the SEBI (SAST) Regulations as firm financial arrangements are in place to fulfill the Acquirer's obligations under the Offer post revision in Offer Price in accordance with the SEBI (SAST) Regulations.

The other terms and conditions of the Offer remain unchanged. This Second Corrigendum should be read in conjunction with the PA, the First Corrigendum and the Letter of Offer. Terms used but not defined in this Second Corrigendum shall have the same meaning as assigned in the PA, the First Corrigendum and the Letter of Offer.

The Acquirer and its directors accept full responsibility for the information contained in this Second Corrigendum and also for the obligations of the Acquirer as laid down in terms of the SEBI (SAST) Regulations.

This Second Corrigendum will also be available on SEBI's website (www.sebi.gov.in). Eligible persons to the Offer may also download a copy of the Form of Acceptance cum Acknowledgement, which is available on SEBI's website at (www.sebi.gov.in) from the opening date of the Offer, i.e., June 11, 2008.

Issued by the Manager to the Offer

Deutsche Bank

DEUTSCHE EQUITIES INDIA PRIVATE LIMITED

DB House, Hazarimal Somani Marg, Fort Mumbai 400 001

Tel.: +91-22-6658 4951 Fax: +91-22-2200 6765

Email: abhishek.pandey@db.com Contact Person: Mr. Abhishek Pandey

On behalf of:

The BOC Group plc (the "Acquirer")

Place: Guildford, Surrey, England

Date: June 18, 2008

19 x 12