

# Segment-wise Loss Statement Format

Company Name: ABC Enterprises Ltd.

Reporting Period: 1st April 2023 - 31st March 2024

Prepared by: Finance Department

Segment	Revenue (₹)	Direct Expenses (₹)	Indirect Expenses (₹)	Total Expenses (₹)	Segment Loss (₹)
Manufacturing	75,00,000	50,00,000	10,00,000	60,00,000	15,00,000
Trading	30,00,000	20,00,000	5,00,000	25,00,000	5,00,000
Services	20,00,000	14,00,000	3,00,000	17,00,000	3,00,000
<strong>Total</strong>	<strong>1,25,00,000</strong>	<strong>84,00,000</strong>	<strong>18,00,000</strong>	<strong>1,02,00,000</strong>	<strong>23,00,000</strong>

## Important Notes:

- This statement breaks down profit or loss by each distinct business segment.
- Direct expenses are allocated specifically to the relevant segment.
- Indirect expenses are apportioned based on suitable allocation keys.
- Helps in analyzing segment performance for decision-making and reporting.
- Figures presented are illustrative; adjust the format as required to match your organizational structure.