

ANHEUSER BUSCH INBEV INDIA LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|---|
| Name of company | ANHEUSER BUSCH INBEV INDIA LIMITED | |
| Corporate identity number | U65990MH1988PLC049687 | |
| Permanent account number of entity | AAAAK4512K | |
| Address of registered office of company | Unit No.301-302, Dynasty Business Park, B Wing 3rd Floor, Andheri Kurla Road, Andheri (, East), Mumbai City,Mumbai,Maharashtra,India,400059 | |
| Type of industry | Commercial and Industrial | |
| Registration date | 18/11/1988 | |
| Category/sub-category of company | Company limited by shares/Non-government company | |
| Whether company is listed company | No | |
| Date of board meeting when final accounts were approved | 30/09/2024 | |
| Period covered by financial statements | 12 Months | |
| Date of start of reporting period | 01/04/2022 | 01/04/2021 |
| Date of end of reporting period | 31/03/2023 | 31/03/2022 |
| Nature of report standalone consolidated | Standalone | |
| Content of report | Financial Statements | |
| Description of presentation currency | INR | |
| Level of rounding used in financial statements | Millions | |
| Type of cash flow statement | Indirect Method | |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | Yes | |
| Complete postal address of place of maintenance of computer servers (storing accounting data) | 6th Floor, Green Heart Building Mfar Manyata Tech Park, Phase IV, Nagavara Bangalore, Bangalore, Karnataka, India, 560045 | |
| Name of city of place of maintenance of computer servers (storing accounting data) | Bangalore | |
| Name of state/ union territory of place of maintenance of computer servers (storing accounting data) | Karnataka | |
| Pin code of place of maintenance of computer servers (storing accounting data) | 560045 | |
| Name of district of place of maintenance of computer servers (storing accounting data) | Bangalore | |
| ISO country code of place of maintenance of computer servers (storing accounting data) | IND | |
| Name of country of place of maintenance of computer servers (storing accounting data) | INDIA | |
| Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data) | 9 1 - 8213305200 | |
| Whether books of account and other books and papers are maintained on cloud | No | |
| Total number of product or service category | 1 | |
| Description of principal product or services category | BEER MADE FROM MALT | |

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Types of principal product or services [Axis] | 1 |
|---|---|
| | 01/04/2022 to 31/03/2023 |
| Disclosure of general information about company [Abstract] | |
| Disclosure of principal product or services [Abstract] | |
| Disclosure of principal product or services [LineItems] | |
| Product or service category (ITC 4 digit) code | 2203 |
| Description of product or service category | BEER MADE FROM MALT |
| Turnover of product or service category | 61,105 |
| Highest turnover contributing product or service (ITC 8 digit) code | 22030000 |
| Description of product or service | BEER MADE FROM MALT |
| Turnover of highest contributing product or service | 61,105 |

[700600] Disclosures - Directors report**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Material contracts/arrangements/transactions at arm's length basis [Axis] | 1 | 2 | 3 | 4 |
|---|--|--|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract] | | | | |
| Details of material contracts/arrangements/transactions at arm's length basis [LineItems] | | | | |
| Name of related party | Anheuser Busch Inbev Shanghai Sales Co Ltd | Anheuser-Busch InBev China Company Limited | CROWN BEERS INDIA PRIVATE LIMITED | Anheuser - Busch InBev Procurement GmbH |
| Nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Description of nature of material contracts/arrangements/transactions with related party | Purchase of stock-in-trade | Purchase of stock-in-trade | Purchase of raw materials and packing materials | Legal, consultancy and professional charges |
| Duration of material contracts/arrangements/transactions with related party | From 01st April to 31st March | From 01st April to 31st March | From 01st April to 31st March | From 01st April to 31st March |

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Material contracts/arrangements/transactions at arm's length basis [Axis] | 5 |
|---|---|
| | 01/04/2022 to 31/03/2023 |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract] | |
| Details of material contracts/arrangements/transactions at arm's length basis [LineItems] | |
| Name of related party | Oriental Brewery Company Ltd |
| Nature of related party relationship | Fellow Subsidiary company |
| Description of nature of material contracts/arrangements/transactions with related party | Purchase of stock-in-trade |
| Duration of material contracts/arrangements/transactions with related party | From 01st April to 31st March |

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Directors signing board report [Axis] | 1 | 2 |
|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| Details of signatories of board report [Abstract] | | |
| Details of directors signing board report [LineItems] | | |
| Name of director signing board report [Abstract] | | |
| First name of director | KARTIKEYA | MAHESH |
| Middle name of director | | KUMAR |
| Last name of director | SHARMA | MITTAL |
| Designation of director | Wholtime Director | Director |
| Director identification number of director | 07728620 | 09071616 |
| Date of signing board report | 30/09/2024 | 30/09/2024 |

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Principal business activities of company [Axis] | Product/service 1 [Member] |
|---|---|
| | 01/04/2022 to 31/03/2023 |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | |
| Details of principal business activities contributing 10% or more of total turnover of company [LineItems] | |
| Name of main product/service | Beer |
| Description of main product/service | Beer |
| NIC code of product/service | 15531 |
| Percentage to total turnover of company | 100.00% |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 |
|---|---|
| Disclosure in board of directors report explanatory [TextBlock] | Textual information (1) [See below] |
| Description of state of companies affair | Textual information (2) [See below] |
| Disclosure relating to amounts if any which is proposed to carry to any reserves | Owing to unavailability of distributable profits for Financial Year 2022-23, the directors are not recommending any dividend. |
| Disclosures relating to amount recommended to be paid as dividend | Owing to unavailability of distributable profits for Financial Year 2022-23, the directors are not recommending any dividend. |
| Details regarding energy conservation | Textual information (3) [See below] |
| Details regarding technology absorption | Textual information (4) [See below] |
| Details regarding foreign exchange earnings and outgo | (i) EarningsUSD 10,163,332.15 (ii) OutgoEUR 708540.85 USD 5373600.66 CNY16375289.08 EUR2411368.81 GBP234261 KRW319815087 SGD118367 USD45407917.74 ZAR1938233.64 |
| Disclosures in director's responsibility statement | Textual information (5) [See below] |
| Details of material changes and commitment occurred during period affecting financial position of company | Textual information (6) [See below] |
| Particulars of loans guarantee investment under section 186 [TextBlock] | Textual information (7) [See below] |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock] | Textual information (8) [See below] |
| Details of contracts/arrangements/transactions not at arm's length basis [Abstract] | |
| Whether there are contracts/arrangements/transactions not at arm's length basis | No |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract] | |
| Whether there are material contracts/arrangements/transactions at arm's length basis | Yes |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock] | Textual information (9) [See below] |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | |
| Particulars of holding, subsidiary and associate companies [Abstract] | |
| Name of company | ANHEUSER BUSCH INBEV INDIA LIMITED |
| Details of shareholding pattern of top 10 shareholders [Abstract] | |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock] | Textual information (10) [See below] |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock] | Textual information (11) [See below] |
| Disclosure of statement on development and implementation of risk management policy [TextBlock] | Textual information (12) [See below] |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock] | Textual information (13) [See below] |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock] | |
| Disclosure of financial summary or highlights [TextBlock] | Textual information (14) [See below] |
| Disclosure of change in nature of business [TextBlock] | Textual information (15) [See below] |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock] | Textual information (16) [See below] |

| | |
|--|---|
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock] | The Company does not have subsidiaries, Joint Ventures or Associates during the year. |
| Details relating to deposits covered under chapter v of companies act [TextBlock] | Textual information (17) [See below] |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock] | Textual information (18) [See below] |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock] | Textual information (19) [See below] |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock] | Textual information (20) [See below] |
| Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock] | Textual information (21) [See below] |
| Details of remuneration of director or managerial personnel [Abstract] | |
| Number of meetings of board | [pure] 5 |
| Details of signatories of board report [Abstract] | |
| Name of director signing board report [Abstract] | |

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

Report of the Board of Directors

Dear Members,

Your Company's directors have pleasure in presenting their 34th Annual Report on the business performance and operations of the company together with the Audited Statement of Accounts of Anheuser Busch InBev India Limited ("the Company") for the financial year ended 31st March 2023 ("the year under review", "the year" or "FY23").

Financial Highlights

During the year under review, financial performance of your company was as under:

(All amounts in INR Millions)

| Particulars | FY 2022-23 | FY 2021-22 |
|--|------------|------------|
| Revenue from operations | 61,774 | 36,081 |
| Profit/(Loss) before taxation | (4,389) | (3,653) |
| Provision for taxation | - | - |
| Other comprehensive income | 5 | (7) |
| Total comprehensive income (Loss) for the year | (4,384) | (3,660) |

State of Company's Affairs and Future Outlook

We are pleased to announce a notable upsurge of ~72% in its turnover with a concurrent and sustained expansion in market share when compared to the preceding fiscal year. Moreover, the total expenditure also grew by ~64% and Net Losses for the year increased by ~20% over the previous year.

In alignment with our overarching objectives, we remain committed to fostering profitable volume growth. Concurrently, we are deploying rigorously conceived cost control strategies to optimize operational efficiency.

Change in nature of business, if any

There were no changes to the nature of business of the Company during the year under review.

However, Subsequent to the end of the period under review, the Company with the approval of the Members in the 32nd Annual General Meeting held on September 18, 2023, had further diversified its business into opening, operating and partnering restaurants, bars, hotels, pubs and conducting, sponsoring, organizing events and experiences. It also entered into the business of seed manufacturing and dealing in seeds.

Dividend

Owing to unavailability of distributable profits for Financial Year 2022-23, the directors are not recommending any dividend.

Amounts transferred to Reserves

Owing to unavailability of distributable profits for Financial Year 2022-23, the directors are not recommending any dividend.

Changes in Share Capital

As on March 31, 2023, the Company has only One Class of Share, that is, Equity Shares having Face Value of Rs. 10 each. The Capital structure of the Company as on 31st March 2023 stood as follows:

| Particulars | Amount (in Rs.) | No. of Equity Shares |
|--------------------------|-----------------|----------------------|
| Authorized Share Capital | 15,000,000,000 | 1,500,000,000 |
| Issued Share Capital | 9,28,42,28,030 | 9,28,42,28,03 |
| Paid-up Share Capital | 9,28,42,28,030 | 9,28,42,28,03 |

There have been no events or transactions that have altered the authorized capital during the year.

Further, during the year, the issued, subscribed and paid-up share capital of the Company was increased by allotment of 3,10,26,843 Equity Shares of INR 10/- each on private placement cum preferential allotment basis to AB InBev Asia BV, the Holding Company.

Extract of Annual Return

Pursuant to Section 92(3) and Section 134(3) (a) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Company is required to place a copy of the Annual Return as at March 31, 2023 on its website, if any. However, the Company does not maintain its website and therefore, the weblink is not being provided here.

Number of Board Meetings

During the Financial Year 2022-23, there were five meetings of the Board of Directors of the company which were held. The details of which are given below –

- May 13, 2022
- July 25, 2022
- September 29, 2022
- January 02, 2023
- March 15, 2023

Particulars of Loan, Guarantees and Investments under Section 186

The details of inter-corporate loans under Section 186 are given in Note 36 of the Audited Financial Statements for FY 2022-23.

Consequent to the approval from the Board of Directors in its meeting held on 13 May 2022, the Company has acquired 15,000,000 8% Non-cumulative Redeemable Preference Shares of INR 10 each of Skol Beer Manufacturing Company Limited ("SBMC"), a fellow subsidiary from Anheuser Busch InBev Breweries Private Limited ("ABIBPL"), a fellow subsidiary, for an aggregate consideration of INR 1 Lac in the month of September 2022 also refer note 5 of the Audited financial statements for FY 2022-23.

Particulars of Contracts or Arrangements with Related Parties

The particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act 2013 for the Financial Year 2022-23 in the prescribed format, AOC 2 has been enclosed with the report as Annexure 3.

Also, the details of Related Party Transactions entered into by the Company during the year are given in Note 34 of the Audited Financial Statements for FY 2022-23.

Secretarial Audit Report

Pursuant to the provisions of Section 204(1) of the Companies Act, 2013, the Secretarial Audit Report of M/s. Parikh & Associates, Practicing Company Secretaries for FY 22-23 is annexed to this report.

The Secretarial Audit Report contains few qualifications and reservations on the report and the response of the Management on those qualifications, as statutorily required to be disclosed for each qualification in the report of Board of Directors, have also been covered in the following paragraphs and are not being disclosed here to prevent repetition.

Statutory Auditors

M/s. Price Waterhouse & Co Chartered Accountants LLP (Firm registration no. 304026E/E-300009) was appointed as Statutory Auditors of the Company at the Annual General Meeting held on September 30, 2020 for a period of five years i.e., to hold office till the conclusion of 35th Annual General Meeting i.e. up to the financial year ending March 31, 2024, as required under Section 139 of the Act read with the Companies (Audit and Auditors) Rules, 2014.

Explanation to Auditor's Remarks

As required under section 134 of the Companies Act, 2013, the explanation of the Board, to the qualification, reservation, adverse remark or disclaimer made by the statutory auditor in his report and/or by the secretarial auditor in the Secretarial Audit Report are as follows:

| S.No | Statutory Auditor's Remark | Management response |
|----------------------------|---|---|
| Qualified Opinion | | |
| 1 | Non-compliance with Sections 96(1) and 134(2) of the Act as the audited financial statements for the years ended March 31, 2018, March 31, 2019, March 31, 2020, March 31, 2021, March 31, 2022 and March 31, 2023 were not laid in the Annual General Meetings (AGMs) of the respective years within the stipulated time prescribed in the Act. | As a result of the COVID-19 outbreak, the Company experienced major changes and commitments, which resulted in delays in conducting the statutory audit for the year and subsequent holding of meetings of board, shareholders, financial statement adoptions and filing of Annual Returns & Annual Audited Financial Statements with MCA within the stipulated time as per the Companies Act 2013. The Company will file for adjudication of offence under mentioned sections after the default for subsequent years has also been made good. |
| 2 | Non-availability of the supplier's information which are covered under the provisions of MSME act 2006. In the absence of the adequate evidence, auditors are unable to conclude on the completeness and accuracy of the interest recognized as payable to such parties under Section 16 of the MSMED Act and required disclosures under Section 22 of the MSMED Act. | The Company is working on a plan of action for remediation. This would include reaching out to all MSME vendors for confirmation. |
| Emphasis of Matter ("EOM") | | |
| | The Company granted a Loan amounting to INR 145 million to a related party during the financial year ended March 31, 2020, which has been ascertained to be non-recoverable by the Company considering the inability of the related party to repay the loan, against | |

which a provision was recognised during the

3.

This is a one-time unsecured loan provided to related party based on business needs and group requirements. Subsequent to the year end the Company has done the requisite filings with the appropriate authorities and awaiting further response.

| | | |
|-----------------------|---|--|
| | year ended March 31, 2021 and which has been written off during the current financial year. | |
| 4. | Non-compliance with Sections 177 and 178 of the Act and Schedule IV to the Act regarding composition of Audit Committee and Nomination and Remuneration Committee of the Board, and Section 152 read with Section 172 of the Act regarding retirement of directors by rotation at every AGM, and the subsequent action taken by the Company for regularisation of the non-compliances | The Company has submitted compounding application in respect of said offences and the order in respect of the same is awaited. |
| 5. | Non-Compliance with respect to the constitution of the Nomination and Remuneration Committee of the Board as per requirements of Section 178 of the Act read with Rule 6 of the Companies (Meetings of Board and its powers) Rules, 2014. | The composition of Nomination and Remuneration Committee of the Board was regularized as per requirements of Section 178 of the Act with effect from 31st January 2022 and the Company had applied for compounding of the said contravention. The Company has also received the order and the said contravention stands compounded as on the date of this report. |
| 6. | Non-compliance of Section 196 read with Schedule V of the Act relating to the appointment of a non-resident as the Whole-time director during the period from November 27, 2017 to September 4, 2020 without obtaining prior approval from the Central Government. | The Company has submitted compounding application in respect of said offence and the order in respect of the same is awaited. |
| 7. | The backup of books of account and other books and papers maintained in electronic mode has not been maintained on a daily basis on servers physically located in India during the period August 11, 2022, to March 31, 2023, | The Company currently performs daily backups of both FlowCentric and Syspro, which are the primary systems used for maintaining the Company's books of accounts. However, a log of these backups are not available. Additionally, there is a separate cloud-based drive where important schedules, such as the Fixed Asset Register (FAR), payroll register, lease details and other Key financial documents, are stored. This cloud-based storage is not included in the regular backup process, as cloud storage services typically provide built-in redundancy and data protection. |
| 8. | The Company's internal audit system is not commensurate with the size and nature of its business. | The recommendation has been considered and noted. The focus will be on covering all key significant areas and IFC. |
| 9. | The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act, except in respect of transactions amounting to Rs. 2,008 million, which are not approved/ are in excess of the limits approved by the Audit Committee of the Board of Directors as required under Section 177 of the Act. | The transactions are in the ordinary course of business and at arm's length price. Hence, by the virtue of fourth proviso of section 188(1), there is no non-compliance of the Sections 177 and 188 of the Companies Act, 2013. |
| Disclaimer of Opinion | | |
| 10. | Auditors are unable to obtain sufficient and appropriate evidence to provide a basis for the opinion on whether the company had adequate internal financial controls with reference to the financial statements and whether such Internal financial controls were operating effectively as at March 31, 2023. | <p>The Company proposes to share Internal Financial Controls (IFC) framework of key areas highlighted by auditors with the Auditors to share feedback on the same. After this, sample testing will be carried out by the auditors.</p> <p>The plan is to move from 'Disclaimer' to 'Qualified' opinion in FY 23-24.</p> |

By
Secretarial
Auditors

- | | | |
|----|---|---|
| 1. | Provisions of Section 96, 129, 134, 137 and the rules made thereunder in respect of approval of audited financial statements, Boards' Report and convening of Annual General Meeting for the financial year ended 31st March 2022 and there is a gap of more than fifteen months between two AGM's (i.e. AGM held for FY 2019-2020 held on 27.04.2022 and AGM for FY 2020-2021 held on 18.09.2023). | As a result of the COVID-19 outbreak, the Company experienced major changes and commitments, which resulted in delays in conducting the statutory audit for the year and subsequent holding of meetings of board, shareholders, financial statement adoptions and filing of Annual Returns & Annual Audited Financial Statements with MCA within the stipulated time as per the Companies Act 2013. The Company will file for adjudication of offence under mentioned sections after the default for subsequent years has also been made good. |
| 2. | Standards issued by The Institute of Company Secretaries of India with respect to board meetings. | The Management had duly complied with the Secretarial Standards issued by the Institute of Company Secretaries of India. However, we don't have documentary evidence regarding the same. Subsequent to the year end the Company has filed the Compounding application with the appropriate authorities and awaiting further response. |

This Report is enclosed with the Financial Statements forming part of this Annual Report.

Further, the auditors have not reported any fraud u/s 143(12) of the Act. No frauds have been reported to Audit Committee / Board during the year.

Material Changes Affecting the Financial Position of the Company

There following material changes that may affect the Financial Position of the Company took place since the closure of FY 2022-23 and the date of approval of this report:

1.The Company has filed suo-moto applications for compounding / adjudication of penalty for offence committed under Sections 118, 149, 152, 177, 178, 196 and Schedule IV of the Companies Act, 2013 in previous years. The adjudicating authority has imposed a penalty of INR 2 lakhs and INR 1.5 Lakhs on the Company duly compounding the contraventions under Sections 149 and 178 of the Companies Act, 2013 respectively. The Company is yet to receive the order of adjudicating authority in respect of other applications.

2.Owing to Company's investment into Preference Shares of Skol Beers Manufacturing Company Limited ("SBMC") and liquidation of SBMC, the Company acquired 9,510 Equity Shares of Rs. 100/- each in 'MBL Breweries Limited' (MBL) from SBMC (out of which 5 will be held by the nominees of the Company). Pursuant to this transaction, MBL Breweries Limited has become a subsidiary of the Company.

3.The Company has increased the issued, subscribed and paid-up share capital of the Company by allotment of 8,80,08,892 Equity Shares of INR 10/- each on private placement basis to AB InBev Asia BV, the Holding Company on September 06, 2024.

4.During the prior year, the Company had entered into agreements to sell its breweries SICA (Puducherry), Malabar (Kerala) and East Coast Breweries (Odisha) to KALS Breweries Private Limited. The aforementioned sale was executed during the FY 2022-23.

Secretarial Standards

The Company is striving to comply with Secretarial Standards issued by the Institute of Company Secretaries of India with respect to the Board Meetings and has put in place

appropriate mechanism for the same from FY 2023-24. Further, the Company has complied with the Secretarial Standards issued by the Institute of Company Secretaries of India with respect to the General Meetings during the year under review.

Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

• **Conservation of Energy:**

| | |
|--|---|
| (i) the steps taken for conservation: | <p>1. Consistent focus on building team capabilities by relevant training & ZTE program on Energy conservation & Efficiencies.</p> <p>2. Implementation of Good Operating practices in the manufacturing units to enhance the efficiency & performance of equipment.</p> <p>3. In BU India, we have installed Energy saving fans across in all the breweries at Evaporative condensers & Cooling towers to save the associated Energy by 20%, along with this the replacement of old conventional Low efficiency motors with high efficiency motors to give additional reduction in electricity consumption by 4%.</p> <p>4. Initiated Quarterly Energy Efficiency champions contest to enhance the thinking process of our team to bring the out of the box ideas to reduce the Energy consumptions.</p> <p>5. Monthly theme-based leakage audits in the manufacturing units for different Utility commodities like Air & steam to eliminate the losses.</p> |
| (ii) the steps taken by the company for utilising alternate sources of energy; | <p>Company is continuously working to enhance the renewable Energy percentage in India & in the same direction we have installed an 178kWp solar plant in Aurangabad Brewery & planning similar capacity at Fosters Brewery.</p> |
| (iii) the capital investment on energy conservation equipments; | <p>To reduce our carbon footprint, we continuously making the right investment in our manufacturing premises. Additionally, we invested around 1.2M\$ to bring down energy consumptions.</p> |

• **Technology Absorption:**

| | |
|---|--|
| (i) Efforts made for technology absorption | <p>Strategic initiatives & implementation of different technological interventions via CapEx to enhance the processes & making them energy efficient. For example, SOPT installation in steam system to improve Condensate recovery, Vapor absorption systems for chilled water generation to shift the Electrical energy to thermal energy & Optimized Boiling methodologies to reduce Energy consumption in Brewing, Base load reduction, Dynamic load management with Variable Speed Drives on refrigeration & Air Compressors. Use of co-products like Biogas at our boilers to reduce the fuel consumption.</p> |
| (ii) Benefits derived | <p>Major Benefits have been observed in People capabilities & massive reduction in Energy consumption YOY.</p> |
| (iii) Expenditure on Research & Development, if any | <p>The Company has not incurred any expenditure on Research and Development.</p> |
| (iv) Details of technology imported, if any | <p>NA</p> |

(v) Year of import NA

(vi) Whether imported technology fully absorbed NA

(v) Areas where absorption of imported technology has not taken place, if any NA

• Foreign Exchange Earnings/Outgo:

(i) Earnings

USD 10,163,332.15

| | |
|-----|-------------|
| EUR | 708540.85 |
| USD | 5373600.66 |
| CNY | 16375289.08 |
| EUR | 2411368.81 |

(ii) Outgo

| | |
|-----|-------------|
| GBP | 234261 |
| KRW | 319815087 |
| SGD | 118367 |
| USD | 45407917.74 |
| ZAR | 1938233.64 |

Details of Subsidiary, Joint Venture or Associates

The Company does not have subsidiaries, Joint Ventures or Associates during the year.

Risk Management Policy

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyse the risks faced by the

Company, evaluate controls and to monitor these risks. Risk management policies and work plan are reviewed regularly to reflect changes in market conditions and the Company's activities.

The Company's Board of Directors monitors and defines the structure of the Company's risk management team, its operating budget and the annual scheduling of audits. The Board of Directors is assisted in its oversight role by internal audit (now known as the Global Risk Management ("GRM") team). GRM undertakes both regular and ad-hoc reviews of controls and procedures, the results of which are reported to the Audit Committee and the Board of Directors.

Details of Directors and Key Managerial Personnel

The Board of Directors was constituted of the below Directors as on March 31, 2023 –

| DIN | Full Name | Designation | Date of Appointment |
|----------|---------------------|------------------------|---------------------|
| 07032173 | Sapna Taneja | Independent Director | 14/11/2017 |
| 09071616 | Mahesh Kumar Mittal | Whole Time Director | 25/02/2021 |
| 07728620 | Kartikeya Sharma | Whole time Director | 04/09/2020 |
| 08746775 | Rashmi Sharma | Independent Director | 29/07/2020 |
| 07486453 | Shantanu Krishna | Non-Executive Director | 15/03/2023 |

The following Key Managerial Personnel held office as on March 31, 2023 –

| Full Name | Designation | Date of Appointment |
|---------------|-------------------|---------------------|
| Aastha Sharma | CFO | 31/01/2022 |
| Mansi Bajaj | Company Secretary | 29/03/2023 |

Changes in the composition of the Board or Key Managerial Personnel

In order to stay compliant with the composition rules, the Board had appointed Mr. Aditya Jalan as the Additional Director (Non-Executive) with effect from January 31, 2022, and subsequently, at the Annual General Meeting held on April 27, 2022, his appointment was regularised to Non-Executive Director.

However, Mr. Aditya Jalan had stepped down as the Director of the Company on December 30, 2022. In order to stay compliant with the composition rules, the Board had appointed Mr. Shantanu Krishna as the Additional Director (Non-Executive) with effect from March 15, 2023 and his appointment was regularised in the 32nd Annual General Meeting of the Company held on 18th September, 2023.

With respect to the Key Managerial Personnel, during the year, Ms. Aishwarya Satish resigned from the position of Company Secretary w.e.f. September 30, 2022, and the Company had appointed Ms. Mansi Bajaj as the Company Secretary with effect from March 29, 2023.

Further, Mr. Mahesh Kumar Mittal retires by rotation and, being eligible, offers himself for re-appointment at the ensuing Annual General Meeting of the Company.

There has been no change to the composition of the Board or among its Key Managerial Personnel from the closure of FY23 till date.

Details of significant & material orders passed by the regulators or courts or tribunal

There were no instances of any significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

Voluntary Revision of Financial Statements or Board's Report

The Company has not undertaken any voluntary revisions of its Financial Statements or Board's report in respect of any of the 3 preceding financial years. Hence, this Section is not applicable to the Company for this Financial Year.

Statement in Respect of Adequacy of Internal Financial Control with Reference to the Financial Statements

The Company is in the process of implementing a control framework in accordance with the guidance note issued by ICAI for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies and the safeguarding of its assets, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures in accordance with the recommendation received from the statutory auditors during the course of the audit.

Deposits

During the year, the Company has not accepted any deposits as per Section 73 of Companies Act, 2013 and as defined in the Companies (Acceptance of Deposits) Rules, 2014.

Receipt of any commission by WTD from the Company or for receipt of commission/remuneration from it Holding or subsidiary

During the year, none of the Whole Time Directors of the Company have neither received any commission from the Company nor have they received any commission/remuneration from the Holding Company.

Declaration by Independent Director

Declaration given by Independent Directors, meeting the criteria of independence as provided in sub-section (6) of Section 149 of the Companies Act, 2013 is received and taken on record by the Board. The Independent Directors are not disqualified from continuing office as Independent Directors.

Further, during the year, no Independent Director was re-appointed by the Company.

Corporate Social Responsibility

The Company has not made any profits during the last several years including last three financial years and as such statutory obligation of spending of 2% of profits of the Company does not arise. However, as a good corporate citizen, the Company is carrying out CSR activities suo-moto in some of the areas. The Company has formed the Corporate Social Responsibility Committee consisting of the following members:

| Name | Designation |
|-------------------------|------------------------------------|
| Ms. Sapna Taneja | Independent Director (Chairperson) |
| Ms. Rashmi Sharma | Independent Director |
| Mr. Mahesh Kumar Mittal | Whole Time Director |

The Board also has approved a Corporate Social Responsibility in terms of Section 135 of the Act.

As per the provisions of Section 135 of the Companies Act, 2013 and rules made thereunder, the annual report on CSR activities and initiatives of the Company for the FY 2023-2024 is enclosed as Annexure - 1 .

Audit Committee

The composition of the Audit Committee as on 31st March 2023 is as below:

| Name | Designation |
|-------------------------|------------------------------------|
| Ms. Sapna Taneja | Independent Director (Chairperson) |
| Ms. Rashmi Sharma | Independent Director |
| Mr. Mahesh Kumar Mittal | Whole Time Director |

The Terms of reference of the Audit Committee is enclosed as Annexure 2 of this report. During the year under review, all the recommendations of the Audit Committee were accepted and approved by the Board.

Nomination & Remuneration Committee

The Nomination and Remuneration Committee is constituted to act in accordance with the terms of reference and perform roles, as prescribed under the Act. The Company carries out periodic reviews of comparable Companies and through commissioned survey ascertains the remuneration level prevailing in these Companies. The Company's Remuneration Policy is designed to ensure that the remuneration applicable to Managers in the Company is comparable with multinational Companies operating in Brewing or similar industry in India.

The Terms of reference of the Nomination and Remuneration Committee is enclosed as Annexure 2 of this report.

The members of this Committee, as on date are as follows –

| Name | Designation |
|----------------------|------------------------------------|
| Ms. Sapna Taneja | Independent Director (Chairperson) |
| Ms. Rashmi Sharma | Independent Director |
| Mr. Shantanu Krishna | Non-Executive Director |

The Company's Remuneration Policy is designed to ensure that the remuneration payable to the Directors, Key Managerial Personnel and Senior Management in the Company is comparable with multinational Companies operating in Brewing or similar industry in India. In line with statutory requirements of the Act, the Board of Directors has adopted a Remuneration Policy for Directors, and Key Managerial Personnel (KMP) of the Company. The Remuneration Policy lays down the criteria for the appointment and removal of Directors and KMP. The Policy also prescribes the criteria and manners for fixation and approval of remuneration payable to Directors and KMP. No changes have taken place in the remuneration policy during the year.

Statement Indicating the Manner in which Formal Annual Evaluation has been made by the Board of its own Performance, its directors, and that of its committees

The Board evaluated its performance and that of the Committees and of individual directors by seeking their inputs on various aspects of functioning of the Board, the Committees and the individual directors.

Various attributes were taken into consideration in the evaluation including Board composition and quality, Board strategy and risk management, Board and Management relations, Directors obligation on participation at the Board meetings, knowledge and skill, personal attributes and implementation of corporate governance practices.

The inputs shared by the Directors were considered and discussed at the meeting of the Board, meeting of Directors other than Independent Directors and Nomination and Remuneration Committee. Further, the Independent Directors held a separate meeting in which they reviewed the performance of Board and of Non-Executive Directors.

Disclosure on Establishment of a Vigil Mechanism

The company has an adequate and functional vigil mechanism and ensures that the interests of a person who uses such mechanism are not prejudicially affected on account of such use.

During the year, none of the whistle blower matters that were reported had significant financial impact and were appropriately dealt with by the Management and the Audit Committee.

None of the Employees and Directors have been denied access to the Chairman of the Audit Committee.

Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has already adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace as per the Act and has also constituted Internal Complaints Committees to inquire into complaints of sexual harassment and recommend appropriate action. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed of during the year:

- No. of complaints received – 01
- No. of complaints disposed off – 0
- No. of cases pending for more than 90 days – 01

Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with their status as at the end of the financial year.

No such application has been made by the Company during the year.

Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof

The aforesaid clause is not applicable to the Company during the period under review

Particulars of Employees

The statement pursuant to Section 134 (3) of the Companies Act, 2013 read with Rule 5 (1, 2 & 3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 ("Rules"), pertaining to the remuneration of employees of the Company, is not applicable to the Company being an unlisted company.

Directors Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- in the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023 and of the loss of the Company for that period;
- the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- the directors had prepared the annual accounts on a going concern basis;
- the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Acknowledgment

The Directors express their sincere appreciation to the valued shareholders, bankers, and clients for their support.

For and on behalf of the Board of Directors

| | |
|---------------|---------------------|
| Sapna Taneja | Mahesh Kumar Mittal |
| Director | Director |
| DIN: 07032173 | DIN: 09071616 |

Place: Bangalore

Date: 30-09-2024

Annexure 1

Annual Report on CSR Activities to be included

in the Board's Report for the Financial Year 2022-2023

- Brief outline on CSR Policy of the Company: Corporate Social Responsibility ("CSR") activities of the Company is based on the United Nations 2030 Agenda for Sustainable Development and the 17 Sustainable Development Goals. We are working to contribute directly to many of these goals through our 2025 Sustainability Goals across four themes- Smart Agriculture, Water Stewardship, Circular Packaging & Climate Action in addition to our Smart Drinking Agenda, Road Safety city pilots, volunteering programs, small retailer development initiatives and disaster relief and rehabilitation efforts.

The Company proposes to undertake the relevant activities on priority basis in the following four focus areas:

- Ensuring environmental sustainability & ecological preservation;
- Facilitating community development and upliftment of the underprivileged;
- Spreading Smart Drinking messages & improving Road Safety;
- Encouraging and aiding employee volunteering and responding to disasters or emergencies.

The Policy specifies that the Company will set aside, for annual CSR activities, an amount based on the annual budget that is approved by the Board at the start of every financial year in line with the requirements of Section 135 of the Act. Subject to the availability of net profit, the Company will be required to spend, in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years, pursuant to the provisions of Section 135 of the Companies Act, 2013 read in conjunction with Companies (Corporate Social Responsibility) Rules, 2014.

- Composition of Corporate Social Responsibility Committee:

| Sl. No. | Name of Director | Designation / Nature of Directorship | Number of meetings of CSR Committee held during the year | Number of meetings of CSR Committee attended during the year |
|---------|-------------------|---------------------------------------|--|--|
| 1. | Ms. Sapna Taneja | Chairperson (Independent Director) | 0 | 0 |
| 2. | Ms. Rashmi Sharma | Member (Independent Director) | 0 | 0 |

| | | | | |
|----|-------------------------|--------------|---|---|
| 3. | Mr. Mahesh Kumar Mittal | Member (WTD) | 0 | 0 |
|----|-------------------------|--------------|---|---|

- Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: Since the Company does not maintain its website and therefore, the weblink is not being provided here.
- Provide the executive summary along with web-link(s) of Impact Assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable
- (a) Average net profit of the company as per section 135(5): The Company has not made any profit pursuant to Section 198 of the Companies Act, 2013.

(b) Two percent of average net profit of the company as per section 135(5): The Company has not made any profit pursuant to Section 198 of the Companies Act, 2013.

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL

(d) Amount required to be set off for the financial year, if any: Not Applicable

(e) Total CSR obligation for the financial year (b)+(c)- (d): NIL

- (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): N.A.

(b) Amount spent in Administrative Overheads: N.A.

(c) Amount spent on Impact Assessment, if applicable: N.A.

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: N.A.

(e) CSR amount spent or unspent for the Financial Year: N.A.

| Total Amount Spent for the Financial Year. (in INR) | Amount Unspent (in INR) | | | | |
|--|--|-------------------|------------------|---------|-------------------|
| Total Amount transferred to Unspent CSR Account as per section 135(6). | Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5). | | | | |
| | Amount. | Date of transfer. | Name of the Fund | Amount. | Date of transfer. |
| N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

(f) Excess amount for set-off, if any:

| Sl. No. | Particular | Amount (in INR) |
|---------|--|-------------------------------|
| • | Two percent of average net profit of the company as per sub-section (5) of section 135 | N.A. as there are no profits. |
| • | Total amount spent for the Financial Year | NIL |
| | Excess amount spent for the Financial Year [(ii)-(i)] | N.A. |

| | | |
|---|---|------|
| • | | |
| • | Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any | N.A. |
| • | Amount available for set off in succeeding Financial Years [(iii)-(iv)] | N.A. |

7. Details of Unspent CSR amount for the preceding three Financial Years: Not Applicable as there was no obligation to make CSR expenditure during preceding three financial years.

| Sl. No. | Preceding Financial Year. | Amount transferred to Unspent CSR Account under section 135 (6) (in INR) | Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in INR) | Amount spent in the Financial Year (in INR). | Amount transferred to any fund specified under Schedule VII as per section 135(6), if any. | Amount remaining to be spent in succeeding financial years. (in INR) | Deficiency |
|------------------|---------------------------|--|---|--|--|--|------------|
| Amount (in INR). | Date of transfer | | | | | | |
| 1. | - | - | - | - | - | - | - |
| | Total | | | | | | |

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Not Applicable

| | |
|---------------------|--|
| Mahesh Kumar Mittal | Sapna Taneja |
| Director | Chairperson- Corporate Social Responsibility Committee |
| DIN: 09071616 | DIN: 07032173 |
| Place: Bangalore | Place: Bangalore |
| Date: 30-09-2024 | Date: 30-09-2024 |

Annexure 2

Terms of Reference of Audit Committee and Nomination and Remuneration Committee

I. AUDIT COMMITTEE:

TERMS OF REFERENCE

- To recommend the appointment/re-appointment/re-placement, remuneration and terms of appointment of the Statutory Auditors and the Internal Auditors of the Company.
- To review and monitor independence and performance of the Statutory and Internal Auditors.
- To review effectiveness of the audit process and adequacy of the internal audit function, including structure/staffing and reporting process and frequency of the internal audit.
- To discuss with the Internal Auditors the nature and scope of internal audit before commencement of the internal audit and to ascertain any internal area of concern after completion of the internal audit,
- To examine Financial Statements and Auditors' Report thereon and for this purpose, to call, if necessary, the comments of the Auditors about the following:

- Internal control systems.
- Scope of audit, including observations of Auditors.

