

Notes to consolidated financial statements for the year ended March 31, 2018

39 . Segment information (Contd.)

(B) Secondary Segment Reporting (by Geographical location of the customers)

INR Crores

Particulars	March 31, 2018					
	India	Europe	North America	Latin America	ROW	Total
Revenue by geographical market	3,317	2,305	3,083	5,692	3,109	17,506
Carrying amount of Non Current Operating Assets (Non Current Assets for this purpose consists of property, plant and equipment, Capital work-in-progress, Intangible assets, Intangible assets under development and other non current assets)	3,138	997	371	1,084	485	6,075

INR Crores

Particulars	March 31, 2017					
	India	Europe	North America	Latin America	ROW	Total
Revenue by geographical market	3,334	2,148	2,888	5,396	2,914	16,680
Carrying amount of Non Current Operating Assets (Non Current Assets for this purpose consists of property, plant and equipment, Capital work-in-progress, Intangible assets, Intangible assets under development and other non current assets)	2,773	551	342	1,010	462	5,138

3. Notes

- (i) The business of the Group is divided into two business segments. These segments are the basis for management control and hence form the basis for reporting. The business of each segment comprises of :
 - a) Agro Activity - This is the main area of the Group's operation and includes the manufacture and marketing of conventional agrochemical products, seeds and other agricultural related products.
 - b) Non-agro Activity - Non agro activities includes manufacture and marketing of industrial chemical and other non agricultural related products.
- (2) Capital expenditure consist of additions of property, plant and equipment and intangible assets.
- (3) Segment Revenue in the above segments includes sales of products net of taxes.
- (4) Inter Segment Revenue is taken as comparable third party average selling price for the year.
- (5) Segment Revenue in the geographical segments considered for disclosure are as follows:
 - a) Revenue in India includes sales to customers located within India.
 - b) Revenue in Europe includes sales to customers located within Europe.
 - c) Revenue in North America includes sales to customers located within North America.
 - d) Revenue in Latin America includes sales to customers located within Latin America.
 - e) Revenue in Rest of world includes sales to customers located other than above Geographic segments.
- (6) Segment Revenue, Results, Assets and Liabilities include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.
- (7) Based on "management approach" defined under Ind AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these segments