LS3

**Example :-** Segment A and B have been identified as reportable segments as per 10% Tests.

**Details of Revenue of all segments are as follows :-**

| | A | B | C | D | E | Total |
|---|---|---|---|---|---|---|
| **External :** | | | | | | |
| a) Domestic | 50 | 40 | 20 | 15 | 20 | 145 |
| b) Export | 150 | 130 | 10 | 40 | 40 | 370 |
| Total External Rev. | 200 | 170 | 30 | 55 | 60 | 515 |
| Inter-segment | 15 | 10 | 5 | 5 | 10 | 45 |
| Total Segment Revenue | 215 | 180 | 35 | 60 | 70 | 560 |

Calculate as per the 75% external revenue principle whether additional segments are to be identified as reportable segments.

**Solution :-** As per 75% Revenue Principle ;

External Revenue of Reportable segments ≥ 75% Total Enterprise (External) Revenue.

1) External Revenue of Reportable = 370

2) Enterprise Revenue = 515

3) Percentage of Enterprise Revenue = 71.84%
370/515

The entity will have to identify more segments are reportable segments until total external revenue of reportable segments is ≥ 75% of Total Enterprise Revenue.

## CONTINUITY PRINCIPLE

| Current financial Year | | Next financial Year |
|---|---|---|
| ↓ | | |
| Segment A | | |
| ↓ | | |
| Reportable Segment | ..........by default..........→ | Reportable Segment |

L53

10% criteria satisfy
↓
This concept will apply.

75% Revenue Principle
↓
This concept will not apply

↓
even if it doesnot satisfy 10% criteria in this year.

Y1 — 10% satisfy $\xrightarrow{\text{default}}$ Y2
↓
R

Y2
R
CI ↓ 10% satisfy
CII ↓ 10% not satisfy

Y3
CASE I ↓ RS by default
CASE II ↓ RS only if it satisfy 10% criteria or 75% R.P. in C.Y. and not by default.

## REPORTABLE SEGMENT FOR 1st TIME

If a segment is identified as reportable segment for the 1st time, the company should restate and present its data relating to the preceeding period unless it is impractical to do so.

This should be done for comparative purpose.

This should be done even if the particular segment didnot satisfy 10% thresholds in the preceeding period.

## CHANGE IN ACCOUNTING POLICIES RELATED TO SEGMENT REPORTING

→ Disclosure a) Nature of change
b) Financial Impact in the segment report.

→ Disclosure should be given in the segment report itself.

Example :- Identification of a new reportable segment.
Change in basis of allocation of revenue and expenses amongst the segments.

## DISCLOSURES REQUIRED IN SEGMENT REPORT

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

LS3

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

# AS-17: SUMMARY CHART



## How to identify a segment

Segment :- component
↓
Products & Services sell
↓
Risks & Rewards

Products & Service → Business Segment

Geographical Area / Economic Environment → Geographical segment → Location of Customer / Location of Assets



## Identification of Primary Segment

Dominant factor to identify Risks & Rewards

Products & Service ↓

Business Segment → Primary
Geographical segment → Secondary

Geographical Area ↓

Geographical segment → Primary
Business segment → Secondary

If however, both are dominant.

Primary Segment - Business Segment.
Secondary Segment - Geographical Segment.



## Calculation of Segment Revenue & Expenses

### Segment Revenue

→ Directly attributable revenue
→ Portion of enterprise revenue that can be allocated
→ Intersegment revenue.

DOESNOT INCLUDE

→ Extraordinary income/gains as per AS-5
→ Interest Income, Dividend income, Gain on sale of investments

### Segment Expenses

→ Directly Attributable Expenses.
→ Portion of Enterprise expenses that can be allocated.
→ Intersegment expenses.

DOESNOT INCLUDE

→ Extraordinary expenses/losses as per AS-5.
→ Interest expense, loss on sale of investments.
→ Income tax expenses.
→ General Admin O/H, Head office Expenses.

These can be include if segment is of financial Nature.



* Interest Expense can be included in Segment Expense if inventory is included in Segment Assets and as per combined interpretation of AS-16 read with AS-2 interest forms part of cost of inventory.

