The Company operates under a single business segment viz “Electricity generation”. Further, the Company is operating in a single geographical segment. Accordingly, disclosures under IND AS-108 “Operating Segments” is not required.

In earlier years, some of the land owners from whom land was acquired for the project have filed petitions for enhanced capacity charges, refund of penalty deducted, surcharge and delayed payment charges. The Haryana Discoms have filed an application before the APTEL for final hearing. Final hearing has already commenced. In respect of some of the above disputes, the Company has made a provision of Rs. 12,591 on a prudent basis. In light of the above results, in similar manner, the ratio for year ended 30 September 2018 would have been 0.98 as against 1.47.

For the purpose of reporting Debt Service Coverage Ratio (DSCR) to lenders, subordinated loans are considered as equity and ECB (Finance cost + Principal repayment of long term debts).

The Company has on any reportable business segment i.e. in steel and allied products, inventory, depreciation and depletion, fixed assets, intangible assets, and real estate, the amount so recognized has been calculated on the basis of the information supplied by the relevant departments. The above financial statements have been prepared in accordance with the requirements of the Companies Act, 2013 and other relevant standards.

The above Unaudited Financial Results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company on 30th September, 2018 and the same has been reviewed by the Statutory Auditors of the Company.

The above figures have been rounded off to the nearest whole numbers. Figures may not add due to rounding off.

For the purpose of reporting on Fixed Asset Coverage Ratio (FACR) to lenders, subordinated loans are considered as equity and period end loan at closing rate.

For the purpose of reporting Debt Equity Ratio (DER) to lenders, subordinated loans are considered as equity and ECB (Finance cost + Principal repayment of long term debts).

In the above results, in similar manner, the ratio for year ended 30 September 2018 would have been 0.98 as against 1.47.

For the purpose of reporting on Debt Service Coverage Ratio (DSCR) to lenders, subordinated loans are considered as equity and ECB (Finance cost + Principal repayment of long term debts).