All amount in Indian Rupees in crores, except as stated otherwise

| Particulars | December 31, 2020 | December31, 2019 |
|-------------|-------------------|------------------|
| Current | 11.87 | - |
| Non-current | 27.20 | _ |

The following are the amounts recognised in profit or loss for the year ended December 31, 2020:

| Particulars | |
|---|-------|
| Depreciation charge of right-of-use assets | 10.78 |
| Interest expense on lease liabilities | 2.27 |
| Expense relating to short-term leases and leases of low-value assets (included in other expenses) | 6.68 |
| | 19.73 |

The Company had total cash outflows for leases of ₹ 18.48 crores for the year ended December 31, 2020.

The maturity analysis of lease liabilities are disclosed in Note 32.

The effective interest rate for lease liabilities is 5 percent to 7 percent.

The lease liabilities as at January 1, 2020 can be reconciled to the operating lease commitments as of December 31, 2019, as follows:

| Particulars | Amount |
|---|--------|
| Operating lease commitments as at December 31, 2019 | 36.07 |
| Weighted average incremental borrowing rate as at January 1, 2020 | 6% |
| Discounted operating lease commitments as at January 1, 2020 | 31.74 |
| Lease liabilities as at January 1, 2020 | 31.74 |

The effect of adoption Ind AS 116 as at January 1, 2020 (increase/(decrease)) is, as follows:

| Particulars | Amount |
|--------------------------------|---------|
| Assets | |
| Right of use assets | 30.58 |
| Prepaid rent adjustment | (0.24) |
| Total assets | 30.34 |
| Liabilities | |
| Lease liability | (31.74) |
| Total liabilities | (31.74) |
| Total adjustment on equity | |
| Retained earnings | (1.40) |
| Tax impact | 0.34 |
| Retained earnings (net of tax) | (1.06) |

36. Segment information

An operating segment is a component that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the other components, whose operating results are regularly reviewed by the Company's Chief Operating Decision Maker (CODM) to make decisions about resource allocation and performance assessment and for which discrete financial information is available. The Company is engaged in the business relating to products, projects and services for electricity transmission and related activities. Accordingly, the Company's activities and business is reviewed regularly by the chief operating decision maker from an overall business perspective, rather than reviewing its products/services as individual standalone components. Thus, the Company has only one operating segment, and has no reportable segment in accordance with Ind AS- 108 'Operating Segments'.

(i) The entity wide disclosures as required by Ind AS-108 are as follows:

All amount in Indian Rupees in crores, except as stated otherwise

| Description | | | | |
|---|--------------------------------------|--|--|--|
| | For the year ended December 31, 2020 | For the period from February 19, 2019 to December 31, 2019 | | |
| Sale of products | 2,337.90 | 1,858.16 | | |
| Revenue from execution of contracts for projects and services | 938.84 | 1,284.37 | | |
| Sale of services | 71.00 | 47.29 | | |
| Other operating revenues | 72.70 | 46.24 | | |
| Revenue from operations | 3,420.44 | 3,236.06 | | |