

B9 BEVERAGES PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	B9 BEVERAGES PRIVATE LIMITED	
Corporate identity number	U80903DL2012PTC236595	
Permanent account number of entity	AAECD6739Q	
Address of registered office of company	PREMISE NO. 106, SECOND FLOOR BLOCK H, CONNAUGHT CIRCUS NEW DELHI New Delhi DL 110001 IN	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	28/09/2021	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
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)	PREMISE NO. 106, SECOND FLOOR BLOCK H, CONNAUGHT CIRCUS NEW DELHI New Delhi DL 110001	
Name of city of place of maintenance of computer servers (storing accounting data)	Connaught Place	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	New Delhi	
Pin code of place of maintenance of computer servers (storing accounting data)	110001	
Name of district of place of maintenance of computer servers (storing accounting data)	New Delhi	
ISO country code of place of maintenance of computer servers (storing accounting data)	91	
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)	9999119592	
Whether books of account and other books and papers are maintained on cloud	No	

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]	Principal Product Or Principal Services 1
	01/04/2020 to 31/03/2021
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	2206
Description of product or service category	BEVERAGES AND NON-ALCOHOLIC BEVERAGES
Turnover of product or service category	4,282.08
Highest turnover contributing product or service (ITC 8 digit) code	22060000
Description of product or service	OTHR FERMENTD BEVRGS Turnover of highest contributing product or service
Turnover of highest contributing product or service	4,282.08

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	Directors Signing Board Report 1	Directors Signing Board Report 2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	Ankur	Shashi
Last name of director	Jain	Jain
Designation of director	Managing Director	Director
Director identification number of director	01846010	02040476
Date of signing board report	28/09/2021	28/09/2021

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]
	01/04/2020 to 31/03/2021
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	Trading and supplying of Beverages i.e. Beer in the name of BIRA91
Description of main product/service	Trading and supplying of Beverages i.e. Beer in the name of BIRA91
NIC code of product/service	11031
Percentage to total turnover of company	100.00%

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

	01/04/2020 to 31/03/2021
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	In view of the losses, no amount can be transferred to reserves
Disclosures relating to amount recommended to be paid as dividend	In view of the losses, your directors express their inability to recommend any dividend for the year ended March 31, 2021.
Details regarding energy conservation	Textual information (3) [See below]
Steps taken or impact on conservation of energy [Text block]	Textual information (4) [See below]
Steps taken by the company for utilising alternate sources of energy [Text block]	NA
Details regarding technology absorption	(A) Textual information (5) [See below]
Efforts made towards technology absorption [Text block]	NA
Details regarding foreign exchange earnings and outgo	(Rs. Earnings 6,16,72,778 Outgo 11,73,22,126
Disclosures in director's responsibility statement	(B) Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	(C) Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [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	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [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	B9 BEVERAGES PRIVATE LIMITED
Details of change in promoters shareholding [TextBlock]	Textual information (11) [See below]
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	Textual information (12) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (13) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.
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]	NA
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]	NA
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	t h a t t h e Company being unlisted, sub clause (e) of Section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company
Disclosure of contents of corporate social responsibility policy [TextBlock]	The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.
Disclosure of reasons if company fails to spend prescribed amount on CSR	Others
Disclosure of other reasons if company fails to spend prescribed amount on CSR	NA
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (18) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholetime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [TextBlock]	NA
Disclosure regarding issue of sweat equity shares [TextBlock]	NA
Number of meetings of board	[pure] 39
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Footnotes

(A) b) Technology Absorption: (i) Efforts made towards technology absorption N.A. (ii) Benefits derived like Product improvement, Cost reduction, product development or import substitution N.A. (iii) Expenditure on Research & Development, if any N.A. (iv) Details of technology imported, if any N.A. (a) Year of import N.A. (b) Whether imported technology fully absorbed N.A. (c) Areas where absorption of imported technology has not taken place, if any N.A.

(B) Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed: a) that in the preparation of the annual accounts for the period ended 31.03.2021, the applicable accounting standards have been followed along with proper explanation relating to material departures; b) that the Directors have 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 at the end of the financial year and the profit or loss of the Company for the period ended 31.03.2021; c) that 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) that the Directors had prepared the annual accounts on a going concern basis; e) that the Company being unlisted, sub clause (e) of Section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and f) that 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.

(C) The Company has raised an amount of around USD 30 Million from Kirin Holdings. Also, the Company has raised from new and existing investors by issuing them Series C1 CCCPS of the face value of Rs. 100/- each during the year 2020-21. Further, the Company has also raised amount of USD 33 Million from its existing Investors by issuing them Pre-Series D and D1 Round. There have been no other material changes and commitments affecting the financial position of the Company which have been occurred between the March 31, 2020, and the date of this board report (i.e. 28.09.2021).