### Segment Assets

→ Directly attributable assets.
→ Assets that can be allocated on a reasonable basis.

### Segment Liabilities

→ Directly attributable liabilities
→ Liab. that can be allocated on a reasonable basis.

## Identification of Reportable Segments

A segment is a reportable segment if any of the three criteria's are satisfied :-



i) Segment Revenue Test :-

If Segment Revenue ≥ 10% Total Revenue of all Segments combined.

* Segment Revenue = External Revenue + Intersegment revenue.

ii) Segment Assets Test :-

If Segment Assets ≥ 10% Total Assets of all segments combined.



iii) Segment Result Test :-

If Segment Result ≥ 10% of a) Total of all segments in profit
b) Total of all segments in losses
w.e. greater in absolute terms.

* Reportable Segments identified as per the above tests are only the minimum segments to be reported.
Additional Segments can be reported if ;
a) Management feels it is appropriate to do so.
b) As per 75% Revenue Principle it is required to do so.

## 75% Revenue Principle



If Total External Revenue of Reportable Segments is not ≥ 75% of Total Enterprise Rev then additional segments will have to be reported as Reportable segments until the total external revenue of reportable segments is atleast 75% of Total Enterprise Revenue.

* Please Note :- in the 10% Revenue Criteria : Segment Revenue (External + Internal) is considered.
in the 75% Revenue Principle : External Revenue is only considered.

LS3

## 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

Preceeding period data → restate & present for comparative purpose.

## CHANGE IN ACCOUNTING POLICY RELATED TO SEGMENT REPORTING



→ Disclosure :- Nature of change
Financial Impact is 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

STUDENT NOTES

**SEGMENT ASSETS CRITERIA**

➢ Segment Assets >= 10% of Total Segment Assets.

**SEGMENT RESULT CRITERIA**

Segment results >=10% of
1. Combined result of all segments in profit.
2. Combined results of all segments in loss.
Whichever is Greater in absolute terms.

simple mudda :- Reportable segments ka external revenue should represent atleast 75% of Enterprise Revenue.

**IMPORTANT POINTS:**

**1.75% REVENUE PRINCIPLE:**

If TOTAL EXTERNAL REVENUE attributable to reportable segments constitutes < 75% of total enterprise revenue, additional segments should be identified as reportable segments even if they don't meet the 10% criteria mentioned above until at least 75% of the total enterprise revenue is included in reportable segments.

**2.CONTINUITY PRINCIPLE:**

A segment identified as reportable segment in the immediately preceding period upon satisfaction of the 10% thresholds, continues to be a reportable segment for the current period notwithstanding that its revenue, assets, results no longer meet the 10% criteria.

1 2 3 4 5 6

3 Test satisfy

↓

reportable

Total External Revenue >= 75% of Enterprise Rev. (Revenue of Segments - Inter Segment Revenue)

Segment Revenue
External Revenue → Domestic, Export
+ ~~Intersegment Revenue~~



LS3

Student Notes

Additional gyan

for allocating revenues and expenses to segments. Such changes can have a significant impact on the segment information reported but will not change aggregate financial information reported for the enterprise. To enable users to understand and impact of such changes, this Statement requires the disclosure of the nature of the nature the change and the financial effect of the change, if reasonably determinable".

Answer

In view of the above, a change in the basis of allocation revenue and expenses to segments is a change in the accounting policy adopted for segment reporting. Accordingly, if the change has a material financial effect on the segment information, a description of the nature of the change, and the financial effect of the change, if it is reasonably determinable, should be disclosed. → same as 1st paragh.

Question 17 (RTP May 22)

Company A is engaged in the manufacture and sale of products, which constitute two distinct business segments. The products of the Company are sold in the domestic market only. The management information system of the Company is organized to reflect operating information by two broad market segments, rural and urban. Besides the two business segments, how should Company A identify geographical segments? Do geographical segments exist within the same country? Explain in line with the provisions of AS 17.