- To recommend the Financial Statement to the Board for approval, after carrying out the procedure mentioned at (e) above.
- To approve transactions of the Company with Related Parties, including any subsequent modifications.
- To accord omnibus approval for Related Party Transactions in accordance with the provisions of Companies Act, 2013
- To scrutinize inter-corporate loans and investments made by the Company.
- To carry out valuation of undertakings and the assets of the Company, as and when necessary.
- To evaluate the internal financial control systems.
- To evaluate the Risk Management Systems
- To investigate into any matter specified under serial nos. (a) to (l) above and for this purpose to obtain advise of external professionals, if necessary, and accord them full access to the information contained in the records of the Company.
 - To give personal hearing to the Auditors and key managerial personnel as and when necessary while reviewing the Auditor's Report.
 - To oversee the Company's financial reporting process and disclosure of the financial information to ensure that the financial statements are correct, sufficient and creditable.
 - To review the Annual Financial Statements with the Management before submitting the same to the Board particularly the following:
 - Matters required to be included in the Director's Responsibility Statement to be included in the Board's Report in terms of Sub-section (5) of Section 134 of the Companies Act, 2013.
 - Changes, if any, in accounting policies and practices and reasons for the same.
 - Major accounting entries involving estimates based on the exercise of judgment by management.
 - Significant adjustments made in the financial statements arising out of audit findings.
 - Disclosure of any related party transactions.
 - Qualifications in the draft Audit Report.
- To discuss with the Internal Auditors any significant findings and follow-up thereof.
- To review findings of the internal investigation, including the matters of suspected frauds or irregularities or failure of internal control systems.
 - Carrying out any other function, as may be assigned to Audit Committee pursuant to any amendments to the applicable provisions of the Companies Act, 2013.

II. NOMINATION AND REMUNERATION COMMITTEE:

TERMS OF REFERENCE

- To lay down criteria such as qualification, positive attributes and independence for appointment of persons as directors or Senior Managerial Personnel.
- To identify persons who are qualified to become directors or who may be appointed in senior management positions, as per the criteria laid down.
- To recommend to the Board the appointment and removal of the Directors, including Independent Directors.
- To carry out evaluation of performance of the Board, each of its Committee and every director's performance
- To recommend to the Board a policy relating to the remuneration for directors, including Managing Director(s) and Whole-time Director(s), key managerial personnel and other employees. While formulating the policy, the committee shall ensure that:
 - The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully.
 - Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
 - Remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short- and long-term performance objectives appropriate to the working of the Company and its goals.
 - To recommend remuneration to be paid to a Director for any service rendered by him to the Company which are of a professional nature and provide an opinion, whether such Director possess the requisite qualification for the practice of such profession.

Annexure 3

Form AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

- Details of contracts or arrangements or transactions not at Arm's length basis. –
- Details of material contracts or arrangements or transactions at Arm's length basis.

| Sr. No | Name (s) of the Related Party & Nature of Relationship | Nature of contracts/ arrangements /transactions | Duration of the contracts/ arrangements/transaction | Salient terms of the contracts or arrangements or transaction including the value, if any | Date of Omnibus Approval by the Board / Audit Committee | Amount paid as advances, if any |
|--------|--|---|---|---|---|---------------------------------|
|--------|--|---|---|---|---|---------------------------------|

| | | | | | | |
|----|--|---|------------|------------------------------------|---------------|------|
| 1. | AB InBev China co., Ltd., Fellow Subsidiary | Purchase of stock-in-trade | FY 2022-23 | In the Ordinary Course of business | 13th May 2022 | N.A. |
| 2. | Anheuser Busch Inbev Shanghai Sales Co Ltd., Fellow Subsidiary | Purchase of stock-in-trade | | In the Ordinary Course of business | | N.A. |
| 3. | Oriental Brewery Co. Ltd., Fellow Subsidiary | Purchase of stock-in-trade | | In the Ordinary Course of business | | N.A. |
| 4. | Crown Beers India Private Limited, Fellow Subsidiary | Purchase of raw materials and packing materials | | In the Ordinary Course of business | | N.A. |
| 5. | Anheuser - Busch InBev Procurement GmbH, Fellow Subsidiary | Legal, consultancy and professional charges | | In the Ordinary Course of business | | N.A. |

For and on behalf of the Board of Directors

| | |
|---------------|---------------------|
| Sapna Taneja | Mahesh Kumar Mittal |
| Director | Director |
| DIN: 07032173 | DIN: 09071616 |

Place: Bangalore

Date: 30-09-2024

Textual information (2)

Description of state of companies affair

We are pleased to announce a notable upsurge of ~72% in its turnover with a concurrent and sustained expansion in market share when compared to the preceding fiscal year. Moreover, the total expenditure also grew by ~64% and Net Losses for the year increased by ~20% over the previous year. In alignment with our overarching objectives, we remain committed to fostering profitable volume growth. Concurrently, we are deploying rigorously conceived cost control strategies to optimize operational efficiency.

Textual information (3)

Details regarding energy conservation

a) Conservation of Energy: (i) the steps taken for conservation: 1. Consistent focus on building team capabilities by relevant training & ZTE program on Energy conservation & Efficiencies. 2. Implementation of Good Operating practices in the manufacturing units to enhance the efficiency & performance of equipment. 3. In BU India, we have installed Energy saving fans across in all the breweries at Evaporative condensers & Cooling towers to save the associated Energy by 20%, along with this the replacement of old conventional Low efficiency motors with high efficiency motors to give additional reduction in electricity consumption by 4%. 4. Initiated Quarterly Energy Efficiency champions contest to enhance the thinking process of our team to bring the out of the box ideas to reduce the Energy consumptions. 5. Monthly theme-based leakage audits in the manufacturing units for different Utility commodities like Air & steam to eliminate the losses. (ii) the steps taken by the company for utilising alternate sources of energy; Company is continuously working to enhance the renewable Energy percentage in India & in the same direction we have installed an 178kW solar plant in Aurangabad Brewery & planning similar capacity at Fosters Brewery. (iii) the capital investment on energy conservation equipments; To reduce our carbon footprint, we continuously making the right investment in our manufacturing premises. Additionally, we invested around 1.2M\$ to bring down energy consumptions.

Textual information (4)

Details regarding technology absorption

(i) Efforts made for technology absorption Strategic initiatives & implementation of different technological interventions via CapEx to enhance the processes & making them energy efficient. For example, SOPT installation in steam system to improve Condensate recovery, Vapor absorption systems for chilled water generation to shift the Electrical energy to thermal energy & Optimized Boiling methodologies to reduce Energy consumption in Brewing, Base load reduction, Dynamic load management with Variable Speed Drives on refrigeration & Air Compressors. Use of co-products like Biogas at our boilers to reduce the fuel consumption. (ii) Benefits derived Major Benefits have been observed in People capabilities & massive reduction in Energy consumption YOY. (iii) Expenditure on Research & Development, if any The Company has not incurred any expenditure on Research and Development. (iv) Details of technology imported, if any NA (v) Year of import NA (vi) Whether imported technology fully absorbed NA (v) Areas where absorption of imported technology has not taken place, if any NA

Textual information (5)

Disclosures in director's responsibility statement

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that: a) in the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures; b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023 and of the loss of the Company for that period; c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities. d) the directors had prepared the annual accounts on a going concern basis; e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

Textual information (6)

Details of material changes and commitment occurred during period affecting financial position of company

There following material changes that may affect the Financial Position of the Company took place since the closure of FY 2022-23 and the date of approval of this report: 1. The Company has filed suo-moto applications for compounding / adjudication of penalty for offence committed under Sections 118, 149, 152, 177, 178, 196 and Schedule IV of the Companies Act, 2013 in previous years. The adjudicating authority has imposed a penalty of INR 2 lakhs and INR 1.5 Lakhs on the Company duly compounding the contraventions under Sections 149 and 178 of the Companies Act, 2013 respectively. The Company is yet to receive the order of adjudicating authority in respect of other applications. 2. Owing to Company's investment into Preference Shares of Skol Beers Manufacturing Company Limited ("SBMC") and liquidation of SBMC, the Company acquired 9,510 Equity Shares of Rs. 100/- each in 'MBL Breweries Limited' (MBL) from SBMC (out of which 5 will be held by the nominees of the Company). Pursuant to this transaction, MBL Breweries Limited has become a subsidiary of the Company. 3. The Company has increased the issued, subscribed and paid-up share capital of the Company by allotment of 8,80,08,892 Equity Shares of INR 10/- each on private placement basis to AB InBev Asia BV, the Holding Company on September 06, 2024. 4. During the prior year, the Company had entered into agreements to sell its breweries SICA (Puducherry), Malabar (Kerala) and East Coast Breweries (Odisha) to KALS Breweries Private Limited. The aforementioned sale was executed during the FY 2022-23.

Textual information (7)

Particulars of loans guarantee investment under section 186 [Text Block]

The details of inter-corporate loans under Section 186 are given in Note 36 of the Audited Financial Statements for FY 2022-23.

Consequent to the approval from the Board of Directors in its meeting held on 13 May 2022, the Company has acquired 15,000,000 8% Non-cumulative Redeemable Preference Shares of INR 10 each of Skol Beer Manufacturing Company Limited ("SBMC"), a fellow subsidiary from Anheuser Busch InBev Breweries Private Limited ("ABIBPL"), a fellow subsidiary, for an aggregate consideration of INR 1 Lac in the month of September 2022 also refer note 5 of the Audited financial statements for FY 2022-23.

Textual information (8)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

The particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act 2013 for the Financial Year 2022-23 in the prescribed format, AOC 2 has been enclosed with the report as Annexure 3.

Also, the details of Related Party Transactions entered into by the Company during the year are given in Note 34 of the Audited Financial Statements for FY 2022-23.

Annexure 3

Form AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

- Details of contracts or arrangements or transactions not at Arm's length basis. –
- Details of material contracts or arrangements or transactions at Arm's length basis.

| Sr. No | Name (s) of the Related Party & Nature of Relationship | Nature of contracts/ arrangements /transactions | Duration of the contracts/ arrangements/transaction | Salient terms of the contracts or arrangements or transaction including the value, if any | Date of Omnibus Approval by the Board / Audit Committee | Amount paid as advances, if any |
|--------|--|---|---|---|---|---------------------------------|
| 1. | AB InBev China co., Ltd., Fellow Subsidiary | Purchase of stock-in-trade | FY 2022-23 | In the Ordinary Course of business | 13th May 2022 | N.A. |
| 2. | Anheuser Busch Inbev Shanghai Sales Co Ltd., Fellow Subsidiary | Purchase of stock-in-trade | In the Ordinary Course of business | N.A. | | |
| 3. | Oriental Brewery Co. Ltd., Fellow Subsidiary | Purchase of stock-in-trade | In the Ordinary Course of business | N.A. | | |
| 4. | Crown Beers India Private Limited, Fellow Subsidiary | Purchase of raw materials and packing materials | In the Ordinary Course of business | N.A. | | |
| 5. | Anheuser - Busch InBev Procurement GmbH, Fellow Subsidiary | Legal, consultancy and professional charges | In the Ordinary Course of business | N.A. | | |

Textual information (9)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

Pursuant to Section 92(3) and Section 134(3) (a) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Company is required to place a copy of the Annual Return as at March 31, 2023 on its website, if any. However, the Company does not maintain its website and therefore, the weblink is not being provided here.

Textual information (10)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]
Declaration given by Independent Directors, meeting the criteria of independence as provided in sub-section (6) of Section 149 of the Companies Act, 2013 is received and taken on record by the Board. The Independent Directors are not disqualified from continuing office as Independent Directors.
Further, during the year, no Independent Director was re-appointed by the Company.

Textual information (11)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

The composition of Nomination and Remuneration Committee of the Board was regularized as per requirements of Section 178 of the Act with effect from 31st January 2022 and the Company had applied for compounding of the said contravention. The Company has also received the order and the said contravention stands compounded as on the date of this report.

Textual information (12)

Disclosure of statement on development and implementation of risk management policy [Text Block]
The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyse the risks faced by the Company, evaluate controls and to monitor these risks. Risk management policies and work plan are reviewed regularly to reflect changes in market conditions and the Company's activities.
The Company's Board of Directors monitors and defines the structure of the Company's risk management team, its operating budget and the annual scheduling of audits. The Board of Directors is assisted in its oversight role by internal audit (now known as the Global Risk Management ("GRM") team). GRM undertakes both regular and ad-hoc reviews of controls and procedures, the results of which are reported to the Audit Committee and the Board of Directors.

Textual information (13)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

The Company has not made any profits during the last several years including last three financial years and as such statutory obligation of spending of 2% of profits of the Company does not arise. However, as a good corporate citizen, the Company is carrying out CSR activities suo-moto in some of the areas. The Company has formed the Corporate Social Responsibility Committee consisting of the following members:

| Name | Designation |
|-------------------------|------------------------------------|
| Ms. Sapna Taneja | Independent Director (Chairperson) |
| Ms. Rashmi Sharma | Independent Director |
| Mr. Mahesh Kumar Mittal | Whole Time Director |

The Board also has approved a Corporate Social Responsibility in terms of Section 135 of the Act.

As per the provisions of Section 135 of the Companies Act, 2013 and rules made thereunder, the annual report on CSR activities and initiatives of the Company for the FY 2023-2024 is enclosed as Annexure - 1.

Annual Report on CSR Activities to be included

in the Board's Report for the Financial Year 2022-2023

- Brief outline on CSR Policy of the Company: Corporate Social Responsibility ("CSR") activities of the Company is based on the United Nations 2030 Agenda for Sustainable Development and the 17 Sustainable Development Goals. We are working to contribute directly to many of these goals through our 2025 Sustainability Goals across four themes- Smart Agriculture, Water Stewardship, Circular Packaging & Climate Action in addition to our Smart Drinking Agenda, Road Safety city pilots, volunteering programs, small retailer development initiatives and disaster relief and rehabilitation efforts.

The Company proposes to undertake the relevant activities on priority basis in the following four focus areas:

- Ensuring environmental sustainability & ecological preservation;
- Facilitating community development and upliftment of the underprivileged;
- Spreading Smart Drinking messages & improving Road Safety;
- Encouraging and aiding employee volunteering and responding to disasters or emergencies.

The Policy specifies that the Company will set aside, for annual CSR activities, an amount based on the annual budget that is approved by the Board at the start of every financial year in line with the requirements of Section 135 of the Act. Subject to the availability of net profit, the Company will be required to spend, in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years, pursuant to the provisions of Section 135 of the Companies Act, 2013 read in conjunction with Companies (Corporate Social Responsibility) Rules, 2014.

- Composition of Corporate Social Responsibility Committee:

| Sl. No. | Name of Director | Designation / Nature of Directorship | Number of meetings of CSR Committee held during the year | Number of meetings of CSR Committee attended during the year |
|---------|------------------|--------------------------------------|--|--|
|---------|------------------|--------------------------------------|--|--|

| | | | | |
|----|-------------------------|---------------------------------------|---|---|
| 1. | Ms. Sapna Taneja | Chairperson (Independent Director) | 0 | 0 |
| 2. | Ms. Rashmi Sharma | Member (Independent Director) | 0 | 0 |
| 3. | Mr. Mahesh Kumar Mittal | Member (WTD) | 0 | 0 |

- Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: Since the Company does not maintain its website and therefore, the weblink is not being provided here.
- Provide the executive summary along with web-link(s) of Impact Assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable
- (a) Average net profit of the company as per section 135(5): The Company has not made any profit pursuant to Section 198 of the Companies Act, 2013.

(b) Two percent of average net profit of the company as per section 135(5): The Company has not made any profit pursuant to Section 198 of the Companies Act, 2013.

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL

(d) Amount required to be set off for the financial year, if any: Not Applicable

(e) Total CSR obligation for the financial year (b)+(c)- (d): NIL

- (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): N.A.

(b) Amount spent in Administrative Overheads: N.A.

(c) Amount spent on Impact Assessment, if applicable: N.A.

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: N.A.

(e) CSR amount spent or unspent for the Financial Year: N.A.

| Total Amount Spent for the Financial Year. (in INR) | Amount Unspent (in INR) | | | | |
|--|--|-------------------|------------------|---------|-------------------|
| Total Amount transferred to Unspent CSR Account as per section 135(6). | Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5). | | | | |
| | Amount. | Date of transfer. | Name of the Fund | Amount. | Date of transfer. |
| N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

(f) Excess amount for set-off, if any:

| Sl. | Amount |
|-----|--------|
|-----|--------|

| No. | Particular | (in INR) |
|-----|---|-------------------------------|
| • | Two percent of average net profit of the company as per sub-section (5) of section 135 | N.A. as there are no profits. |
| • | Total amount spent for the Financial Year | NIL |
| • | Excess amount spent for the Financial Year [(ii)-(i)] | N.A. |
| • | Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any | N.A. |
| • | Amount available for set off in succeeding Financial Years [(iii)-(iv)] | N.A. |

7. Details of Unspent CSR amount for the preceding three Financial Years: Not Applicable as there was no obligation to make CSR expenditure during preceding three financial years.

| Sl. No. | Preceding Financial Year. | Amount transferred to Unspent CSR Account under section 135 (6) (in INR) | Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in INR) | Amount spent in the Financial Year (in INR). | Amount transferred to any fund specified under Schedule VII as per section 135(6), if any. | Amount remaining to be spent in succeeding financial years. (in INR) | Deficiency |
|------------------|---------------------------|--|---|--|--|--|------------|
| Amount (in INR). | Date of transfer | | | | | | |
| 1. | - | - | - | - | - | - | - |
| | Total | | | | | | |

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Not Applicable

Textual information (14)

Disclosure of financial summary or highlights [Text Block]

During the year under review, financial performance of your company was as under: (All amounts in INR Millions)

| Particulars | FY 2022-23 | FY 2021-22 |
|--|------------|------------|
| Revenue from operations | 61,774 | 36,081 |
| Profit/(Loss) before taxation | (4,389) | (3,653) |
| Provision for taxation | - | - |
| Other comprehensive income | 5 | (7) |
| Total comprehensive income (Loss) for the year | (4,384) | (3,660) |

Textual information (15)

Disclosure of change in nature of business [Text Block]

There were no changes to the nature of business of the Company during the year under review.

However, Subsequent to the end of the period under review, the Company with the approval of the Members in the 32nd Annual General Meeting held on September 18, 2023, had further diversified its business into opening, operating and partnering restaurants, bars, hotels, pubs and conducting, sponsoring, organizing events and experiences. It also entered into the business of seed manufacturing and dealing in seeds.

Textual information (16)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

The Board of Directors was constituted of the below Directors as on March 31, 2023 –

| DIN | Full Name | Designation | Date of Appointment |
|----------|---------------------|------------------------|---------------------|
| 07032173 | Sapna Taneja | Independent Director | 14/11/2017 |
| 09071616 | Mahesh Kumar Mittal | Whole Time Director | 25/02/2021 |
| 07728620 | Kartikeya Sharma | Whole time Director | 04/09/2020 |
| 08746775 | Rashmi Sharma | Independent Director | 29/07/2020 |
| 07486453 | Shantanu Krishna | Non-Executive Director | 15/03/2023 |

The following Key Managerial Personnel held office as on March 31, 2023 –

| Full Name | Designation | Date of Appointment |
|---------------|-------------------|---------------------|
| Aastha Sharma | CFO | 31/01/2022 |
| Mansi Bajaj | Company Secretary | 29/03/2023 |

Changes in the composition of the Board or Key Managerial Personnel

In order to stay compliant with the composition rules, the Board had appointed Mr. Aditya Jalan as the Additional Director (Non-Executive) with effect from January 31, 2022, and subsequently, at the Annual General Meeting held on April 27, 2022, his appointment was regularised to Non-Executive Director.

However, Mr. Aditya Jalan had stepped down as the Director of the Company on December 30, 2022. In order to stay compliant with the composition rules, the Board had appointed Mr. Shantanu Krishna as the Additional Director (Non-Executive) with effect from March 15, 2023 and his appointment was regularised in the 32nd Annual General Meeting of the Company held on 18th September, 2023.

With respect to the Key Managerial Personnel, during the year, Ms. Aishwarya Satish resigned from the position of Company Secretary wef September 30, 2022, and the Company had appointed Ms. Mansi Bajaj as the Company Secretary with effect from March 29, 2023.

Further, Mr. Mahesh Kumar Mittal retires by rotation and, being eligible, offers himself for re-appointment at the ensuing Annual General Meeting of the Company.

There has been no change to the composition of the Board or among its Key Managerial Personnel from the closure of FY23 till date.

Textual information (17)

Details relating to deposits covered under chapter v of companies act [Text Block]

During the year, the Company has not accepted any deposits as per Section 73 of Companies Act, 2013 and as defined in the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (18)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

During the year, the Company has not accepted any deposits as per Section 73 of Companies Act, 2013 and as defined in the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (19)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

There were no instances of any significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

Textual information (20)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

Auditors are unable to obtain sufficient and appropriate evidence to provide a basis for the opinion on whether the company had adequate internal financial controls with reference to the financial statements and whether such Internal financial controls were operating effectively as at March 31, 2023

Textual information (21)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

The Board of Directors was constituted of the below Directors as on March 31, 2023 –

| DIN | Full Name | Designation | Date of Appointment |
|----------|---------------------|------------------------|---------------------|
| 07032173 | Sapna Taneja | Independent Director | 14/11/2017 |
| 09071616 | Mahesh Kumar Mittal | Whole Time Director | 25/02/2021 |
| 07728620 | Kartikeya Sharma | Whole time Director | 04/09/2020 |
| 08746775 | Rashmi Sharma | Independent Director | 29/07/2020 |
| 07486453 | Shantanu Krishna | Non-Executive Director | 15/03/2023 |

The following Key Managerial Personnel held office as on March 31, 2023 –

| Full Name | Designation | Date of Appointment |
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| Mansi Bajaj | Company Secretary | 29/03/2023 |

Changes in the composition of the Board or Key Managerial Personnel

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With respect to the Key Managerial Personnel, during the year, Ms. Aishwarya Satish resigned from the position of Company Secretary wef September 30, 2022, and the Company had appointed Ms. Mansi Bajaj as the Company Secretary with effect from March 29, 2023.

Further, Mr. Mahesh Kumar Mittal retires by rotation and, being eligible, offers himself for re-appointment at the ensuing Annual General Meeting of the Company.

There has been no change to the composition of the Board or among its Key Managerial Personnel from the closure of FY23 till date.

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Directors signing financial statements [Axis] | 1 | 2 |
|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| Details of signatories of financial statements [Abstract] | | |
| Details of directors signing financial statements [Abstract] | | |
| Details of directors signing financial statements [LineItems] | | |
| Name of director signing financial statements [Abstract] | | |
| First name of director | KARTIKEYA | MAHESH |
| Middle name of director | | KUMAR |
| Last name of director | SHARMA | MITTAL |
| Designation of director | Wholetime Director | Director |
| Director identification number of director | 07728620 | 09071616 |
| Date of signing of financial statements by director | 30/09/2024 | 30/09/2024 |

Unless otherwise specified, all monetary values are in Millions of INR

| | |
|--|---|
| | 01/04/2022 to 31/03/2023 |
| Name of company secretary | MANSI BAJAJ |
| Permanent account number of company secretary | BTFPB7508D |
| Date of signing of financial statements by company secretary | 30/09/2024 |
| Name of chief financial officer | AASTHA SHARMA |
| Permanent account number of chief financial officer | EEBPS0644H |
| Date of signing of financial statements by chief financial officer | 30/09/2024 |

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in Millions of INR

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis] | Auditor's favourable remark [Member] | Clause not applicable [Member] |
|--|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract] | | |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems] | | |
| Disclosure in auditors report relating to fixed assets | The Company is maintaining proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment. | |
| Disclosure relating to quantitative details of fixed assets | The Company is maintaining proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment. | |
| Disclosure relating to physical verification and material discrepancies of fixed assets | Textual information (22) [See below] | |
| Disclosure relating to title deeds of immovable properties | Textual information (23) [See below] | |
| Disclosure in auditors report relating to inventories | Textual information (24) [See below] | |
| Disclosure in auditors report relating to loans | Textual information (25) [See below] | |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 | Textual information (26) [See below] | |
| Disclosure in auditors report relating to deposits accepted | | The Company has not accepted any deposits or amounts which are deemed to be deposits referred in Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified. |
| Disclosure in auditors report relating to maintenance of cost records | | Textual information (27) [See below] |
| Disclosure in auditors report relating to statutory dues [TextBlock] | Textual information (28) [See below] | |
| Disclosure in auditors report relating to default in repayment of financial dues | Textual information (29) [See below] | |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised | | Textual information (30) [See below] |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | | Textual information (31) [See below] |
| Disclosure in auditors report relating to managerial remuneration | | N O T APPLICABLE |
| Disclosure in auditors report relating to Nidhi Company | | As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the reporting under clause 3(xii) of the Order is not applicable to the Company. |
| Disclosure in auditors report relating to transactions with related parties | Textual information (32) [See below] | |

| | | |
|---|--------------------------------------|--------------------------------------|
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures | Textual information (33) [See below] | |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him | | Textual information (34) [See below] |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934 | | Textual information (35) [See below] |

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Auditors [Axis] | 1 |
|---|--|
| | 01/04/2022 to 31/03/2023 |
| Details regarding auditors [Abstract] | |
| Details regarding auditors [LineItems] | |
| Category of auditor | Auditors firm |
| Name of audit firm | Price Waterhouse & Co Chartered Accountants LLP |
| Name of auditor signing report | AMIT KUMAR AGRAWAL |
| Firms registration number of audit firm | 3040206E/E300009 |
| Membership number of auditor | 064311 |
| Address of auditors | 5th Floor, Tower 'D', The Millenia, 1 & 2 Murphy Road, Ulsoor, Bangalore, Karnataka-560008 |
| Permanent account number of auditor or auditor's firm | AAHFP0187A |
| SRN of form ADT-1 | R66797218 |
| Date of signing audit report by auditors | 30/09/2024 |
| Date of signing of balance sheet by auditors | 30/09/2024 |

Unless otherwise specified, all monetary values are in Millions of INR

| | |
|---|---|
| | 01/04/2022 to 31/03/2023 |
| Disclosure in auditor's report explanatory [TextBlock] | Textual information (36) [See below] |
| Whether companies auditors report order is applicable on company | Yes |
| Whether auditors' report has been qualified or has any reservations or contains adverse remarks | No |

Textual information (22)**Disclosure relating to physical verification and material discrepancies of fixed assets**

The Property, Plant and Equipment are physically verified by the Management according to a phased programme designed to cover all the items over a period of three years which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the Property, Plant and Equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification. Also refer Note 4A(ii) to the financial statements

Textual information (23)

Disclosure relating to title deeds of immovable properties

The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), as disclosed in Note 4A (Property, Plant and Equipment) and 4B (Right of use assets) to the financial statements, are held in the name of the Company, except for immovable properties as mentioned in the Appendix I to this Report for which the title deeds are not in the possession of the Company or are in the name of the erstwhile entities amalgamated with the Company in prior years. Also refer Note 4A(iii) to the financial statements Appendix I to Annexure B to Independent Auditors' Report Referred to in paragraph 13 of the Independent Auditors' Report of even date to the members of Anheuser Busch InBev India Limited on the financial statements as of and for the year ended March 31, 2023 Page 7 of 11 Title deeds not in the name of the Company [under clause 3(i)(c) of the Order]

Description of property Gross carrying value (INR million) Held in the name of Whether promoter, director or their relative or employee Period held Reason for not being held in the name of the Company

Freehold land in Haryana 340 Haryana Breweries and SKOL Breweries Limited No 48 Years Refer Note 2 Freehold land in Mysore 378 SPR Distilleries Private Limited No 6 Years Refer Note 2 Freehold land in Telangana 52 Refer Note 1 No 25 Years Refer Note 1 and 2 Freehold land in Uttar Pradesh 92 Refer Note 1 No 36 Years Refer Note 1 and 2 Leasehold land in Rajasthan 32 Rochees Breweries Limited No 29 Years Refer Note 2 Leasehold land in Rajasthan 31 Refer Note 1 No 12 Years Refer Note 1 & 2 Leasehold land in Aurangabad - Plot No. L- 5, Waluj 115 PALS Distilleries Limited No 29 Years Refer Note 2 Leasehold land in Aurangabad - Plot No. M- 99, Waluj 98 Foster's India Limited No 27 Years Refer Note 2 Building in Telangana 660 Refer Note 1 No 29 Years Refer Note 1 and 3 Building in Uttar Pradesh 48 Refer Note 1 No 36 Years Refer Note 1 and 3 Building in Haryana 655 Refer Note 3 No 14 Years Refer Note 3 Building in Mysore 1,321 Refer Note 3 No 5 Years Refer Note 3 Building in Aurangabad - Plot No. M-99, Waluj 165 Refer Note 3 No 24 Years Refer Note 3 Building in Aurangabad - Plot No. L-5, Waluj 342 Refer Note 3 No 27 Years Refer Note 3 Building in Rajasthan 366 Refer Note 1 No 24 Years Refer Note 1 and 3

Textual information (24)

Disclosure in auditors report relating to inventories

The physical verification of inventory, excluding certain stocks of packing materials amounting to INR 148 million and stocks with third parties aggregating to INR 4,774 million, has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedure of such verification by Management is appropriate. In respect of inventory lying with third parties, these have substantially been confirmed by them. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.

Textual information (25)

Disclosure in auditors report relating to loans

The Company has made investment in one company. The Company has not granted secured/ unsecured loans/advances in nature of loans, or stood guarantee, or provided security to any parties during the year. Refer Note 5(i) to the financial statements. (b) In respect of the aforesaid investments, the terms and conditions under which such investments were made are not prejudicial to the Company's interest. In respect of the loans/advances in nature of loans granted in the previous years, the schedule of repayment of principal and payment of interest had been stipulated. However, the said loans/advances in the nature of loans have been written off during the year, hence the question of our commenting whether the parties are repaying the principal amounts or are regular in payment of interest does not arise. Also refer Note 6(i) and (ii) to the financial statements (d) In respect of the loans/advances in nature of loans granted in the previous years, considering that the said loans/advances in the nature of loans have been written off during the year, hence the question of our commenting whether there is any amount which is overdue for more than ninety days does not arise. Also refer Note 6(i) and (ii) to the financial statements. (e) The Company has not granted any loans/advances in the nature of loans during the year, therefore, the question of our commenting whether fresh loans were granted to settle the overdue loans/advances in the nature of loan does not arise. Also refer Note 6(i) and (ii) to the financial statements (f) There were no loans/advances in the nature of loans granted during the year, including to promoters/related parties that were repayable on demand or without specifying any terms or period of repayment.

Textual information (26)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of the loans and investments made. The Company has not provided any guarantees and security to parties covered under Sections 185 and 186 of the Act.

Textual information (27)

Disclosure in auditors report relating to maintenance of cost records

The Central Government of India has not specified the maintenance of cost records under Section 148(1) of the Act for any of the products of the Company. Accordingly, reporting under clause 3(vi) of the Order is not applicable to the Company.

Textual information (28)

Disclosure in auditors report relating to statutory dues [Text Block]

• (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion the Company is generally regular in depositing undisputed statutory dues in respect of income tax (including tax deducted at source and tax collected at source), value added tax, provident fund and professional tax though there has been a slight delay in a few cases, and is regular in depositing undisputed statutory dues in respect of goods and services tax, central sales tax, employees' state insurance, duty of excise and duty of customs and other material statutory dues, as applicable, with the appropriate authorities. The extent of the arrears of statutory dues outstanding as at March 31, 2023 for a period of more than six months from the date they became payable are as follows:

| Name statute | of | the Nature dues | of | Amount (INR in million) | Period to which the amount relates | Due Date | Remarks, if any |
|--|------------------|-----------------|---------|-------------------------|--|----------|-----------------|
| Karnataka Tax on Professions, Trades, Calling and Employment Act, 1976 | Professional Tax | 0* | June-22 | July 20, 2022 | September 14, 2023 | None | |
| Karnataka Tax on Professions, Trades, Calling and Employment Act 1976 | Professional Tax | 0* | July-22 | August 20, 2022 | November 9, 2023 and November 14, 2023 | None | |

According to the information and explanations given to us and the records of the Company examined by us, there are no statutory dues of employee state insurance, professional tax, provident fund which have not been deposited on account of any dispute. The particulars of other statutory dues referred to in sub-clause (a) as at March 31, 2023 which have not been deposited on account of a dispute, are disclosed in Appendix II to this Report.

