



Note-51

Segment reporting

In line with Indian Accounting Standard (Ind AS108) "Operating Segments", the Company has (segmented) identified its business activity into two business segment i.e. Consultancy and Engineering Projects and Turnkey Projects, taking into account the organizational structure and internal reporting system as well as different risk and rewards of these segments. Segment results are given below:

(₹ in Lakhs)

Particulars	31 March 2017	31 March 2016
Segment revenue		
Consultancy and engineering projects	116,506.75	100,745.65
Turnkey projects	28,357.56	50,355.82
Total	144,864.31	151,101.47
Segment profit		
Consultancy and engineering projects	35919.83	26,455.78
Turnkey projects	10,355.12	1,218.41
Total (a)	46,274.95	27,674.19
Interest	317.15	24.61
Other un-allocable expenditure *	18,305.77	10,448.10
Total (b)	18,622.92	10,472.71
Other income (c)	22,366.04	24,779.26
Profit before tax (a-b+c)	50,018.07	41,980.74
Income tax expense	17,514.38	14,361.35
Profit for the year	32,503.69	27,619.39
Capital employed**	2,77,595.99	2,75,700.66

* Includes ₹ 9,062.88 lakhs on account of provision for increase in gratuity ceiling from ₹ 10 lakhs to ₹ 20 lakhs with effect from 01 January 2017.

** Property Plant and Equipment and other assets used in the Company's business or segment liabilities contracted have not been identified to any of the reportable segments, as these assets and support services are used interchangeably between segments. Accordingly, no disclosure relating to total segment assets and liabilities has been made and capital employed has been presented.

Geographical information with respect to segment revenue

(₹ in Lakhs)

Country Name	Consultancy and engineering projects		Turnkey projects	
	31 March 2017	31 March 2016	31 March 2017	31 March 2016
India	86,447.02	67,823.28	28,357.56	50,355.82
Nigeria	17,776.44	14,769.35	-	-
United Arab Emirates (UAE)	2,543.07	5,618.34	-	-
Algeria	4,104.64	3,454.76	-	-
Oman	2,064.76	3,373.23	-	-
Others	3,570.82	5,706.69	-	-
Total	116,506.75	100,745.65	28,357.56	50,355.82

Segment revenue with major customers

During the year 31 March 2017, ₹ 38,754.01 Lakhs (31 March 2016: ₹ 31,886.59 Lakhs) of the Company's revenues, each individually exceeding 10% in the consultancy and engineering projects segment was generated from two customers.

During the year 31 March 2017, ₹ 28,109.56 Lakhs (31 March 2016: ₹ 46,235.38 Lakhs) of the Company's revenues, each individually exceeding 10% in the turnkey projects segment was generated from four (31 March 2016: two) customers.