

Engineers India Limited

Notes to the financial statements for the year ended 31 March 2019

Note – 50

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:

Particulars	₹ in Lakhs)	
	31 March 2019	31 March 2018
Segment revenue		
Consultancy and engineering projects	1,34,946.97	137,929.23
Turnkey projects	1,09,486.88	40,829.02
Total	2,44,433.85	178,758.25
Segment profit		
Consultancy and engineering projects	38,938.00	43,026.97
Turnkey projects	6,278.82	7,536.97
Total (a)	45,216.82	50,563.94
Interest	122.89	57.21
Other un-allocable expenditure*	10,851.40	11,643.65
Total (b)	10,974.29	11,700.86
Other income (c)	22,508.09	17,947.07
Profit before tax (a-b+c)	56,750.62	56,810.15
Income tax expense	19,743.60	19,022.91
Profit for the year	37,007.02	37,787.24
Capital employed**	2,27,584.52	2,26,787.27

* Includes expenditure on Oil and Gas exploration blocks including dry well written off amounting to ₹ 1,793.85 Lakhs (previous year : ₹ 2,643.14 Lakhs).

** 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

Country Name	₹ in Lakhs)			
	Consultancy and engineering projects		Turnkey projects	
	31 March 2019	31 March 2018	31 March 2019	31 March 2018
India	1,16,962.22	1,15,345.28	1,09,486.88	40,829.02
Nigeria	11,362.72	13,262.59	-	-
United Arab Emirates (UAE)	1,068.35	1,283.97	-	-
Algeria	2,320.37	3,653.28	-	-
Oman	1,028.43	1,783.48	-	-
Others	2,204.88	2,600.63	-	-
Total	1,34,946.97	1,37,929.23	1,09,486.88	40,829.02

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Segment revenue with major customers

During the year 31 March 2019, ₹ 52,719.57 Lakhs (previous year 31 March 2018: ₹ 42,387.44 Lakhs) of the Company's revenues, each individually exceeding 10% in the consultancy and engineering projects segment was generated from three (previous year 31 March 2018: two) customers.

During the year 31 March 2019, ₹ 1,01,233.16 Lakhs (previous year 31 March 2018: ₹ 37,959.27 Lakhs) of the Company's revenues, each individually exceeding 10% in the turnkey projects segment was generated from two (previous year 31 March 2018: three) customers.