Appendix II to Annexure B to Independent Auditors' Report

| Name of the Statute | Nature of the dues | Total Disputed Amount (in INR Million) | Amount Paid Under Protest (in INR Million) | Unpaid Amount (in INR Million) | Period to which the amount Relates | Forum where dispute is pending |
|--------------------------------------|--------------------|--|--|--------------------------------|------------------------------------|--|
| Income Tax Act, 1961 | Penalty | 138 | 5 | 133 | 2016-17 and 2017-18 | Commissioner of Income Tax (Appeals), Karnataka |
| Andhra Pradesh Value Added Tax, 2005 | Value Added Tax | 23 | 3 | 20 | 2010-11 to 2012-13 | Assistant Commissioner (Commercial Taxes) Audit, Hyderabad |
| Bihar and Orissa Excise Act, 1915 | State excise duty | 24 | 11 | 13 | 2001-02 to 2004-05 | Supreme Court of India |
| State excise duty | 3 | 2 | 1 | 2005-06 | Orissa High Court | |
| Bombay Prohibition Act, 1949 | State excise duty | 1 | - | 1 | 1983-84 to 1988-89 | Bombay High Court |

| | | | | | | |
|--|-------------------------|----|----|---------------------|--|---|
| State excise duty | 1 | - | 1 | 2000-01 | Commissioner of State Excise, Maharashtra | |
| Bombay Sales Tax Act, 1959 | Sales Tax | 3 | 1 | 2 | 1992-93 | Trade Tax Tribunal, Maharashtra |
| Sales Tax | 11 | 6 | 5 | 1995-97 and 1998-99 | Sales Tax Tribunal, Maharashtra | |
| Bombay Sales Tax Act, 1959 & Central Sales Tax Act, 1956 | Sales Tax | 14 | 1 | 13 | 2001-02 | Deputy Commissioner of Sales Tax (Appeals), Maharashtra |
| Central Excise Act, 1944 | Excise duty and Penalty | 12 | - | 12 | 2009-10 to 2014-15 | Central Excise and Service Tax Appellate Tribunal, Mumbai |
| Excise duty and Penalty | 4 | 0 | 4 | 2014-15 to 2016-17 | Central Excise and Service Tax Appellate Tribunal, Haryana | |
| Excise duty and Penalty | 23 | 1 | 22 | 2009-10 to 2014-15 | Central Excise and Service Tax Appellate Tribunal, Hyderabad | |
| Central Sales Tax Act, 1956/ Rajasthan Value Added Tax, 2003 | Central Sales Tax | 10 | 4 | 6 | 2013-14 to 2018-19 | Commercial Tax Officer, Jaipur |
| Customs Act, 1962 | Customs Duty | 0 | 0 | 0 | 2007-08 | Customs Excise and Service Tax Appellate Tribunal, Mumbai |

| Name of the Statute | Nature of the dues | Total Disputed Amount (in INR Million) | Amount Paid Under Protest (in INR Million) | Unpaid Amount (in INR Million) | Period to which the amount Relates | Forum where dispute is pending |
|-----------------------------|--------------------|--|--|--------------------------------|---|--------------------------------|
| Central Sales Tax Act, 1956 | Central Sales Tax | 4 | 4 | - | 2004-05 | Sales Tax Tribunal, Meerut |
| Central Sales Tax | 8 | 0 | 8 | 2013-14 to 2018-19 | Additional Commissioner (Appeals), Jaipur | |
| Central Sales Tax | 2 | 2 | - | 2015-16 | Additional Commissioner (Appeals), Meerut | |
| Central Sales Tax | 1 | 1 | 0 | 2016-17 | Appellate Deputy Commissioner, | |

| Hyderabad | | | | | |
|---------------------------|-----------------|-----|---------------------|---|---|
| Central Sales Tax 1 | 1 | 0 | 2016-17 to 2017-18 | Joint Commissioner (Appeals), Bangalore | |
| Central Sales Tax 118 | 65 | 53 | 2012-13 to 2014-15 | Central Excise and Service Tax Appellate Tribunal, Mumbai | |
| Central Sales Tax 1 | 0 | 1 | 2016-17 | CST Department, Telangana | |
| Central Sales Tax 439 | 71 | 368 | 2015-16 and 2017-18 | Deputy Commissioner of Sales Tax (Appeals), Mumbai | |
| Central Sales Tax 2 | - | 2 | 2012-13 | Haryana Tax Tribunal, Chandigarh | |
| Central Sales Tax 156 | 14 | 142 | 2016-17 | Joint Commissioner of Sales Tax, Maharashtra | |
| Central Sales Tax 105 | 32 | 73 | 2013-14 | Joint Commissioner of Sales tax (Appeals), Aurangabad | |
| Central Sales Tax 83 | - | 83 | 2014-15 to 2017-18 | Joint Excise & Taxation Commissioner Appeals, Haryana | |
| Central Sales Tax 131 | - | 131 | 2016-17 | The Additional Commissioner (Appeals), Uttar Pradesh | |
| Delhi Sales Tax Act, 1975 | Sales Tax 1 | - | 1 | 2002-03 | Assistant Commissioner of Commercial Taxes (Appeals), New Delhi |
| Finance Act, 1994 | Service Tax 651 | - | 651 | 2004-05 to 2016-17 | Karnataka High Court |
| Service Tax and penalty | 68 | 3 | 65 | 2008-09 to 2016-17 | Customs Excise and Service Tax Appellate Tribunal, Bhopal |
| Service Tax and penalty | 13 | 1 | 12 | 2015-16 | Commissioner of Central Tax (Appeals), Bengaluru |

| | | | | | | |
|--|----------------------------|----|---|----|--------------------|-------------------------------|
| Haryana Local Area Development Tax Act, 2000 | Local Area Development Tax | 10 | - | 10 | 2000-01 to 2003-04 | Punjab and Haryana High Court |
|--|----------------------------|----|---|----|--------------------|-------------------------------|

| Name of the Statute | Nature of the dues | Total Disputed Amount (in INR Million) | Amount Paid Under Protest (in INR Million) | Unpaid Amount (in INR Million) | Period to which the amount Relates | Forum where dispute is pending |
|---|--------------------|--|--|--------------------------------|---|---|
| Haryana Sales Tax Act, 1973 | Sales Tax | 6 | 5 | 1 | 1989-90 to 2002-03 | Punjab and Haryana High Court |
| Haryana Value Added Tax Act, 2003 | Sales tax | 5 | - | 5 | 2017-18 | Joint Excise & Taxation Commissioner (Appeals), Haryana. |
| Sales tax | 46 | - | 46 | 2010-11 to 2014-15 | Haryana Tax Tribunal, Chandigarh | |
| Sales tax | 80 | - | 80 | 2013-14 to 2016-17 and 2018-19 | Joint Excise & Taxation Commissioner (Appeals), Haryana | |
| Sales tax | 2 | - | 2 | 2015-16 | Revisional Authority - Deputy Excise & Taxation Commissioner (Appeals), Haryana | |
| Jammu and Kashmir General Sales Tax Act, 1962 | Sales tax | 77 | 0 | 77 | 2015-16 and 2016-17 | The Deputy Commissioner, State Taxes (Appeals), Jammu |
| Sales tax | 23 | 0 | 23 | 2017-18 | Deputy Commissioner of State Tax Appeals, Jammu | |
| Karnataka Value added Tax | Entry Tax | 47 | 42 | 5 | 2006-07 to 2014-15 | Joint Commissioner of Commercial tax (Appeals), Bengaluru |
| Madhya Pradesh Value Added Tax Act, 2002 | Value Added Tax | 5 | 2 | 3 | 2007-08 and 2009-10 | Madhya Pradesh Commercial Tax Appellate Board, Bhopal |
| | | | | | 2018-19 to | The Appellate Authority, |

| | | | | | | |
|---------------------------------------|-----------|----|-----|---------------------|---|---|
| Value Added Tax | 81 | 17 | 64 | 2019-20 | Madhya Pradesh | |
| Sales tax | 112 | 11 | 101 | 2017-18 | Assistant Commissioner, Madhya Pradesh | |
| Entry Tax | 1 | - | 1 | 2008-09 | Additional Commissioner (Appeals), Gwalior | |
| Maharashtra Value Added Tax Act, 2002 | Sales tax | 6 | 0 | 6 | 2014-15 and 2016-17 | Joint Commissioner (Appeals), Aurangabad, Maharashtra |
| Sales tax | 4 | 1 | 3 | 2012-13 | Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Mumbai | |
| Sales tax | 11 | 4 | 7 | 2008-09 and 2015-16 | Maharashtra Sales tax Tribunal, Pune | |

| Name of the Statute | Nature of the dues | Total Disputed Amount (in INR Million) | Amount Paid Under Protest (in INR Million) | Unpaid Amount (in INR Million) | Period to which the amount Relates | Forum where dispute is pending |
|---------------------------------------|-------------------------------|--|--|--------------------------------|---|---|
| Maharashtra Value Added Tax Act, 2002 | Value Added Tax | 221 | 60 | 161 | 2005-06 to 2010-11, 2013-14 and 2017-18 | Joint Commissioner of State Tax, Aurangabad |
| Orissa Entry Tax Act, 1999 | Entry Tax | 1 | 0 | 1 | 2000-01 | Sales Tax Tribunal, Orissa |
| Orissa Sales Tax Act, 1947 | Sales Tax and Value Added Tax | 93 | 82 | 11 | 1994-95 to 2000-01 | Assistant Commissioner of Sales Tax, Orissa |
| Pondicherry General Sales Act, 1967 | Sales Tax | 12 | 2 | 10 | 1981-82 to 1984-85, 1997-98 to 1998-99 | The Assistant Commissioner (Appeals), Pondicherry |
| Punjab Excise Act, 1914 | State excise duty | 14 | 3 | 11 | 1973-74 to 1990-91 | Financial Commissioner, Haryana |

| | | | | | | |
|---|-----------------|----|----|---------|---|---|
| Rajasthan Value Added Tax Act, 2003 | Sales tax | 13 | - | 13 | 2014-15 to 2017-18 | Additional Commissioner (Appeals), Jaipur |
| Uttar Pradesh Tax on Entry of Goods Act, 2000 | Entry Tax | 2 | - | 2 | 2005-06 | Allahabad High Court |
| Entry Tax | 1 | - | 1 | 2008-09 | Additional Commissioner (Appeals), Allahabad | |
| Uttar Pradesh Trade Tax Act, 1948 | Entry Tax | 7 | 7 | - | 2003-04 and 2005-06 | Supreme Court of India |
| Uttar Pradesh Value Added Tax Act, 2008 | Entry Tax | 18 | 18 | - | 2007-08 to 2015-16 | Supreme Court of India |
| Sales tax | 1 | - | 1 | 2018-19 | The Additional Commissioner (Appeals), Meerut | |
| West Bengal Value Added Tax Act, 2003 | Value Added Tax | 0 | - | 0 | 2009-10 | Joint Commissioner of Commercial Tax, Kolkata |

Textual information (29)

Disclosure in auditors report relating to default in repayment of financial dues

In respect of the loans/advances in nature of loans granted in the previous years, the schedule of repayment of principal and payment of interest had been stipulated. However, the said loans/advances in the nature of loans have been written off during the year, hence the question of our commenting whether the parties are repaying the principal amounts or are regular in payment of interest does not arise. Also refer Note 6(i) and (ii) to the financial statements

Textual information (30)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable to the Company.

Textual information (31)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

Textual information (32)

Disclosure in auditors report relating to transactions with related parties

The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act, except in respect of transactions amounting to Rs. 2,008 million, which are not approved/ are in excess of the limits approved by the Audit Committee of the Board of Directors as required under Section 177 of the Act. The details of the related party transactions have been disclosed in the financial statements as required under Indian Accounting Standard 24 “Related Party Disclosures” specified under Section 133 of the Act. Also refer Note 48(h) to the financial statements

Textual information (33)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

The Company has made private placement of equity shares during the year, in compliance with the requirements of Sections 42 and 62 of the Act. The funds raised have been used for the purpose for which funds were raised. The Company has not made any preferential allotment or issued any convertible debentures during the year

Textual information (34)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the reporting on compliance with the provisions of Section 192 of the Act under clause 3(xv) of the Order is not applicable to the Company.

Textual information (35)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi)(a) of the Order is not applicable to the Company.

Textual information (36)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of Anheuser Busch InBev India Limited

Report on the Audit of the Financial Statements

Qualified Opinion

- We have audited the accompanying financial statements of Anheuser Busch InBev India Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

- In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and except for the indeterminate effects of the matters described in 'Basis of Qualified Opinion' section of our report, give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and total comprehensive income (comprising of loss and other comprehensive income), changes in equity and its cash flows for the year then ended.

Basis for Qualified Opinion

- We draw your attention to the following:
 - Note 48(a) to the financial statements regarding non-compliance with Sections 96(1) and 134(2) of the Act as the audited financial statements for the years ended March 31, 2018, March 31, 2019, March 31, 2020, March 31, 2021, March 31, 2022 and March 31, 2023 were not laid in the Annual General Meetings (AGMs) of the respective years within the stipulated time prescribed in the Act; and
 - Note 39(a) to the financial statements regarding non-availability of complete information for identification of the suppliers which are covered under the provisions of the Micro, Small and Medium Enterprise Development Act, 2006 ("MSMED Act"). In the absence of adequate evidence, we are unable to conclude on the completeness and accuracy of the interest recognised as payable to such parties under Section 16 of the MSMED Act and required disclosures under Section 22 of the MSMED Act.

The consequential impact of the aforementioned matters individually and in aggregate, on the financial statements is presently not ascertainable.

- We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

- We draw your attention to the following:
 - Note 6(i) to the financial statements regarding loan amounting to INR 145 million granted to a related party during the financial year ended March 31, 2020, which has been ascertained to be non-recoverable by the Company considering the inability of the related party to repay the loan, against which a provision was recognised during the year ended March 31, 2021 and which has been written off during the current financial year.
 - Note 48(b) to the financial statements regarding non-compliance with Sections 177 and 178 of the Act and Schedule IV to the Act regarding composition of Audit Committee and Nomination and Remuneration Committee of the Board, and Section 152 read with Section 172 of the Act regarding retirement of directors by rotation at every AGM, and the subsequent action taken by the Company for regularisation of the non-compliances.
 - Note 48(c) regarding the constitution of the Nomination and Remuneration Committee of the Board with less than three non-executive directors, which was not in compliance with the requirements of Section 178 of the Act read with Rule 6 of the Companies (Meetings of Board and its powers) Rules, 2014, and the subsequent action taken by the company for regularisation of the non-compliances.
 - Note 48(d) to the financial statements regarding non-compliance under provisions of the Section 196 read with Schedule V of the Act relating to the appointment of a non-resident as the Whole-time director during the period from November 27, 2017 to September 4, 2020 without obtaining prior approval from the Central Government.

The Company has filed applications for adjudication/compounding the offences, as applicable, with the Registrar of Companies (ROC), Mumbai and the response is awaited.

Our opinion is not modified in respect of these matters.

Other Information

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Report of the Board of Directors, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

- The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

- Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

- As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms Section 143(11) of the Act, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- As required by Section 143(3) of the Act, we report, to the extent applicable, that:
 - We have sought and except for the indeterminate effects of the matters described in the 'Basis for Qualified Opinion' section of our report, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- In our opinion, except for the indeterminate effects of the matters referred to in the 'Basis for Qualified Opinion' section of our report and that in the absence of sufficient appropriate audit evidence, we are unable to verify whether the backup of books of account and other books and papers maintained in electronic mode has been maintained on a daily basis on servers physically located in India during the period August 11, 2022 to March 31, 2023, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- In our opinion, except for the indeterminate effects of the matters referred to in the 'Basis for Qualified Opinion' section of our report, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- On the basis of the written representations received from the directors as on March 31, 2023 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
- With respect to the maintenance of accounts and other matters connected therewith, reference is made to our remarks in paragraph 14(b) above.
- With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
 - The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 30 and 40 to the financial statements.
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts as at March 31, 2023.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2023.
 - (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 47(vi)(A) to the financial statements);
 - The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 47(vi)(B) to the financial statements); and
 - Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) above contain any material misstatement.
- The Company has not declared or paid any dividend during the year.
- As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended), which provides for maintaining books of account in accounting software having a feature of recording audit trail of each and every transaction, creating an edit log of each change made in books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled, is applicable to the Company only with effect from financial year beginning April 1, 2023, the reporting under clause (g) of Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), is currently not applicable.
- The managerial remuneration paid/ provided for by the Company is in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act. Refer Note 48(g) to the financial statements.

For Price Waterhouse & Co Chartered Accountants

LLP Firm Registration Number: 304026E/E-300009

Amit Kumar Agrawal

Partner

Membership Number: 064311

UDIN: 24064311BKFWGU2589

Place: Bengaluru

Date: September 30, 2024

Annexure A to Independent Auditor's Report

Report on the Internal Financial Controls with reference to financial statements under Section 143(3)(i) of the Act

• We were engaged to audit the internal financial controls with reference to financial statements of Anheuser Busch InBev India Limited ("the Company") as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

• The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

• Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit conducted in accordance with the Guidance Note and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI.

• Because of the matter described in Disclaimer of Opinion paragraph below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on internal financial controls system with reference to financial statements of the Company.

Meaning of Internal Financial Controls with reference to financial statements

• A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Basis for Disclaimer of Opinion

• a. According to the information and explanation given to us, the Company has not established its internal financial control with reference to financial statements on criteria based on or considering the essential components of internal control stated in the Guidance Note issued by the ICAI. This include material weaknesses identified in the Company's process as the Company did not have an appropriate internal control system for compliances with laws and regulations which has resulted in non-identification of suppliers covered under the Micro, Small and Medium Enterprise Development Act, 2006, and non-compliance with the related provisions; and non-compliance with the requirements of sections 96(1) and 134(2) of the Companies Act, 2013, which could potentially result in penalties and fines being levied on the Company or any other regulatory action being taken against the Company, which is presently not ascertainable. (Refer Note 41 to the financial statements and paragraph 3(a) and 3(b) of the main audit report)

b. A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis.

Disclaimer of Opinion

• As described in the 'Basis for Disclaimer of Opinion' paragraph above, we are unable to obtain sufficient appropriate audit evidence to provide a basis for our opinion on whether the Company had adequate internal financial controls with reference to financial statements and whether such internal financial controls were operating effectively as at March 31, 2023 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

• We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the financial statements of the Company as of and for the year ended March 31, 2023, and paragraph 6 of the "Basis for Disclaimer of Opinion" section above affects our opinion on the financial statements of the Company and we have issued a qualified opinion on the financial statements (Also, refer paragraph 3(a) and 3(b) of the main audit report).

For Price Waterhouse & Co Chartered Accountants

LLP Firm Registration Number: 304026E/E-300009

Amit Kumar Agrawal

Partner

Membership Number: 064311

UDIN: 24064311BKFWGU2589

Place: Bengaluru

Date: September 30, 2024

Annexure B to Independent Auditors' Report

Referred to in paragraph 13 of the Independent Auditors' Report of even date to the members of Anheuser Busch InBev India Limited on the financial statements as of and for the year ended March 31, 2023

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- (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment.

(B) The Company is maintaining proper records showing full particulars of Intangible Assets.

- The Property, Plant and Equipment are physically verified by the Management according to a phased programme designed to cover all the items over a period of three years which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the Property, Plant and Equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification. Also refer Note 4A(ii) to the financial statements.

- The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), as disclosed in Note 4A (Property, Plant and Equipment) and 4B (Right of use assets) to the financial statements, are held in the name of the Company, except for immovable properties as mentioned in the Appendix I to this Report for which the title deeds are not in the possession of the Company or are in the name of the erstwhile entities amalgamated with the Company in prior years. Also refer Note 4A(iii) to the financial statements.

- The Company has chosen cost model for its Property, Plant and Equipment (including Right of Use assets) and intangible assets. Consequently, the question of our commenting on whether the revaluation is based on the valuation by a Registered Valuer, or specifying the amount of change, if the change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment (including Right of Use assets) or intangible assets does not arise.

- Based on the information and explanations furnished to us, no proceedings have been initiated on (or) are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in its financial statements does not arise.

- (a) The physical verification of inventory, excluding certain stocks of packing materials amounting to INR 148 million and stocks with third parties aggregating to INR 4,774 million, has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedure of such verification by Management is appropriate. In respect of inventory lying with third parties, these have substantially been confirmed by them. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.

- During the year, the Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate from banks and financial institutions on the basis of security of current assets and accordingly, the question of our commenting on whether the quarterly returns or statements are in agreement with the unaudited books of account of the Company does not arise.

- (a) The Company has made investment in one company. The Company has not granted secured/ unsecured loans/advances in nature of loans, or stood guarantee, or provided security to any parties during the year. Refer Note 5(i) to the financial statements.

- In respect of the aforesaid investments, the terms and conditions under which such investments were made are not prejudicial to the Company's interest.

- In respect of the loans/advances in nature of loans granted in the previous years, the schedule of repayment of principal and payment of interest had been stipulated. However, the said loans/advances in the nature of loans have been written off during the year, hence the question of our commenting whether the parties are repaying the principal amounts or are regular in payment of interest does not arise. Also refer Note 6(i) and (ii) to the financial statements.

- In respect of the loans/advances in nature of loans granted in the previous years, considering that the said loans/advances in the nature of loans have been written off during the year, hence the question of our commenting whether there is any amount which is overdue for more than ninety days does not arise. Also refer Note 6(i) and (ii) to the financial statements.

- The Company has not granted any loans/advances in the nature of loans during the year, therefore, the question of our commenting

whether fresh loans were granted to settle the overdue loans/advances in the nature of loan does not arise. Also refer Note 6(i) and (ii) to the financial statements.

- There were no loans/advances in the nature of loans granted during the year, including to promoters/related parties that were repayable on demand or without specifying any terms or period of repayment.
- In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of the loans and investments made. The Company has not provided any guarantees and security to parties covered under Sections 185 and 186 of the Act.
- The Company has not accepted any deposits or amounts which are deemed to be deposits referred in Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.
- The Central Government of India has not specified the maintenance of cost records under Section 148(1) of the Act for any of the products of the Company. Accordingly, reporting under clause 3(vi) of the Order is not applicable to the Company.
- (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion the Company is generally regular in depositing undisputed statutory dues in respect of income tax (including tax deducted at source and tax collected at source), value added tax, provident fund and professional tax though there has been a slight delay in a few cases, and is regular in depositing undisputed statutory dues in respect of goods and services tax, central sales tax, employees' state insurance, duty of excise and duty of customs and other material statutory dues, as applicable, with the appropriate authorities. The extent of the arrears of statutory dues outstanding as at March 31, 2023 for a period of more than six months from the date they became payable are as follows:

| Name statute | of | the Nature dues | of | Amount (INR in million) | Period to which the amount relates | Due Date Payment | Remarks, if any |
|--|------------------|-----------------|---------|-------------------------|--|------------------|-----------------|
| Karnataka Tax on Professions, Trades, Calling and Employment Act, 1976 | Professional Tax | 0* | June-22 | July 20, 2022 | September 14, 2023 | None | |
| Karnataka Tax on Professions, Trades, Calling and Employment Act 1976 | Professional Tax | 0* | July-22 | August 20, 2022 | November 9, 2023 and November 14, 2023 | None | |

* 0 indicates that the amounts involved are below INR five lakhs

(b) According to the information and explanations given to us and the records of the Company examined by us, there are no statutory dues of employee state insurance, professional tax, provident fund which have not been deposited on account of any dispute. The particulars of other statutory dues referred to in sub-clause (a) as at March 31, 2023 which have not been deposited on account of a dispute, are disclosed in Appendix II to this Report.

- According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- (a) According to the records of the Company examined by us and the information and explanation given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.
- According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.
- In our opinion, and according to the information and explanations given to us, the term loans have been applied for the purposes for which they were obtained. Also refer Note 16(A)(b) to the financial statements.
- According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- According to the information and explanations given to us and procedures performed by us, we report that the Company did not have any subsidiaries, joint ventures or associate companies during the year. Accordingly, reporting under clause 3(ix)(e) of the Order is not applicable to the Company.
- According to the information and explanations given to us and procedures performed by us, we report that the Company did not have any subsidiaries, joint ventures or associate companies during the year. Accordingly, reporting under clause 3(ix)(f) of the Order is not applicable to the Company.

- (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has made private placement of equity shares during the year, in compliance with the requirements of Sections 42 and 62 of the Act. The funds raised have been used for the purpose for which funds were raised. The Company has not made any preferential allotment or issued any convertible debentures during the year.

- (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

- During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT- 4, as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.

- During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, the Company has received whistle-blower complaints during the year, which have been considered by us for any bearing on our audit and reporting under this clause.

- As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the reporting under clause 3(xii) of the Order is not applicable to the Company.

- The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act, except in respect of transactions amounting to Rs. 2,008 million, which are not approved/ are in excess of the limits approved by the Audit Committee of the Board of Directors as required under Section 177 of the Act. The details of the related party transactions have been disclosed in the financial statements as required under Indian Accounting Standard 24 "Related Party Disclosures" specified under Section 133 of the Act. Also refer Note 48(h) to the financial statements.

- (a) In our opinion and according to the information and explanation given to us, the Company's internal audit system is not commensurate with the size and nature of its business.

(b) The reports of the Internal Auditor for the period under audit have been considered by us.

- The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the reporting on compliance with the provisions of Section 192 of the Act under clause 3(xv) of the Order is not applicable to the Company.

- (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi)(a) of the Order is not applicable to the Company.

- The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.

- The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

- Based on the information and explanations provided by the management of the Company, the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

- The Company has incurred cash losses of INR 2,457 million in the financial year and of INR 1,219 million in the immediately preceding financial year.

- There has been no resignation of the statutory auditors during the year and accordingly the reporting under clause 3(xviii) is not applicable.

- According to the information and explanations given to us and on the basis of the financial ratios (Also refer Note 46 to the financial statements), ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due. Also refer Note 2.1(v) to the financial statements.

- The Company was not required to spend any amount during the year for Corporate Social Responsibility under Section 135(5) and 135(6) of the Act. Accordingly, there is no amount unspent as at March 31, 2023 and the reporting under clause 3(xx) of the Order is not applicable to the Company.

- The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

For Price Waterhouse & Co Chartered Accountants LLP

Firm Registration Number: 304026E/E-300009

Amit Kumar Agrawal

Partner

Membership Number: 064311

UDIN: 24064311BKFWGU2589

Place: Bengaluru

Date: September 30, 2024

Appendix I to Annexure B to Independent Auditors' Report

Referred to in paragraph 13 of the Independent Auditors' Report of even date to the members of Anheuser Busch InBev India Limited on the financial statements as of and for the year ended March 31, 2023

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Title deeds not in the name of the Company [under clause 3(i)(c) of the Order]

| Description of property | Gross carrying value (INR million) | Held in the name of | Whether promoter, director or their relative or employee | Period held | Reason for not being held in the name of the Company |
|--|------------------------------------|--|--|-------------|--|
| Freehold land in Haryana | 340 | Haryana Breweries and SKOL Breweries Limited | No | 48 Years | Refer Note 2 |
| Freehold land in Mysore | 378 | SPR Distilleries Private Limited | No | 6 Years | Refer Note 2 |
| Freehold land in Telangana | 52 | Refer Note 1 | No | 25 Years | Refer Note 1 and 2 |
| Freehold land in Uttar Pradesh | 92 | Refer Note 1 | No | 36 Years | Refer Note 1 and 2 |
| Leasehold land in Rajasthan | 32 | Rochees Breweries Limited | No | 29 Years | Refer Note 2 |
| Leasehold land in Rajasthan | 31 | Refer Note 1 | No | 12 Years | Refer Note 1 & 2 |
| Leasehold land in Aurangabad - Plot No. L-5, Waluj | 115 | PALS Distilleries Limited | No | 29 Years | Refer Note 2 |

| | | | | | |
|---|-------|------------------------|----|----------|--------------------|
| Leasehold land in Aurangabad - Plot No. M-99, Waluj | 98 | Foster's India Limited | No | 27 Years | Refer Note 2 |
| Building in Telangana | 660 | Refer Note 1 | No | 29 Years | Refer Note 1 and 3 |
| Building in Uttar Pradesh | 48 | Refer Note 1 | No | 36 Years | Refer Note 1 and 3 |
| Building in Haryana | 655 | Refer Note 3 | No | 14 Years | Refer Note 3 |
| Building in Mysore | 1,321 | Refer Note 3 | No | 5 Years | Refer Note 3 |
| Building in Aurangabad - Plot No. M-99, Waluj | 165 | Refer Note 3 | No | 24 Years | Refer Note 3 |
| Building in Aurangabad - Plot No. L-5, Waluj | 342 | Refer Note 3 | No | 27 Years | Refer Note 3 |
| Building in Rajasthan | 366 | Refer Note 1 | No | 24 Years | Refer Note 1 and 3 |

Appendix II to Annexure B to Independent Auditors' Report

Referred to in paragraph 13 of the Independent Auditors' Report of even date to the members of Anheuser Busch InBev India Limited on the financial statements as of and for the year ended March 31, 2023

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Details of disputed statutory dues [Under clause 3(vii)(b) of the Order]

| Name of the Statute | Nature of the dues | Total Disputed Amount (in INR Million) | Amount Paid Under Protest (in INR Million) | Unpaid Amount (in INR Million) | Period to which the amount Relates | Forum where dispute is pending |
|--------------------------------------|--------------------|--|--|--------------------------------|------------------------------------|--|
| Income Tax Act, 1961 | Penalty | 138 | 5 | 133 | 2016-17 and 2017-18 | Commissioner of Income Tax (Appeals), Karnataka |
| Andhra Pradesh Value Added Tax, 2005 | Value Added Tax | 23 | 3 | 20 | 2010-11 to 2012-13 | Assistant Commissioner (Commercial Taxes) Audit, Hyderabad |
| Bihar and Orissa Excise Act, 1915 | State excise duty | 24 | 11 | 13 | 2001-02 to 2004-05 | Supreme Court of India |

| State excise duty | 3 | 2 | 1 | 2005-06 | Orissa High Court | |
|--|-------------------------|--|--|--------------------------------|--|---|
| Bombay Prohibition Act, 1949 | State excise duty | 1 | - | 1 | 1983-84 to 1988-89 | Bombay High Court |
| State excise duty | 1 | - | 1 | 2000-01 | Commissioner of State Excise, Maharashtra | |
| Bombay Sales Tax Act, 1959 | Sales Tax | 3 | 1 | 2 | 1992-93 | Trade Tax Tribunal, Maharashtra |
| Sales Tax | 11 | 6 | 5 | 1995-97 and 1998-99 | Sales Tax Tribunal, Maharashtra | |
| Bombay Sales Tax Act, 1959 & Central Sales Tax Act, 1956 | Sales Tax | 14 | 1 | 13 | 2001-02 | Deputy Commissioner of Sales Tax (Appeals), Maharashtra |
| Central Excise Act, 1944 | Excise duty and Penalty | 12 | - | 12 | 2009-10 to 2014-15 | Central Excise and Service Tax Appellate Tribunal, Mumbai |
| Excise duty and Penalty | 4 | 0 | 4 | 2014-15 to 2016-17 | Central Excise and Service Tax Appellate Tribunal, Haryana | |
| Excise duty and Penalty | 23 | 1 | 22 | 2009-10 to 2014-15 | Central Excise and Service Tax Appellate Tribunal, Hyderabad | |
| Central Sales Tax Act, 1956/ Rajasthan Value Added Tax, 2003 | Central Sales Tax | 10 | 4 | 6 | 2013-14 to 2018-19 | Commercial Tax Officer, Jaipur |
| Customs Act, 1962 | Customs Duty | 0 | 0 | 0 | 2007-08 | Customs Excise and Service Tax Appellate Tribunal, Mumbai |
| Name of the Statute | Nature of the dues | Total Disputed Amount (in INR Million) | Amount Paid Under Protest (in INR Million) | Unpaid Amount (in INR Million) | Period to which the amount Relates | Forum where dispute is pending |
| Central Sales Tax Act, 1956 | Central Sales Tax | 4 | 4 | - | 2004-05 | Sales Tax Tribunal, Meerut |
| Central Sales Tax | 8 | 0 | 8 | 2013-14 to 2018-19 | Additional Commissioner (Appeals), Jaipur | |

| | | | | | |
|---------------------------|-----------------|-----|---------------------|---|---|
| Central Sales Tax 2 | 2 | - | 2015-16 | Additional Commissioner (Appeals), Meerut | |
| Central Sales Tax 1 | 1 | 0 | 2016-17 | Appellate Deputy Commissioner, Hyderabad | |
| Central Sales Tax 1 | 1 | 0 | 2016-17 to 2017-18 | Joint Commissioner (Appeals), Bangalore | |
| Central Sales Tax 118 | 65 | 53 | 2012-13 to 2014-15 | Central Excise and Service Tax Appellate Tribunal, Mumbai | |
| Central Sales Tax 1 | 0 | 1 | 2016-17 | CST Department, Telangana | |
| Central Sales Tax 439 | 71 | 368 | 2015-16 and 2017-18 | Deputy Commissioner of Sales Tax (Appeals), Mumbai | |
| Central Sales Tax 2 | - | 2 | 2012-13 | Haryana Tax Tribunal, Chandigarh | |
| Central Sales Tax 156 | 14 | 142 | 2016-17 | Joint Commissioner of Sales Tax, Maharashtra | |
| Central Sales Tax 105 | 32 | 73 | 2013-14 | Joint Commissioner of Sales tax (Appeals), Aurangabad | |
| Central Sales Tax 83 | - | 83 | 2014-15 to 2017-18 | Joint Excise & Taxation Commissioner Appeals, Haryana | |
| Central Sales Tax 131 | - | 131 | 2016-17 | The Additional Commissioner (Appeals), Uttar Pradesh | |
| Delhi Sales Tax Act, 1975 | Sales Tax 1 | - | 1 | 2002-03 | Assistant Commissioner of Commercial Taxes (Appeals), New Delhi |
| Finance Act, 1994 | Service Tax 651 | - | 651 | 2004-05 to 2016-17 | Karnataka High Court |
| Service Tax and | 68 | 3 | 65 | 2008-09 | Customs Excise and Service Tax Appellate |

| | | | | | | |
|--|----------------------------|----|----|---------|--|-------------------------------|
| penalty | | | | | to 2016-17 | Tribunal, Bhopal |
| Service Tax and penalty | 13 | 1 | 12 | 2015-16 | Commissioner of Central Tax (Appeals), Bengaluru | |
| Haryana Local Area Development Tax Act, 2000 | Local Area Development Tax | 10 | - | 10 | 2000-01 to 2003-04 | Punjab and Haryana High Court |

| Name of the Statute | Nature of the dues | Total Disputed Amount (in INR Million) | Amount Paid Under Protest (in INR Million) | Unpaid Amount (in INR Million) | Period to which the amount Relates | Forum where dispute is pending |
|---|--------------------|--|--|--------------------------------|---|---|
| Haryana Sales Tax Act, 1973 | Sales Tax | 6 | 5 | 1 | 1989-90 to 2002-03 | Punjab and Haryana High Court |
| Haryana Value Added Tax Act, 2003 | Sales tax | 5 | - | 5 | 2017-18 | Joint Excise & Taxation Commissioner (Appeals), Haryana. |
| Sales tax | 46 | - | 46 | 2010-11 to 2014-15 | Haryana Tax Tribunal, Chandigarh | |
| Sales tax | 80 | - | 80 | 2013-14 to 2016-17 and 2018-19 | Joint Excise & Taxation Commissioner (Appeals), Haryana | |
| Sales tax | 2 | - | 2 | 2015-16 | Revisional Authority - Deputy Excise & Taxation Commissioner (Appeals), Haryana | |
| Jammu and Kashmir General Sales Tax Act, 1962 | Sales tax | 77 | 0 | 77 | 2015-16 and 2016-17 | The Deputy Commissioner, State Taxes (Appeals), Jammu |
| Sales tax | 23 | 0 | 23 | 2017-18 | Deputy Commissioner of State Tax Appeals, Jammu | |
| Karnataka Value added Tax | Entry Tax | 47 | 42 | 5 | 2006-07 to 2014-15 | Joint Commissioner of Commercial tax (Appeals), Bengaluru |

| | | | | | | |
|--|-----------------|----|-----|---------------------|---|---|
| Madhya Pradesh Value Added Tax Act, 2002 | Value Added Tax | 5 | 2 | 3 | 2007-08 and 2009-10 | Madhya Pradesh Commercial Tax Appellate Board, Bhopal |
| Value Added Tax | 81 | 17 | 64 | 2018-19 to 2019-20 | The Appellate Authority, Madhya Pradesh | |
| Sales tax | 112 | 11 | 101 | 2017-18 | Assistant Commissioner, Madhya Pradesh | |
| Entry Tax | 1 | - | 1 | 2008-09 | Additional Commissioner (Appeals), Gwalior | |
| Maharashtra Value Added Tax Act, 2002 | Sales tax | 6 | 0 | 6 | 2014-15 and 2016-17 | Joint Commissioner (Appeals), Aurangabad, Maharashtra |
| Sales tax | 4 | 1 | 3 | 2012-13 | Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Mumbai | |
| Sales tax | 11 | 4 | 7 | 2008-09 and 2015-16 | Maharashtra Sales tax Tribunal, Pune | |

| Name of the Statute | Nature of the dues | Total Disputed Amount (in INR Million) | Amount Paid Under Protest (in INR Million) | Unpaid Amount (in INR Million) | Period to which the amount Relates | Forum where dispute is pending |
|---------------------------------------|-------------------------------|--|--|--------------------------------|---|---|
| Maharashtra Value Added Tax Act, 2002 | Value Added Tax | 221 | 60 | 161 | 2005-06 to 2010-11, 2013-14 and 2017-18 | Joint Commissioner of State Tax, Aurangabad |
| Orissa Entry Tax Act, 1999 | Entry Tax | 1 | 0 | 1 | 2000-01 | Sales Tax Tribunal, Orissa |
| Orissa Sales Tax Act, 1947 | Sales Tax and Value Added Tax | 93 | 82 | 11 | 1994-95 to 2000-01 | Assistant Commissioner of Sales Tax, Orissa |
| Pondicherry General Sales Act, | Sales Tax | 12 | 2 | 10 | 1981-82 to 1984-85, | The Assistant Commissioner |

| | | | | | | | |
|---|-------------------|----|----|---------|--|---|---|
| 1967 | | | | | | 1997-98 to 1998-99 | (Appeals), Pondicherry |
| Punjab Excise Act, 1914 | State excise duty | 14 | 3 | 11 | | 1973-74 to 1990-91 | Financial Commissioner, Haryana |
| Rajasthan Value Added Tax Act, 2003 | Sales tax | 13 | - | 13 | | 2014-15 to 2017-18 | Additional Commissioner (Appeals), Jaipur |
| Uttar Pradesh Tax on Entry of Goods Act, 2000 | Entry Tax | 2 | - | 2 | | 2005-06 | Allahabad High Court |
| Entry Tax | 1 | - | 1 | 2008-09 | | Additional Commissioner (Appeals), Allahabad | |
| Uttar Pradesh Trade Tax Act, 1948 | Entry Tax | 7 | 7 | - | | 2003-04 and 2005-06 | Supreme Court of India |
| Uttar Pradesh Value Added Tax Act, 2008 | Entry Tax | 18 | 18 | - | | 2007-08 to 2015-16 | Supreme Court of India |
| Sales tax | 1 | - | 1 | 2018-19 | | The Additional Commissioner (Appeals), Meerut | |
| West Bengal Value Added Tax Act, 2003 | Value Added Tax | 0 | - | 0 | | 2009-10 | Joint Commissioner of Commercial Tax, Kolkata |

For Price Waterhouse & Co Chartered Accountants

LLP Firm Registration Number: 304026E/E-300009

Amit Kumar Agrawal

Partner

Membership Number: 064311

UDIN:24064311BKFWGU2589

Place: Bengaluru

Date: September 30, 2024

[700700] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Signatories of secretarial audit report [Axis] | 1 |
|--|---|
| | 01/04/2022 to 31/03/2023 |
| Details of signatories of secretarial audit report [Abstract] | |
| Details of signatories of secretarial audit report [LineItems] | |
| Category of secretarial auditor | Secretarial auditors firm |
| Name of secretarial audit firm | Parikh & Associates |
| Name of secretarial auditor signing report | J A Y A R A M U M E S H P O O J A R I |
| Firms registration number of secretarial audit firm | 8102 |
| Membership number of secretarial auditor | 8102 |
| Certificate of practice number of secretarial auditor | 8187 |
| Address of secretarial auditors | 111 11th floor, Sai-Dwar CHS Ltd. SAB TV Lane Opp. Laxmi Industrial Estate Off Link Road Above Shabari Restaurant, Andheri |
| Permanent account number of secretarial auditor or secretarial auditors firm | AAMFP9456F |
| Date of signing secretarial audit report | 30/09/2024 |

Unless otherwise specified, all monetary values are in Millions of INR

| | |
|---|---|
| | 01/04/2022 to 31/03/2023 |
| Disclosure in secretarial audit report explanatory [TextBlock] | Textual information (37) [See below] |
| Whether secretarial audit report is applicable on company | Yes |
| Whether secretarial audit report has been qualified or has any observation or other remarks | No |

Textual information (37)

Disclosure in secretarial audit report explanatory [Text Block]

FORM No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2023

[Pursuant to section 204 (1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

ANHEUSER BUSCH INBEV INDIA LIMITED

(Formerly known as SABMiller India Limited)

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to corporate practices by Anheuser Busch Inbev India Limited (Formerly known as SABMiller India Limited) (hereinafter called “the Company”). Secretarial Audit was conducted in a manner that provided us a basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

We have examined the books, papers, minute books, forms and returns filed and other records made available to us electronically and maintained by the Company for the financial year ended on 31st March, 2023, and the information to the extent provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by The Ministry of Corporate Affairs warranted due to the spread of the COVID-19 pandemic, according to the applicable provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The Company being an unlisted Company the provisions of the Securities and Exchange Board of India Act, 1992 are not applicable.
- (vi) Other laws specifically applicable to the Company as per the representations made by the Company.
 - Food Safety and Standards Act, 2006 and applicable rules and regulations made thereunder;
 - Legal Metrology Act, 2009 and rules made thereunder;
 - The Environment Protection Act, 1986 and rules made thereunder;
 - The Water (Prevention & Control of Pollution) Act, 1974;
 - The Air (Prevention & Control of Pollution) Act, 1981;
 - The Factories Act, 1948 and rules made thereunder;
 - All other Labour, employee and Industrial Laws to the extent applicable to the Company;
 - Various State Excise Laws relating to alcohol and related industry.

