

# 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).