

Segment Reporting Format for Profit Organizations

For the Year Ended December 31, 20XX

Particulars	Segment A (\$)	Segment B (\$)	Segment C (\$)	Total (\$)
Revenue	1,500,000	2,000,000	900,000	4,400,000
Intersegment Sales	150,000	120,000	80,000	350,000
External Revenue	1,350,000	1,880,000	820,000	4,050,000
Operating Expenses	1,000,000	1,600,000	750,000	3,350,000
Depreciation & Amortization	40,000	50,000	30,000	120,000
Segment Result	310,000	230,000	40,000	580,000
Unallocated Income/(Expenses)				(50,000)
Profit Before Tax				530,000
Income Tax Expense				100,000
Net Profit				430,000
Total Assets	2,200,000	2,700,000	1,300,000	6,200,000
Total Liabilities	1,000,000	1,250,000	500,000	2,750,000
Capital Expenditure	60,000	80,000	35,000	175,000

Important Notes

- Segment reporting enables analysis of financial performance by distinct business units or geographic regions.
- Segments should be reported in accordance with the primary way management organizes the business.
- Intersegment transactions must be disclosed and eliminated in consolidation if required.
- Unallocated items (e.g., central costs, corporate assets/liabilities) should be separately disclosed.
- This format should comply with applicable accounting standards (e.g., IFRS-8, ASC 280).