In absence of information, we are unable to comment in respect of the compliances on the above mentioned other laws. As informed the Company has received various show cause notices under other laws.

We have also examined compliance with the Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.

During the period under review and as per the explanations given and the representations made by the Management, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, secretarial standards etc. mentioned above except compliances in respect of the following:

- Provisions of Section 96, 129, 134, 137 and the rules made thereunder in respect of approval of audited financial statements, Boards' Report and convening of Annual General Meeting for the financial year ended 31st March 2022 and there is a gap of more than fifteen months between two AGM's (i.e. AGM held for FY 2019-2020 held on 27.04.2022 and AGM for FY 2020-2021 held on 18.09.2023).
- Standards issued by The Institute of Company Secretaries of India with respect to board meetings.

We further report that some of the related party transactions entered by the Company during the financial year are subject to compliance of Section 177 of the Act.

We further report that the excess remuneration paid to the Whole-time Directors is subject to the approval of the shareholders of the Company.

We further report that:

The Board of Directors of the Company, is constituted with Executive Directors, Non-Executive Director and Independent Directors. There were changes in the composition of the Board of Directors that took place during the period under review.

In absence of information we are unable to comment whether Notices, agenda and detailed notes on agenda were given to all directors to schedule the Board Meetings and whether the Board Meetings were properly convened and held.

Decisions at the Meetings of the Board of Directors and of the Committees thereof were taken with requisite majority.

In view of what is stated herein above, we further report that the systems and processes in the Company are required to be strengthened to commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines etc. and adherence to good corporate practices.

Subject to what is stated hereinabove, we further report that during the audit period the

following event occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

•

For Parikh & Associates

Company Secretaries

J.U.Poojari

Partner

FCS No: 8102 CP No: 8187

UDIN No. F008102E003642821

Peer Review No. 1129/2021

Place: Mumbai

Date: September 30, 2024

This Report is to be read with our letter of even date which is annexed as Annexure A and Forms an integral part of this report.

‘Annexure A’

To,

The Members

ANHEUSER BUSCH INBEV INDIA LIMITED

(Formerly known as SABMiller India Limited)

Our report of even date is to be read along with this letter.

- Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
- We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
- We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
- Where ever required, we have obtained the Management Representation about the Compliance of laws, rules and regulations and happening of events etc.
- The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
- The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Parikh & Associates

Company Secretaries

J.U.Poojari

Partner

FCS No: 8102 CP No: 8187

UDIN No. F008102E003642821

Peer Review No. 1129/2021

Place: Mumbai

Date: September 30, 2024

[110000] Balance sheet

Unless otherwise specified, all monetary values are in Millions of INR

| | 31/03/2023 | 31/03/2022 | 31/03/2021 |
|--|------------|------------|------------|
| Balance sheet [Abstract] | | | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Property, plant and equipment | (A) 10,941 | (B) 11,808 | 12,479 |
| Capital work-in-progress | 805 | 143 | |
| Investment property | 0 | 0 | |
| Goodwill | 0 | 0 | |
| Other intangible assets | 206 | 311 | 947 |
| Non-current financial assets [Abstract] | | | |
| Non-current investments | 0 | 0 | |
| Trade receivables, non-current | 0 | 0 | |
| Loans, non-current | 0 | 0 | |
| Other non-current financial assets | 166 | 159 | |
| Total non-current financial assets | 166 | 159 | |
| Other non-current assets | 1,127 | 1,057 | |
| Total non-current assets | 13,245 | 13,478 | |
| Current assets [Abstract] | | | |
| Inventories | 10,469 | 6,107 | |
| Current financial assets [Abstract] | | | |
| Current investments | 144 | 0 | |
| Trade receivables, current | 6,142 | 4,401 | |
| Cash and cash equivalents | 1,873 | 510 | |
| Bank balance other than cash and cash equivalents | 54 | 0 | |
| Loans, current | 0 | 0 | |
| Other current financial assets | 66 | 45 | |
| Total current financial assets | 8,279 | 4,956 | |
| Current tax assets | 34 | 75 | |
| Other current assets | 1,858 | 1,711 | |
| Total current assets | 20,640 | 12,849 | |
| Non-current assets classified as held for sale | 0 | 454 | |
| Total assets | 33,885 | 26,781 | |
| Equity and liabilities [Abstract] | | | |
| Equity [Abstract] | | | |
| Equity attributable to owners of parent [Abstract] | | | |
| Equity share capital | 9,284 | 8,974 | 6,165.78 |
| Other equity | -1,901 | 552 | |
| Total equity attributable to owners of parent | 7,383 | 9,526 | |
| Non controlling interest | 0 | 0 | |
| Total equity | 7,383 | 9,526 | |
| Liabilities [Abstract] | | | |
| Non-current liabilities [Abstract] | | | |
| Non-current financial liabilities [Abstract] | | | |
| Borrowings, non-current | 0 | 0 | |
| Other non-current financial liabilities | (C) 1,539 | (D) 1,347 | |
| Total non-current financial liabilities | 1,539 | 1,347 | |
| Provisions, non-current | 214 | 197 | |
| Other non-current liabilities | 46 | 55 | |
| Total non-current liabilities | 1,799 | 1,599 | |
| Current liabilities [Abstract] | | | |
| Current financial liabilities [Abstract] | | | |
| Borrowings, current | 9,260 | 3,476 | |
| Trade payables, current | 8,528 | 5,831 | |
| Other current financial liabilities | (E) 2,069 | (F) 1,422 | |
| Total current financial liabilities | 19,857 | 10,729 | |
| Other current liabilities | 2,226 | 2,508 | |
| Provisions, current | 2,620 | 2,419 | |
| Total current liabilities | 24,703 | 15,656 | |
| Total liabilities | 26,502 | 17,255 | |
| Total equity and liabilities | 33,885 | 26,781 | |

Footnotes

(A)

Property, plant and equipment 9500

Right-of-use assets 1441

(B)

Property, plant and equipment 10201

Right-of-use assets 1607

(C)

Lease liabilities 1078

Other financial liabilities 461

(D)

Lease liabilities 1212

Other financial liabilities 135

(E)

Lease liabilities 331

Other financial liabilities 1738

(F)

Lease liabilities 321

Other financial liabilities 1101

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of equity share capital [Axis] | Equity shares [Member] | | Equity shares 1 [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Statement of profit and loss [Abstract] | | | | |
| Earnings per share [Abstract] | | | | |
| Earnings per share [Line items] | | | | |
| Basic earnings per share [Abstract] | | | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -4.88 | [INR/shares] -5.35 | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Total basic earnings (loss) per share | [INR/shares] -4.88 | [INR/shares] -5.35 | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Diluted earnings per share [Abstract] | | | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -4.88 | [INR/shares] -5.35 | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Total diluted earnings (loss) per share | [INR/shares] -4.88 | [INR/shares] -5.35 | [INR/shares] -4.88 | [INR/shares] -5.35 |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------|--------------------------------|
| Statement of profit and loss [Abstract] | | |
| Income [Abstract] | | |
| Revenue from operations | 61,774 | 36,081 |
| Other income | 514 | 860 |
| Total income | 62,288 | 36,941 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 17,012 | 8,899 |
| Purchases of stock-in-trade | 431 | 287 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | -1,310 | -532 |
| Employee benefit expense | 2,309 | 2,140 |
| Finance costs | 719 | 190 |
| Depreciation, depletion and amortisation expense | 1,876 | 2,258 |
| Other expenses | (A) 45,640 | (B) 27,352 |
| Total expenses | 66,677 | 40,594 |
| Profit before exceptional items and tax | -4,389 | -3,653 |
| Total profit before tax | -4,389 | -3,653 |
| Tax expense [Abstract] | | |
| Current tax | 0 | 0 |
| Total tax expense | 0 | 0 |
| Total profit (loss) for period from continuing operations | -4,389 | -3,653 |
| Total profit (loss) for period | -4,389 | -3,653 |
| Comprehensive income OCI components presented net of tax [Abstract] | | |
| Whether company has other comprehensive income OCI components presented net of tax | Yes | Yes |
| Other comprehensive income net of tax [Abstract] | | |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others | 5 | -7 |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax | 5 | -7 |
| Other comprehensive income that will be reclassified to profit or loss, net of tax, others | 0 | 0 |
| Total other comprehensive income that will be reclassified to profit or loss, net of tax | 0 | 0 |
| Total other comprehensive income | 5 | -7 |
| Total comprehensive income | -4,384 | -3,660 |
| Comprehensive income OCI components presented before tax [Abstract] | | |
| Whether company has comprehensive income OCI components presented before tax | No | No |
| Other comprehensive income before tax [Abstract] | | |
| Total other comprehensive income | 5 | -7 |
| Total comprehensive income | -4,384 | -3,660 |
| Earnings per share explanatory [TextBlock] | | |
| Earnings per share [Abstract] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Total basic earnings (loss) per share | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Total diluted earnings (loss) per share | [INR/shares] -4.88 | [INR/shares] -5.35 |

Footnotes

(A)

Excise duty 36196

Other expenses 9444

(B)

Excise duty 21427

Other expenses 5925

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]****..(1)**

Unless otherwise specified, all monetary values are in Millions of INR

| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis] | 1 | |
|---|--|--|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract] | | |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items] | | |
| Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others | Remeasurements of defined benefit plan | Remeasurements of defined benefit plan |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others | 5 | -7 |

[400200] Statement of changes in equity**Statement of changes in equity [Table]****..(1)**

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | Equity [Member] | | | Equity attributable to the equity holders of the parent [Member] |
|---|--------------------------------|--------------------------------|------------|--|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -4,389 | -3,653 | | -4,389 |
| Changes in comprehensive income components | 204 | 119 | | 204 |
| Total comprehensive income | -4,185 | -3,534 | | -4,185 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 1,738 | 10,587 | | 1,738 |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | 6 | 3 | | 6 |
| Total deductions to reserves | 6 | 3 | | 6 |
| Increase (decrease) through other changes, equity | 0 | 0 | | 0 |
| Other changes in equity, others | 0 | 0 | | 0 |
| Total other changes in equity | 1,732 | 10,584 | | 1,732 |
| Total increase (decrease) in equity | -2,453 | 7,050 | | -2,453 |
| Other equity at end of period | -1,901 | 552 | -6,498 | -1,901 |

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | Equity attributable to the equity holders of the parent [Member] | | Reserves [Member] | |
|---|--|------------|--------------------------------|--------------------------------|
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -3,653 | | -4,389 | -3,653 |
| Changes in comprehensive income components | 119 | | 149 | -7 |
| Total comprehensive income | -3,534 | | -4,240 | -3,660 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 10,587 | | 1,738 | 10,587 |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | 3 | | 6 | 3 |
| Total deductions to reserves | 3 | | 6 | 3 |
| Increase (decrease) through other changes, equity | 0 | | 0 | 0 |
| Other changes in equity, others | 0 | | 0 | 0 |
| Total other changes in equity | 10,584 | | 1,732 | 10,584 |
| Total increase (decrease) in equity | 7,050 | | -2,508 | 6,924 |
| Other equity at end of period | 552 | -6,498 | -3,297 | -789 |

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | Reserves [Member] | Capital reserves [Member] | | |
|---|-------------------|--------------------------------|--------------------------------|------------|
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | 0 | 0 | |
| Total comprehensive income | | 0 | 0 | |
| Total increase (decrease) in equity | | 0 | 0 | |
| Other equity at end of period | -7,713 | -19 | -19 | -19 |

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | Securities premium reserve [Member] | | | Amalgamation reserve [Member] |
|---|-------------------------------------|--------------------------------|------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 0 |
| Total comprehensive income | 0 | 0 | | 0 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 1,738 | 10,587 | | |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | 6 | 3 | | |
| Total deductions to reserves | 6 | 3 | | |
| Increase (decrease) through other changes, equity | 0 | 0 | | |
| Other changes in equity, others | 0 | 0 | | |
| Total other changes in equity | 1,732 | 10,584 | | |
| Total increase (decrease) in equity | 1,732 | 10,584 | | 0 |
| Other equity at end of period | 34,820 | 33,088 | 22,504 | -1,030 |

Statement of changes in equity [Table]
..(5)

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | Amalgamation reserve [Member] | | General reserve [Member] | |
|---|--------------------------------|------------|--------------------------------|--------------------------------|
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | | 0 | 0 |
| Total comprehensive income | 0 | | 0 | 0 |
| Total increase (decrease) in equity | 0 | | 0 | 0 |
| Other equity at end of period | -1,030 | -1,030 | 1,218 | 1,218 |

Statement of changes in equity [Table]
..(6)

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | General reserve [Member] | Other funds [Member] | | |
|---|-----------------------------|--------------------------------|--------------------------------|------------|
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | 0 | 0 | |
| Changes in comprehensive income components | | 144 | 0 | |
| Total comprehensive income | | 144 | 0 | |
| Total increase (decrease) in equity | | 144 | 0 | |
| Other equity at end of period | 1,218 | 144 | 0 | 0 |

Statement of changes in equity [Table]
..(7)

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | Retained earnings [Member] | | | Other retained earning [Member] |
|---|--------------------------------|--------------------------------|------------|------------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -4,389 | -3,653 | | -4,389 |
| Changes in comprehensive income components | 5 | -7 | | 5 |
| Total comprehensive income | -4,384 | -3,660 | | -4,384 |
| Total increase (decrease) in equity | -4,384 | -3,660 | | -4,384 |
| Other equity at end of period | -38,430 | -34,046 | -30,386 | -38,430 |

Statement of changes in equity [Table]
..(8)

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | Other retained earning [Member] | | Other equity components [Member] | |
|---|---------------------------------|------------|----------------------------------|--------------------------------|
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -3,653 | | 0 | 0 |
| Changes in comprehensive income components | -7 | | 55 | 126 |
| Total comprehensive income | -3,660 | | 55 | 126 |
| Total increase (decrease) in equity | -3,660 | | 55 | 126 |
| Other equity at end of period | -34,046 | -30,386 | 1,396 | 1,341 |

Statement of changes in equity [Table]

..(9)

Unless otherwise specified, all monetary values are in Millions of INR

| Components of equity [Axis] | Other equity components [Member] | Equity instrument through other comprehensive income [Member] | | |
|---|-------------------------------------|--|--------------------------------|------------|
| | | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | 0 | 0 | |
| Changes in comprehensive income components | | 55 | 126 | |
| Total comprehensive income | | 55 | 126 | |
| Total increase (decrease) in equity | | 55 | 126 | |
| Other equity at end of period | 1,215 | 1,396 | 1,341 | 1,215 |

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
|---|--------------------------------|--------------------------------|------------|
| Statement of cash flows [Abstract] | | | |
| Whether cash flow statement is applicable on company | Yes | Yes | |
| Cash flows from used in operating activities [Abstract] | | | |
| Profit before tax | -4,389 | -3,653 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments for finance costs | 719 | 190 | |
| Adjustments for decrease (increase) in inventories | -4,362 | -970 | |
| Adjustments for decrease (increase) in trade receivables, current | -1,761 | -831 | |
| Adjustments for decrease (increase) in other current assets | -266 | -1,503 | |
| Adjustments for other financial assets, current | -65 | 525 | |
| Adjustments for increase (decrease) in trade payables, current | 2,692 | 1,264 | |
| Adjustments for increase (decrease) in other current liabilities | -281 | 1,048 | |
| Adjustments for increase (decrease) in other non-current liabilities | 0 | 0 | |
| Adjustments for depreciation and amortisation expense | 1,876 | 2,258 | |
| Adjustments for provisions, current | 27 | -29 | |
| Adjustments for other financial liabilities, current | 38 | 108 | |
| Other adjustments for which cash effects are investing or financing cash flow | (A) -426 | (B) -788 | |
| Other adjustments to reconcile profit (loss) | (C) 194 | (D) 577 | |
| Total adjustments for reconcile profit (loss) | -1,615 | 1,849 | |
| Net cash flows from (used in) operations | -6,004 | -1,804 | |
| Income taxes paid (refund) | -60 | -46 | |
| Net cash flows from (used in) operating activities | -5,944 | -1,758 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Proceeds from sales of property, plant and equipment | 886 | 1,450 | |
| Purchase of property, plant and equipment | 1,192 | 1,038 | |
| Cash advances and loans made to other parties | 0 | 0 | |
| Interest received | 4 | 12 | |
| Other inflows (outflows) of cash | (E) -4 | (F) -12 | |
| Net cash flows from (used in) investing activities | -306 | 412 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Proceeds from issuing shares | 2,048 | 5,625 | |
| Proceeds from borrowings | 0 | 0 | |
| Repayments of borrowings | -5,774 | 3,257 | |
| Payments of lease liabilities | (G) 462 | (H) 351 | |
| Interest paid | (I) 345 | (J) 679 | |
| Other inflows (outflows) of cash | (K) 598 | 0 | |
| Net cash flows from (used in) financing activities | 7,613 | 1,338 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 1,363 | -8 | |
| Effect of exchange rate changes on cash and cash equivalents [Abstract] | | | |
| Effect of exchange rate changes on cash and cash equivalents | 0 | 2 | |
| Net increase (decrease) in cash and cash equivalents | 1,363 | -6 | |
| Cash and cash equivalents cash flow statement at end of period | 1,873 | 510 | 516 |

Footnotes

(A)

Gain on sale of property, plant and equipment -426

Gain on sale of brand 0

(B)

Gain on sale of property, plant and equipment -420

Gain on sale of brand -368

(C)

'Provision for indirect tax and other legal matters' 110

Loss allowance on trade receivables and other financial assets (net) 9

Allowance for doubtful non-financial assets 57

Bad and doubtful advances written off 0

Employee stock option expense 55

Release of deferred government grants -10

Interest income on fixed deposits held at amortised cost -4

Interes on income tax refund -19

Unwinding of discount on security deposits -3

Unrealised foreign exchange (gain)/loss -1

(D)

'Provision for indirect tax and other legal matters' 204

Loss allowance on trade receivables and other financial assets (net) 148

Allowance for doubtful non-financial assets 51

Bad and doubtful advances written off 30

Employee stock option expense 126

Release of deferred government grants -10

Interest income on fixed deposits held at amortised cost -12

Interes on income tax refund -8

Unwinding of discount on security deposits -2

Unrealised foreign exchange (gain)/loss 50

(E)

Fixed deposits matured with bank 104

Fixed deposits made with bank -108

(F)

Fixed deposits matured with bank 129

Fixed deposits made with bank -141

(G)

Principal element of lease payments -330

Interest paid on lease liabilities -132

(H)

Principal element of lease payments -232

Interest paid on lease liabilities -119

(I)

Interest paid on working capital loan and overdrafts from banks

(J)

Interest paid on External Commercial Borrowings from related parties -199

Interest paid on working capital loan and overdrafts from banks -224

Interest paid on term loans from related parties -146

Interest paid on currency swap contracts -110

(K)

Amount utilised for share issue expenses -6

Proceeds from sale and lease back 748

Principal paid on sale and lease back -68

Interest paid on sale and lease back -58

Interest paid to capital creditors -18

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|---|
| Disclosure of significant accounting policies [TextBlock] | Textual information (38) [See below] | |
| Description of accounting policy for government grants [TextBlock] | As per the Accounting Policy | As per the Accounting Policy |

Textual information (38)

Disclosure of significant accounting policies [Text Block]

1 Company background

"Anheuser Busch InBev India Limited ("the Company") was incorporated under the Companies Act, 1956 on 18 November 1988. The registered office of the Company is at Unit No. 301-302, Dynasty Business Park, B-wing, Third Floor, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra 400059. The Company is primarily engaged in the business of brewing, packaging distribution, marketing and sale of beer, other alcoholic and non-alcoholic beverages and has manufacturing facilities in various states across India. These financial statements are approved for issue by the Company's Board of Directors on 30 September 2024."

2 Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation and presentation

(i) Compliance with Ind AS

These financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the 'Act') [Companies (Indian Accounting Standards) Rules, 2015, as amended] and other relevant provisions of the Act.

(ii) Historical cost convention

"These financial statements have been prepared on a historical cost basis, except for the following

- defined benefits plans – plan assets are measured at fair value; and
- equity contribution by parent company in the form of ESOP measured as per principles of Ind AS 102
- certain financial assets and financial liabilities measured at fair value
- assets classified as held for sale measured at lower of cost and fair value less costs to sell

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III (Division II) to the Act. Based on the nature of products and the time between the acquisition of asset for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current / non-current classification of assets and liabilities."

(iii) New and amended standards adopted by the Company

The Ministry of Corporate Affairs had vide notification dated 23 March 2022 notified Companies (Indian Accounting Standards) Amendment Rules, 2022 which amended certain accounting standards, and are effective 1 April 2022. These amendments did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Standard issued but not yet effective

"(a) The Ministry of Corporate Affairs has vide notification dated 31 March 2023 notified Companies (Indian Accounting Standards) Amendment Rules, 2023 (the 'Rules') which amends certain accounting standards, and are effective 1 April 2023.

The Rules predominantly amend Ind AS 12, Income taxes, and Ind AS 1, Presentation of financial statements. The other amendments to Ind AS notified by these rules are primarily in the nature of clarifications.

These amendments are not expected to have a material impact on the company in the current or future reporting periods and on foreseeable future transactions. Specifically, no changes would be necessary as a consequence of amendments made to Ind AS 12 as the Company's accounting policy already complies with the now mandatory treatment."

(b) The Ministry of Corporate Affairs has vide notification dated 12 August 2024 notified Companies (Indian Accounting Standards) Amendment Rules, 2024 (the 'Rules') which amends certain accounting standards, and are effective from the date of their publication in the Official Gazette. The Rules predominantly amend IND AS 101, First-time Adoption of Indian Accounting Standards, IND AS 103, Business Combinations, IND AS 105, Non-current Assets Held for Sale and Discontinued Operations, IND AS 107, Financial Instruments: Disclosures, IND AS 109, Financial Instruments, and IND AS 115, Revenue from Contracts with Customers. The other amendments to Ind AS notified by these rules are primarily to Omit IND AS, 17 and Insert new standard IND AS, 117 Insurance contracts. These amendments are not expected to have a material impact on the company in the current or future reporting periods and on foreseeable future transactions.

(v) Going concern

"The Company has been incurring losses and its net worth has eroded to the extent of accumulated losses amounting to INR 38,430 million (31 March 2022: INR 34,046 million) and its current liabilities exceeded current assets by INR 4,097 million as at the year end (31 March 2022: INR 2,428 million). Management is taking steps to make the operations profitable and has further received a letter from Anheuser Busch InBev Asia BV, the Holding Company confirming financial and other support that will be available to the Company to settle its obligations as they arise and to continue in operations.

Accordingly, based on the above considerations and future cash flow projections, the Board of Directors have considered it appropriate to prepare these financial statements on a going concern basis."

2.2 Foreign currency translation

"Functional and presentation currency

The financial statements are presented in Indian Rupee (INR), which is company's functional and presentation currency. All amounts have been rounded off to the nearest millions, unless otherwise indicated."

"Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in the Statement of profit and loss.

Foreign exchange differences arising from foreign currency borrowings equivalent to the extent to which the exchange loss does not exceed the difference between the cost of borrowing in functional currency when compared to the cost of borrowing in a foreign currency are regarded as finance costs. For the purpose of presentation, all exchange differences on foreign currency borrowings are included within 'finance costs'."

2.3 Revenue recognition

Revenue comprises revenue from contracts with customers for sale of goods and services. Revenue from sale of goods is inclusive of excise duties and is net of returns, trade allowances, rebates, value added taxes, goods and services tax (GST) and such amounts collected on behalf of third parties.

Revenue is recognised as and when performance obligations are satisfied by transferring goods or services to the customer, as below:

Revenue from sale of products (including Sale of spent malt, raw materials and packing materials and scrap):

Revenue is recognised on transfer of control, being on dispatch of goods or upon sale to retailers/distributors, in accordance with the terms of sale

Revenue from manufacture and sale of products from contract bottling arrangements

The Company has entered into arrangements with Contract Bottler Units (CBUs), where-in CBUs manufacture and sell products on behalf of the Company. Under such arrangements, the Company has exposure to significant risks and rewards associated with the sale of products i.e. it has the primary responsibility for providing goods to the customer, has pricing latitude and is also exposed to inventory risk. Accordingly, the transactions of the CBUs under such arrangements have been recorded as gross revenue, excise duty and other expenses as if they were transactions of the Company. The Company also presents inventory under such arrangements as its own inventory. The net receivables from/ payable to each CBU are recognised under other financial assets/ other financial liabilities respectively, as the case may be.

Royalty Income

Revenue in respect of royalty income arrangements is recognised proportionately in each period. Income from royalty arrangements is recognised based on the terms of the respective contracts upon sale of products by the customers.

Financing Components

The company does not have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the company does not adjust any of the transaction prices for the time value of money

2.4 Government grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to income, it is recognised in the Statement of Profit and Loss on a systematic basis over the periods to which they relate. When the grant relates to an asset, it is treated as deferred income and recognised in the Statement of Profit and Loss on a systematic basis over the useful life of the related property, plant and equipment.

2.5 Income taxes

Income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

"Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. However, deferred tax liabilities are not recognised if they arise from initial recognition of goodwill. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in Statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively. "

2.6 Leases

As a lessee

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Company. Contracts may contain both lease and non-lease components.

"Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments)
- variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date
- payments of penalties for terminating the lease, if the lease term reflects the Company exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Company, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions."

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

"Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs
- restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Company is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life. Leasehold land is amortized over the lease term.

Payments associated with short-term leases and low value assets are recognised on a straight-line basis as an expense in profit or loss.

Short-term leases are leases with a lease term of 12 months or less."

2.7 Property, plant and equipment

Freehold land is carried at historical cost less impairment, if any. All other items of property, plant and equipment are stated at historical cost less depreciation, and impairment loss, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the assets. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All expenses in the nature of repairs and maintenance are charged to Statement of profit and loss during the reporting period in which they are incurred

The cost of property, plant and equipment which are not ready for their intended use at the balance sheet date, are disclosed as capital work-in-progress.

Transition to Ind AS

On transition to Ind AS effective 1 April 2016, the Company has elected to continue with the net carrying value of all its property, plant and equipment measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Depreciation methods, estimated useful lives and residual value

Depreciation is calculated using the straight line method as per the estimated useful lives of assets as below:

Asset "Useful life

(in years)"

Buildings 3-30

Plant and equipment 3-20

Computers 3

Furniture and fixtures 5

Office equipment 5

Vehicles 8

Leasehold improvements are depreciated over the lower of useful life or lease term unless the Company expects to use the assets beyond the lease term.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate. Based on internal assessment and supported by technical advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets which in certain instances is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

Disposals

Gains and losses on disposals are determined by comparing proceeds with the carrying amounts. These are accounted in Statement of profit and loss within Other income/expense, on a net basis.

2.8 Assets classified as held for sale

"Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing

use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits and financial assets, which are specifically exempt from this requirement.

An impairment loss is recognised for any initial or subsequent write-down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset, but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset is recognised at the date of de-recognition.

Non-current assets are not depreciated or amortised while they are classified as held for sale. Non-current assets classified as held for sale are presented separately from the other assets in the balance sheet. "

2.9 Intangible assets

Recognition and measurement

"Brands

Brands acquired are carried at cost less accumulated amortisation and impairment losses, if any."

"Computer software

Computer software acquired are carried at cost less accumulated amortisation and impairment losses, if any. Costs associated with maintaining software programs are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of customised computer software applications are recognised as intangible assets under development or intangible assets when the following criteria are met:

- a) it is technically feasible to complete the software so that it will be available for use,
- b) there is an ability to use or sell the software
- c) it can be demonstrated that the software will generate probable future economic benefits,
- d) adequate technical, financial and other resources to complete the development and to use the software are available, and
- e) the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the customised computer software applications include employee costs and other directly attributable costs and are amortised from the point at which the software asset is available for use."

"Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit or Loss when the asset is derecognised.

"

Transition to Ind AS

On transition to Ind AS effective 1 April 2016, the Company has elected to continue with the net carrying value of all its intangible assets measured as per the previous GAAP and use that carrying value as the deemed cost of the intangible assets.

Amortisation method and useful lives

The Company amortises intangible assets with finite useful life using the straight-line method over their estimated useful lives as follows:

Asset "Useful life

(in years)"

Brands 20

Computer Software 4-5

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

2.10 Impairment of assets

Assets are tested for impairment at least annually or whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

2.11 Inventories

Inventories which comprise raw materials, work-in-progress (intermediates), finished goods, stock-in-trade, packing materials and stores and spares are carried at the lower of cost and net realisable value. Cost of inventories comprises all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. In determining the cost of inventories, First-in -first out (FIFO) cost method is used. In case of manufactured finished goods and work-in-progress, fixed production overheads are allocated on the basis of normal capacity of production facilities while the variable production overheads are allocated on actuals. Net realisable value is

the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis. Adequate provision is made for expired, obsolete and slow moving items.

2.12 Cash and cash equivalents

Cash and cash equivalents includes cash on hand and balances with banks that are readily convertible to known amounts of cash and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2.13 Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits and performance incentives that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services rendered up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented under 'Other financial liabilities' in the balance sheet.

(ii) Other long-term employee benefit obligations

The liabilities for compensated absences are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields of government bonds at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of profit and loss.

(iii) Post-employment obligations

Defined contribution plan

These are plans in which the Company pays pre-defined amounts to funds administered by government authority/ Company and does not have any legal or constructive obligation to pay additional sums. These comprise contributions in respect of Employees' Provident Fund, Employees' State Insurance and Superannuation fund. The Company's payments to the defined contribution plans are recognised as employee benefit expenses when they are due.

Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The Company's gratuity plan is a defined benefit plan. The present value of gratuity obligation under such defined benefit plans is determined based on actuarial valuations carried out by an independent actuary using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measure each unit separately to build up the final obligation. The obligation is measured at the present value of estimated future cash flows. The discount rates used for determining the present value of obligation under defined benefit plans, is based on the market yields on Government securities as at the Balance Sheet date, having maturity periods approximating to the terms of related obligations.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the Statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

(iv) Group share based payment arrangements

The fair value of equity settled share options based on shares of group companies is initially measured at grant date and is charged to the Statement of profit and loss over the vesting period, which is the period over which all of the specified vesting conditions are satisfied, and the credit is included in equity. At the end of each period, the Company revises its estimates of the number of options that are expected to vest based on the non-market and service conditions. It recognises the impact of revision to original estimate, if any, in profit or loss, with a corresponding adjustment to equity.

2.14 Provisions and contingencies

"Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. A provision is made in respect of onerous contracts, i.e., contracts in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under such contracts. Provisions are not recognised for other future operating losses. The carrying amounts of provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

A disclosure for contingent liabilities is made where there is a possible obligation or a present obligation that may probably not require an outflow of resources or an obligation for which the future outcome cannot be ascertained with reasonable certainty. When there is a possible or a present obligation where the likelihood of outflow of resources is remote, no provision or disclosure is made."

2.15 Borrowings

"Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in Statement of profit and loss over the period of the borrowings using the effective interest method.

Borrowings are derecognised from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in Statement of profit and loss as other income/expense. Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period."

2.16 Borrowing cost

"General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets

that necessarily take a substantial period of time to get ready for their intended use or sale.

Other borrowing costs are expensed in the period in which they are incurred."

2.17 Financial Instruments

A) Financial Assets:

a) Recognition and measurement

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognised at fair value.

Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the assets and cash flow characteristics of the asset. There are two measurement categories into which the Company classifies its debt instruments:

- Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost.

- Fair value through profit or loss (FVTPL): Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income are measured at FVTPL.

i) Investment in preference shares (which are considered debt instruments)

The Company subsequently measures the investment in preference shares at fair value through profit or loss as the business model does not meet the SPPI condition.

ii) Trade Receivables:

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business and reflects Company's unconditional right to consideration (that is, payment is due only on the passage of time). Trade receivables are recognised initially at the transaction price as they do not contain significant financing components. The Company holds the trade receivables with the objective of collecting the contractual cash flows and therefore measures them subsequently at amortised cost using the Effective Interest Rate method (EIR), less loss allowance.

iii) Loans

On initial recognition, Loans are measured at fair value. Since the objective is to hold these loans to collect contractual cash flows that are solely payments of principal and interest, these assets are subsequently measured at amortised cost using the effective interest rate method less impairment, if any.

iv) Other financial assets:

On initial recognition, Other financial assets are measured at fair value, and subsequently, measured at the amortised cost, less impairment if any. Loss arising from impairment, if any is recognised in the Statement of Profit and Loss.

b) Derecognition

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

c) Impairment of financial assets

"The Company applies Expected Credit Loss (ECL) model for measurement and recognition of loss allowance on Trade receivables and other financial assets measured at amortised cost.

In case of trade receivables, the Company follows the simplified credit loss model (as permitted by Ind AS 109) wherein an amount equal to lifetime ECL is measured and recognised as loss allowance.

In case of other financial assets, the Company determines if there has been a significant increase in credit risk of the financial asset since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to 12-month ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

Subsequently, if the credit quality of the financial asset improve such that there is no longer a significant increase in credit risk since initial recognition, the Company reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and the cash flows that the Company expects to receive (i.e., cash shortfalls), discounted at the original effective interest rate.

" Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial asset. 12-month ECL are a portion of the lifetime ECL which result from default events that are possible within 12 months from the reporting date.

ECL are measured in a manner that they reflect probability weighted amounts determined by a range of outcomes, taking into account the time value of money and other reasonable information available as a result of past events, current conditions and forecasts of future economic conditions.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss under the head 'Loss allowance on trade receivables and other financial assets'."

d) Income recognition

"Dividend income on investments is recognised and accounted for when the right to receive the payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

Interest income is accounted for on a time-proportion basis using effective interest rate method taking into account the amounts invested and the rate of interest, except for financial assets that subsequently become credit impaired."

B) Financial Liabilities:

a) Recognition and measurement

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. On initial recognition, financial liabilities are measured at fair value and subsequently measured at amortised cost.

Trade and other payables

"In case of trade and other payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest rate method.

Trade and other payables represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per credit period. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period."

b) Derecognition

A financial liability is derecognised when the

C) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

2.18 Derivative financial instruments

The Company holds derivative financial instruments to hedge its foreign currency risk exposures. Embedded derivatives are separated from the host contract and accounted for separately if the host contract is not a financial asset and certain criteria are met.

"Derivatives are initially measured at fair value. Subsequent to initial recognition, derivatives are measured at fair value, and changes therein are recognised in profit or loss.

For the purpose of presentation, gains/losses arising on fair valuation of derivative financial instruments for hedging risk relating to foreign currency borrowings are included within 'finance costs'."

2.19 Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Company has a strategic steering committee which assesses the financial performance and position of the Company and makes strategic decisions. The steering committee, which has been identified as being the chief operating decision maker, consists of the whole time directors, the Chief Financial Officer and other senior management team members assesses the financial performance and position of the Company and makes strategic decisions. Refer Note 38 for segment information presented.

2.20 Earnings/ loss per share (EPS)

Basic EPS is arrived by dividing profit/ loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares unless impact is anti-dilutive.

2.21 Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest million as per the requirement of Schedule III (Division II) to the Act, unless otherwise stated. The sign '0' in these financial statements indicates that the amounts involved are below INR five lakhs and the sign '-' indicates that amounts are nil.

3 Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual result. This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates/judgements are:

- Provision for indirect tax and other legal matters and contingent liabilities – refer note 30 and 40
- Impairment of property, plant and equipment, including capital work in progress and intangible assets – refer note 4A(iv)

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

[610200] Notes - Corporate information and statement of IndAs compliance

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|---|---|
| Disclosure of corporate information notes and other explanatory information [TextBlock] | | |
| Statement of Ind AS compliance [TextBlock] | Textual information (39) [See below] | Textual information (40) [See below] |
| Whether there is any departure from Ind AS | No | No |
| Whether there are reclassifications to comparative amounts | No | No |
| Description of reason why reclassification of comparative amounts is impracticable | As per the Report | As per the Report |
| Description of nature of necessary adjustments to provide comparative information | As per the Report | As per the Report |
| Disclosure of significant accounting policies [TextBlock] | Textual information (41) [See below] | |

Textual information (39)

Statement of Ind AS compliance [Text Block]

Anheuser Busch Inbev India Limited ("the Company") was incorporated under the Companies Act, 1956 on 18 November 1988. The registered office of the Company is at Unit No. 301-302, Dynasty Business Park, B-wing, Third Floor, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra 400059. The Company is primarily engaged in the business of brewing, packaging distribution, marketing and sale of beer and non-alcoholic beverages and has manufacturing facilities in various states across India.

