

Segment-Wise Profit & Loss Statement

Company Name: Sample Corporation Ltd.

Reporting Period: FY 2023-24

Particulars	Segment A (₹ in Lakhs)	Segment B (₹ in Lakhs)	Segment C (₹ in Lakhs)	Total (₹ in Lakhs)
Revenue	5,000	7,000	3,200	15,200
Less: Operating Expenses	3,200	4,800	1,600	9,600
Segment Profit	1,800	2,200	1,600	5,600
Less: Depreciation & Amortisation	300	420	180	900
Less: Interest	110	150	60	320
Segment Result Before Tax	1,390	1,630	1,360	4,380
Less: Taxes	420	480	380	1,280
Net Profit / (Loss)	970	1,150	980	3,100

Important Notes

- This statement provides performance visibility for each business segment individually.
- Helps stakeholders evaluate the contribution and profitability of each segment.
- Expenses that cannot be directly allocated may be apportioned on a reasonable basis.
- Comparative analysis across segments requires consistent accounting policies.
- Useful for management decisions on investment, resource allocation and divestment.