A Company has an inter-segment transfer pricing policy of charging at cost less 10%. The market prices are generally 20% above cost. You are required to examine whether the policy adopted by the company is correct or not? → Homework

Quote :- Component → P&S : Economic Envir. → R&R different + other eco. envir.
within an

Answer:

(a) AS 17 explains that, "a single geographical segment does not include operations in economic environments with significantly differing risks and returns. A geographical segment may be a single country, a group of two or more countries, or a region within a country". Accordingly, to identity geographical segments, Company A needs to evaluate whether the segments reflected in the management information system function in environments that are subject to significantly differing risks and returns irrespective of the fact whether they are within the same country.

factors of determing geog. seg. can be quoted.

The Standard recognizes that, "Determining the composition of a business or geographical segment involves a certain amount of judgement…". Accordingly, while the management information system of the Company provides segment information for rural and urban geographical segments for the purpose of internal reporting, judgement is required to determine whether these segments are subject to significantly differing risks and returns based on the definition of

Internal Report → System set → not nec. satisfies AS-17.
Judgement → R & U seg → does these seg have

CA Tejas Suchak

significant different R & R. If yes, then these can be identified as separate Geographical seg.

Basis of Judgement:- class of customers. pricing policy. political environ.

153



STUDENT NOTES

geographical segment. In making such a judgement, aspect like different pricing and other policies, e.g., credit policies, deployment of resources between different regions etc., may be considered for the purpose identifying 'urban and 'rural' as separate geographical segment.

Company A, in making judgment for identifying geographical segments, should also consider the relevance, reliability and comparability over time of segment information that will be reported. The Standard, explains that, "In making that judgement, enterprise management takes into account the objective of reporting financial information by segment as set forth in the standard and the qualitative characteristics of financial statements. The qualitative characteristics include the relevance, reliability and comparability over time of financial information that is reported about the different groups of products and services of an enterprise and about its operations in particular geographical areas, and the usefulness of that information for assessing the risks and returns of the enterprise."

(b) AS 17 'Segment Reporting' requires that inter-segment transfers should be measured on the basis that the enterprise actually used to price these transfers. The basis of pricing inter-segment transfers and any change therein should be disclosed in the financial statements. Hence, the enterprise can have its own policy for pricing inter-segment transfers and hence, inter-segment transfers may be based on cost, below cost or market price. However, whichever policy is followed, the same should be disclosed and applied consistently. Therefore, in the given case inter-segment transfer pricing policy adopted by the company is correct if followed consistently.

***Question 18 (RTP Nov 22)***

***A Company has an inter-segment transfer pricing policy of charging at cost less 10%. The market prices are generally 25% above cost. Is the policy adopted by the company correct?***

***Answer:***

*AS 17 'Segment Reporting' requires that inter-segment transfers should be measured on the basis that the enterprise actually used to price these transfers. The basis of pricing inter-segment transfers and any change therein should be disclosed in the financial statements. Hence, the enterprise can have its own policy for pricing inter-segment transfers and hence, inter-segment transfers may be based on cost, below cost or market price. However, whichever policy is followed, the same should be disclosed and applied consistently. Therefore, in the given case inter-segment transfer pricing policy adopted by the company is correct if, followed consistently.*

**Question 5**

***Calculate the segment results of a manufacturing organization from the following information:***

*(RTP Nov 18 & New SM)*

| *Segments* | *A* | *B* | *C* | *Total* |
|---|---|---|---|---|
| *Directly attributed revenue* → SR | *5,00,000* | *3,00,000* | *1,00,000* | *9,00,000* |
| *Enterprise revenue (allocated in 5:4:2 basis)* | 50000 | 40000 | 20000 | *1,10,000* |
| *Revenue from transactions with other segments* 18B | | | | |
| *Transaction from B* | *1,00,000* | | *50,000* | *1,50,000* |
| *Transaction from C* | *10,000* | *50,000* | | *60,000* |
| *Transaction from A* | | *25,000* | *1,00,000* | *1,25,000* |
| *Operating expenses* | *3,00,000* | *1,50,000* | *75,000* | *5,25,000* |
| *Enterprise expenses (allocated in 5: 4: 2 basis)* | 35000 | 28000 | 14000 | *77,000* |
| *Expenses on transactions with other segments* | | | | |
| *Transaction from B* | *75,000* | | *30,000* | |
| *Transaction from C* | *6,000* | *40,000* | | |
| *Transaction from A* | | *18,000* | *82,000* | |

