

Segment-wise Profit and Loss Account

Company Name: ACME Corporation
Reporting Period: April 2023 – March 2024

Particulars	Segment A (INR '000)	Segment B (INR '000)	Segment C (INR '000)	Total (INR '000)
Revenue	7,200	4,650	2,300	14,150
Less: Direct Expenses	2,100	1,450	640	4,190
Segment Gross Profit	5,100	3,200	1,660	9,960
Less: Allocated Expenses	1,540	1,060	340	2,940
Segment Results	3,560	2,140	1,320	7,020
Less: Unallocated Expenses				910
Add: Other Income				410
Profit Before Tax				6,520
Less: Tax Expense				1,820
Profit After Tax				4,700

Important Notes:

- Segment-wise P&L helps in analyzing the profitability of individual business units.
- Segment results exclude unallocated expenses and other income not attributable to specific segments.
- This document supports better strategic decisions and resource allocation.
- Proper allocation methodologies should be followed for segment and common costs.
- Figures in this sample are for illustration purposes only.