

NATIONAL OXYGEN LIMITED

Schedule of NOTES to Balance Sheet as at 31st March, 2010 and the Profit & Loss Account for the year ended on that date. (Contd...)

11 Segment Reporting

a) Primary segment reporting (by Business Segment)

1 Segments have been identified in line with the Accounting standard on Segment Reporting (AS-17), taking into account the organisational structure, risk-return profile of individual business and internal reporting system of the Company. Details of the businesses included in each of the segments are as under:

Industrial Gases	- Manufacture of Industrial Gases
Windmill	- Generation of Windmill energy.

2 Information about Business Segments : [Rs in Lacs]

Particulars	Industrial Gases		Windmill		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
A Revenue						
Gross Revenue (External)	1079.75	1044.44	114.88	98.16	1194.63	1142.60
Gross Revenue (Internal)						
Total Gross Revenue	1079.75	1044.44	114.88	98.16	1194.63	1142.60
B Results						
Segment Result (PBIT)	-23.14	83.10	11.11	(5.59)	(12.04)	77.51
Unallocated Corporate Income net of expenses					5.33	24.24
Financial Expenses					(5.51)	7.89
Profit Before Tax					(12.21)	109.64
Provision for Current Tax					-	55.00
Provision for Frienge Benefit Tax					-	2.18
Provision for Deferred Tax					1.17	(49.21)
Profit after tax					(13.38)	101.67
C Other Information						
i) Total Assets -						
Segment Assets	3003.36	1346.32	591.81	706.21	3595.17	2052.53
Unallocated Corporate assets					154.07	228.28
					3749.23	2280.81
ii) Total Liabilities - (Excluding Deferred Tax Liabilities)						
Segment Liabilities	352.07	219.66	-	-	352.07	219.66
Unallocated Corporate liabilities					1640.07	255.50
					1992.14	475.16
iii) Capital expenditure	1847.60	32.74	0.89	-	1848.49	32.74
iv) Depreciation	97.67	92.91	103.78	103.75	201.45	196.66
v) Non cash expenses other than Depreciation						

Note: All Income , Revenue, Assets and Liabilities pertain to a single geographical segment within India. Hence no separate Geographical segment disclosures are required.