**Answer 5**

***Calculation of segment result***

| *Segments* | *A* | *B* | *C* | *Total* |
|---|---|---|---|---|
| | *Rs.* | *Rs.* | *Rs.* | *Rs.* |
| *Directly attributed revenue* | *5,00,000* | *3,00,000* | *1,00,000* | *9,00,000* |
| *Enterprise revenue (allocated in 5: 4: 2 basis)* | *50,000* | *40,000* | *20,000* | *1,10,000* |
| *Revenue from transactions with other segments* | | | | |
| *Transaction from B* | *1,00,000* | | *50,000* | *1,50,000* |
| *Transaction from C* | *10,000* | *50,000* | | *60,000* |
| *Transaction from A* | | *25,000* | *1,00,000* | *1,25,000* |
| *Total segment revenue as per AS 17 (A)* | *6,60,000* | *4,15,000* | *2,70,000* | *13,45,000* |
| *Operating expenses* | *3,00,000* | *1,50,000* | *75,000* | *5,25,000* |
| *Enterprise expenses (allocated in 5 : 4 : 2 basis)* | *35,000* | *28,000* | *14,000* | *77,000* |
| *Expenses on transactions with other segments* | | | | |
| *Transaction from B* | *75,000* | | *30,000* | *1,05,000* |
| *Transaction from C* | *6,000* | *40,000* | | *46,000* |
| *Transaction from A* | | *18,000* | *82,000* | *1,00,000* |
| *Total segment expenses as per AS 17 (B)* | *4,16,000* | *2,36,000* | *2,01,000* | *8,53,000* |
| *Segment result (A-B)* | *2,44,000* | *1,79,000* | *69,000* | *4,92,000* |

**Question 6** → Homework

***The accountant of Parag Limited has furnished you with the following data related to its Business Divisions:***

***(₹ in Lacs)***

| *Division* | *A* | *B* | *C* | *D* | *Total* |
|---|---|---|---|---|---|
| *Segment Revenue* | *100* | *300* | *200* | *400* | *1,000* |

| Segment Result | 45 | -70 | 80 | -10 | 45 |
|---|---|---|---|---|---|
| Segment Assets | 39 | 51 | 48 | 12 | 150 |

***You are requested to identify the reportable segments in accordance with the criteria laid down in AS 17.***

***(PYP 5 Marks, Nov 20) (Similar to PYP Jan 21 & Nov 19 but different figures, Old & New SM) (MTP 5 Marks Sep '23) (RTP Nov '23)***

***Answer 6***

*As per AS 17 'Segment Reporting', a business segment or geographical segment should be identified as a reportable segment if:*

*Its revenue from sales to external customers and from other transactions with other segments is 10% or more of the total revenue- external and internal of all segments; or*

***Its segment result whether profit or loss is 10% or more of:***

- *The combined result of all segments in profit; or*
- *The combined result of all segments in loss, whichever is greater in absolute amount; or Its segment assets are 10% or more of the total assets of all segments.*

*On the basis of revenue criteria, segments A, B, C and D - all are reportable segments.*

*On the basis of the result criteria, segments A, B and C are reportable segments (since their results in absolute amount is 10% or more of 125 Lakhs). On the basis of asset criteria, all segments except Dare reportable segments. Since all the segments are covered in at least one of the above criteria, all segments have to be reported upon in accordance with Accounting Standard (AS) 17.*

***Question 7***

***~~Answer any four of the following~~:***

***XYZ Ltd. has 5 business segments. Profit / Loss of each of the segments for the year ended 31st March,2022 has been provided below. You are required to identify from the following whether reportable segments or not reportable segments, on the basis of "profitability test" as per AS-17.***

| Segment | Profit (Loss) ₹ in lakhs | |
|---|---|---|
| A | 225 | 75% R |
| B | 25 | 8.33% |
| C | (175) | 58.33% R |
| D | (20) | 6.67% |
| E | (105) | 35% R |

