



## CONTINUITY PRINCIPLE

Current f.y.

↓  
Seg-A.

↓  
10% Threshold  
satisfy

↓  
RS

By default →

Next f.y.

Reportable  
Segment

↓  
even if no  
threshold is satisfied.



## FIRST TIME REPORTABLE SEGMENT

Preceding period data → restate & present for comparative purpose.

## CHANGE IN ACCOUNTING POLICY RELATED TO SEGMENT REPORTING



→ Disclosure :- Nature of change & financial impact in segment report.

## SEGMENT REPORT PRESENTATION

1. Segment Revenue : External Revenue  
Intersegment Revenue  
Total Segment Revenue  
\* Reconcile with Enterprise Revenue

2. Segment Results : \* Reconcile with Enterprise Results

3. Segment Assets : Fixed Assets  
Currents Assets



\* F.A. acquired during the period  
\* Depreciation/Amortisation during the period.

\* Reconciliation with Enterprise Assets.

4. Segment Liabilities : NCL  
CL

\* Reconciliation with Enterprise Liabilities