Textual information (40)

Statement of Ind AS compliance [Text Block]

Anheuser Busch Inbev India Limited ("the Company") was incorporated under the Companies Act, 1956 on 18 November 1988. The registered office of the Company is at Unit No. 301-302, Dynasty Business Park, B-wing, Third Floor, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra 400059. The Company is primarily engaged in the business of brewing, packaging distribution, marketing and sale of beer and non-alcoholic beverages and has manufacturing facilities in various states across India.

Textual information (41)

Disclosure of significant accounting policies [Text Block]

1 Company background

"Anheuser Busch InBev India Limited ("the Company") was incorporated under the Companies Act, 1956 on 18 November 1988. The registered office of the Company is at Unit No. 301-302, Dynasty Business Park, B-wing, Third Floor, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra 400059. The Company is primarily engaged in the business of brewing, packaging distribution, marketing and sale of beer, other alcoholic and non-alcoholic beverages and has manufacturing facilities in various states across India. These financial statements are approved for issue by the Company's Board of Directors on 30 September 2024."

2 Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation and presentation

(i) Compliance with Ind AS

These financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the 'Act') [Companies (Indian Accounting Standards) Rules, 2015, as amended] and other relevant provisions of the Act.

(ii) Historical cost convention

"These financial statements have been prepared on a historical cost basis, except for the following

- defined benefits plans – plan assets are measured at fair value; and
- equity contribution by parent company in the form of ESOP measured as per principles of Ind AS 102
- certain financial assets and financial liabilities measured at fair value
- assets classified as held for sale measured at lower of cost and fair value less costs to sell

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III (Division II) to the Act. Based on the nature of products and the time between the acquisition of asset for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current / non-current classification of assets and liabilities."

(iii) New and amended standards adopted by the Company

The Ministry of Corporate Affairs had vide notification dated 23 March 2022 notified Companies (Indian Accounting Standards) Amendment Rules, 2022 which amended certain accounting standards, and are effective 1 April 2022. These amendments did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Standard issued but not yet effective

"(a) The Ministry of Corporate Affairs has vide notification dated 31 March 2023 notified Companies (Indian Accounting Standards) Amendment Rules, 2023 (the 'Rules') which amends certain accounting standards, and are effective 1 April 2023.

The Rules predominantly amend Ind AS 12, Income taxes, and Ind AS 1, Presentation of financial statements. The other amendments to Ind AS notified by these rules are primarily in the nature of clarifications.

These amendments are not expected to have a material impact on the company in the current or future reporting periods and on foreseeable future transactions. Specifically, no changes would be necessary as a consequence of amendments made to Ind AS 12 as the Company's accounting policy already complies with the now mandatory treatment."

(b) The Ministry of Corporate Affairs has vide notification dated 12 August 2024 notified Companies (Indian Accounting Standards) Amendment Rules, 2024 (the 'Rules') which amends certain accounting standards, and are effective from the date of their publication in the Official Gazette. The Rules predominantly amend IND AS 101, First-time Adoption of Indian Accounting Standards, IND AS 103, Business Combinations, IND AS 105, Non-current Assets Held for Sale and Discontinued Operations, IND AS 107, Financial Instruments: Disclosures, IND AS 109, Financial Instruments, and IND AS 115, Revenue from Contracts with Customers. The other amendments to Ind AS notified by these rules are primarily to Omit IND AS, 17 and Insert new standard IND AS, 117 Insurance contracts. These amendments are not expected to have a material impact on the company in the current or future reporting periods and on foreseeable future transactions.

(v) Going concern

"The Company has been incurring losses and its net worth has eroded to the extent of accumulated losses amounting to INR 38,430 million (31 March 2022: INR 34,046 million) and its current liabilities exceeded current assets by INR 4,097 million as at the year end (31 March 2022: INR 2,428 million). Management is taking steps to make the operations profitable and has further received a letter from Anheuser Busch InBev Asia BV, the Holding Company confirming financial and other support that will be available to the Company to settle its obligations as they arise and to continue in operations.

Accordingly, based on the above considerations and future cash flow projections, the Board of Directors have considered it appropriate to prepare these financial statements on a going concern basis."

2.2 Foreign currency translation

"Functional and presentation currency

The financial statements are presented in Indian Rupee (INR), which is company's functional and presentation currency. All amounts have been rounded off to the nearest millions, unless otherwise indicated."

"Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in the Statement of profit and loss.

Foreign exchange differences arising from foreign currency borrowings equivalent to the extent to which the exchange loss does not exceed the difference between the cost of borrowing in functional currency when compared to the cost of borrowing in a foreign currency are regarded as finance costs. For the purpose of presentation, all exchange differences on foreign currency borrowings are included within 'finance costs'."

2.3 Revenue recognition

Revenue comprises revenue from contracts with customers for sale of goods and services. Revenue from sale of goods is inclusive of excise duties and is net of returns, trade allowances, rebates, value added taxes, goods and services tax (GST) and such amounts collected on behalf of third parties.

Revenue is recognised as and when performance obligations are satisfied by transferring goods or services to the customer, as below:

Revenue from sale of products (including Sale of spent malt, raw materials and packing materials and scrap):

Revenue is recognised on transfer of control, being on dispatch of goods or upon sale to retailers/distributors, in accordance with the terms of sale

Revenue from manufacture and sale of products from contract bottling arrangements

The Company has entered into arrangements with Contract Bottler Units (CBUs), where-in CBUs manufacture and sell products on behalf of the Company. Under such arrangements, the Company has exposure to significant risks and rewards associated with the sale of products i.e. it has the primary responsibility for providing goods to the customer, has pricing latitude and is also exposed to inventory risk. Accordingly, the transactions of the CBUs under such arrangements have been recorded as gross revenue, excise duty and other expenses as if they were transactions of the Company. The Company also presents inventory under such arrangements as its own inventory. The net receivables from/ payable to each CBU are recognised under other financial assets/ other financial liabilities respectively, as the case may be.

Royalty Income

Revenue in respect of royalty income arrangements is recognised proportionately in each period. Income from royalty arrangements is recognised based on the terms of the respective contracts upon sale of products by the customers.

Financing Components

The company does not have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the company does not adjust any of the transaction prices for the time value of money

2.4 Government grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to income, it is recognised in the Statement of Profit and Loss on a systematic basis over the periods to which they relate. When the grant relates to an asset, it is treated as deferred income and recognised in the Statement of Profit and Loss on a systematic basis over the useful life of the related property, plant and equipment.

2.5 Income taxes

Income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

"Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. However, deferred tax liabilities are not recognised if they arise from initial recognition of goodwill. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in Statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively. "

2.6 Leases

As a lessee

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Company. Contracts may contain both lease and non-lease components.

"Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments)
- variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date
- payments of penalties for terminating the lease, if the lease term reflects the Company exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Company, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions."

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

"Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs
- restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Company is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life. Leasehold land is amortized over the lease term.

Payments associated with short-term leases and low value assets are recognised on a straight-line basis as an expense in profit or loss.

Short-term leases are leases with a lease term of 12 months or less."

2.7 Property, plant and equipment

Freehold land is carried at historical cost less impairment, if any. All other items of property, plant and equipment are stated at historical cost less depreciation, and impairment loss, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the assets. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All expenses in the nature of repairs and maintenance are charged to Statement of profit and loss during the reporting period in which they are incurred

The cost of property, plant and equipment which are not ready for their intended use at the balance sheet date, are disclosed as capital work-in-progress.

Transition to Ind AS

On transition to Ind AS effective 1 April 2016, the Company has elected to continue with the net carrying value of all its property, plant and equipment measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Depreciation methods, estimated useful lives and residual value

Depreciation is calculated using the straight line method as per the estimated useful lives of assets as below:

Asset "Useful life

(in years)"

Buildings 3-30

Plant and equipment 3-20

Computers 3

Furniture and fixtures 5

Office equipment 5

Vehicles 8

Leasehold improvements are depreciated over the lower of useful life or lease term unless the Company expects to use the assets beyond the lease term.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate. Based on internal assessment and supported by technical advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets which in certain instances is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

Disposals

Gains and losses on disposals are determined by comparing proceeds with the carrying amounts. These are accounted in Statement of profit and loss within Other income/expense, on a net basis.

2.8 Assets classified as held for sale

"Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing

use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits and financial assets, which are specifically exempt from this requirement.

An impairment loss is recognised for any initial or subsequent write-down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset, but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset is recognised at the date of de-recognition.

Non-current assets are not depreciated or amortised while they are classified as held for sale. Non-current assets classified as held for sale are presented separately from the other assets in the balance sheet. "

2.9 Intangible assets

Recognition and measurement

"Brands

Brands acquired are carried at cost less accumulated amortisation and impairment losses, if any."

"Computer software

Computer software acquired are carried at cost less accumulated amortisation and impairment losses, if any. Costs associated with maintaining software programs are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of customised computer software applications are recognised as intangible assets under development or intangible assets when the following criteria are met:

- a) it is technically feasible to complete the software so that it will be available for use,
- b) there is an ability to use or sell the software
- c) it can be demonstrated that the software will generate probable future economic benefits,
- d) adequate technical, financial and other resources to complete the development and to use the software are available, and
- e) the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the customised computer software applications include employee costs and other directly attributable costs and are amortised from the point at which the software asset is available for use."

"Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit or Loss when the asset is derecognised.

"

Transition to Ind AS

On transition to Ind AS effective 1 April 2016, the Company has elected to continue with the net carrying value of all its intangible assets measured as per the previous GAAP and use that carrying value as the deemed cost of the intangible assets.

Amortisation method and useful lives

The Company amortises intangible assets with finite useful life using the straight-line method over their estimated useful lives as follows:

Asset "Useful life

(in years)"

Brands 20

Computer Software 4-5

Amortisation method, useful lives and residual values are reviewed at the end of each financial year and adjusted if appropriate.

2.10 Impairment of assets

Assets are tested for impairment at least annually or whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

2.11 Inventories

Inventories which comprise raw materials, work-in-progress (intermediates), finished goods, stock-in-trade, packing materials and stores and spares are carried at the lower of cost and net realisable value. Cost of inventories comprises all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. In determining the cost of inventories, First-in -first out (FIFO) cost method is used. In case of manufactured finished goods and work-in-progress, fixed production overheads are allocated on the basis of normal capacity of production facilities while the variable production overheads are allocated on actuals. Net realisable value is

the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis. Adequate provision is made for expired, obsolete and slow moving items.

2.12 Cash and cash equivalents

Cash and cash equivalents includes cash on hand and balances with banks that are readily convertible to known amounts of cash and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2.13 Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits and performance incentives that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services rendered up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented under 'Other financial liabilities' in the balance sheet.

(ii) Other long-term employee benefit obligations

The liabilities for compensated absences are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields of government bonds at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of profit and loss.

(iii) Post-employment obligations

Defined contribution plan

These are plans in which the Company pays pre-defined amounts to funds administered by government authority/ Company and does not have any legal or constructive obligation to pay additional sums. These comprise contributions in respect of Employees' Provident Fund, Employees' State Insurance and Superannuation fund. The Company's payments to the defined contribution plans are recognised as employee benefit expenses when they are due.

Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The Company's gratuity plan is a defined benefit plan. The present value of gratuity obligation under such defined benefit plans is determined based on actuarial valuations carried out by an independent actuary using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measure each unit separately to build up the final obligation. The obligation is measured at the present value of estimated future cash flows. The discount rates used for determining the present value of obligation under defined benefit plans, is based on the market yields on Government securities as at the Balance Sheet date, having maturity periods approximating to the terms of related obligations.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the Statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

(iv) Group share based payment arrangements

The fair value of equity settled share options based on shares of group companies is initially measured at grant date and is charged to the Statement of profit and loss over the vesting period, which is the period over which all of the specified vesting conditions are satisfied, and the credit is included in equity. At the end of each period, the Company revises its estimates of the number of options that are expected to vest based on the non-market and service conditions. It recognises the impact of revision to original estimate, if any, in profit or loss, with a corresponding adjustment to equity.

2.14 Provisions and contingencies

"Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. A provision is made in respect of onerous contracts, i.e., contracts in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under such contracts. Provisions are not recognised for other future operating losses. The carrying amounts of provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

A disclosure for contingent liabilities is made where there is a possible obligation or a present obligation that may probably not require an outflow of resources or an obligation for which the future outcome cannot be ascertained with reasonable certainty. When there is a possible or a present obligation where the likelihood of outflow of resources is remote, no provision or disclosure is made."

2.15 Borrowings

"Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in Statement of profit and loss over the period of the borrowings using the effective interest method.

Borrowings are derecognised from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in Statement of profit and loss as other income/expense. Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period."

2.16 Borrowing cost

"General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets

that necessarily take a substantial period of time to get ready for their intended use or sale.

Other borrowing costs are expensed in the period in which they are incurred."

2.17 Financial Instruments

A) Financial Assets:

a) Recognition and measurement

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognised at fair value.

Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the assets and cash flow characteristics of the asset. There are two measurement categories into which the Company classifies its debt instruments:

- Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost.

- Fair value through profit or loss (FVTPL): Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income are measured at FVTPL.

i) Investment in preference shares (which are considered debt instruments)

The Company subsequently measures the investment in preference shares at fair value through profit or loss as the business model does not meet the SPPI condition.

ii) Trade Receivables:

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business and reflects Company's unconditional right to consideration (that is, payment is due only on the passage of time). Trade receivables are recognised initially at the transaction price as they do not contain significant financing components. The Company holds the trade receivables with the objective of collecting the contractual cash flows and therefore measures them subsequently at amortised cost using the Effective Interest Rate method (EIR), less loss allowance.

iii) Loans

On initial recognition, Loans are measured at fair value. Since the objective is to hold these loans to collect contractual cash flows that are solely payments of principal and interest, these assets are subsequently measured at amortised cost using the effective interest rate method less impairment, if any.

iv) Other financial assets:

On initial recognition, Other financial assets are measured at fair value, and subsequently, measured at the amortised cost, less impairment if any. Loss arising from impairment, if any is recognised in the Statement of Profit and Loss.

b) Derecognition

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

c) Impairment of financial assets

"The Company applies Expected Credit Loss (ECL) model for measurement and recognition of loss allowance on Trade receivables and other financial assets measured at amortised cost.

In case of trade receivables, the Company follows the simplified credit loss model (as permitted by Ind AS 109) wherein an amount equal to lifetime ECL is measured and recognised as loss allowance.

In case of other financial assets, the Company determines if there has been a significant increase in credit risk of the financial asset since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to 12-month ECL is measured and recognised as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognised as loss allowance.

Subsequently, if the credit quality of the financial asset improve such that there is no longer a significant increase in credit risk since initial recognition, the Company reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and the cash flows that the Company expects to receive (i.e., cash shortfalls), discounted at the original effective interest rate.

" Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial asset. 12-month ECL are a portion of the lifetime ECL which result from default events that are possible within 12 months from the reporting date.

ECL are measured in a manner that they reflect probability weighted amounts determined by a range of outcomes, taking into account the time value of money and other reasonable information available as a result of past events, current conditions and forecasts of future economic conditions.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss under the head 'Loss allowance on trade receivables and other financial assets'."

d) Income recognition

"Dividend income on investments is recognised and accounted for when the right to receive the payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

Interest income is accounted for on a time-proportion basis using effective interest rate method taking into account the amounts invested and the rate of interest, except for financial assets that subsequently become credit impaired."

B) Financial Liabilities:

a) Recognition and measurement

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. On initial recognition, financial liabilities are measured at fair value and subsequently measured at amortised cost.

Trade and other payables

"In case of trade and other payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest rate method.

Trade and other payables represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per credit period. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period."

b) Derecognition

A financial liability is derecognised when the

C) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

2.18 Derivative financial instruments

The Company holds derivative financial instruments to hedge its foreign currency risk exposures. Embedded derivatives are separated from the host contract and accounted for separately if the host contract is not a financial asset and certain criteria are met.

"Derivatives are initially measured at fair value. Subsequent to initial recognition, derivatives are measured at fair value, and changes therein are recognised in profit or loss.

For the purpose of presentation, gains/losses arising on fair valuation of derivative financial instruments for hedging risk relating to foreign currency borrowings are included within 'finance costs'."

2.19 Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Company has a strategic steering committee which assesses the financial performance and position of the Company and makes strategic decisions. The steering committee, which has been identified as being the chief operating decision maker, consists of the whole time directors, the Chief Financial Officer and other senior management team members assesses the financial performance and position of the Company and makes strategic decisions. Refer Note 38 for segment information presented.

2.20 Earnings/ loss per share (EPS)

Basic EPS is arrived by dividing profit/ loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares unless impact is anti-dilutive.

2.21 Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest million as per the requirement of Schedule III (Division II) to the Act, unless otherwise stated. The sign '0' in these financial statements indicates that the amounts involved are below INR five lakhs and the sign '-' indicates that amounts are nil.

3 Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual result. This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates/judgements are:

- Provision for indirect tax and other legal matters and contingent liabilities – refer note 30 and 40
- Impairment of property, plant and equipment, including capital work in progress and intangible assets – refer note 4A(iv)

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock] | | |
| Disclosure of initial application of standards or interpretations [TextBlock] | | |
| Whether initial application of an Ind AS has an effect on the current period or any prior period | No | No |
| Disclosure of voluntary change in accounting policy [TextBlock] | | |
| Whether there is any voluntary change in accounting policy | No | No |
| Disclosure of changes in accounting estimates [TextBlock] | | |
| Whether there are changes in accounting estimates during the year | No | No |

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | Land [Member] | |
|--|--|--------------------------------|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Assets held under lease [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | | | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | | | Leasehold land is amortised over lease term | Leasehold land is amortised over lease term |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | Buildings [Member] | |
|--|--|--|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Assets held under lease [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | | |
| Useful lives or depreciation rates, property, plant and equipment | Leasehold improvements are depreciated over the lower of useful life or lease term unless the Company expects to use the assets beyond the lease term. | Leasehold improvements are depreciated over the lower of useful life or lease term unless the Company expects to use the assets beyond the lease term. | | |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other building [Member] | | | |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | Owned assets [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 3-30 Years | 3-30 Years | 3-30 Years | 3-30 Years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | Other plant and equipment [Member] | |
|--|----------------------------------|--------------------------------|------------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | Assets held under lease [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | | | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | | | 3-20 Years | 3-20 Years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | | Furniture and fixtures [Member] | |
|--|------------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 3-20 Years | 3-20 Years | 5 Years | 5 Years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | Motor vehicles [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | | | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | | | 8 Years | 8 Years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | Computer equipments [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | 5 Years | 5 Years | 3 Years | 3 Years |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 911 | 2,088 | | 911 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1,771 | -1,992 | | |
| Total Depreciation property plant and equipment | -1,771 | -1,992 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | -454 | | 732 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | -454 | | 732 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 7 | 313 | | 112 |
| Total disposals and retirements, property, plant and equipment | 7 | 313 | | 112 |
| Total increase (decrease) in property, plant and equipment | -867 | -671 | | 1,531 |
| Property, plant and equipment at end of period | (A) 10,941 | (B) 11,808 | 12,479 | 22,085 |

Footnotes

(A)

Property, plant and equipment 9500

Right-of-use assets 1441

(B)

Property, plant and equipment 10201

Right-of-use assets 1607

Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 2,088 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 1,771 | 1,992 |
| Total Depreciation property plant and equipment | | | 1,771 | 1,992 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | -997 | | 732 | -543 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | -997 | | 732 | -543 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 678 | | 105 | 365 |
| Total disposals and retirements, property, plant and equipment | 678 | | 105 | 365 |
| Total increase (decrease) in property, plant and equipment | 413 | | 2,398 | 1,084 |
| Property, plant and equipment at end of period | 20,554 | 20,141 | 11,144 | 8,746 |

Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | Land [Member] | | |
|---|--|----------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | Assets held under lease [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0 | 175 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -2 | -56 | |
| Total Depreciation property plant and equipment | | -2 | -56 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -2 | 119 | |
| Property, plant and equipment at end of period | 7,662 | 174 | 176 | 57 |

Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | 175 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 2 |
| Total Depreciation property plant and equipment | | | | 2 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | 175 | | 2 |
| Property, plant and equipment at end of period | 276 | 276 | 101 | 102 |

Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 20 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 56 | | 0 | 0 |
| Total Depreciation property plant and equipment | 56 | | 0 | 0 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | -13 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | -13 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 51 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 51 |
| Total increase (decrease) in property, plant and equipment | 56 | | 20 | -64 |
| Property, plant and equipment at end of period | 100 | 44 | 862 | 842 |

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|--------------------------|--------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 20 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | -13 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | -13 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 51 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 51 | |
| Total increase (decrease) in property, plant and equipment | | 20 | -64 | |
| Property, plant and equipment at end of period | 906 | 862 | 842 | 906 |

Disclosure of detailed information about property, plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | Buildings [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Assets held under lease [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 326 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0 | 0 | | -266 |
| Total Depreciation property plant and equipment | 0 | 0 | | -266 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 60 |
| Property, plant and equipment at end of period | 0 | 0 | 0 | 2,672 |

Disclosure of detailed information about property, plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 59 | | 326 | 59 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -354 | | | |
| Total Depreciation property plant and equipment | -354 | | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | -211 | | 26 | -288 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | -211 | | 26 | -288 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 71 | | 1 | 114 |
| Total disposals and retirements, property, plant and equipment | 71 | | 1 | 114 |
| Total increase (decrease) in property, plant and equipment | -577 | | 351 | -343 |
| Property, plant and equipment at end of period | 2,612 | 3,189 | 4,244 | 3,893 |

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|----------------------------------|--|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 266 | 354 | |
| Total Depreciation property plant and equipment | | 266 | 354 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | 26 | -77 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 26 | -77 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 1 | 43 | |
| Total disposals and retirements, property, plant and equipment | | 1 | 43 | |
| Total increase (decrease) in property, plant and equipment | | 291 | 234 | |
| Property, plant and equipment at end of period | 4,236 | 1,572 | 1,281 | 1,047 |

Disclosure of detailed information about property, plant and equipment [Table]

..(10)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other building [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 191 | 43 | | 191 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -104 | -90 | | |
| Total Depreciation property plant and equipment | -104 | -90 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 87 | -47 | | 191 |
| Property, plant and equipment at end of period | 271 | 184 | 231 | 615 |

Disclosure of detailed information about property, plant and equipment [Table]

..(11)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other building [Member] | | | |
|---|----------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 43 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 104 | 90 |
| Total Depreciation property plant and equipment | | | 104 | 90 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | 43 | | 104 | 90 |
| Property, plant and equipment at end of period | 424 | 381 | 344 | 240 |

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other building [Member] | | | |
|---|--|--------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 135 | 16 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -162 | -264 | |
| Total Depreciation property plant and equipment | | -162 | -264 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | -211 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | -211 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 71 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 71 | |
| Total increase (decrease) in property, plant and equipment | | -27 | -530 | |
| Property, plant and equipment at end of period | 150 | 2,401 | 2,428 | 2,958 |

Disclosure of detailed information about property, plant and equipment [Table]

..(13)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other building [Member] | | | |
|---|--------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 135 | 16 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 162 |
| Total Depreciation property plant and equipment | | | | 162 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 26 | -288 | | 26 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 26 | -288 | | 26 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 1 | 114 | | 1 |
| Total disposals and retirements, property, plant and equipment | 1 | 114 | | 1 |
| Total increase (decrease) in property, plant and equipment | 160 | -386 | | 187 |
| Property, plant and equipment at end of period | 3,629 | 3,469 | 3,855 | 1,228 |

Disclosure of detailed information about property, plant and equipment [Table]

..(14)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other building [Member] | | Plant and equipment [Member] | |
|---|--|------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Assets held under lease [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 529 | 1,819 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 264 | | -1,443 | -1,476 |
| Total Depreciation property plant and equipment | 264 | | -1,443 | -1,476 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | -77 | | 0 | -230 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | -77 | | 0 | -230 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 43 | | 7 | 184 |
| Total disposals and retirements, property, plant and equipment | 43 | | 7 | 184 |
| Total increase (decrease) in property, plant and equipment | 144 | | -921 | -71 |
| Property, plant and equipment at end of period | 1,041 | 897 | 7,169 | 8,090 |

Disclosure of detailed information about property, plant and equipment [Table]

..(15)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 529 | 1,819 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | 649 | -688 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 649 | -688 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 68 | 495 | |
| Total disposals and retirements, property, plant and equipment | | 68 | 495 | |
| Total increase (decrease) in property, plant and equipment | | 1,110 | 636 | |
| Property, plant and equipment at end of period | 8,161 | 16,136 | 15,026 | 14,390 |

Disclosure of detailed information about property, plant and equipment [Table]

..(16)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | Other plant and equipment [Member] |
|---|--|--------------------------------|------------|------------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | Assets held under lease [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 18 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 1,443 | 1,476 | | -269 |
| Total Depreciation property plant and equipment | 1,443 | 1,476 | | -269 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 649 | -458 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 649 | -458 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 61 | 311 | | 0 |
| Total disposals and retirements, property, plant and equipment | 61 | 311 | | 0 |
| Total increase (decrease) in property, plant and equipment | 2,031 | 707 | | -251 |
| Property, plant and equipment at end of period | 8,967 | 6,936 | 6,229 | 996 |

Disclosure of detailed information about property, plant and equipment [Table]

..(17)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | | | |
|---|------------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 574 | | 18 | 574 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -220 | | | |
| Total Depreciation property plant and equipment | -220 | | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | 354 | | 18 | 574 |
| Property, plant and equipment at end of period | 1,247 | 893 | 1,531 | 1,513 |

Disclosure of detailed information about property, plant and equipment [Table]

..(18)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | | | |
|---|------------------------------------|--|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 269 | 220 | |
| Total Depreciation property plant and equipment | | 269 | 220 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 269 | 220 | |
| Property, plant and equipment at end of period | 939 | 535 | 266 | 46 |

Disclosure of detailed information about property, plant and equipment [Table]

..(19)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | | | |
|---|------------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 511 | 1,245 | | 511 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1,174 | -1,256 | | |
| Total Depreciation property plant and equipment | -1,174 | -1,256 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | -230 | | 649 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | -230 | | 649 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 7 | 184 | | 68 |
| Total disposals and retirements, property, plant and equipment | 7 | 184 | | 68 |
| Total increase (decrease) in property, plant and equipment | -670 | -425 | | 1,092 |
| Property, plant and equipment at end of period | 6,173 | 6,843 | 7,268 | 14,605 |

Disclosure of detailed information about property, plant and equipment [Table]

..(20)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | | | |
|---|------------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 1,245 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 1,174 | 1,256 |
| Total Depreciation property plant and equipment | | | 1,174 | 1,256 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | -688 | | 649 | -458 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | -688 | | 649 | -458 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 495 | | 61 | 311 |
| Total disposals and retirements, property, plant and equipment | 495 | | 61 | 311 |
| Total increase (decrease) in property, plant and equipment | 62 | | 1,762 | 487 |
| Property, plant and equipment at end of period | 13,513 | 13,451 | 8,432 | 6,670 |

Disclosure of detailed information about property, plant and equipment [Table]

..(21)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Other plant and equipment [Member] | Furniture and fixtures [Member] | | |
|---|--|---------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 5 | 6 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -7 | -48 | |
| Total Depreciation property plant and equipment | | -7 | -48 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -2 | -42 | |
| Property, plant and equipment at end of period | 6,183 | 11 | 13 | 55 |

Disclosure of detailed information about property, plant and equipment [Table]

..(22)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|---------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 5 | 6 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 7 |
| Total Depreciation property plant and equipment | | | | 7 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 14 | -3 | | 14 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 14 | -3 | | 14 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 35 | 1 | | 35 |
| Total disposals and retirements, property, plant and equipment | 35 | 1 | | 35 |
| Total increase (decrease) in property, plant and equipment | -16 | 2 | | -14 |
| Property, plant and equipment at end of period | 143 | 159 | 157 | 132 |

Disclosure of detailed information about property, plant and equipment [Table]

..(23)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | Vehicles [Member] | |
|---|--|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 5 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 48 | | -9 | -10 |
| Total Depreciation property plant and equipment | 48 | | -9 | -10 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | -3 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | -3 | | 0 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 1 | | 0 | 7 |
| Total disposals and retirements, property, plant and equipment | 1 | | 0 | 7 |
| Total increase (decrease) in property, plant and equipment | 44 | | -4 | -17 |
| Property, plant and equipment at end of period | 146 | 102 | 13 | 17 |

Disclosure of detailed information about property, plant and equipment [Table]

..(24)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|--------------------------|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 5 | 0 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | -23 | -5 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | -23 | -5 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 8 | 12 | |
| Total disposals and retirements, property, plant and equipment | | 8 | 12 | |
| Total increase (decrease) in property, plant and equipment | | -26 | -17 | |
| Property, plant and equipment at end of period | 34 | 68 | 94 | 111 |

Disclosure of detailed information about property, plant and equipment [Table]

..(25)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | Motor vehicles [Member] |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 5 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 9 | 10 | | -9 |
| Total Depreciation property plant and equipment | 9 | 10 | | -9 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | -23 | -5 | | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | -23 | -5 | | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 8 | 5 | | 0 |
| Total disposals and retirements, property, plant and equipment | 8 | 5 | | 0 |
| Total increase (decrease) in property, plant and equipment | -22 | 0 | | -4 |
| Property, plant and equipment at end of period | 55 | 77 | 77 | 13 |

Disclosure of detailed information about property, plant and equipment [Table]

..(26)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | 5 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -10 | | | |
| Total Depreciation property plant and equipment | -10 | | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | -23 | -5 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | -23 | -5 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 7 | | 8 | 12 |
| Total disposals and retirements, property, plant and equipment | 7 | | 8 | 12 |
| Total increase (decrease) in property, plant and equipment | -17 | | -26 | -17 |
| Property, plant and equipment at end of period | 17 | 34 | 68 | 94 |

Disclosure of detailed information about property, plant and equipment [Table]

..(27)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--------------------------------|--|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 9 | 10 | |
| Total Depreciation property plant and equipment | | 9 | 10 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | -23 | -5 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | -23 | -5 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 8 | 5 | |
| Total disposals and retirements, property, plant and equipment | | 8 | 5 | |
| Total increase (decrease) in property, plant and equipment | | -22 | 0 | |
| Property, plant and equipment at end of period | 111 | 55 | 77 | 77 |

Disclosure of detailed information about property, plant and equipment [Table]

..(28)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 5 | 13 | | 5 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -5 | -3 | | |
| Total Depreciation property plant and equipment | -5 | -3 | | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | 0 | | 9 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | 0 | | 9 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | 10 | | 14 |
| Property, plant and equipment at end of period | 15 | 15 | 5 | 74 |

Disclosure of detailed information about property, plant and equipment [Table]

..(29)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 13 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 5 | 3 |
| Total Depreciation property plant and equipment | | | 5 | 3 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | | 9 | 0 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | | 9 | 0 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 1 | | 0 | 1 |
| Total disposals and retirements, property, plant and equipment | 1 | | 0 | 1 |
| Total increase (decrease) in property, plant and equipment | 12 | | 14 | 2 |
| Property, plant and equipment at end of period | 60 | 48 | 59 | 45 |

Disclosure of detailed information about property, plant and equipment [Table]

..(30)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | Computer equipments [Member] | | |
|---|--|------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 21 | 16 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -39 | -45 | |
| Total Depreciation property plant and equipment | | -39 | -45 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -18 | -29 | |
| Property, plant and equipment at end of period | 43 | 25 | 43 | 72 |

Disclosure of detailed information about property, plant and equipment [Table]

..(31)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|--------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 21 | 16 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 39 |
| Total Depreciation property plant and equipment | | | | 39 |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | | | |
| Increase (decrease) through other changes, property, plant and equipment | 57 | 0 | | 57 |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 57 | 0 | | 57 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 4 | | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | 4 | | 0 |
| Total increase (decrease) in property, plant and equipment | 78 | 12 | | 96 |
| Property, plant and equipment at end of period | 282 | 204 | 192 | 257 |

Disclosure of detailed information about property, plant and equipment [Table]

..(32)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | |
|---|--|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | |
| Changes in property, plant and equipment [Abstract] | | |
| Depreciation, property, plant and equipment [Abstract] | | |
| Depreciation recognised in profit or loss | 45 | |
| Total Depreciation property plant and equipment | 45 | |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract] | | |
| Increase (decrease) through other changes, property, plant and equipment | 0 | |
| Total increase (decrease) through transfers and other changes, property, plant and equipment | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | |
| Disposals, property, plant and equipment | 4 | |
| Total disposals and retirements, property, plant and equipment | 4 | |
| Total increase (decrease) in property, plant and equipment | 41 | |
| Property, plant and equipment at end of period | 161 | 120 |

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of impairment of assets [TextBlock] | | |
| Disclosure of impairment loss and reversal of impairment loss [TextBlock] | | |
| Whether there is any impairment loss or reversal of impairment loss during the year | No | No |
| Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock] | | |
| Whether impairment loss recognised or reversed for individual Assets or cash-generating unit | No | No |

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of investment property [TextBlock] | | |
| Disclosure of detailed information about investment property [TextBlock] | | |
| Depreciation method, investment property, cost model | As per the Report | As per the Report |
| Useful lives or depreciation rates, investment property, cost model | As per the Report | As per the Report |

[400800] Notes - Goodwill**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | |
|--|--------------------------|------------|
| | 31/03/2023 | 31/03/2022 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | |
| Goodwill at end of period | 0 | 0 |

Unless otherwise specified, all monetary values are in Millions of INR

| | 31/03/2023 | 31/03/2022 |
|--|------------|------------|
| Disclosure of goodwill [TextBlock] | | |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | |
| Goodwill at end of period | 0 | 0 |

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|---|--------------------------------|------------|--------------------------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 0 | 12 | | 0 |
| Amortisation other intangible assets | -105 | -266 | | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | 0 | | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | 382 | | 28 |
| Total Disposals and retirements, Other intangible assets | 0 | 382 | | 28 |
| Total increase (decrease) in Other intangible assets | -105 | -636 | | -28 |
| Other intangible assets at end of period | 206 | 311 | 947 | 1,238 |

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|---|------------|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated amortization and impairment [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 12 | | | |
| Amortisation other intangible assets | | | 105 | 266 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | | 0 | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 934 | | 28 | 552 |
| Total Disposals and retirements, Other intangible assets | 934 | | 28 | 552 |
| Total increase (decrease) in Other intangible assets | -922 | | 77 | -286 |
| Other intangible assets at end of period | 1,266 | 2,188 | 1,032 | 955 |

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | Brands and trade marks [Member] | | |
|---|---|--|--------------------------|------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | Intangible assets other than internally generated [Member] | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | 0 | 0 | |
| Amortisation other intangible assets | | -87 | -161 | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, Other intangible assets | | 0 | 0 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 0 | 382 | |
| Total Disposals and retirements, Other intangible assets | | 0 | 382 | |
| Total increase (decrease) in Other intangible assets | | -87 | -543 | |
| Other intangible assets at end of period | 1,241 | 183 | 270 | 813 |

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Brands and trade marks [Member] | | | |
|---|--|--------------------------------|------------|--|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated amortization and impairment [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 0 | 0 | | |
| Amortisation other intangible assets | | | | 87 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | 0 | | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 28 | 934 | | 28 |
| Total Disposals and retirements, Other intangible assets | 28 | 934 | | 28 |
| Total increase (decrease) in Other intangible assets | -28 | -934 | | 59 |
| Other intangible assets at end of period | 878 | 906 | 1,840 | 695 |

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Brands and trade marks [Member] | | Brands [Member] | |
|---|--|------------|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | Intangible assets other than internally generated [Member] | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | | 0 | 0 |
| Amortisation other intangible assets | 161 | | -87 | -161 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | | 0 | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 552 | | 0 | 382 |
| Total Disposals and retirements, Other intangible assets | 552 | | 0 | 382 |
| Total increase (decrease) in Other intangible assets | -391 | | -87 | -543 |
| Other intangible assets at end of period | 636 | 1,027 | 183 | 270 |

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Brands [Member] | | | |
|---|--|--------------------------------|--------------------------------|------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | 0 | 0 | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, Other intangible assets | | 0 | 0 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 28 | 934 | |
| Total Disposals and retirements, Other intangible assets | | 28 | 934 | |
| Total increase (decrease) in Other intangible assets | | -28 | -934 | |
| Other intangible assets at end of period | 813 | 878 | 906 | 1,840 |

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Brands [Member] | | | Computer software [Member] |
|---|--|--------------------------------|------------|--|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | Intangible assets other than internally generated [Member] |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | | | | 0 |
| Amortisation other intangible assets | 87 | 161 | | -18 |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | 0 | 0 | | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | 0 | | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 28 | 552 | | 0 |
| Total Disposals and retirements, Other intangible assets | 28 | 552 | | 0 |
| Total increase (decrease) in Other intangible assets | 59 | -391 | | -18 |
| Other intangible assets at end of period | 695 | 636 | 1,027 | 23 |