P = 250 L = 300

300

***(PYP 5 Marks May'22)***

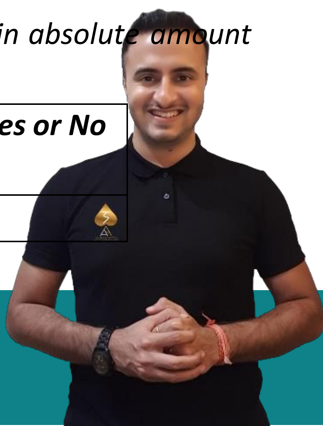
***Answer 7***

*As per AS 17 'Segment Reporting', a business segment or geographical segment should be identified as a reportable segment if:*

*Its segment results whether profit or loss is 10% or more of:*

- *The combined result of all segments in profit; i.e., ₹ 250 Lakhs or*
- *The combined result of all segments in loss; i.e., ₹ 300 Lakhs Whichever is greater in absolute amount i.e., ₹ 300 Lakhs.*

| *Operating Segment* | *Absolute amount of Profit or Loss (₹ In lakhs)* | *Reportable Segment Yes or No* |
|---|---|---|
| *A* | *225* | *Yes* |



| | | |
|---|---|---|
| B | 25 | No |
| C | 175 | Yes |
| D | 20 | No |
| E | 105 | Yes |

*On the basis of the profitability test (result criteria), segments A, C and E are reportable segments (since their results in absolute amount is 10% or more of ₹ 300 lakhs i.e., 30 lakhs).*

***Question 8***

***Following details are given for Sundaram Ltd for the year ended 31st March (₹ in Lakhs)***

| ***Particulars*** | ***Food Products*** | ***Plastics & Packaging*** | ***Health and Scientific*** | ***Others*** | ***Total*** |
|---|---|---|---|---|---|
| ***Sales (including Inter-Segment Sales)*** | ***10,000*** | ***1,240*** | ***690*** | ***364*** | ***12,294*** |
| ***Expenses*** | ***7,170*** | ***800*** | ***444*** | ***400*** | ***8,814*** |
| ***Other items: General Corporate Expenses*** | | | | | ***1,096*** |
| ***Income from Investments*** | | | | | ***252*** |
| ***Interest Expenses*** | | | | | ***126*** |
| ***Identifiable Assets*** | ***15,096*** | ***4,000*** | ***1,400*** | ***1,364*** | ***21,860*** |
| ***General Corporate Assets*** | | | | | ***1,664*** |
| ***Other Information:*** | | | | | |
| ***(a) Inter-Segment Sales are as below***<br>***(b) Operating Profit includes ₹ 66 (000's) on Inter-Segment Sales.*** | ***120*** | ***168*** | ***36*** | ***10*** | |

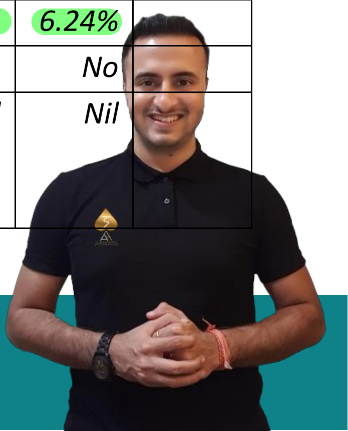
***Identify the Reportable Segments in the above case. [CA Final - RTP]***

