

**NATIONAL OXYGEN LIMITED**

Schedule of NOTES to Balance Sheet as at 31st March, 2011 and the Profit & Loss Account for the year ended on that date. (Contd...)

**9 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
<b>A Revenue</b>						
Gross Revenue (External)	<b>1786.56</b>	1079.75	<b>118.06</b>	114.88	<b>1904.62</b>	1194.63
Gross Revenue (Internal)						
Total Gross Revenue	<b>1786.56</b>	1079.75	<b>118.06</b>	<b>114.88</b>	<b>1904.62</b>	<b>1194.63</b>
<b>B Results</b>						
Segment Result (PBIT)	<b>307.43</b>	-23.14	<b>14.28</b>	11.11	<b>321.71</b>	-12.04
Unallocated Corporate Income net of expenses					<b>(26.69)</b>	5.33
Financial Expenses					<b>(190.01)</b>	(5.51)
Profit Before Tax					<b>105.01</b>	(12.21)
Provision for Current Tax					<b>21.00</b>	0.00
Provision for Frienge Benefit Tax					<b>-</b>	0.00
Provision for Deferred Tax					<b>21.00</b>	1.17
Profit after tax					<b>63.01</b>	(13.38)
<b>C Other Information</b>						
<b>i) Total Assets -</b>						
Segment Assets	<b>3154.68</b>	3003.36	<b>479.85</b>	591.81	<b>3634.53</b>	3595.17
Unallocated Corporate assets					<b>161.01</b>	154.07
					<b>3795.54</b>	3749.24
<b>ii) Total Liabilities -</b> (Excluding Deferred Tax Liabilities)						
Segment Liabilities	<b>328.01</b>	352.07	<b>-</b>	<b>-</b>	<b>328.01</b>	352.07
Unallocated Corporate liabilities					<b>1662.64</b>	1640.07
					<b>1990.65</b>	1992.14
<b>iii) Capital expenditure</b>	<b>360.88</b>	1847.60	<b>-</b>	0.89	<b>360.88</b>	1848.49
<b>iv) Depreciation</b>	<b>219.57</b>	97.67	<b>103.80</b>	103.78	<b>323.37</b>	201.45
<b>v) Non cash expenses other than Depreciation</b>						

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