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Additions other than through business combinations | 12 | | 0 | 12 |
| Amortisation other intangible assets | -105 | | | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | 0 | | 0 | 0 |
| Total increase (decrease) through transfers and other changes, Other intangible assets | 0 | | 0 | 0 |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | 0 | | 0 | 0 |
| Total Disposals and retirements, Other intangible assets | 0 | | 0 | 0 |
| Total increase (decrease) in Other intangible assets | -93 | | 0 | 12 |
| Other intangible assets at end of period | 41 | 134 | 360 | 360 |

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|---|--|--|--------------------------------|------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated amortization and impairment [Member] | | |
| | 31/03/2021 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | | 18 | 105 | |
| Increase (decrease) through transfers and other changes, other intangible assets [Abstract] | | | | |
| Increase (decrease) through other changes | | 0 | 0 | |
| Total increase (decrease) through transfers and other changes, Other intangible assets | | 0 | 0 | |
| Disposals and retirements, other intangible assets [Abstract] | | | | |
| Disposals | | 0 | 0 | |
| Total Disposals and retirements, Other intangible assets | | 0 | 0 | |
| Total increase (decrease) in Other intangible assets | | 18 | 105 | |
| Other intangible assets at end of period | 348 | 337 | 319 | 214 |

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Brands and trade marks [Member] | | Brands [Member] | |
|---|--|--------------------------------|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | Intangible assets other than internally generated [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about other intangible assets [Abstract] | | | | |
| Disclosure of additional information about other intangible assets [Line items] | | | | |
| Amortisation method, other intangible assets | | | straight-line method | Straight Line Method |
| Useful lives or amortisation rates, other intangible assets | | | 20 YEARS | 20 Years |
| Whether other intangible assets are stated at revalued amount | No | No | No | No |

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of other intangible assets [Axis] | Computer software [Member] | |
|---|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information about other intangible assets [Abstract] | | |
| Disclosure of additional information about other intangible assets [Line items] | | |
| Amortisation method, other intangible assets | straight-line method | Straight Line Method |
| Useful lives or amortisation rates, other intangible assets | 4-5 YEARS | 4-5 Years |
| Whether other intangible assets are stated at revalued amount | No | No |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of other intangible assets [TextBlock] | | |
| Disclosure of detailed information about other intangible assets [TextBlock] | | |
| Disclosure of intangible assets with indefinite useful life [TextBlock] | | |
| Whether there are intangible assets with indefinite useful life | No | No |

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock] | | |
| Depreciation method, biological assets other than bearer plants, at cost | As per the Report | As per the Report |
| Useful lives or depreciation rates, biological assets other than bearer plants, at cost | As per the Report | As per the Report |

[611100] Notes - Financial instruments**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of financial liabilities [Axis] | Financial liabilities at amortised cost, class [Member] | | | |
|--|---|------------|--|------------|
| Categories of financial liabilities [Axis] | Financial liabilities at fair value through profit or loss, category [Member] | | Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 0 | 0 | 0 | 0 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

Disclosure of financial liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of financial liabilities [Axis] | Financial liabilities at amortised cost, class [Member] | | | |
|--|--|------------|--|------------|
| Categories of financial liabilities [Axis] | Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member] | | Financial liabilities at amortised cost, category [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 0 | 0 | 19,986 | 10,544 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

Disclosure of financial liabilities [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of financial liabilities [Axis] | Financial liabilities at fair value, class [Member] | | | |
|--|---|------------|--|------------|
| Categories of financial liabilities [Axis] | Financial liabilities at fair value through profit or loss, category [Member] | | Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 0 | 0 | 0 | 0 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

Disclosure of financial liabilities [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of financial liabilities [Axis] | Financial liabilities at fair value, class [Member] | | | |
|--|--|------------|--|------------|
| Categories of financial liabilities [Axis] | Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member] | | Financial liabilities at amortised cost, category [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 0 | 0 | 0 | 0 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of financial assets [Axis] | Financial assets at amortised cost, class [Member] | | Trade receivables [Member] | |
|---|---|--------------------------------|--|--|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | | Financial assets at amortised cost, category [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 8,445 | 5,115 | 6,428 | 4,605 |
| Financial assets, at fair value | 2,017 | 510 | 0 | 0 |
| Description of other financial assets at amortised cost class | | | Investments measured at amortised cost Trade receivables Cash and cash equivalents Loans Other financial assets (Other than derivatives) | Investments measured at amortised cost Trade receivables Cash and cash equivalents Loans Other financial assets (Other than derivatives) |
| Description of other financial assets at fair value class | | | Investments measured at amortised cost Trade receivables Cash and cash equivalents Loans Other financial assets (Other than derivatives) | Investments measured at amortised cost Trade receivables Cash and cash equivalents Loans Other financial assets (Other than derivatives) |

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of financial assets [Axis] | Other financial assets at amortised cost class [Member] | | Other financial assets at amortised cost class 1 [Member] | |
|---|---|--------------------------------|---|----------------------------------|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | | Financial assets at amortised cost, category [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 2,017 | 510 | 144 | 0 |
| Financial assets, at fair value | 2,017 | 510 | 144 | 0 |
| Description of other financial assets at amortised cost class | | | Investments in preference shares | Investments in preference shares |
| Description of other financial assets at fair value class | | | Investments in preference shares | Investments in preference shares |

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of financial assets [Axis] | Other financial assets at amortised cost class 2 [Member] | |
|---|---|--------------------------------|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of financial assets [Abstract] | | |
| Disclosure of financial assets [Line items] | | |
| Financial assets | 1,873 | 510 |
| Financial assets, at fair value | 1,873 | 510 |
| Description of other financial assets at amortised cost class | Cash and cash equivalents | Cash and cash equivalents |
| Description of other financial assets at fair value class | Cash and cash equivalents | Cash and cash equivalents |

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification of current investments [Axis] | 1 | |
|---|--|--|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Current investments [Abstract] | | |
| Disclosure of details of current investments [Abstract] | | |
| Details of current investments [Line items] | | |
| Type of current investments | Investment in subsidiaries preference shares | Investment in subsidiaries preference shares |
| Class of current investments | Current investments | Current investments |
| Nature of current investments | Unquoted | Unquoted |
| Current investments | 144 | 0 |
| Basis of valuation of current investments | Investment at fair value | Investment at fair value |
| Name of body corporate in whom investment has been made | SKOL BEER MANUFACTURING COMPANY LIMITED | SKOL BEER MANUFACTURING COMPANY LIMITED |
| Number of shares of current investment made in body corporate | [shares] 1,50,00,000 | [shares] 0 |

Unless otherwise specified, all monetary values are in Millions of INR

| | 31/03/2023 | 31/03/2022 |
|--|------------|------------|
| Disclosure of notes on current investments explanatory [TextBlock] | | |
| Aggregate amount of quoted current investments | 0 | 0 |
| Market value of quoted current investments | 0 | 0 |
| Aggregate amount of unquoted current investments | 144 | 0 |
| Aggregate provision for diminution in value of current investments | 0 | 0 |

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of non-current assets held for sale and discontinued operations [TextBlock] | | |
| Net cash flows from (used in) operating activities, continuing operations | -5,944 | -1,758 |
| Net cash flows from (used in) operating activities | -5,944 | -1,758 |
| Net cash flows from (used in) investing activities, continuing operations | -306 | 412 |
| Net cash flows from (used in) investing activities | -306 | 412 |
| Net cash flows from (used in) financing activities, continuing operations | 7,613 | 1,338 |
| Net cash flows from (used in) financing activities | 7,613 | 1,338 |
| Explanation of nature and adjustments to amounts previously presented in discontinued operations | As per text block | As per text block |
| Description of non-current Assets or disposal group held for sale which were sold or reclassified | As per text block | As per text block |
| Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing | As per text block | As per text block |
| Description of segment in which non-current Assets or disposal group held for sale is presented | As per text block | As per text block |

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of equity share capital [Axis] | Equity shares [Member] | | | Equity shares 1 [Member] |
|---|--------------------------------|--------------------------------|------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | | | | Equity Shares |
| Number of shares authorised | [shares] 150,00,00,000 | [shares] 150,00,00,000 | | [shares] 150,00,00,000 |
| Value of shares authorised | 15,000 | 15,000 | | 15,000 |
| Number of shares issued | [shares] 92,84,22,803 | [shares] 89,73,95,960 | | [shares] 92,84,22,803 |
| Value of shares issued | 9,284 | 8,974 | | 9,284 |
| Number of shares subscribed and fully paid | [shares] 92,84,22,803 | [shares] 89,73,95,960 | | [shares] 92,84,22,803 |
| Value of shares subscribed and fully paid | 9,284 | 8,974 | | 9,284 |
| Number of shares subscribed but not fully paid | [shares] 0 | [shares] 0 | | [shares] 0 |
| Value of shares subscribed but not fully paid | 0 | 0 | | 0 |
| Total number of shares subscribed | [shares] 92,84,22,803 | [shares] 89,73,95,960 | | [shares] 92,84,22,803 |
| Total value of shares subscribed | 9,284 | 8,974 | | 9,284 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 92,84,22,803 | [shares] 89,73,95,960 | | [shares] 92,84,22,803 |
| Value of shares called | 9,284 | 8,974 | | 9,284 |
| Value of shares paid-up | 9,284 | 8,974 | | 9,284 |
| Par value per share | | | | [INR/shares] 10 |
| Amount per share called in case shares not fully called | | | | [INR/shares] 0 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of shares issued in public offering | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued as bonus shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued as rights | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued in other private placement | [shares] 3,10,26,843 | [shares] 11,79,25,000 | | [shares] 3,10,26,843 |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued as other preferential allotment | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued in shares based payment transactions | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued under scheme of amalgamation | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of other issues of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued under employee stock option plan | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of other issue of shares arising out of conversion of securities | [shares] 0 | [shares] 16,28,93,082 | | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 3,10,26,843 | [shares] 28,08,18,082 | | [shares] 3,10,26,843 |
| Decrease in number of shares during period [Abstract] | | | | |

| | | | | |
|--|-----------------------|-----------------------|----------|-----------------------|
| Other decrease in number of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total decrease in number of shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 3,10,26,843 | [shares] 28,08,18,082 | | [shares] 3,10,26,843 |
| Number of shares outstanding at end of period | | | | [shares] 92,84,22,803 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of public issue during period | 0 | 0 | | 0 |
| Amount of bonus issue during period | 0 | 0 | | 0 |
| Amount of rights issue during period | 0 | 0 | | 0 |
| Amount of private placement issue arising out of conversion of debentures preference shares during period | 0 | 0 | | 0 |
| Amount of other private placement issue during period | 310 | 1,179 | | 310 |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period | 0 | 0 | | 0 |
| Amount of other preferential allotment issue during period | 0 | 0 | | 0 |
| Amount of share based payment transactions during period | 0 | 0 | | 0 |
| Amount of issue under scheme of amalgamation during period | 0 | 0 | | 0 |
| Amount of other issues during period | 0 | 0 | | 0 |
| Amount of shares issued under employee stock option plan | 0 | 0 | | 0 |
| Amount of other issue arising out of conversion of securities during period | 0 | 1,629 | | 0 |
| Total aggregate amount of increase in equity share capital during period | 310 | 2,808 | | 310 |
| Decrease in equity share capital during period [Abstract] | | | | |
| Other decrease in amount of shares | 0 | 0 | | 0 |
| Total decrease in equity share capital during period | 0 | 0 | | 0 |
| Total increase (decrease) in share capital | 310 | 2,808 | | 310 |
| Equity share capital at end of period | 9,284 | 8,974 | 6,165.78 | 9,284 |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract] | | | | |
| Shares in company held by ultimate holding company | [shares] 77,73,38,105 | [shares] 74,63,11,262 | | [shares] 77,73,38,105 |
| Shares in company held by subsidiaries of its holding company | [shares] 14,20,76,253 | [shares] 14,20,76,253 | | [shares] 14,20,76,253 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates | [shares] 91,94,14,358 | [shares] 88,83,87,515 | | [shares] 91,94,14,358 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund, interest accrued | 0 | 0 | | 0 |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | 0 | | 0 |
| Number of shares proposed to be issued | [shares] 0 | [shares] 0 | | [shares] 0 |
| Share premium for shares to be allotted | 0 | 0 | | 0 |
| Type of share | | | | Equity Shares |

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|--------------------------------|-----------------------|
| | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of classes of equity share capital [Abstract] | | |
| Disclosure of classes of equity share capital [Line items] | | |
| Type of share | Equity Shares | |
| Number of shares authorised | [shares] 150,00,00,000 | |
| Value of shares authorised | 15,000 | |
| Number of shares issued | [shares] 89,73,95,960 | |
| Value of shares issued | 8,974 | |
| Number of shares subscribed and fully paid | [shares] 89,73,95,960 | |
| Value of shares subscribed and fully paid | 8,974 | |
| Number of shares subscribed but not fully paid | [shares] 0 | |
| Value of shares subscribed but not fully paid | 0 | |
| Total number of shares subscribed | [shares] 89,73,95,960 | |
| Total value of shares subscribed | 8,974 | |
| Value of shares paid-up [Abstract] | | |
| Number of shares paid-up | [shares] 89,73,95,960 | |
| Value of shares called | 8,974 | |
| Value of shares paid-up | 8,974 | |
| Par value per share | [INR/shares] 10 | |
| Amount per share called in case shares not fully called | [INR/shares] 0 | |
| Reconciliation of number of shares outstanding [Abstract] | | |
| Changes in number of shares outstanding [Abstract] | | |
| Increase in number of shares outstanding [Abstract] | | |
| Number of shares issued in public offering | [shares] 0 | |
| Number of shares issued as bonus shares | [shares] 0 | |
| Number of shares issued as rights | [shares] 0 | |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period | [shares] 0 | |
| Number of shares issued in other private placement | [shares] 11,79,25,000 | |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0 | |
| Number of shares issued as other preferential allotment | [shares] 0 | |
| Number of shares issued in shares based payment transactions | [shares] 0 | |
| Number of shares issued under scheme of amalgamation | [shares] 0 | |
| Number of other issues of shares | [shares] 0 | |
| Number of shares issued under employee stock option plan | [shares] 0 | |
| Number of other issue of shares arising out of conversion of securities | [shares] 16,28,93,082 | |
| Total aggregate number of shares issued during period | [shares] 28,08,18,082 | |
| Decrease in number of shares during period [Abstract] | | |
| Other decrease in number of shares | [shares] 0 | |
| Total decrease in number of shares during period | [shares] 0 | |
| Total increase (decrease) in number of shares outstanding | [shares] 28,08,18,082 | |
| Number of shares outstanding at end of period | [shares] 89,73,95,960 | [shares] 61,65,77,878 |
| Reconciliation of value of shares outstanding [Abstract] | | |
| Changes in equity share capital [Abstract] | | |
| Increase in equity share capital during period [Abstract] | | |
| Amount of public issue during period | 0 | |
| Amount of bonus issue during period | 0 | |
| Amount of rights issue during period | 0 | |
| Amount of private placement issue arising out of conversion of debentures preference shares during period | 0 | |
| Amount of other private placement issue during period | 1,179 | |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period | 0 | |
| Amount of other preferential allotment issue during period | 0 | |
| Amount of share based payment transactions during period | 0 | |
| Amount of issue under scheme of amalgamation during period | 0 | |

| | | |
|--|--------------------------|-------|
| Amount of other issues during period | 0 | |
| Amount of shares issued under employee stock option plan | 0 | |
| Amount of other issue arising out of conversion of securities during period | 1,629 | |
| Total aggregate amount of increase in equity share capital during period | 2,808 | |
| Decrease in equity share capital during period [Abstract] | | |
| Other decrease in amount of shares | 0 | |
| Total decrease in equity share capital during period | 0 | |
| Total increase (decrease) in share capital | 2,808 | |
| Equity share capital at end of period | 8,974 | 6,166 |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract] | | |
| Shares in company held by ultimate holding company | [shares] 74,63,11,262 | |
| Shares in company held by subsidiaries of its holding company | [shares] 14,20,76,253 | |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates | [shares] 88,83,87,515 | |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | |
| Application money received for allotment of securities and due for refund, interest accrued | 0 | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | |
| Number of shares proposed to be issued | [shares] 0 | |
| Share premium for shares to be allotted | 0 | |
| Type of share | Equity Shares | |

Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity Shares | Equity Shares | Equity Shares | Equity Shares |
| Name of shareholder | | | AB Inbev Asia BV | AB Inbev Asia BV |
| Country of incorporation or residence of shareholder | | | NETHERLANDS | NETHERLANDS |
| Number of shares held in company | | | [shares] 77,73,38,105 | [shares] 74,63,11,262 |
| Percentage of shareholding in company | | | 83.73% | 83.16% |

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|--|--|
| Name of shareholder [Axis] | Shareholder 2 [Member] | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Type of share | Equity Shares | Equity Shares |
| Disclosure of shareholding more than five per cent in company [Abstract] | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | |
| Type of share | Equity Shares | Equity Shares |
| Name of shareholder | ANHEUSER BUSCH INBEV BREWERIES PRIVATE LIMITED | ANHEUSER BUSCH INBEV BREWERIES PRIVATE LIMITED |
| CIN of shareholder | U99999MH1995PTC138600 | U99999MH1995PTC138600 |
| Country of incorporation or residence of shareholder | INDIA | INDIA |
| Number of shares held in company | [shares] 14,20,76,253 | [shares] 14,20,76,253 |
| Percentage of shareholding in company | 15.30% | 15.83% |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on equity share capital explanatory [TextBlock] | | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |
| Number of persons on private placement of equity share | [pure] 1 | [pure] 1 |
| Nature of security on private placement of equity share | Equity Shares | Equity Shares |
| Whether reduction in capital done during year | No | No |
| Whether money raised from public offering during year | No | No |

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---------------------------------|------------|---------------------------------------|------------|
| Classification of borrowings [Axis] | Term loans from others [Member] | | Rupee term loans from others [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|---|------------|--------------------------------|------------|
| Classification of borrowings [Axis] | Other external commercial borrowings [Member] | | Term loans from banks [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 0 | 0 | 146 | 136 |

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|--------------------------------------|------------|---|------------|
| Classification of borrowings [Axis] | Rupee term loans from banks [Member] | | Working capital loans from banks [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 146 | 136 | 9,114 | 3,340 |

[612700] Notes - Income taxes

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|---|
| Disclosure of income tax [TextBlock] | Textual information (42) [See below] | |
| Major components of tax expense (income) [Abstract] | | |
| Current tax expense (income) and adjustments for current tax of prior periods [Abstract] | | |
| Current tax expense (income) | 0 | 0 |
| Adjustments for current tax of prior periods | 0 | 0 |
| Total current tax expense (income) and adjustments for current tax of prior periods | 0 | 0 |
| Total tax expense (income) | 0 | 0 |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract] | | |
| Accounting profit | -4,389 | -3,653 |
| Other tax effects for reconciliation between accounting profit and tax expense (income) | 0 | 0 |
| Total tax expense (income) | 0 | 0 |
| Reconciliation of average effective tax rate and applicable tax rate [Abstract] | | |
| Accounting profit | -4,389 | -3,653 |

Textual information (42)

Disclosure of income tax [Text Block]

29 Income tax

A. Amounts recognised in statement of profit and loss

| Particulars | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|--|---|---|
| Current income tax: | | |
| Current income tax charge | - | - |
| Current tax pertaining to earlier years | - | - |
| | - | - |
| Deferred tax: | | |
| Attributable to - | | |
| Origination and reversal of temporary differences | - | - |
| | - | - |
| Income tax expense reported in the statement of profit or loss | - | - |

B. Income tax recognised in other comprehensive income (OCI)

| Particulars | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|--|---|---|
| Net (gain)/ loss on remeasurement of defined benefit liability/ (assets) | - | - |
| Income tax charged to OCI | - | - |

C. Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate:

| Particulars | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|--|---|---|
| (Loss) before tax | (4,389) | (3,653) |
| Enacted tax rate in India (%) | 34.944% | 34.944% |
| Expected computed tax expense/(credit) | (1,534) | (1,277) |
| Less: Expenses that are not deductible in determining taxable profit | (51) | (73) |
| Unrecognised deferred tax expense/(credit) on tax losses and other temporary differences | 1,585 | 1,350 |
| Income tax expense | - | - |

D. Deferred tax balances as at year end:

As at year ended 31 March 2023 and 31 March 2022, the Company is having net deferred tax assets primarily comprising of brought forward losses under tax laws, unabsorbed depreciation, lease liabilities and other deductible temporary differences. However, deferred tax asset has not been created as it is not probable that taxable profit will be available in foreseeable future against which the unabsorbed business losses/ depreciation and other temporary differences can be utilised. Unabsorbed depreciation can be carried forward indefinitely. Business losses and other temporary differences can be carried forward for a period of 8 years from the year in which loss arose.

| | As at 31 March 2023 | As at 31 March 2022 |
|---|------------------------------|------------------------------|
| Deferred tax liabilities: | | |
| Difference between carrying amount of fixed assets in the financial statements and the income tax | | |

| | | |
|------------------------------------|-------|--------|
| return | 401 | 499 |
| Right-of-use of asset | 443 | 500 |
| Assets classified as held for sale | - | 159 |
| Total | 844 | 1,158 |
| Deferred tax asset: | | |
| Brought forward losses | 1,963 | 2,128 |
| Unabsorbed depreciation | 5,236 | 5,475 |
| Lease liabilities | 492 | 536 |
| Other temporary differences | 1,966 | 1,929 |
| Total | 9,657 | 10,068 |
| Recognised in books | - | - |

[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of exploration and evaluation assets [TextBlock] | | |
| Whether there are any exploration and evaluation activities | No | No |

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|--------------------------------|
| Disclosure of accounting for government grants and disclosure of government assistance [TextBlock] | Textual information (43) [See below] | |
| Whether company has received any government grant or government assistance | Yes | Yes |
| Description of accounting policy for government grants [TextBlock] | As per the Accounting Policy | As per the Accounting Policy |
| Description of nature and extent of government grants recognised in financial statements | As per the Financials | As per the Financials |
| Indication of other forms of government assistance with direct benefits for entity | NA | NA |
| Explanation of unfulfilled conditions and other contingencies attaching to government assistance | NA | NA |
| Capital subsidies or grants received from government authorities | 212 | 212 |
| Revenue subsidies or grants received from government authorities | 164 | 154 |

Textual information (43)

Disclosure of accounting for government grants and disclosure of government assistance [Text Block]

Government grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to income, it is recognised in the Statement of Profit and Loss on a systematic basis over the periods to which they relate. When the grant relates to an asset, it is treated as deferred income and recognised in the Statement of Profit and Loss on a systematic basis over the useful life of the related property, plant and equipment.

[401100] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|----------------------|------------|------------------|------------|
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Provisions notes [Abstract] | | | | |
| Disclosure of breakup of provisions [Abstract] | | | | |
| Disclosure of breakup of provisions [Line items] | | | | |
| Provisions [Abstract] | | | | |
| Provisions for employee benefits [Abstract] | | | | |
| Provision gratuity | 214 | 197 | 21 | 18 |
| Provision leave encashment | | | 89 | 76 |
| Total provisions for employee benefits | 214 | 197 | 110 | 94 |
| Provision for statutory liabilities | 0 | 0 | 2,510 | 2,325 |
| CSR expenditure provision | 0 | 0 | 0 | 0 |
| Total provisions | 214 | 197 | 2,620 | 2,419 |

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current financial assets others [Axis] | 1 | | 3 | |
|--|---|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 66 | 45 | 0 | 6 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Non-receivable trade from related parties | Non-trade receivable from related parties | Interest accrued but not due from related parties | Interest accrued but not due from related parties |
| Other current financial assets others | 66 | 45 | 0 | 6 |

Other current financial assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current financial assets others [Axis] | 4 | |
|--|--|--|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other current financial assets [Abstract] | | |
| Other current financial assets others | 0 | -6 |
| Other current financial assets others [Abstract] | | |
| Other current financial assets others [Line items] | | |
| Description other current financial assets others | Loss allowance - Interest accrued but not due from related parties | Loss allowance - Interest accrued but not due from related parties |
| Other current financial assets others | 0 | -6 |

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification based on current non-current [Axis] | Current [Member] | |
|--|------------------------------------|------------|
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | |
| | 31/03/2023 | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of notes on trade receivables [Abstract] | | |
| Subclassification of trade receivables [Abstract] | | |
| Subclassification of trade receivables [Line items] | | |
| Breakup of trade receivables [Abstract] | | |
| Trade receivables, gross | 8,168 | 6,405 |
| Allowance for bad and doubtful debts | (A) 2,026 | 2,004 |
| Total trade receivables | 6,142 | 4,401 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | |
| Trade receivables due by directors | 0 | 0 |
| Trade receivables due by other officers | 0 | 0 |
| Total trade receivables due by directors, other officers or others | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | |
| Trade receivables due by firms in which any director is partner | 0 | 0 |
| Trade receivables due by private companies in which any director is director | 0 | 0 |
| Trade receivables due by private companies in which any director is member | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | 0 | 0 |

Footnotes

(A)

Loss Allowance

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current liabilities, others [Axis] | 1 | | 2 | |
|--|--|--|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current liabilities notes [Abstract] | | | | |
| Other current liabilities [Abstract] | | | | |
| Other current liabilities, others | 334 | 397 | 957 | 961 |
| Other current liabilities, others [Abstract] | | | | |
| Other current liabilities, others [Line items] | | | | |
| Description of other current liabilities, others | Liabilities for excise duty on closing inventory | Liabilities for excise duty on closing inventory | Statutory Liabilities | Statutory Liabilities |
| Other current liabilities, others | 334 | 397 | 957 | 961 |

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current liabilities, others [Axis] | 3 | | 4 | |
|--|--|--|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current liabilities notes [Abstract] | | | | |
| Other current liabilities [Abstract] | | | | |
| Other current liabilities, others | 921 | 630 | 9 | 10 |
| Other current liabilities, others [Abstract] | | | | |
| Other current liabilities, others [Line items] | | | | |
| Description of other current liabilities, others | Contract Laibilities (Advances from customers) | Contract Laibilities (Advances from customers) | Deferred government grants | Deferred government grants |
| Other current liabilities, others | 921 | 630 | 9 | 10 |

Other current liabilities, others [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current liabilities, others [Axis] | 5 | | 6 | |
|--|--------------------------------|--------------------------------|--|--|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current liabilities notes [Abstract] | | | | |
| Other current liabilities [Abstract] | | | | |
| Other current liabilities, others | 5 | 5 | 0 | 505 |
| Other current liabilities, others [Abstract] | | | | |
| Other current liabilities, others [Line items] | | | | |
| Description of other current liabilities, others | Deferred royalty income | Deferred royalty income | Advances received towards sale of property, plant and equipment [refer note 10(i)] | Advances received towards sale of property, plant and equipment [refer note 10(i)] |
| Other current liabilities, others | 5 | 5 | 0 | 505 |

Other non-current financial liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Other non-current financial liabilities others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other non-current financial liabilities notes [Abstract] | | | | |
| Other non-current financial liabilities [Abstract] | | | | |
| Other non-current financial liabilities, others | 1,078 | 1,212 | 461 | 135 |
| Other non-current financial liabilities others [Abstract] | | | | |
| Other non-current financial liabilities others [Line items] | | | | |
| Description other non-current financial liabilities others | Lease Liabilities | Lease Liabilities | Capital creditors | Capital creditors |
| Other non-current financial liabilities, others | 1,078 | 1,212 | 461 | 135 |

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification of inventories [Axis] | Company inventories [Member] | | Raw materials [Member] | |
|--|------------------------------|------------|---|---|
| | 31/03/2023 | 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 10,469 | 6,107 | 4,449 | 2,237 |
| Mode of valuation | | | at the lower of cost and net realisable value | at the lower of cost and net realisable value |

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification of inventories [Axis] | Work-in-progress [Member] | | Finished goods [Member] | |
|--|---|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 1,722 | 803 | 3,729 | 2,739 |
| Mode of valuation | at the lower of cost and net realisable value | at the lower of cost and net realisable value | at the lower of cost and net realisable value | at the lower of cost and net realisable value |

Classification of inventories [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification of inventories [Axis] | Stock-in-trade [Member] | | Stores and spares [Member] | |
|--|---|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 144 | 0 | 425 | 328 |
| Mode of valuation | at the lower of cost and net realisable value | at the lower of cost and net realisable value | at the lower of cost and net realisable value | at the lower of cost and net realisable value |

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current financial liabilities, others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current financial liabilities notes [Abstract] | | | | |
| Other current financial liabilities [Abstract] | | | | |
| Other current financial liabilities, others | 331 | 321 | 557 | 375 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Lease Laibilites | Lease Laibilites | Capital creditors | Capital creditors |
| Other current financial liabilities, others | 331 | 321 | 557 | 375 |

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current financial liabilities, others [Axis] | 3 | | 4 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current financial liabilities notes [Abstract] | | | | |
| Other current financial liabilities [Abstract] | | | | |
| Other current financial liabilities, others | 81 | 126 | 523 | 440 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Employee benefits payable | Employee benefits payable | Payable towards trade schemes | Payable towards trade schemes |
| Other current financial liabilities, others | 81 | 126 | 523 | 440 |

Other current financial liabilities, others [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current financial liabilities, others [Axis] | 5 | |
|--|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of other current financial liabilities notes [Abstract] | | |
| Other current financial liabilities [Abstract] | | |
| Other current financial liabilities, others | 332 | 0 |
| Other current financial liabilities, others [Abstract] | | |
| Other current financial liabilities, others [Line items] | | |
| Description of other current financial liabilities, others | Financial liabilities towards sale and lease back | Financial liabilities towards sale and lease back |
| Other current financial liabilities, others | 332 | 0 |

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification based on current non-current [Axis] | Non-current [Member] | |
|--|------------------------------------|------------|
| Classification of loans [Axis] | Loans given subsidiaries [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | |
| | 31/03/2023 | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Loans notes [Abstract] | | |
| Disclosure of loans [Abstract] | | |
| Details of loans [Line items] | | |
| Loans , gross | 0 | 147 |
| Allowance for bad and doubtful loans | 0 | 147 |
| Total loans | 0 | 0 |
| Details of loans due by directors, other officers or others [Abstract] | | |
| Loans due by directors | 0 | 0 |
| Loans due by other officers | 0 | 0 |
| Total loans due by directors, other officers or others | 0 | 0 |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] | | |
| Loans due by firms in which any director is partner | 0 | 0 |
| Loans due by private companies in which any director is director | 0 | 0 |
| Loans due by private companies in which any director is member | 0 | 0 |
| Total loans due by firms or companies in which any director is partner or director | 0 | 0 |

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current assets others [Axis] | 1 | | 2 | |
|--|---|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 1,348 | 1,290 | 383 | 376 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Balance with the government authorities-Considered Good | Balance with the government authorities-Considered Good | Balance with the government authorities-Considered Doubtful | Balance with the government authorities-Considered Doubtful |
| Other current assets, others | 1,348 | 1,290 | 383 | 376 |

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current assets others [Axis] | 3 | | 4 | |
|--|--------------------------------|--------------------------------|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 348 | 291 | 157 | 125 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Pre-paid expenses | Pre-paid expenses | Advances to suppliers - Considered good | Advances to suppliers - Considered good |
| Other current assets, others | 348 | 291 | 157 | 125 |

Other current assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current assets others [Axis] | 5 | | 6 | |
|--|---|---|---------------------------------|---------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 146 | 96 | -529 | -472 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Advances to suppliers - Considered doubtful | Advances to suppliers - Considered doubtful | Allowance for doubtful balances | Allowance for doubtful balances |
| Other current assets, others | 146 | 96 | -529 | -472 |

Other current assets others [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

| Other current assets others [Axis] | 7 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other current assets notes [Abstract] | | |
| Other current assets [Abstract] | | |
| Other current assets, others | 5 | 5 |
| Other current assets others [Abstract] | | |
| Other current assets others [Line items] | | |
| Description of other current assets others | Advance to employees | Advance to employees |
| Other current assets, others | 5 | 5 |

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| Classification of advances [Axis] | Capital advances [Member] | | Other Advances [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 18 | 10 | 1,109 | 1,047 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|------------------------------------|------------|--|------------|
| Classification of advances [Axis] | Prepaid expenses [Member] | | Deposits with statutory authorities [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2023 | 31/03/2022 | 31/03/2023 | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 23 | 37 | 1,086 | 1,010 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Other non-current liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Other non-current liabilities others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other non-current liabilities [Abstract] | | | | |
| Other non-current liabilities others | 39 | 48 | 7 | 7 |
| Other non-current liabilities others [Abstract] | | | | |
| Other non-current liabilities others [Line items] | | | | |
| Description of other non-current liabilities others | Deferred government grants | Deferred government grants | Deferred royalty income | Deferred royalty income |
| Other non-current liabilities others | 39 | 48 | 7 | 7 |

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification of other non-current financial assets others [Axis] | 1 | | 3 | |
|--|---|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other non-current financial assets notes [Abstract] | | | | |
| Other non-current financial assets [Abstract] | | | | |
| Other non-current financial assets, others | 46 | 96 | 346 | 359 |
| Other non-current financial assets, others [Abstract] | | | | |
| Other non-current financial assets, others [Line items] | | | | |
| Description other non-current financial assets, others | Bank Deposits due to mature after 12 months from the reporting date | Bank Deposits due to mature after 12 months from the reporting date | Receivables from contract bottler-considered doubtful | Receivables from contract bottler-considered doubtful |
| Other non-current financial assets, others | 46 | 96 | 346 | 359 |

Other non-current financial assets, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classification of other non-current financial assets others [Axis] | 4 | | 5 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other non-current financial assets notes [Abstract] | | | | |
| Other non-current financial assets [Abstract] | | | | |
| Other non-current financial assets, others | 347 | 290 | -573 | -586 |
| Other non-current financial assets, others [Abstract] | | | | |
| Other non-current financial assets, others [Line items] | | | | |
| Description other non-current financial assets, others | Deposits (Rent & Security) | Deposits (Rent & Security) | Loss allowance | Loss allowance |
| Other non-current financial assets, others | 347 | 290 | -573 | -586 |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | | |
| Total other non-current financial assets | 166 | 159 |
| Advances, non-current | (A) 1,127 | (B) 1,057 |
| Total other non-current assets | 1,127 | 1,057 |
| Disclosure of notes on cash and bank balances explanatory [TextBlock] | | |
| Fixed deposits with banks | 0 | 0 |
| Other deposits with banks | 1,817 | 335 |
| Deposit repayment reserve account with banks | 0 | 98 |
| Other balances with banks | 56 | 77 |
| Total balance with banks | 1,873 | 510 |
| Cash on hand | 0 | 0 |
| Total cash and cash equivalents | 1,873 | 510 |
| Bank balance other than cash and cash equivalents | 54 | 0 |
| Total cash and bank balances | 1,927 | 510 |
| Balances held with banks to extent held against other commitments | 0 | 0 |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 0 | 0 |
| Bank deposits with more than 12 months maturity | 0 | 0 |
| Total other current financial assets | 66 | 45 |
| Total other current assets | 1,858 | 1,711 |
| Total other non-current financial liabilities | (C) 1,539 | (D) 1,347 |
| Nature of other provisions | NA | NA |
| Total other non-current liabilities | 46 | 55 |
| Interest accrued on borrowings | 165 | 80 |
| Interest accrued on public deposits | 0 | 0 |
| Interest accrued others | 0 | 0 |
| Unpaid dividends | 0 | 0 |
| Unpaid matured deposits and interest accrued thereon | 0 | 0 |
| Unpaid matured debentures and interest accrued thereon | 0 | 0 |
| Debentures claimed but not paid | 0 | 0 |
| Public deposit payable, current | 80 | 80 |
| Total other current financial liabilities | (E) 2,069 | (F) 1,422 |
| Current liabilities portion of share application money pending allotment | 0 | 0 |
| Total other payables, current | 0 | 0 |
| Total other current liabilities | 2,226 | 2,508 |

Footnotes

(A)

Capital advances

Considered good 18

Considered doubtful 38

(B)

Capital advances

Considered good 10

Considered doubtful 38

(C)

Lease liabilities 1078

Other financial liabilities 461

(D)

Lease liabilities 1212

Other financial liabilities 135

(E)

Lease liabilities 331

Other financial liabilities 1738

(F)

Lease liabilities 321

Other financial liabilities 1101

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | Textual information (44) [See below] | Textual information (45) [See below] |
| Additional balance sheet notes [Abstract] | | |
| Contingent liabilities and commitments [Abstract] | | |
| Classification of contingent liabilities [Abstract] | | |
| Claims against company not acknowledged as debt | (A) 1,018 | (B) 1,014 |
| Other money for which company is contingently liable | (C) 602 | (D) 602 |
| Total contingent liabilities | 1,620 | 1,616 |
| Classification of commitments [Abstract] | | |
| Other commitments | (E) 776 | (F) 118 |
| Total commitments | 776 | 118 |
| Nature of other commitments | NOT AVAILABLE | NOT AVAILABLE |
| Total contingent liabilities and commitments | 2,396 | 1,734 |
| Details regarding dividends [Abstract] | | |
| Amount of dividends proposed to be distributed to equity shareholders | 0 | 0 |
| Amount of per share dividend proposed to be distributed to equity shareholders | [INR/shares] 0 | [INR/shares] 0 |
| Amount of per share dividend proposed to be distributed to preference shareholders | [INR/shares] 0 | [INR/shares] 0 |
| Details of share capital held by foreign companies [Abstract] | | |
| Percentage of share capital held by foreign company | 100.00% | 100.00% |
| Value of share capital held by foreign company | 925,005,175 | 895,629,506 |
| Percentage of paid-up capital held by foreign holding company and or with its subsidiaries | 100.00% | 100.00% |
| Value of paid-up capital held by foreign holding company and or with its subsidiaries | 925,005,175 | 895,629,506 |
| Details of deposits [Abstract] | | |
| Deposits accepted or renewed during period | 0 | 0 |
| Deposits matured and claimed but not paid during period | 0 | 0 |
| Deposits matured and claimed but not paid | 0 | 0 |
| Deposits matured but not claimed | 0 | 0 |
| Interest on deposits accrued and due but not paid | 0 | 0 |
| Disclosure of equity share warrants [Abstract] | | |
| Changes in equity share warrants during period [Abstract] | | |
| Additions to equity share warrants during period | [pure] 0 | [pure] 0 |
| Deductions in equity share warrants during period | [pure] 0 | [pure] 0 |
| Total changes in equity share warrants during period | [pure] 0 | [pure] 0 |
| Equity share warrants at end of period | [pure] 0 | [pure] 0 |
| Breakup of equity share warrants [Abstract] | | |
| Total equity share warrants | [pure] 0 | [pure] 0 |
| Details of share application money received and paid [Abstract] | | |
| Share application money received during year | 0 | 0 |
| Share application money paid during year | 0 | 0 |
| Amount of share application money received back during year | 0 | 0 |
| Amount of share application money repaid returned back during year | 0 | 0 |
| Number of person share application money paid during year | [pure] 0 | [pure] 0 |
| Number of person share application money received during year | [pure] 0 | [pure] 0 |
| Number of person share application money paid as at end of year | [pure] 0 | [pure] 0 |
| Number of person share application money received as at end of year | [pure] 0 | [pure] 0 |
| Share application money received and due for refund | 0 | 0 |
| Details regarding cost records and cost audit[Abstract] | | |
| Details regarding cost records [Abstract] | | |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No | No |
| Details regarding cost audit [Abstract] | | |
| Whether audit of cost records of company has been mandated under Rules specified in SN 1 | No | No |
| Net worth of company | 7,383 | 9,526 |

| | | |
|--|----------|----------|
| Details of unclaimed liabilities [Abstract] | | |
| Unclaimed share application refund money | 0 | 0 |
| Unclaimed matured debentures | 0 | 0 |
| Unclaimed matured deposits | 0 | 0 |
| Interest unclaimed amount | 0 | 0 |
| Financial parameters balance sheet items [Abstract] | | |
| Investment in subsidiary companies | 0 | 0 |
| Investment in government companies | 0 | 0 |
| Amount due for transfer to investor education and protection fund (IEPF) | 0 | 0 |
| Gross value of transactions with related parties | 1,405 | 16,607 |
| Number of warrants converted into equity shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into preference shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into debentures during period | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (in foreign currency) | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (INR) | [pure] 0 | [pure] 0 |

Footnotes

(A)

(i) Sales tax 756

(ii) Excise 52

(iii) Service tax 72

(iv) Customs 0

B. Income tax 138

(B)

(i) Sales tax 756

(ii) Excise 52

(iii) Service tax 68

(iv) Customs 0

B. Income tax 138

(C)

Other civil litigations and claim

(D)

Other civil litigations and claim

(E)

Capital commitments for property, plant and equipment (net of advances)

(F)

Capital commitments for property, plant and equipment (net of advances)

Textual information (44)

Disclosure of additional balance sheet notes explanatory [Text Block]

30 Contingent liabilities

| Particulars | As at 31 March 2023 | As at 31 March 2022 |
|---|------------------------------|------------------------------|
| Claims against the company not acknowledged as debt | | |
| A. Indirect tax matters | | |
| (i) Sales tax | 756 | 756 |
| (ii) Excise | 52 | 52 |
| (iii) Service tax | 72 | 68 |
| (iv) Customs | 0 | 0 |
| B. Income tax | 138 | 138 |
| C. Other civil litigations and claims | 602 | 602 |

Notes:

a) Indirect tax matter

The Company has operations across various states in India. The Company has identified possible exposures relating to local sales tax, state excise duty, central excise duty, service tax and customs duty, based on demands from authorities. The amounts above represent tax demands, interest and penalties, as applicable, as per the orders but does not include any further interest or penalty as may be levied based on the final outcome of the order.

b) Income tax

The Company has certain ongoing litigations in respect of income tax matters (including transfer pricing) for certain assessment years in various forums. In the event of an unfavourable outcome of these litigations, the carried forward losses of the Company will accordingly reduce, thereby having effect on the subsequent tax assessments. The Company considers the possibility of any outflow as remote in this regard, except for certain penalty demands in respect of which the possibility of an outflow is considered as not probable and accordingly considered as contingent liability.

c) Other civil litigations and claims

Other civil litigations relate to various claims from third parties under dispute which are lying with various courts/ appellate authorities.

d) Use of Judgement

Management categorizes the matters based on the probability of cash outflow, which require judgement. Management obtains the views of external consultants/ legal counsel where necessary. Based on the assessment, management recognises liability/ provision, or discloses the matter as a contingent liability, except for matters where the probability of outflow of cash is considered remote. Due to uncertainties involved in the process, actual outflows may be different from those originally estimated.