***Answer 8***

***Identification of Reportable Segments (Amounts in ₹ Lakhs)***

| | ***Particulars*** | ***Food Products*** | ***Plastic and Packaging*** | ***Health and Scientific*** | ***Others*** | ***Total*** |
|---|---|---|---|---|---|---|
| ***1.*** | *Segment Revenue* | *10,000* | *1,240* | *690* | *364* | *12,294* |
| *2.* | *Percentage of Segment Revenue* | R *81.34%* | R *10.09%* | *5.61%* | *2.96%* | |
| *3.* | *Segment Expenses* | *7,170* | *800* | *444* | *400* | *8,814* |
| *4.* | ***Segment Result*** *(1 - 3) Profit / (Loss)* | *2,830* | *440* | *246* | *(36)* | *3,480* |
| *5.* | *Segment Result: Profit* | *2,830* | *440* | *246* | | *3,516* |
| | *(Loss)* | | | | *(36)* | *(36)* |
| *6.* | *Percentage of Segment Result, absolute amount of Profit or Loss, whichever is higher, i.e. % of 3,516* | R *80.49%* | R *12.51%* | *7%* | *1.02%* | |
| *7.* | *Segment Assets* | *15,096* | *4,000* | *1,400* | *1,364* | *21,860* |
| *8.* | *Percentage of Segment Assets* | R *69.06%* | R *18.3%* | *6.4%* | *6.24%* | |
| *9.* | *Reportable Segment* | *Yes* | *Yes* | *No* | *No* | |
| *10.* | *Criteria satisfied* | *Revenue, Result & Assets* | *Revenue, Result & Assets* | *Nil* | *Nil* | |

TP = 3516 }
TL = 36 } 3516



***Question 9***

***Mahavishnu Ltd has 3 divisions A, B and C. Details of their Turnover, Results and Net Assets are given below. ₹ (000's)***

| | | | Amount |
|---|---|---|---|
| Division A: | Sales to B ISR | | 3,050 |
| | Other Sales (Home) External | | 60 |
| | Export Sales | | 4,090 |
| | | Total | 7,200 |
| Division B: | Sales to C ISR | | 30 |
| | Export Sales to Europe External | | 200 |
| | | Total | 230 |
| Division C: | Export Sales to America External | | 180 |

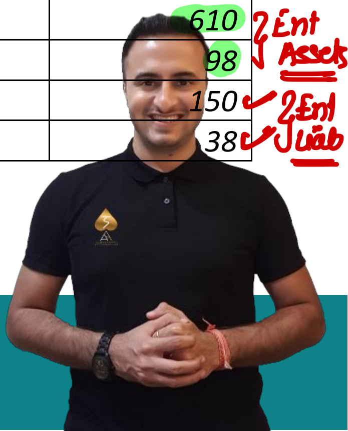
| | Head Office | Division A | Division B | Division C | |
|---|---|---|---|---|---|
| Operating Profit or Loss before Tax | | 160 | 20 | (8) | |
| Re-Allocated Cost from Head Office | | 48 | 24 | 24 | 96 |
| Interest Cost | | 4 | 5 | 1 | 10 |
| Fixed Assets | 50 | 200 | 40 | 120 | |
| Net Current Assets | 48 | 120 | 40 | 90 | |
| Long-Term Liabilities | 38 | 20 | 10 | 120 | |

***Prepare a Segmental Report for publication in the Company's Financial Statements. [CA Final - RTP]***

***Answer 9***

***Segmental Reporting Matters for Mahavishnu Ltd (₹ 000's)*** Product & service

| Particulars | Divisions | | | Inter Segment | Consolidated |
|---|---|---|---|---|---|
| Aim Seg. B.S | A | B | C | Eliminations | Total |
| Segment Revenue ~~Sales~~: | | | | | |
| Domestic | 60 | - | - | - | 60 |
| Export | 4,090 | 200 | 180 | - | 4,470 |
| External Sales | 4,150 | 200 | 180 | - | 4,530 |
| Inter-Segment Sales | 3,050 | 30 | - | 3,080 | - |
| Total Revenue (SR) | 7,200 | 230 | 180 | 3,080 | 4,530 |
| Segment Result (given) | 160 | 20 | (8) | | 172 |
| Head Office Expenses | | | | | (96) |
| ~~Operating Profit~~ | | | | | ~~76~~ |
| Interest Expense | | | | | 10 (10) |
| Profit before tax (Enterprise Result) | | | | | 66 |
| **Other Information:** | 200 | 40 | 120 | | 360 |
| Fixed Assets | | | | | |
| Net Current Assets | 120 | 40 | 90 | | 250 |
| Segment Assets | 320 | 80 | 210 | | 610 Ent Assets |
| Unallocated Corporate Assets | | | | | 98 |
| Segment Liabilities | 20 | 10 | 120 | | 150 Ent Liab |
| Unallocated Corporate Liabilities | | | | | 38 |



