

1.

Schedules of income statement	Particulars		Year ended March 31, 2019
Revenue from operations	Sale of products	Revenue based on Geography - Domestic	995.15
		Revenue based on Geography - Export	14.75
Expenses	Purchases of stock-in-trade	Garments and other	756.3
	Changes in inventories	Stock-in-trade	219.64
General Expenses, Administrative Expenses	Other expenses	Director's sitting fees	0.06
	Other expenses	Legal & Professional charges	1.89
Depreciation and amortization expense	Depreciation on Property, Plant & Equipment		4.84
	Amortization on Intangible assets		10.46
Other Income	Financial guarantee commission		1.48
	Interest income		0.19
Finance costs	Others - Interest expense		5.01
	Other finance cost		9.63
Tax expense	Current income tax		13.43
	Deferred tax expense		-12.71

Revenue from Domestic sales is 98% of revenue and revenue from Export sales is only 2% this is expected as Aravind Fashion's main market is in India. 80% of expenses is purchase of stock in trade, the company deals mainly with merchandise items.

2.

Missing Items:

Extraordinary Items –Extraordinary items are not mentioned in the statement.
Income from services - in not present in the statement, which is consistent for a manufacturing concern.

Interesting Items:

Contingent liabilities: the company has given guarantee to bank, on behalf of Subsidiary to the tune of 385.79 crores.

Foreign exchange fluctuation on vendors and customers: as part of the operating income the company has made 4.01 crores on to forex fluctuations.