The Company may be involved in legal proceedings in respect of which it is not possible to make a reliable estimate of any expected settlement. In such cases, appropriate disclosure is provided but no provision is made and no contingent liability is quantified.

e) It is not practicable for the Company to estimate the timings of cash outflows, if any, in respect of the above pending resolution of the respective proceedings. The Company does not expect any reimbursements in respect of the above contingent liabilities.

Textual information (45)

Disclosure of additional balance sheet notes explanatory [Text Block]

| Particulars | As at 31 March 2022 | As at 31 March 2021 | ? |
|---------------------------------------|---------------------|---------------------|---|
| A. Indirect tax matters | | | |
| (i) Sales tax | 756 | 357 | ? |
| (ii) Excise | 52 | 62 | ? |
| (iii) Service tax | 68 | 719 | |
| (iv) Customs | | | |
| B. Income tax | 138 | - | |
| C. Other civil litigations and claims | 602 | 717 | |
| Notes: | | | |
| Indirect tax matter | | | |

The Company has operations across various states in India. The Company has identified possible exposures relating to local sales tax, state excise duty, central excise duty, service tax and customs duty, based on demands from authorities. The amounts above represent tax demands and interest/penalties as per the orders but does not include any further interest or penalty as may be levied based on the final outcome of the order.

Income tax

The Company has certain ongoing litigations in respect of income tax matters (including transfer pricing) for certain assessment years in various forums. In the event of an unfavourable outcome of these litigations, the carried forward losses of the Company will accordingly reduce, thereby having effect on the subsequent tax assessments. The Company considers the possibility of any outflow as remote in this regard, except for certain penalty demands in respect of which the possibility of an outflow is considered as possible and accordingly considered as contingent liability.

Other civil litigations and claims

Other civil litigations relate to various claims from third parties under dispute which are lying with various courts/ appellate authorities.

Use of Judgement

Management categorizes the matters based on the probability of cash outflow, which require judgement. Management obtains the views of external consultants where necessary. Based on the assessment, management recognises liability/ provision, or discloses the matter as a contingent liability, except for matters where the probability of outflow of cash is considered remote. Due to uncertainties involved in the process, actual outflows may be different from those originally estimated. The Company may be involved in legal proceedings in respect of which it is not possible to make a reliable estimate of any expected settlement. In such cases, appropriate disclosure is provided but no provision is made and no contingent liability is quantified.

It is not practicable for the Company to estimate the timings of cash outflows, if any, in respect of the above pending resolution of the respective proceedings. The Company does not expect any reimbursements in respect of the above contingent liabilities.

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 |
|-----------------------------------|---|
| Disclosure of revenue [TextBlock] | Textual information (46) [See below] |

Textual information (46)

Disclosure of revenue [Text Block]

Revenue recognition

Revenue comprises revenue from contracts with customers for sale of goods and services. Revenue from sale of goods is inclusive of excise duties and is net of returns, trade allowances, rebates, value added taxes, goods and services tax (GST) and such amounts collected on behalf of third parties.

Revenue is recognised as and when performance obligations are satisfied by transferring goods or services to the customer, as below:

Revenue from sale of products (including Sale of spent malt, raw materials and packing materials and scrap):

Revenue is recognised on transfer of control, being on dispatch of goods or upon sale to retailers/distributors, in accordance with the terms of sale.

Revenue from manufacture and sale of products from contract bottling arrangements

The Company has entered into arrangements with Contract Bottler Units (CBUs), where-in CBUs manufacture and sell products on behalf of the Company. Under such arrangements, the Company has exposure to significant risks and rewards associated with the sale of products i.e. it has the primary responsibility for providing goods to the customer, has pricing latitude and is also exposed to inventory risk. Accordingly, the transactions of the CBUs under such arrangements have been recorded as gross revenue, excise duty and other expenses as if they were transactions of the Company. The Company also presents inventory under such arrangements as its own inventory. The net receivables from/ payable to each CBU are recognised under other financial assets/ other financial liabilities respectively, as the case may be.

Royalty Income

Revenue in respect of royalty income arrangements is recognised proportionately in each period. Income from royalty arrangements is recognised based on the terms of the respective contracts upon sale of products by the customers.

Financing Components

The company does not have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the company does not adjust any of the transaction prices for the time value of money

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of service concession arrangements [TextBlock] | | |
| Whether there are any service concession arrangements | No | No |

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of notes on construction contracts [TextBlock] | | |
| Whether there are any construction contracts | No | No |

[612600] Notes - Employee benefits

Disclosure of defined benefit plans [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | |
|--|---|---|
| Defined benefit plans categories [Axis] | 1 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of defined benefit plans [Abstract] | | |
| Disclosure of defined benefit plans [Line items] | | |
| Description of type of plan | Gratuity | Gratuity |
| Description of nature of benefits provided by plan | Gratuity | Gratuity |
| Description of regulatory framework in which plan operates | Payment of Gratuity (Amendment) Act, 2018 | Payment of Gratuity (Amendment) Act, 2018 |
| Description of effect of regulatory framework on plan | Textual information (47) [See below] | Textual information (48) [See below] |
| Surplus (deficit) in plan [Abstract] | | |
| Defined benefit obligation, at present value | 245 | 223 |
| Plan assets, at fair value | 10 | 8 |
| Net surplus (deficit) in plan | -235 | -215 |
| Actuarial assumption of discount rates | 7.00% | 6.00% |
| Actuarial assumption of expected rates of salary increases | 10.00% | 10.00% |
| Other material actuarial assumptions | 0.143 | 0.143 |

Disclosure of net defined benefit liability (assets) [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | | |
|---|---|--------------------------------|------------|
| Net defined benefit liability (assets) [Axis] | Plan assets [Member] | | |
| Defined benefit plans categories [Axis] | 1 | | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of net defined benefit liability (assets) [Abstract] | | | |
| Disclosure of net defined benefit liability (assets) [Line items] | | | |
| Description of type of plan | Gratuity | Gratuity | |
| Changes in net defined benefit liability (assets) [Abstract] | | | |
| Current service cost, net defined benefit liability (assets) | 28 | 26 | |
| Interest expense (income), net defined benefit liability (assets) | 14 | 11 | |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | | |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets) | 0 | 0 | |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | 9 | 5 | |
| Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets) | 11 | 10 | |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | 20 | 15 | |
| Total increase (decrease) in net defined benefit liability (assets) | 22 | 22 | |
| Net defined benefit liability (assets) at end of period | 245 | 223 | 201 |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------------|--------------------------------------|
| Disclosure of employee benefits [TextBlock] | Textual information (49) [See below] | Textual information (50) [See below] |
| Disclosure of defined benefit plans [TextBlock] | | |
| Whether there are any defined benefit plans | Yes | Yes |
| Disclosure of net defined benefit liability (assets) [TextBlock] | | |

Textual information (47)

Description of effect of regulatory framework on plan

Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement / termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

Textual information (48)

Description of effect of regulatory framework on plan

Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement / termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

Textual information (49)

Disclosure of employee benefits [Text Block]

35. Employee benefit obligations

(i) Defined contribution plan:

Provident fund, Superannuation fund and Employee state insurance scheme: Eligible employees of the Company receive benefit under the provident fund and employee state insurance scheme which are defined contribution plans wherein both the employee and the Company make monthly contributions equal to a specified percentage of the covered employees' salary. In case of Superannuation fund, the Company make monthly contributions equal to a specified percentage of the covered employees' salary. These contributions are made to the fund administered and managed by the Government of India/ Employee Benefit Trusts and the Company has no further obligation beyond making its contribution. The Company's monthly contributions are charged to the Statement of Profit and Loss in the period in which they are incurred

The expenses recognised during the period towards defined contribution plan are as below:

| Particulars | For the year ended 31 March 2023 | For the year ended 31 March 2022 | |
|---------------------------------|-------------------------------------|-------------------------------------|-----------|
| Provident fund | | 86 | 75 |
| Superannuation fund | 1 | 2 | |
| Employee state insurance scheme | 0 0 | | |
| Total | | 87 | 77 |

(ii) Defined benefit plan

Gratuity

A. The Company has a defined benefit gratuity plan, governed by the Payment of Gratuity (Amendment) Act, 2018. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement / termination is the employees' last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The obligation under the scheme is partially funded by contributions being made towards qualifying insurance policies obtained from the insurer.

The following tables summarise the components of net benefit expense recognised in the statement of profit or loss:

B. Reconciliation of opening and closing balances of the present value of the defined benefit obligation (DBO):

| Particulars | As at 31 March 2023 | As at 31 March 2022 | |
|---|------------------------|------------------------|------|
| Obligations at the beginning of the year | 223 201 | | |
| Included in Statement of Profit and Loss: | | | |
| - Current Service Cost | 28 | 26 | |
| - Past Service Cost | | 0 | 0 |
| - Interest Cost | | 14 | 11 |
| Included in Other comprehensive income: | | | |
| - Actuarial (gains)/ losses arising from changes in financial assumptions | (9) (5) | | |
| - Actuarial (gains)/ losses arising from experience adjustments | 4 13 | | |
| Benefits settled | | (15) | (23) |
| Obligations at year end | 245 | 223 | |

C. Reconciliation of opening and closing balances of the fair value of the plan assets:

| | As at | As at |
|--|-------|-------|
|--|-------|-------|

| Particulars | 31 March 2023 | 31 March 2022 |
|--|---------------|---------------|
| Fair value of plan assets at the beginning of the year | 8 8 | |
| Included in Other comprehensive income: | | |
| - Actuarial (loss)/gain | 0 | 1 |
| Included in Statement of Profit and Loss: | | |
| - Interest income on plan assets | 1 0 | |
| Contributions | | 1 |
| Benefits settled | | (2) |
| Fair value of plan assets at year end | 10 8 | |

D. Reconciliation of present value of defined benefit obligation and the fair value of plan assets to the assets and liabilities recognised in the Balance sheet at the end of the year:

| Particulars | As at 31 March 2023 | As at 31 March 2022 |
|---|------------------------|------------------------|
| Present value of defined benefit obligation at year end | 245 223 | |
| Fair value of plan assets at year end | 10 8 | |
| Total Liability recognised in Balance sheet | 235 215 | |
| Net liability: | | |
| - Non current (refer note 18A) | 214 197 | |
| - Current (refer note 18B) | 21 | 18 |
| | | 235 215 |

E. Expenses recognised in the Statement of profit and loss:

| Particulars | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|------------------------------------|-------------------------------------|-------------------------------------|
| Cost for the year | | |
| Current Service cost | 28 26 | |
| Past Service cost | 0 | 0 |
| Net interest cost | | |
| - Interest expense on DBO | 14 11 | |
| - Interest (income) on plan assets | (1) (0) | |
| Total Net interest cost | 13 11 | |
| Net gratuity cost | 41 | 37 |

F. Re-measurement effects recognised in Other comprehensive income (OCI):

| Particulars | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|---|-------------------------------------|-------------------------------------|
| Actuarial (gains)/ losses arising from changes in financial assumptions | (9) (5) | |
| Actuarial (gains)/ losses arising from experience adjustments | 4 13 | |
| Actuarial (gains)/ losses on plan assets | 0 (1) | |
| Total actuarial (gain)/ loss included in OCI | (5) 7 | |

G. Major categories of plan assets as a percentage of the fair value of total plan assets

| Particulars | As at 31 March 2023 | As at 31 March 2022 |
|--|------------------------|------------------------|
| Qualifying insurance policies from the insurer | 100% 100% | |

H. Actuarial assumptions

| Particulars | As at 31 March 2023 | As at 31 March 2022 |
|---------------------------|------------------------|------------------------|
| Discount rate (per annum) | 7.10% 6.40% | |

| | | | |
|------------------------|-----------------------------------|-------|-----------------------------------|
| Salary escalation rate | 9.80% | 9.80% | |
| Retirement age | 58-60 Years | | 58-60 Years |
| Attrition rate | 14.30% | | 14.30% |
| Mortality table | IALM (2006-08) Ultimate table (*) | | IALM (2006-08) Ultimate table (*) |

*IALM: Indian Assured Lives Mortality

The discount rate applied is based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities. The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market.

Assumptions regarding future mortality for pension and medical benefits are set based on actuarial advice in accordance with published statistics.

I. Sensitivity analysis

Any reasonable change in the assumptions are not expected to have a material effect on the net defined benefit obligations.

Textual information (50)

Disclosure of employee benefits [Text Block]

35. Employee benefit obligations

(i) Defined contribution plan:

Provident fund, Superannuation fund and Employee state insurance scheme: Eligible employees of the Company receive benefit under the provident fund and employee state insurance scheme which are defined contribution plans wherein both the employee and the Company make monthly contributions equal to a specified percentage of the covered employees' salary. In case of Superannuation fund, the Company make monthly contributions equal to a specified percentage of the covered employees' salary. These contributions are made to the fund administered and managed by the Government of India/Employee Benefit Trusts and the Company has no further obligation beyond making its contribution. The Company's monthly contributions are charged to the Statement of Profit and Loss in the period they are incurred.

The expenses recognised during the period towards defined contribution plan are as below:

| Particulars | For the year ended 31 March 2022 | For the year ended 31 March 2021 |
|---------------------------------|-------------------------------------|-------------------------------------|
| Provident fund | 75 | 82 |
| Superannuation fund | 2 | 5 |
| Employee state insurance scheme | 0 | 1 |
| Total | 77 | 88 |

(ii) Defined benefit plan

(A) The Company has a defined benefit gratuity plan, governed by the Payment of Gratuity (Amendment) Act, 2018. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement / termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The obligation under the scheme is partially funded by contributions being made towards qualifying insurance policies obtained from the insurer.

The following tables summarise the components of net benefit expense recognised in the statement of profit or loss and the funded status amounts recognised

(B) Reconciliation of opening and closing balances of the present value of the defined benefit obligation (DBO):

| |
|--|
| |
|--|

| Particulars | As at 31 March 2022 | As at 31 March 2021 | ? |
|---|---------------------|---------------------|---|
| Obligations at the beginning of the year | 201 | 231 | ? |
| Included in Statement of Profit and Loss: | | | |
| - Current Service Cost | 26 | 30 | |
| - Past Service Cost | | | - |
| - Interest Cost | 11 | 12 | ? |
| Included in Other comprehensive income: | | | |
| - Actuarial (gains)/ losses arising from changes in financial assumptions | (5) | 2 | |
| - Actuarial (gains)/ losses arising from experience adjustments | 13 | (47) | |
| Benefits settled | (23) | (27) | ? |
| Obligations at year end | 223 | 201 | |

(C) Reconciliation of opening and closing balances of the fair value of the plan assets:

| Particulars | As at 31 March 2022 | As at 31 March 2021 |
|---|------------------------|------------------------|
| Fair value of plans assets at the beginning of the year | 8 | 7 |
| Included in Other comprehensive income: | | |
| - Actuarial (loss)/gain | 1 | 0 |
| Included in Statement of Profit and Loss: | | |
| - Interest income on plan assets | 0 | 1 |
| Contributions | | 3 |
| Benefits settled | (2) | (3) |
| Fair value of plans assets at year end | 8 | 8 |

(D) Reconciliation of present value of defined benefit obligation and the fair value of plan assets to the assets and liabilities recognised in the Balance sheet at the end of the year:

| Particulars | As at 31 March 2022 | As at 31 March 2021 |
|-------------|------------------------|------------------------|
|-------------|------------------------|------------------------|

| | | |
|---|-----|-----|
| Present value of defined benefit obligation at year end | 223 | 201 |
| Fair value of plan assets at year end | 8 | 8 |
| Total Liability recognised in Balance sheet | 215 | 193 |
| Net liability: | | |
| - Non current (refer note 17A) | 197 | 175 |
| - Current (refer note 17B) | 18 | 18 |
| | 215 | 193 |

(E) Expenses recognised in the Statement of profit and loss:

| Particulars | For the year ended 31 March 2022 | For the year ended 31 March 2021 |
|------------------------------------|-------------------------------------|-------------------------------------|
| Cost for the year | | |
| Current Service cost | 26 | 30 |
| Net interest cost | | |
| - Interest expense on DBO | 11 | 13 |
| - Interest (income) on plan assets | (0) | (1) |
| Total Net interest cost | 11 | 12 |
| Net gratuity cost | 37 | 42 |

(F) Re-measurement effects recognised in Other comprehensive income (OCI):

| Particulars | For the year ended 31 March 2022 | For the year ended 31 March 2021 |
|---|-------------------------------------|-------------------------------------|
| Actuarial (gains)/ losses arising from changes in financial assumptions | (5) | 2 |
| Actuarial (gains)/ losses arising from changes in demographic assumptions | - | 0 |
| Actuarial (gains)/ losses arising from experience adjustments | 13 | (47) |
| Actuarial (gains)/ losses on plan assets | (1) | 0 |
| Total actuarial (gain)/ loss included in OCI | 7 | (45) |

(G) Major categories of plan assets as a percentage of the fair value of total plan assets

| Particulars | As at 31 March 2022 | As at 31 March 2021 | ? |
|--|---------------------|---------------------|---|
| Qualifying insurance policies from the insurer | 100% | 100% | |

(H) Actuarial assumptions

| Particulars | For the year ended 31 March 2022 | For the year ended 31 March 2021 |
|---------------------------|-------------------------------------|-------------------------------------|
| Discount rate (per annum) | 6.40% | 6.00% |
| Salary escalation rate | 9.80% | 9.80% |
| Retirement age | 58-60 Years | 58-60 Years |
| Attrition rate | 14.30% | 14.30% |
| Mortality table | IALM (2006-08) Ultimate table (*) | IALM (2006-08) Ultimate table (*) |

*IALM: Indian Assured Lives Mortality

The discount rate applied is based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities. The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market.

Assumptions regarding future mortality for pension and medical benefits are set based on actuarial advice in accordance with published statistics.

(I) Sensitivity analysis

Any reasonable change in the assumptions are not expected to have a material effect on the net defined benefit obligations.

(K) Risk exposure

Through its defined benefit plans, Company is exposed to number of risks, the most significant of which are detailed below:

| | |
|-----------------------|---|
| Asset volatility | The plan liabilities are calculated using a discount rate set with reference to yields of government securities; if plan assets underperform this yield, this will create a deficit. Plan asset investments for gratuity are made in pre-defined insurance plans and these are subject to risk of default and interest rate risk. The fund manages credit risk/ interest rate risk through continuous monitoring to minimise risk to an acceptable level. |
| Change in bond yields | A decrease in yields of government securities will increase plan liabilities, although this will be partially offset by an increase in the value of the plan's bond holdings. |
| Inflation Risk | Actual Salary increase that are higher than the assumed salary escalation, will result in increase to the Obligation at a rate that is higher than expected. |
| Life Expectancy | The plan obligations are to provide benefits for the life of the member, so increases in life expectancy will result in an increase in the plan's liabilities. This is particularly significant where inflationary increases result in higher sensitivity to changes in life expectancy. |
| Demographic risk | This is the risk of variability of results due to unsystematic nature of decrements that include mortality, withdrawal, disability and retirement. The effect of these decrements on the defined benefit obligation is not straight forward and depends upon the combination of salary increase, discount rate and vesting criteria. It is important not to overstate withdrawals because in the financial analysis the retirement benefit of a short career employee typically costs less per year as compared to a long service employee. |

(L) Defined benefit liability

The weighted average duration of the defined benefit obligation is 5 years (31 March 2021: 5 years). The expected maturity analysis of undiscounted gratuity is as follows:

| | For the year ended 31 March 2022 | For the year ended 31 March 2021 |
|----------------------|-------------------------------------|-------------------------------------|
| Less than a year | 27 | 27 |
| Between 1 -2 years | 28 | 27 |
| Between 2 - 5 years | 79 | 94 |
| Between 5 - 10 years | 104 | 183 |

Note: The above details on expected maturity analysis of undiscounted gratuity payments are restricted upto 10 years.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|---|
| Disclosure of borrowing costs [TextBlock] | | |
| Whether any borrowing costs has been capitalised during the year | No | No |

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Key managerial personnels and directors [Axis] | 1 | 3 | 4 | 5 |
|---|---|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract] | | | | |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] | | | | |
| Name of key managerial personnel or director | MAHESH KUMAR MITTAL | A A S T H A SHARMA | SAPNA TANEJA | R A S H M I SHARMA |
| Director identification number of key managerial personnel or director | 09071616 | | 07032173 | 08746775 |
| Permanent account number of key managerial personnel or director | AEPPM3032F | EEBPS0644H | AACPT7929D | BHRPS9588L |
| Designation of key managerial personnel or director | Whole Time Director | CFO | Director | Director |
| Qualification of key managerial personnel or director | Professional | Professional | Professional | Professional |
| Shares held by key managerial personnel or director | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Key managerial personnel or director remuneration [Abstract] | | | | |
| Gross salary to key managerial personnel or director [Abstract] | | | | |
| Profits in lieu of salary key managerial personnel or director | 0 | 0 | 0 | 0 |
| Gross salary to key managerial personnel or director | 0 | 0 | 0 | 0 |
| Sweat equity key managerial personnel or director | 0 | 0 | 0 | 0 |
| Commission as percentage of profit key managerial personnel or director | 0 | 0 | 0 | 0 |
| Other commission key managerial personnel or director | 0 | 0 | 0 | 0 |
| Total key managerial personnel or director remuneration | 0 | 0 | 0 | 0 |

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Key managerial personnels and directors [Axis] | 6 | 7 | 8 |
|---|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract] | | | |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] | | | |
| Name of key managerial personnel or director | KARTIKEYA SHARMA | SHANTANU KRISHNA | MANSI BAJAJ |
| Director identification number of key managerial personnel or director | 07728620 | 07486453 | |
| Permanent account number of key managerial personnel or director | BOBPS0886Q | AUZPK4479Q | BTFPB7508D |
| Designation of key managerial personnel or director | Whole Time Director | Director | Company Secretary |
| Qualification of key managerial personnel or director | Professional | Professional | Company Secretary |
| Shares held by key managerial personnel or director | [shares] 0 | [shares] 0 | [shares] 0 |
| Key managerial personnel or director remuneration [Abstract] | | | |
| Gross salary to key managerial personnel or director [Abstract] | | | |
| Profits in lieu of salary key managerial personnel or director | 0 | 0 | 0 |
| Gross salary to key managerial personnel or director | 0 | 0 | 0 |
| Sweat equity key managerial personnel or director | 0 | 0 | 0 |
| Commission as percentage of profit key managerial personnel or director | 0 | 0 | 0 |
| Other commission key managerial personnel or director | 0 | 0 | 0 |
| Total key managerial personnel or director remuneration | 0 | 0 | 0 |

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of leases [TextBlock] | | |
| Whether company has entered into any lease agreement | No | No |
| Whether any operating lease has been converted to financial lease or vice-versa | No | No |

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of arrangements involving legal form of lease [TextBlock] | | |
| Whether there are any arrangements involving legal form of lease | No | No |

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of insurance contracts [TextBlock] | | |
| Whether there are any insurance contracts as per Ind AS 104 | No | No |

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|---|---|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] | | |
| Whether there is any change in functional currency during the year | No | No |
| Description of presentation currency | INR | |

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Miscellaneous other operating revenues [Axis] | 1 | | 2 | |
|---|---|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of other operating revenues [Abstract] | | | | |
| Other operating revenues [Abstract] | | | | |
| Miscellaneous other operating revenues | 385 | 195 | 152 | 260 |
| Miscellaneous other operating revenues [Abstract] | | | | |
| Miscellaneous other operating revenues [LineItems] | | | | |
| Description of miscellaneous other operating revenues | Sale of spent malt and scrap | Sale of spent malt and scrap | Sale of raw materials and packing materials (refer note 33) | Sale of raw materials and packing materials (refer note 33) |
| Miscellaneous other operating revenues | 385 | 195 | 152 | 260 |

Miscellaneous other operating revenues [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Miscellaneous other operating revenues [Axis] | 3 | |
|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of other operating revenues [Abstract] | | |
| Other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 42 | 21 |
| Miscellaneous other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues [LineItems] | | |
| Description of miscellaneous other operating revenues | Duty draw back on exports | Duty draw back on exports |
| Miscellaneous other operating revenues | 42 | 21 |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Subclassification and notes on income and expense explanatory [TextBlock] | | |
| Disclosure of revenue from operations [Abstract] | | |
| Disclosure of revenue from operations for other than finance company [Abstract] | | |
| Revenue from sale of products | 61,105 | 35,566 |
| Revenue from sale of services | 90 | 39 |
| Other operating revenues | 579 | 476 |
| Other operating revenues | 579 | 476 |
| Total revenue from operations other than finance company | 61,774 | 36,081 |
| Total revenue from operations | 61,774 | 36,081 |
| Disclosure of other operating revenues [Abstract] | | |
| Other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 579 | 476 |
| Total other operating revenues | 579 | 476 |
| Total other operating revenues | 579 | 476 |
| Miscellaneous other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 579 | 476 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on non-current investments [Abstract] | | |
| Interest on fixed deposits, non-current investments | 4 | 12 |
| Total interest income on non-current investments | 4 | 12 |
| Total interest income | 4 | 12 |
| Dividend income [Abstract] | | |
| Dividend income non-current investments [Abstract] | | |
| Dividend income non-current investments from others | 0 | 0 |
| Total dividend income non-current investments | 0 | 0 |
| Total dividend income | 0 | 0 |
| Rental income on investment property [Abstract] | | |
| Rental income on investment property, current | 0 | 0 |
| Total rental income on investment property | 0 | 0 |
| Other non-operating income [Abstract] | | |
| Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment | 426 | 420 |
| Gain on disposal of intangible Assets | 0 | 368 |
| Income government grants subsidies | 10 | 10 |
| Interest on income tax refund | 19 | 8 |
| Miscellaneous other non-operating income | (A) 55 | (B) 42 |
| Total other non-operating income | 510 | 848 |
| Total other income | 514 | 860 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Interest expense borrowings | (C) 354 | (D) 416 |
| Interest lease financing | 132 | 119 |
| Other interest charges | (E) 174 | (F) -319 |
| Total interest expense | 660 | 216 |
| Net gain/loss on foreign currency transactions and translations treated as finance costs | (G) 59 | (H) -26 |
| Total finance costs | 719 | 190 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 1,868 | 1,729 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Other benefits to directors | 0 | 0 |
| Total remuneration to directors | 0 | 0 |
| Remuneration to manager [Abstract] | | |
| Other benefits to manager | 0 | 0 |
| Total remuneration to manager | 0 | 0 |
| Total managerial remuneration | 0 | 0 |
| Contribution to provident and other funds [Abstract] | | |
| Contribution to provident and other funds for others | 87 | 77 |
| Total contribution to provident and other funds | 87 | 77 |
| Gratuity | 41 | 37 |
| Staff welfare expense | 258 | 171 |

| | | |
|---|------------|------------|
| Other employee related expenses | 55 | 126 |
| Total employee benefit expense | 2,309 | 2,140 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 1,771 | 1,992 |
| Amortisation expense | 105 | 266 |
| Total depreciation, depletion and amortisation expense | 1,876 | 2,258 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 586 | 422 |
| Power and fuel | 699 | 455 |
| Rent | 256 | 133 |
| Repairs to building | 68 | 147 |
| Repairs to machinery | 100 | 67 |
| Insurance | 21 | 23 |
| Rates and taxes excluding taxes on income [Abstract] | | |
| Excise duty | 36,197 | 21,427 |
| Other cess taxes | 1,032 | 923 |
| Total rates and taxes excluding taxes on income | 37,229 | 22,350 |
| Information technology expenses | 267 | 231 |
| Travelling conveyance | 138 | 142 |
| Legal professional charges | 411 | 287 |
| Directors sitting fees | 0 | 0 |
| Advertising promotional expenses | 1,540 | 475 |
| Cost repairs maintenance other assets | 287 | 201 |
| Cost transportation [Abstract] | | |
| Cost freight | 2,156 | 1,105 |
| Total cost transportation | 2,156 | 1,105 |
| Loss on disposal of intangible Assets | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | 0 | 0 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | 24 | 25 |
| Total payments to auditor | 24 | 25 |
| CSR expenditure | 0 | 0 |
| Miscellaneous expenses | (I) 1,858 | (J) 1,289 |
| Total other expenses | (K) 45,640 | (L) 27,352 |
| Current tax [Abstract] | | |
| Current tax pertaining to current year | 0 | 0 |
| Total current tax | 0 | 0 |

Footnotes

(A)

Unwinding of discount on security deposits 3

Miscellaneous income 52

(B)

Unwinding of discount on security deposits 2

Miscellaneous income 39

Adjustment 1 (million)

(C)

External Commercial Borrowings (ECB) from related parties (refer note 34) 0

Working capital loan and overdrafts from banks 345

Term loans from related parties (refer note 34) 10

(D)

External Commercial Borrowings (ECB) from related parties (refer note 34) 149

Working capital loan and overdrafts from banks 224

Term loans from related parties (refer note 34) 43

(E)

Interest on micro and small enterprises (refer note 39) 85

Interest others (net of reversals) (indirect taxes, etc.) 89

Interest on derivative contracts 0

(F)

Interest on micro and small enterprises (refer note 39) 17

Interest others (net of reversals) (indirect taxes, etc.) (437)

Interest on derivative contracts 100

(G)

Interest charges on financial liabilities towards sale and lease back 58

Adjustment 1 (million)

(H)

Exchange fluctuation on foreign currency borrowings, net 52

Gain on unwinding of derivative contracts (78)

(I)

Manpower services 655

Selling and distribution charges 538

Conversion charges paid to contract bottlers 146

Net foreign exchange differences 130

Loss allowance on trade receivables and other financial assets (net) 9

Allowance for doubtful non-financial assets 57

Miscellaneous expenses 324

(J)

Manpower services 385

Selling and distribution charges 232

Conversion charges paid to contract bottlers 81

Net foreign exchange differences 54

Loss allowance on trade receivables and other financial assets (net) 148

Allowance for doubtful non-financial assets 51

Miscellaneous expenses 308

Bad and doubtful advances written off 30

(K)

Excise duty 36196

Other expenses 9444

(L)

Excise duty 21427

Other expenses 5925

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
|--|--------------------------------|--------------------------------|------------|
| Disclosure of cash flow statement [TextBlock] | | | |
| Cash and cash equivalents cash flow statement | 1,873 | 510 | 516 |
| Cash and cash equivalents | 1,873 | 510 | |
| Income taxes paid (refund), classified as operating activities | -60 | -46 | |
| Total income taxes paid (refund) | -60 | -46 | |

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|---|---|
| Additional information on profit and loss account explanatory [TextBlock] | | |
| Changes in inventories of finished goods | -990 | -420 |
| Changes in inventories of work-in-progress | -919 | -174 |
| Changes in inventories of stock-in-trade | 144 | 72 |
| Changes in other inventories | 455 | -10 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | -1,310 | -532 |
| Domestic sale manufactured goods | 61,105 | 35,566 |
| Total domestic turnover goods, gross | 61,105 | 35,566 |
| Total revenue from sale of products | 61,105 | 35,566 |
| Domestic revenue services | 90 | 39 |
| Total revenue from sale of services | 90 | 39 |
| Gross value of transaction with related parties | 6,545 | 16,607 |
| Bad debts of related parties | 0 | 0 |

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Measurement [Axis] | At fair value [Member] | | | Recurring fair value measurement [Member] |
|--|--|---|-------------------|--|
| Classes of liabilities [Axis] | 1 | | | 1 |
| Levels of fair value hierarchy [Axis] | Level 1 of fair value hierarchy [Member] | | | Level 1 of fair value hierarchy [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of fair value measurement of liabilities [Abstract] | | | | |
| Disclosure of fair value measurement of liabilities [Line items] | | | | |
| Nature of liabilities | | | | All levels of fair value hierarchy |
| Liabilities | 0 | 0 | 0 | 0 |
| Description of reasons for fair value measurement, liabilities | | | | Refer Note No. 42 |
| Description of valuation techniques used in fair value measurement, liabilities | | | | Financial liabilities measured at amortised cost |
| Reconciliation of changes in fair value measurement, liabilities [Abstract] | | | | |
| Changes in fair value measurement, liabilities [Abstract] | | | | |
| Losses (gains) recognised in profit or loss, fair value measurement, liabilities | 0 | 0 | | 0 |
| Total increase (decrease) in fair value measurement, liabilities | 0 | 0 | | 0 |
| Liabilities at end of period | 0 | 0 | 0 | 0 |
| Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities | | | | Refer Note No. 42 |
| Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities | | | | Refer Note No. 42 |
| Nature of liabilities | | | | All levels of fair value hierarchy |

