

₹ in crore

Year ended
31 March, 2017

Year ended
31 March, 2016

NOTE 31: DISCONTINUED OPERATION**(a) Disposal of urea and customised fertilisers business**

The Company has entered into an agreement with Yara Fertilisers India Private limited ('Yara India') to transfer its Urea Business (which comprises manufacturing facilities for urea and customised fertilisers at Babrala, Uttar Pradesh), by way of a slump sale for a consideration of ₹ 2,670.00 crore (subject to certain adjustments). Final approval of The Scheme of Arrangement (the 'Scheme') from National Company Law Tribunal ('NCLT') is awaited. The effect of the transfer will be reflected in the financial information of the period in which the deal is consummated post receipt of all the requisite regulatory approvals.

(b) Analysis of profit for the year from discontinued operation**Profit for the year from discontinued operation**

Revenue from operation	1,982.92	2,304.03
Other income	0.04	0.04
	1,982.96	2,304.07

Expenses

Depreciation	17.47	45.29
Other expenses	1,769.92	2,145.63

Profit before tax

195.57 113.15

Tax expense

60.74 38.94

Profit after tax

134.83 74.21

(c) Net cash flows attributable to the discontinued operation

Net cash (outflows) / inflows from operating activities	(288.84)	211.44
Net cash used in investing activities	(19.97)	(23.01)
Net cash inflows / (outflows) from financing activities	308.89	(188.45)
Net cash inflows / (outflows)	0.08	(0.02)

(d) Book value of assets and liabilities of the discontinued operation

As at
31 March, 2017

Property, plant and equipment and intangible assets	529.11
Non-current financial assets - loans	0.80
Other non-current assets	10.12
Inventories	126.68
Trade receivables	834.42
Cash and cash equivalents	0.08
Current financial assets - loans	0.17
Other current assets	31.08
Assets pertaining to discontinued operation	1,532.46
Non-current liabilities - provisions	6.88
Borrowings	370.70
Trade payables	89.06
Other financial liabilities	26.54
Other current liabilities	6.39
Current liabilities - provisions	11.70
Liabilities associated with assets pertaining to discontinued operation	511.27
Net assets pertaining to discontinued operation	1,021.19

₹ in crore

Year ended
31 March, 2017

Year ended
31 March, 2016

NOTE 32: SEGMENT INFORMATION**32.1 Continuing operations****(a) Information about operating segments****1. Segment revenue (Revenue from operations)**

(i) Inorganic chemicals	3,556.83	3,638.06
(ii) Fertilisers	2,288.33	4,113.03
(iii) Other agri inputs	316.39	410.82
(iv) Others	374.83	458.15
	6,536.38	8,620.06
Inter segment revenue	(67.87)	(151.43)
	6,468.51	8,468.63
Unallocated	2.41	0.87
	6,470.92	8,469.50

2. Segment result (Reconciliation with profit from continuing operations)

(i) Inorganic chemicals	960.99	899.90
(ii) Fertilisers	115.72	9.97
(iii) Other agri inputs	9.98	35.66
(iv) Others	(86.25)	(47.57)
Total Segment results	1,000.44	897.96
Unallocated expenditure net of unallocated income	8.44	84.32
Finance costs	(214.85)	(215.16)
Profit before tax	794.03	767.12
Tax expense	(236.15)	(175.13)
Profit from continuing operations	557.88	591.99

3. Segment assets and segment liabilities

Particulars	Segment assets			Segment liabilities		
	As at	As at	As at	As at	As at	As at
	31 March, 2017	31 March, 2016	1 April, 2015	31 March, 2017	31 March, 2016	1 April, 2015
(i) Inorganic chemicals	1,934.90	1,846.72	1,842.10	530.28	516.90	503.06
(ii) Fertilisers	1,154.08	1,884.46	2,539.43	307.22	277.98	738.00
(iii) Other agri inputs	38.26	80.77	88.14	21.80	33.55	42.55
(iv) Others	144.73	343.07	168.66	42.78	66.12	37.34
	3,271.97	4,155.02	4,638.33	902.08	894.55	1,320.95
Unallocated	7,994.93	7,225.63	7,229.38	2,530.56	4,022.56	4,092.88
	11,266.90	11,380.65	11,867.71	3,432.64	4,917.11	5,413.83

4. Other information

₹ in crore

Particulars	Addition to non-current assets *		Depreciation and amortisation		Other non-cash expenses	
	Year ended	Year ended	Year ended	Year ended	Year ended	Year ended
	31 March, 2017	31 March, 2016	31 March, 2017	31 March, 2016	31 March, 2017	31 March, 2016
(i) Inorganic chemicals	190.36	167.24	116.13	119.03	19.81	26.33
(ii) Fertilisers	9.54	2.88	17.68	17.47	24.96	36.91
(iii) Other agri inputs	-	-	-	-	(10.90)	1.52
(iv) Others	6.49	5.59	3.13	3.17	1.12	1.09
	206.39	175.71	136.94	139.67	34.99	65.85
Unallocated	11.37	20.44	15.47	13.83	8.89	(16.76)
	217.76	196.15	152.41	153.50	43.88	49.09

* Comprises addition to Property, plant and equipment, Capital work-in-progress, Intangible assets and Intangible assets under development.