

Segment-Wise Profit Statement

For the Quarter Ended 31st March 2024

Segment	Revenue (₹ '000)	Direct Expenses (₹ '000)	Allocated Overheads (₹ '000)	Segment Profit (₹ '000)
Manufacturing	15,000	8,200	2,100	4,700
Trading	8,500	4,800	1,020	2,680
Services	5,200	2,960	620	1,620
Total	28,700	15,960	3,740	9,000

Important Notes:

- This statement presents profit attributed to individual business segments for detailed performance review.
- Direct expenses are those incurred specifically for a segment; overheads are allocated based on standard allocation keys.
- Segment profit does not include taxes and extraordinary items.
- Review allocation methodology periodically for relevance and comparability.
- Intended for internal and management use in quarterly performance assessments.