

# Segment-Wise Net Profit Statement

(For the Year Ended 31<sup>st</sup> March, 2024)

Segment	Revenue (â‚¹)	Direct Expenses (â‚¹)	Allocated Expenses (â‚¹)	Net Profit (â‚¹)
Segment A - Manufacturing	25,00,000	13,00,000	2,00,000	10,00,000
Segment B - Trading	15,00,000	9,00,000	1,00,000	5,00,000
Segment C - Services	10,00,000	6,50,000	80,000	2,70,000
Total	50,00,000	28,50,000	3,80,000	17,70,000

## Important Notes:

- Segment-wise net profit helps identify the profitability of each business segment distinctly.
- Direct and allocated expenses should be assigned accurately as per internal accounting policies.
- This statement assists management in strategic decision-making and resource optimization.
- Comparative figures (previous years) can be included for better analysis.
- Segment definitions must remain consistent across reporting periods.