**Sales Revenue by Geographical Market (₹ 000's)**

| Particulars | Home Sales | Export Sales (by Division A) | Export to Europe | Export to America | Consolidated Total |
|---|---|---|---|---|---|
| External Sales | 60 | 4,090 | 200 | 180 | 4,530 |

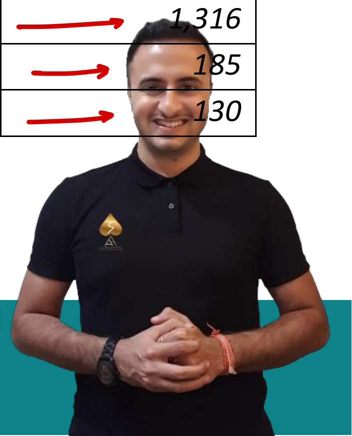
## Question 10

**From the following information of a Company having two primary segments, prepare a statement classifying the same under appropriate heads: [CA Final - RTP]**

| Particulars | A (₹ in Lakhs) | B(₹ in Lakhs) | Particulars | (₹ in Lakhs) |
|---|---|---|---|---|
| Segment Revenue | 27,050 | 3,280 | Dividend Income SR → ER | 285 |
| Inter Segment Revenue | 50 | - | Interest Expenses SR → ER | 35 |
| Segment Profit | 4,640 | Loss 197 | Tax Provision SR → ER | 1,675 |
| Capital Expenditure SA | 1,300 | 16 | | |
| Non-Cash Expenses (excl. Depreciation) related to assets SA | 114 | 16 | | |
| Segment Liabilities | 3,430 | 770 | Other Liabilities SL | 2,200 |
| Segment Assets FA. | 19,450 | 2,700 | Other Assets SA | 6,550 |
| Depreciation on Assets SA | 110 | 15 | | |

| | Particulars "Primary Segment" | A (₹ in Lakhs) | B (₹ in Lakhs) | Total (₹ in Lakhs) |
|---|---|---|---|---|
| I. | Segment Revenue → External Rev. | 27,050 | 3,280 | 30,330 |
| | Inter Segment Revenue → I.S.R (Revenue) | 50 | - | 50 |
| | Sub-Total SR | 27,100 | 3,280 | 30,380 |
| **Less:** Inter Segment Revenue | | | | (50) |
| | **Total** | | | **30,330** E Rev |
| II. | **Segment Result** | 4,640 | (197) | 4,443 S.R. |
| | Interest Expenses | | | (35) |
| | Dividend Income | | Reconi | 285 |
| | Tax Provision | | | (1,675) |
| | **Profit after Tax** | | | **3,018** E.Res |
| III. | **Other Information** | | | |
| (a) | **Segment Assets** CA | 19,450 | 2,700 | 22,150 |
| | Unallocated Assets | | + | 6,550 |
| (b) | ~~Segment Liabilities~~ | ~~3,430~~ | ~~770~~ | 4,200 |
| | ~~Unallocated Liabilities~~ | | | 6,400 |
| (c) | **Capital Expenditure** | 1,300 | 16 | 1,316 |
| (d) | **Depreciation** | 110 | 75 | 185 |
| | Non Cash Expenses | 114 | 16 | 130 |

1. Segment Revenue : External, ISR
2. Segment Result → Reconciliation with ER.
3. Segment Asset : F.A. C.A → Cap Ex, Depn
4. Segment Liab. NCL : CL



163

## Segment Assets

| | A | B | Total |
|---|---|---|---|
| 1. Segment Assets | 19450 | 2700 | 22150 |
| Capital Exp | 1300 | 16 | 1316 |
| Depn | 110 | 75 | 185 |
| N.C. Exp. | 114 | 16 | 130 |
| Other Assets | | | 6550 |
| **Segment Liabilities** | 3430 | 770 | 4200 |
| Other liab | | | 2200 |