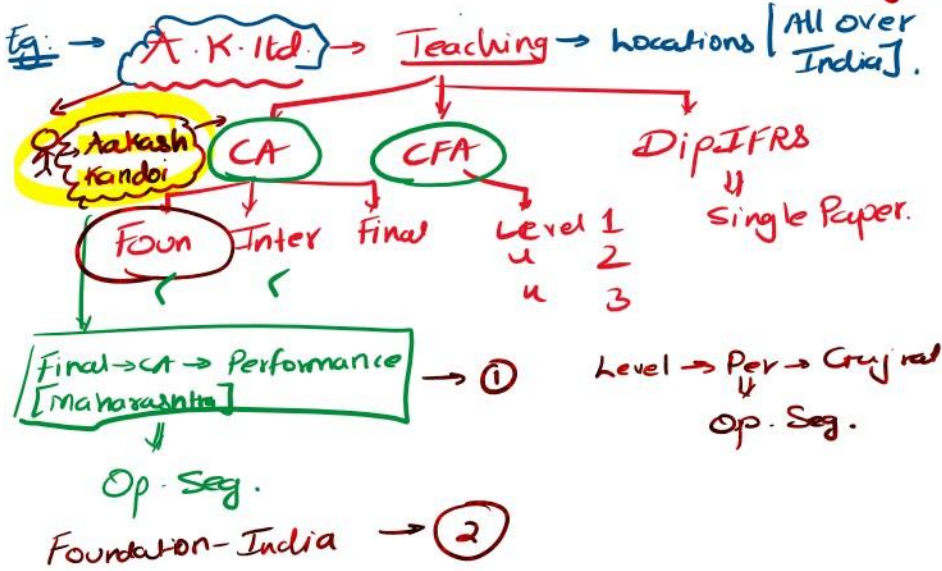


IND AS 108 - Operating Segments [5-10 marks]

- 1. Scope
- 2. Operating Segment
- 3. Aggregation Criteria
- 4. Quantitative Thresholds. [Reporting segments]



Aakash Kondoi - CODM [Chief operating Decision Maker]



3. Aggregation Criteria →



④ Reportable Segments

Quantitative Thresholds.

① Revenue Threshold.

Seg [Internal Rev + External Rev]
 ↓
 10% of Total [IR + ER]

② Profit/Loss Threshold.

① Profits of all Segments [excl loss makes segments]
 ② Loss of all Segments. [excl Profit makes segments]

OR

↑ whichever is higher in absolute terms ↓
 × 10%

3. Assets Criteria

Total Assets × 10% or more

AK Hhd →	A	B	C	D	E	F	Total
Internal Rev	100	150	-	-	-	-	250
External Rev	-	200	500	1500	100	200	2500
	100	350	500	1500	100	200	2750
Report	X	✓	✓	✓	X	X	275 × 10% = 27.5

AK Hhd	A	B	C	D	E	F	Total
Profit	50	20		200	(20)	10	280
Loss			(5)				35
	✓	X	X	✓	X	X	280
							280 × 10% = 28

Assets Criteria

AK Hhd	A	B	C	D	E	F	Total
	✓	✓	✓	✓	X	X	

Conclusion

Report → A, B, C, D, E
 Not Report → F [Other Segments]