Disclosure of fair value measurement of liabilities [Table]
..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Measurement [Axis] | Recurring fair value measurement [Member] | |
|--|--|------------|
| Classes of liabilities [Axis] | 1 | |
| Levels of fair value hierarchy [Axis] | Level 1 of fair value hierarchy [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of fair value measurement of liabilities [Abstract] | | |
| Disclosure of fair value measurement of liabilities [Line items] | | |
| Nature of liabilities | All levels of fair value hierarchy | |
| Liabilities | 0 | 0 |
| Description of reasons for fair value measurement, liabilities | Refer Note No. 42 | |
| Description of valuation techniques used in fair value measurement, liabilities | Financial liabilities measured at amortised cost | |
| Reconciliation of changes in fair value measurement, liabilities [Abstract] | | |
| Changes in fair value measurement, liabilities [Abstract] | | |
| Losses (gains) recognised in profit or loss, fair value measurement, liabilities | 0 | |
| Total increase (decrease) in fair value measurement, liabilities | 0 | |
| Liabilities at end of period | 0 | 0 |
| Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities | Refer Note No. 42 | |
| Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities | Refer Note No. 42 | |
| Nature of liabilities | All levels of fair value hierarchy | |

Disclosure of fair value measurement of assets [Table]
..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Measurement [Axis] | At fair value [Member] | | | Recurring fair value measurement [Member] |
|---|--|--------------------------------|------------|---|
| Classes of assets [Axis] | Derivatives [Member] | | | Derivatives [Member] |
| Levels of fair value hierarchy [Axis] | Level 2 of fair value hierarchy [Member] | | | Level 2 of fair value hierarchy [Member] |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 | 01/04/2022 to 31/03/2023 |
| Disclosure of fair value measurement of assets [Abstract] | | | | |
| Disclosure of fair value measurement of assets [Line items] | | | | |
| Assets | 0 | 0 | 471 | 0 |
| Description of valuation techniques used in fair value measurement, assets | | | | Assets measured at fair value |
| Reconciliation of changes in fair value measurement, assets [Abstract] | | | | |
| Changes in fair value measurement, assets [Abstract] | | | | |
| Gains (losses) recognised in profit or loss, fair value measurement, assets | 0 | -471 | | 0 |
| Total increase (decrease) in fair value measurement, assets | 0 | -471 | | 0 |
| Assets at end of period | 0 | 0 | 471 | 0 |
| Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets | | | | Refer Note No. 42 |
| Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets | | | | Refer Note No. 42 |

Disclosure of fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Measurement [Axis] | Recurring fair value measurement [Member] | |
|---|---|-------------------|
| Classes of assets [Axis] | Derivatives [Member] | |
| Levels of fair value hierarchy [Axis] | Level 2 of fair value hierarchy [Member] | |
| | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of fair value measurement of assets [Abstract] | | |
| Disclosure of fair value measurement of assets [Line items] | | |
| Assets | 0 | 471 |
| Description of valuation techniques used in fair value measurement, assets | Assets measured at fair value | |
| Reconciliation of changes in fair value measurement, assets [Abstract] | | |
| Changes in fair value measurement, assets [Abstract] | | |
| Gains (losses) recognised in profit or loss, fair value measurement, assets | -471 | |
| Total increase (decrease) in fair value measurement, assets | -471 | |
| Assets at end of period | 0 | 471 |
| Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets | Refer Note No. 42 | |
| Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets | Refer Note No. 42 | |

Unless otherwise specified, all monetary values are in Millions of INR

| | | |
|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of fair value measurement [TextBlock] | Textual information (51) [See below] | |
| Disclosure of fair value measurement of assets [TextBlock] | | |
| Whether assets have been measured at fair value | Yes | Yes |
| Disclosure of fair value measurement of liabilities [TextBlock] | | |
| Whether liabilities have been measured at fair value | Yes | Yes |
| Disclosure of fair value measurement of equity [TextBlock] | | |
| Whether equity have been measured at fair value | No | No |
| Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock] | | |

Textual information (51)

Disclosure of fair value measurement [Text Block]

42 Fair value measurements

(i) Financial instruments by category

| | Note | As at 31 March 2023 | As at 31 March 2022 |
|---|--------|------------------------------|------------------------------|
| Financial assets | | | |
| Financial assets measured at fair value through profit and loss ("FVTPL") | | | |
| Investments in preference shares | 5 | 144 | - |
| Financial assets measured at amortised cost | | | |
| Trade receivables | 12 | 6,142 | 4,401 |
| Cash and cash equivalents | 13A | 1,873 | 510 |
| Bank balances other than cash and cash equivalents | 13B 54 | - | |
| Other financial assets (Other than derivatives) | 7 | 232 | 204 |
| Total financial assets | | 8,445 | 5,115 |
| Financial liabilities (other than lease liabilities) | Note | As at 31 March 2023 | As at 31 March 2022 |
| Financial liabilities measured at amortised cost | | | |
| Borrowings (*) | 16 | 9,260 | 3,476 |
| Trade payables | 20 | 8,528 | 5,831 |
| Financial liabilities towards sale and lease back | 17 | 680 | - |
| Other financial liabilities (Other than derivatives) | 17 | 1,519 | 1,236 |
| Total financial liabilities | | 19,986 | 10,543 |

(*) includes current maturities of borrowings and accrued interest.

(ii) Fair Value Hierarchy

To provide an indication about the reliability of the inputs used in determining the fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level are provided as below:

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments, traded bonds and mutual funds that have quoted price. The fair value of all equity instruments (including bonds) which are traded in the stock exchanges is valued using the closing price as at the reporting period. The mutual funds are valued using the closing NAV.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. There are no financial instruments which needs to be measured at fair value at level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in Level 3.

There are no transfers between Level 1, Level 2 and Level 3 during the year. The Company's policy is to recognise transfer into and transfers out of fair value hierarchy levels as at the end of the reporting period.

(iii) Valuation technique used for fair valuation

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

(iv) Valuation process

The finance department of the Company includes a team that performs the valuations of financial assets and liabilities required for financial reporting purposes, including level 3 fair

values. The significant level 3 inputs for determining the fair values of security deposits are discount rates using a long-term bank deposit rate as applicable to calculate a pre-tax rate that reflects current market assessments of the time value of money and the risk specific to the asset.

(v) Fair value of financial assets and liabilities measured at amortised cost or FVTPL

The carrying amounts of borrowings and security deposits are considered to be the same as their fair values since there has been no significant change in the interest rates since inception of these financial instruments.

The fair values for security deposits and investment in preference shares were calculated based on cash flows discounted using a long-term bank deposit rate. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including counterparty credit risk.

The carrying amounts of trade receivables, other financial assets, borrowings, trade payables, other financial liabilities and cash and cash equivalents are considered to be the same as their fair values, due to their short-term nature.

[613300] Notes - Operating segments

Disclosure of major customers [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Major customers [Axis] | 1 | |
|--|--|--|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Revenue from external customers | 13,264 | 15,436 |
| Revenue from external customers | 13,264 | 15,436 |
| Disclosure of major customers [Abstract] | | |
| Disclosure of major customers [Line items] | | |
| Name of major customers | Refer to Disclosure of entity's operating segments (Note No. 36) | Refer to Disclosure of entity's operating segments (Note No. 36) |
| Revenue from external customers | 13,264 | 15,436 |
| Percentage of entity's revenue | 10.00% | 43.00% |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|---|---|
| Disclosure of entity's operating segments [TextBlock] | Textual information (52) [See below] | Textual information (53) [See below] |
| Disclosure of reportable segments [TextBlock] | | |
| Whether there are any reportable segments | No | No |
| Disclosure of products and services [TextBlock] | | |
| Disclosure of geographical areas [TextBlock] | | |
| Disclosure of major customers [TextBlock] | | |
| Whether there are any major customers | Yes | Yes |

Textual information (52)

Disclosure of entity's operating segments [Text Block]

Segmental information

The Company is primarily engaged in the business of brewing, packaging distribution, marketing and sale of beer, other alcoholic and non-alcoholic beverages. The CODM reviews the Company's performance and allocates resources for the business of the Company at an overall level as a single business segment and not at any other disaggregated level. Accordingly, disclosures for operating segment as envisaged in Ind AS -108 (Operating Segments) are not applicable to the Company.

Additional disclosures as required under Ind AS-108 are as below-

(i) Revenue from external customers (gross of excise duty) (*)

| Particulars | For the year ended | For the year ended |
|-----------------|--------------------|--------------------|
| | 31 March 2023 | 31 March 2022 |
| India | 60,905 | 35,329 |
| Other countries | 869 | 752 |
| Total | 61,774 | 36,081 |

* Disclosure is based on the location of the customer.

(ii) Non-current assets (*)

| Particulars | As at 31 March 2023 | As at 31 March 2022 |
|-----------------|---------------------|---------------------|
| India | 13,079 | 13,319 |
| Other countries | - | - |
| Total | 13,079 | 13,319 |

(*) Non-current assets include property, plant and equipment, right-of-use assets, capital work-in-progress, intangible assets and other non-current assets.

(iii) Revenue from major customers

Revenue from one customer (31 March 2022: three customers) of the Company for the year ended 31 March 2023 is INR 13,264 (31 March 2022: INR 15,436 million) which are individually more than 10 percent of the Company's total revenue.

Textual information (53)

Disclosure of entity's operating segments [Text Block]

The Company is primarily engaged in the business of brewing, packaging distribution, marketing and sale of beer and non alcoholic beverages. The CODM reviews the Company's performance and allocates resources for the business of the Company at an overall level as a single business segment and not at any other disaggregated level. Accordingly, disclosures for operating segment as envisaged in Ind AS -108 (Operating Segments) are not applicable to the Company.

Additional disclosures as required under Ind AS-108 are as below-

(i) Revenue from external customers (gross of excise duty) (*)

| Particulars | For the year ended 31 March 2022 | For the year ended 31 March 2021 |
|-----------------|----------------------------------|----------------------------------|
| India | 35,329 | 27,838 |
| Other countries | 752 | 615 |
| Total | 36,081 | 28,453 |

* Disclosure is based on the location of the customer.

(ii) Non-current assets (*)

| Particulars | As at 31 March 2022 | As at 31 March 2021 |
|-----------------|---------------------|---------------------|
| India | 13,319 | 14,353 |
| Other countries | - | - |
| Total | 13,319 | 14,353 |

(*) Non-current assets include property, plant and equipment, right-of-use assets, capital work-in-progress, intangible assets and Other non-current assets.

(iii) Revenue from major customers

Revenue from three customers (31 March 2021: two customers) of the Company for the year ended 31 March 2022 is INR 15,436 million (31 March 2021: INR 9,791 million) which are individually more than 10 percent of the Company's total revenue.

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of business combinations [TextBlock] | | |
| Whether there is any business combination | No | No |
| Disclosure of reconciliation of changes in goodwill [TextBlock] | | |
| Whether there is any goodwill arising out of business combination | No | No |
| Disclosure of acquired receivables [TextBlock] | | |
| Whether there are any acquired receivables from business combination | No | No |
| Disclosure of contingent liabilities in business combination [TextBlock] | | |
| Whether there are any contingent liabilities in business combination | No | No |

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|---|
| Disclosure of interests in other entities [TextBlock] | | |
| Disclosure of interests in subsidiaries [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Whether company has subsidiary companies | No | No |
| Whether company has subsidiary companies which are yet to commence operations | No | No |
| Whether company has subsidiary companies liquidated or sold during year | No | No |
| Disclosure of interests in associates [TextBlock] | | |
| Disclosure of associates [TextBlock] | | |
| Whether company has invested in associates | No | No |
| Whether company has associates which are yet to commence operations | No | No |
| Whether company has associates liquidated or sold during year | No | No |
| Disclosure of interests in joint arrangements [TextBlock] | | |
| Disclosure of joint ventures [TextBlock] | | |
| Whether company has invested in joint ventures | No | No |
| Whether company has joint ventures which are yet to commence operations | No | No |
| Whether company has joint ventures liquidated or sold during year | No | No |
| Disclosure of interests in unconsolidated structured entities [TextBlock] | | |
| Disclosure of unconsolidated structured entities [TextBlock] | | |
| Whether there are unconsolidated structured entities | No | No |
| Disclosure of investment entities [TextBlock] | | |
| Disclosure of information about unconsolidated subsidiaries [TextBlock] | | |
| Whether there are unconsolidated subsidiaries | No | No |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock] | | |
| Whether there are unconsolidated structured entities controlled by investment entity | No | No |

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] Related party [Axis] | Parent [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 1 | | 2 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Anheuser Busch Inbev SA/NV | Anheuser Busch Inbev SA/NV | AB InBev Africa & Asia BV | AB InBev Africa & Asia BV |
| Country of incorporation or residence of related party | BELGIUM | BELGIUM | UNITED KINGDOM | UNITED KINGDOM |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Ultimate Holding company | Ultimate Holding company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Settlement of liabilities by entity on behalf of related party, related party transactions | 0 | 18 | | |
| Other related party transactions expense | 0 | 38 | | |
| Other related party transactions income | 0 | 23 | | |
| Other related party transactions contribution received | 145 | (A) 13,395 | 0 | (B) 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 24 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 4 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Equity shares issued during the year (including securities premium) - For cash (including securities premium) 5625 - By way of conversion of ECB 7770

(B) Borrowings - 7718

Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Parent [Member] | | | |
|--|--------------------------------|--------------------------------|--|--|
| Related party [Axis] | 3 | | 4 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | ABI SAB Group Holding Limited | ABI SAB Group Holding Limited | Budweiser Brewing Company APAC Limited | Budweiser Brewing Company APAC Limited |
| Country of incorporation or residence of related party | UNITED KINGDOM | UNITED KINGDOM | CAYMAN ISLANDS | CAYMAN ISLANDS |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 55 | (A) 126 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Employee stock option expenses in the nature of equity contribution - 60

Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Parent [Member] | | Entities with joint control or significant influence over entity [Member] | |
|--|--------------------------------|--------------------------------|---|--|
| Related party [Axis] | 5 | | 6 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | AbInBev Asia BV | AbInBev Asia BV | ANHEUSER BUSCH INBEV BREWERIES PRIVATE LIMITED | ANHEUSER BUSCH INBEV BREWERIES PRIVATE LIMITED |
| Country of incorporation or residence of related party | NETHERLANDS | NETHERLANDS | INDIA | INDIA |
| Permanent account number of related party | | | AAACR3140F | AAACR3140F |
| CIN of related party | | | U99999MH1995PTC138600 | U99999MH1995PTC138600 |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions expense | 0 | (A) 149 | | |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 2 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Finance costs-224

Disclosure of transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--------------------------------|--------------------------------|--------------------------------|
| Related party [Axis] | 7 | | 8 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Ben Verhaert | Ben Verhaert | Cherian Kurien | Cherian Kurien |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | BHAPV4928C | BHAPV4928C | AMZPK2037N | AMZPK2037N |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions income | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--|--|--|
| Related party [Axis] | 9 | | 10 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Kartikey Sharma | Kartikey Sharma | Gagandeep Singh Sethi | Gagandeep Singh Sethi |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | BOBPS0886Q | BOBPS0886Q | ABTPS8906P | ABTPS8906P |
| Description of nature of transactions with related party | Remuneration to key management personnel | Remuneration to key management personnel | Remuneration to key management personnel | Remuneration to key management personnel |
| Description of nature of related party relationship | Key Management Personnel | Key Management Personnel | Key Management Personnel | Key Management Personnel |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Participation in defined benefit plan that shares risks between group entities, related party transactions | 25 | (A) 34 | | |
| Other related party transactions income | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Employee share-based payments - 9

Disclosure of transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--|--|--|
| Related party [Axis] | 11 | | 12 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Mahesh Kumar Mittal | Mahesh Kumar Mittal | Meeta Aggarwal | Meeta Aggarwal |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AEPPM3032F | AEPPM3032F | AAKPJ6207C | AAKPJ6207C |
| Description of nature of transactions with related party | Remuneration to key management personnel | Remuneration to key management personnel | Remuneration to key management personnel | Remuneration to key management personnel |
| Description of nature of related party relationship | Key Management Personnel | Key Management Personnel | Key Management Personnel | Key Management Personnel |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Participation in defined benefit plan that shares risks between group entities, related party transactions | 0 | (A) 16 | | |
| Other related party transactions income | 0 | 0 | 15 | (B) 13 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Short-term employee benefits

(B)

Short-term employee benefits - 1

Disclosure of transactions between related parties [Table]

..(7)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--|--------------------------------|--------------------------------|
| Related party [Axis] | 13 | | 14 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Nishi Vijayvargiya | Nishi Vijayvargiya | A A S T H A SHARMA | AASTHA SHARMA |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AHLPV5883G | AHLPV5883G | EEBPS0644H | EEBPS0644H |
| Description of nature of transactions with related party | Remuneration to key management personnel | Remuneration to key management personnel | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Key Management Personnel | Key Management Personnel | Key Management Personnel | Key Management Personnel |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions expense | | | 1 | (A) 1 |
| Other related party transactions income | 1 | (B) 1 | | |
| Other related party transactions contribution received | 0 | 0 | | |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Short-term employee benefits

(B) Short-term employee benefits - 2

Disclosure of transactions between related parties [Table]

..(8)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|---|---|---|---|
| Related party [Axis] | 15 | | 16 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | AB INBEV GCC SERVICES INDIA PRIVATE LIMITED | AB INBEV GCC SERVICES INDIA PRIVATE LIMITED | Anheuser - Busch InBev Procurement GmbH | Anheuser - Busch InBev Procurement GmbH |
| Country of incorporation or residence of related party | INDIA | INDIA | SWITZERLAND | SWITZERLAND |
| CIN of related party | U74900KA2014FTC077722 | U74900KA2014FTC077722 | | |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 1 | 0 | 0 | 0 |
| Other related party transactions expense | 0 | 0 | 187 | (A) 173 |
| Other related party transactions income | 0 | 0 | 0 | (B) 84 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 69 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Legal, consultancy and professional charges - 163

(B) Reimbursement of expenses received from (Salaries and wages, Travel and conveyance, etc.) - 11

Disclosure of transactions between related parties [Table]

..(9)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Related party [Axis] | 17 | | 18 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | MBL BREWERIES LIMITED | MBL BREWERIES LIMITED | Anheuser-Busch InBev Ser. LLC | Anheuser-Busch InBev Ser. LLC |
| Country of incorporation or residence of related party | INDIA | INDIA | UNITED STATES | UNITED STATES |
| CIN of related party | U15510KA1990PLC011154 | U15510KA1990PLC011154 | | |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions income | | | 0 | (A) 14 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 3 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 22 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Reimbursement of expenses received from (Salaries and wages, Travel and conveyance, etc.) - 5

Disclosure of transactions between related parties [Table]

..(10)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Related party [Axis] | 19 | | 20 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | AB Inbev China co.ltd | AB Inbev China co.ltd | SAB Beer Mfg Co Ltd (Vietnam) | SAB Beer Mfg Co Ltd (Vietnam) |
| Country of incorporation or residence of related party | CHINA | CHINA | VIET NAM | VIET NAM |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 4 | (A) 91 | 0 | 0 |
| Other related party transactions expense | 0 | (B) 0 | | |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 16 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 10 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Purchase of stock-in-trade 91

(B) Reimbursement of expenses paid to (Salaries and wages, Travel and conveyance, etc.) - 5

Disclosure of transactions between related parties [Table]

..(11)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Related party [Axis] | 21 | | 22 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Anheuser Busch InBev USA, LLC | Anheuser Busch InBev USA, LLC | CUB Pty Ltd, Australia | CUB Pty Ltd, Australia |
| Country of incorporation or residence of related party | UNITED STATES | UNITED STATES | AUSTRALIA | AUSTRALIA |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(12)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Related party [Axis] | 23 | | 24 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | SABMiller Africa & Asia BV | SABMiller Africa & Asia BV | SABMiller (Asia) Limited | SABMiller (Asia) Limited |
| Country of incorporation or residence of related party | NETHERLANDS | NETHERLANDS | HONG KONG | HONG KONG |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(13)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Related party [Axis] | 25 | | 26 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | S.A. InBev Belgium N.V. | S.A. InBev Belgium N.V. | Sabmiller Plc. | Sabmiller Plc. |
| Country of incorporation or residence of related party | BELGIUM | BELGIUM | UNITED KINGDOM | UNITED KINGDOM |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(14)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Related party [Axis] | 27 | | 28 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | ABInBev Corporate Services Ltd | ABInBev Corporate Services Ltd | SABMiller Procurement GmbH | SABMiller Procurement GmbH |
| Country of incorporation or residence of related party | UNITED KINGDOM | UNITED KINGDOM | SWITZERLAND | SWITZERLAND |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(15)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Related party [Axis] | 29 | | 30 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Kgalgadi Breweries (Pty) Ltd | Kgalgadi Breweries (Pty) Ltd | CROWN BEERS INDIA PRIVATE LIMITED | CROWN BEERS INDIA PRIVATE LIMITED |
| Country of incorporation or residence of related party | BOTSWANA | BOTSWANA | INDIA | INDIA |
| Permanent account number of related party | | | AACCC9946Q | AACCC9946Q |
| CIN of related party | | | U15531TG2007PTC052435 | U15531TG2007PTC052435 |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 478 | (A) 223 |
| Revenue from sale of goods related party transactions | | | 0 | (B) 208 |
| Settlement of liabilities by entity on behalf of related party, related party transactions | | | 0 | (C) 575 |
| Settlement of liabilities on behalf of entity by related party, related party transactions | | | 0 | (D) 112 |
| Other related party transactions expense | | | 0 | (E) 222 |
| Other related party transactions income | | | 0 | (F) 456 |
| Other related party transactions contribution made | | | 0 | (G) 445 |
| Other related party transactions contribution received | 0 | 0 | | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 707 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Purchase of raw materials and packing material

(B) Sale of raw materials

(C) Reimbursement made for trade receivable collections made on behalf of - 112 Reimbursement made for excise duty paid on behalf of the Company- 141

(D) Reimbursement received for excise duty paid on behalf of - 301

(E) Finance costs -45 Reimbursement of advertisement and publicity expenses- 419

(F) Reimbursement of expenses received from (Salaries and wages, Travel and conveyance, etc.) - 33

(G) Term loans repaid to

Disclosure of transactions between related parties [Table]

..(16)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Related party [Axis] | 31 | | 32 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Arun Monappa | Arun Monappa | Sapna Taneja | Sapna Taneja |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AFVPM4213R | AFVPM4213R | AACPT7929D | AACPT7929D |
| Description of nature of transactions with related party | Sitting fees | Sitting fees | Sitting fees | Sitting fees |
| Description of nature of related party relationship | Key Management Personnel | Key Management Personnel | Key Management Personnel | Key Management Personnel |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions expense | | | 0 | (A) 1 |
| Other related party transactions income | | | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Sitting Fees

Disclosure of transactions between related parties [Table]

..(17)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--|--|
| Related party [Axis] | 33 | | 34 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Rashmi Sharma | Rashmi Sharma | Anheuser-Busch InBev Vietnam Brewery Company Limited | Anheuser-Busch InBev Vietnam Brewery Company Limited |
| Country of incorporation or residence of related party | INDIA | INDIA | VIET NAM | VIET NAM |
| Permanent account number of related party | BHRPS9588L | BHRPS9588L | | |
| Description of nature of transactions with related party | Sitting fees | Sitting fees | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Key Management Personnel | Key Management Personnel | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | (A) 0 |
| Other related party transactions expense | 0 | (B) 1 | | |
| Other related party transactions income | 0 | 0 | 5 | (C) 8 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Purchase of raw materials and packing material

(B) Sitting Fees

(C) Reimbursement of expenses received from (Salaries and wages, Travel and conveyance, etc.) - 1

Disclosure of transactions between related parties [Table]

..(18)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--|--|--------------------------------|--------------------------------|
| Related party [Axis] | 35 | | 36 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Anheuser-Busch Inbev Sedrin (Zhangzhou) Brewery Co., Ltd | Anheuser-Busch Inbev Sedrin (Zhangzhou) Brewery Co., Ltd | Oriental Brewery Co. Ltd | Oriental Brewery Co. Ltd |
| Country of incorporation or residence of related party | CHINA | CHINA | K O R E A , REPUBLIC OF | KOREA, REPUBLIC OF |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | (A) 0 | 0 | (B) 91 |
| Other related party transactions income | | | 0 | (C) 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 17 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Purchase of stock-in-trade

(B) Purchase of stock-in-trade

(C) Reimbursement of expenses received from (Salaries and wages, Travel and conveyance, etc.) - 0.315

Disclosure of transactions between related parties [Table]

..(19)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|---|---|---|---|
| Related party [Axis] | 37 | | 38 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | SKOL BEER MANUFACTURING COMPANY LIMITED | SKOL BEER MANUFACTURING COMPANY LIMITED | SKOL GLOBAL BUSINESS SERVICES PRIVATE LIMITED | SKOL GLOBAL BUSINESS SERVICES PRIVATE LIMITED |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| CIN of related party | U15531KA2000PLC035817 | U15531KA2000PLC035817 | U74140HR2014FTC051736 | U74140HR2014FTC051736 |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions expense | 5 | (A) 9 | | |
| Other related party transactions contribution made | 0 | (B) 0 | | |
| Other related party transactions contribution received | 0 | (C) 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 136 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 156 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Finance costs- 11

(B) Term loans repaid-2

(C) Borrowings- 126

Disclosure of transactions between related parties [Table]

..(20)

Unless otherwise specified, all monetary values are in Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--|--|--------------------------------|--------------------------------|
| Related party [Axis] | 39 | | 40 | |
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Anheuser Busch Inbev Shanghai Sales Co Ltd | Anheuser Busch Inbev Shanghai Sales Co Ltd | AB Inbev USA | AB Inbev USA |
| Country of incorporation or residence of related party | CHINA | CHINA | UNITED STATES | UNITED STATES |
| Description of nature of transactions with related party | Related Party Transaction | Related Party Transaction | Related Party Transaction | Related Party Transaction |
| Description of nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 73 | 0 | 0 |
| Other related party transactions expense | | | 0 | (A) 19 |
| Other related party transactions income | | | 0 | (B) 53 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 10 | 19 | 0 | 16 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Reimbursement of expenses paid to (Salaries and wages, Travel and conveyance, etc.)

(B) Liabilities written back (Netted off against Legal and Professional charges and Cost of goods sold)

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|---|
| Disclosure of related party [TextBlock] | Textual information (54) [See below] | Textual information (55) [See below] |
| Whether there are any related party transactions during year | Yes | Yes |
| Disclosure of transactions between related parties [TextBlock] | | |
| Whether entity applies exemption in Ind AS 24.25 | No | No |
| Whether company is subsidiary company | Yes | Yes |
| Section under which company is subsidiary | Section 2(87)(ii) | Section 2(87)(ii) |

Textual information (54)

Disclosure of related party [Text Block]

32. Related party disclosures

Names of related parties and description of relationship

I. Parent entities

| Name of the entity | Country of Incorporation |
|--|--------------------------|
| Anheuser Busch InBev SA/NV, Ultimate Holding Company | Belgium |
| Budweiser Brewing Company APAC Limited, Intermediate Holding Company | Cayman Islands |
| Anheuser Busch InBev Asia B.V., Holding Company | Netherlands |

II. Fellow subsidiaries (with whom transactions have taken place during the current year or previous year or have balances outstanding at the end of current year or previous year)

| Name of the entity | Country of Incorporation |
|--|--------------------------|
| Anheuser Busch InBev Breweries Private Limited | India |
| SKOL Beer Manufacturing Company Limited | India |
| SKOL Global Business Services Private Limited | India |
| Crown Beers India Private Limited | India |
| AB InBev GCC Services India Pvt Ltd | India |
| Anheuser Busch InBev USA LLC | United States of America |
| Anheuser - Busch InBev Procurement GmbH | Switzerland |
| Anheuser-Busch InBev Vietnam Brewery Company Limited | Vietnam |
| Oriental Brewery Co. Ltd. | South Korea |
| Anheuser-Busch InBev China Co., Ltd | China |
| Anheuser Busch InBev Shanghai Sales Co Ltd | China |
| Anheuser-Busch InBev Services LLC | United States of America |
| S A Inbev Belgium N.V. | Belgium |

IV. Employee Benefit Trusts

| |
|--|
| SKOL Breweries Ltd Emp Gratuity Fund Trust |
| Anheuser Busch InBev India Limited, Emp Gratuity Fund |
| Anheuser Busch InBev India Limited Gratuity Trust Fund |
| SKOL Breweries Ltd Emp Superannuation Trust |

IV. Key management personnel of the entity

| |
|---|
| Kartikeya Sharma, Whole Time Director |
| Mahesh Kumar Mittal, Whole Time Director |
| Aastha Sharma, Chief Financial Officer (from 31 January 2022) (*) |
| Meeta Aggarwal, Chief Financial Officer (till 31 January 2022) (*) |
| Mansi Bajaj, Company Secretary (from 29 March 2023) (*) |
| Aishwarya Sathish Kumar, Company Secretary (from 14 February 2022 till 30 September 2022) (*) |
| Nishi Vijaywargiya, Company Secretary (till 28 August 2021) (*) |

(*) Represents additional related parties as per Companies Act, 2013

V. Independent directors

Sapna Taneja

Rashmi Sharma

Shantanu Krishna (from 15 March 2023)

Aditya Vikram Jalan (from 31 January 2022 till 30 December 2022)

Textual information (55)

Disclosure of related party [Text Block]

32. Related party disclosures

A. Names of related parties and description of relationship

I. Parent entities

| Name of the entity | Country of Incorporation |
|--|--------------------------|
| Anheuser Busch InBev SA/NV, Ultimate Holding Company | Belgium |
| Anheuser Busch InBev Asia B.V., Holding Company | Netherlands |
| Budweiser Brewing Company APAC Limited, Intermediate Holding Company | Cayman Islands |
| Ab Inbev Africa & Asia B.V., Intermediate Holding Company | United Kingdom |
| ABI SAB Group Holding Limited, Intermediate Holding Company | United Kingdom |
| ABI UK Holding 2 Limited, Intermediate Holding Company | United Kingdom |
| ABI UK Holding 1 Limited, Intermediate Holding Company | United Kingdom |
| ABINBEV NEDERLAND HOLDING B.V., Intermediate Holding Company | Netherlands |

II. Entity having significant influence over the Company

| Name of the entity | Country of Incorporation |
|--|--------------------------|
| Anheuser Busch InBev Breweries Private Limited (*) | India |
| (*) also a fellow subsidiary | |

III. Fellow subsidiaries (with whom transactions have taken place during the current year or previous year or have balances outstanding at the end of current year or previous year)

| Name of the entity | Country of Incorporation | ? |
|---|--------------------------|---|
| SKOL Beer Manufacturing Company Limited | India | |
| SKOL Global Business Services Private Limited | India | |
| Crown Beers India Private Limited | India | ? |
| AB InBev GCC Services India Pvt Ltd | India | ? |
| Anheuser Busch InBev USA LLC | United States of America | |
| Anheuser - Busch InBev Procurement GmbH | Switzerland | ? |
| Anheuser-Busch InBev Vietnam Brewery Company Limited | Vietnam | |
| Oriental Brewery Co. Ltd. | South Korea | ? |
| Anheuser-Busch InBev China Co., Ltd | China | ? |
| Anheuser-Busch Inbev Sedrin (Zhangzhou) Brewery Co., Ltd. | China | |
| Sabmiller Plc. | United Kingdom | ? |
| Anheuser Busch Inbev Shanghai Sales Co Ltd | China | |
| Anheuser-Busch InBev Services LLC | United States of America | |

IV. Employee Benefit Trusts

| |
|--|
| SKOL Breweries Ltd Emp Gratuity Fund Trust |
| Anheuser Busch InBev India Limited, Emp Gratuity Fund |
| Anheuser Busch InBev India Ltd Employees Gratuity Trust Fund |
| Anheuser Busch InBev India Employee Superannuation Trust |

IV. Key management personnel of the entity

| |
|---|
| Kartikeya Sharma, Whole Time Director (from 4 September 2020) |
| Mahesh Kumar Mittal, Whole Time Director (from 25 Feb 2021) |
| Gagandeep Sethi, Whole Time Director (till 28 February 2021) |
| Ben Verhaert, Whole Time Director (till 4 September 2020) |
| Aastha Sharma, Chief Financial Officer (from 31 January 2022) (*) |
| Meeta Aggarwal, Chief Financial Officer (from 25 February 2021 till 31 January 2022) (*) |
| Cherian Kurien, Chief Financial Officer (till 25 February 2021) (*) |
| Mansi Bajaj, Company Secretary (from 29 March 2023) (*) |
| Aishwarya Sathish Kumar, Company Secretary (from 14 February 2022 till 30 September 2022) (*) |
| Nishi Vijayvargiya, Company Secretary (from 17 October 2019 till 28 August 2021) (*) |

V. Independent directors

| |
|--|
| Sapna Taneja |
| Rashmi Sharma |
| Shantanu Krishna (from 15 March 2023) |
| Aditya Vikram Jalan (from 31 January 2022 till 30 December 2022) |

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of contingent liabilities [Axis] | Tax contingent liability [Member] | | Other contingent liabilities [Member] | |
|---|---|--|---------------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of contingent liabilities [Abstract] | | | | |
| Disclosure of contingent liabilities [Line items] | | | | |
| Description of nature of obligation, contingent liabilities | Indirect tax matters- Sales Tax, Excise, Service Tax, Custom | Indirect tax matters- Sales Tax, Excise, Service Tax, Custom | | |
| Estimated financial effect of contingent liabilities | 1,018 | 1,014 | 602 | 602 |

Disclosure of contingent liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in Millions of INR

| Classes of contingent liabilities [Axis] | Other contingent liabilities, others [Member] | |
|---|---|---|
| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of contingent liabilities [Abstract] | | |
| Disclosure of contingent liabilities [Line items] | | |
| Description of nature of obligation, contingent liabilities | Other civil litigations and claims dispute which are lying with various courts/appellate authorities. | Other civil litigations and claims dispute which are lying with various courts/appellate authorities. |
| Estimated financial effect of contingent liabilities | 602 | 602 |

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|------------------------------------|------------------------------------|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] | | |
| Disclosure of contingent liabilities [TextBlock] | | |
| Whether there are any contingent liabilities | Yes | Yes |
| Description of other contingent liabilities others | Other civil litigations and claims | Other civil litigations and claims |

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|
| Disclosure of corporate social responsibility explanatory [TextBlock] | |
| Whether provisions of corporate social responsibility are applicable on company | No |
| Whether company has written CSR policy | No |

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|---|---|
| Disclosure of events after reporting period [TextBlock] | | |
| Disclosure of non-adjusting events after reporting period [TextBlock] | | |
| Whether there are non adjusting events after reporting period | No | No |

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|---|
| Disclosure of share-based payment arrangements [TextBlock] | | |
| Whether there are any share based payment arrangement | No | No |

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|--|---|---|
| Disclosure of earnings per share [TextBlock] | Textual information (56) [See below] | Textual information (57) [See below] |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Total basic earnings (loss) per share | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Total diluted earnings (loss) per share | [INR/shares] -4.88 | [INR/shares] -5.35 |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract] | | |
| Profit (loss), attributable to ordinary equity holders of parent entity | -4,389 | -3,653 |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | 0 | 0 |
| Weighted average shares and adjusted weighted average shares [Abstract] | | |
| Weighted average number of ordinary shares outstanding | [shares] 89,87,56,041 | [shares] 68,32,66,198 |
| Adjusted weighted average shares | [shares] 89,87,56,041 | [shares] 68,32,66,198 |

Textual information (56)**Disclosure of earnings per share [Text Block]**

Loss per share

| Particulars | | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|--|--------------|---|---|
| Nominal value of equity shares (in INR) | 10/- | 10/- | |
| (a) Loss attributed to equity holders of the Company | (4,389) | (3,653) | |
| (b) Weighted average number of equity shares used as denominator | 89,87,56,041 | 68,32,66,198 | |
| (c) Basic and diluted loss per share (in INR) | (4.88) | (5.35) | |

Textual information (57)

Disclosure of earnings per share [Text Block]

Loss per share

| Particulars | For the year ended 31 March 2022 | For the year ended 31 March 2021 |
|--|----------------------------------|----------------------------------|
| Nominal value of equity shares (in INR) | 10/- | 10/- |
| (a) Loss attributed to equity holders of the Company | (3,653) | (7,053) |
| (b) Weighted average number of equity shares used as denominator | 683,266,198 | 616,577,878 |
| (c) Basic and diluted loss per share (in INR) | (5.35) | (11.44) |

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Millions of INR

| | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of first-time adoption [TextBlock] | | |
| Whether company has adopted Ind AS first time | No | No |