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To,

The Members,

B9 Beverages Private Limited

Your Company's Directors are pleased in presenting their Ninth Directors Report on the business and operations of your Company together with the Financial Statements which includes Audited Balance Sheet, Profit & Loss Account and the Auditors' Report of your Company for the financial year ended, 31st March 2021.

The summarized financial results for the year ended 31st March 2021 are as under:-

Particulars	Standalone (Rs. In Millions)	Consolidated (Rs. In Millions)		
	2020-2021	2019-2020	2020-2021	2019-2020
Revenue from Operations	4282.08	4571.86	4307.64	4787.51
Other Income	346.15	90.03	120.97	150.21
Total Revenue	4628.23	4661.89	4428.61	4937.72
Expenses	5236.64	6132.61	5432.07	7037.39
Profit before interest, depreciation, amortization and taxes (EBITDA)	(3617.37)	(3599.38)	(1003.46)	(2099.67)

Less:				
Depreciation and amortization	742.43	572.08	749.62	582.76
Interest and finance charges	762.05	492.25	762.05	492.25
Profit before Tax / (Loss)	(2112.89)	(2535.05)	(2515.13)	(3174.68)
Exceptional items – Profit on sale of Intellectual Property Rights	0.00	(513.86)	00	(4.23)
Tax Expenses	0.00	0.00	00	(0.01)
Profit after Tax / (Loss)	(2112.89)	(3048.91)	(2515.13)	(3178.92)

FINANCIAL PERFORMANCE: -

(A) Standalone: -

The total revenue from operations of the Company for fiscal 2021 stood as ₹ 4628.23 million as against ₹ 4661.89 million for the fiscal year 2020 showing a decrease of around 0.7 times. The EBITDA (before exceptional items) increased to ₹ (3617.37) million for the fiscal year 2020-2021 as compared to ₹ (3599.38) million for the fiscal year 2019-2020.

Loss for the year has been decreased to ₹ (2112.89) million in fiscal year 2020-2021 as compared to the Loss of ₹ (3048.91) million for the fiscal year 2019-2020.

(B) Consolidated: -

The Consolidated financial performance of the Company is as: -

The total revenue from operations of the Company for fiscal 2020-2021 stood as ₹ 4307.64 million as against ₹ 4787.51 for the fiscal year 2019-2020 showing an decrease of around 0.1 times.

The EBIDTA (before exceptional items) of the Company for fiscal 2020-2021 is ₹ (2515.13) million as compared to the ₹ (3174.68) million for the fiscal year 2019-20.

Loss for the fiscal year 2020-2021 is ₹ (2515.13) million as compared to the Loss of ₹ (3178.92) million for the fiscal year 2019-2020.

INDUSTRY SCENARIO AND STATE OF COMPANY'S AFFAIRS:-

During the Last One Year, Bira continued to grow consumer loyalty and maintained its position in the premium beer market going on to set up India's largest dispense beer network in restaurants and bars across the country and internationally lead by world class management team with strong industry experience with background in consumer goods, spirits, beer, and manufacturing. The Company during the year has conducted various national and international events including ICC Men's Cricket World Cup in UAE, Bira 91 Limited Release Taproom launch in Bengaluru, Make Play Festival at Cyberhub, Toast in DLF Avenue, Limited Release beers launch at Bira 91 Taproom in Bengaluru.

The Company expands its sales operations and makes its presence felt in Jharkhand, Assam and Meghalaya along with existing states i.e., Delhi, Haryana, Chandigarh, Uttar Pradesh, Rajasthan, Madhya Pradesh, Chhattisgarh, West Bengal, Telangana, Maharashtra, Goa, Andhra Pradesh, Karnataka, Puducherry, Kerala, Daman and Silvassa in 2020-2021 and planning to add few more in coming years.

The Company focused on expanding its ability to service consumer wants – increasing its geographical presence globally as well by entering the Market of Maldives, Thailand and Japan and expanded in United Kingdom (UK), Vietnam, Oman, Nepal, Singapore, Hong Kong, UAE and Bahrain in addition to USA.

Further, in addition to ongoing Breweries located at Kovur, Indore, Mysore and Nagpur, the Company has acquired a new Brewery in MP. The Company is also planning to enhance its production by setting up new breweries in other states.

For this enhancement and growth, existing and various new investors have invested in the company and a new series of Preference shares "Pre-Series D CCCPS" has been issued, affirming their faith in Company's Product and Promoter vision and ability to make BIRA 91 a big name in coming years.

The Company has received a strategic investment from Kirin Holdings amounting to USD 30 Million. This is focused in maintaining the quality of premium beer by focusing on becoming the beer of choice for this generation of Indian Customers worldwide and to drive the global shift towards more color and flavor in a sustainable manner. Your directors are striving hard to assure that the Company will elicit good business in the coming years combating with the pandemic situation of Covid19.

The Board of directors has put in lots of efforts on organizational development and further strengthening functions in the current business field. Your directors are continuously looking for avenues for future growth of the Company, which is promising and has vast potential.

CHANGE IN THE NATURE OF BUSINESS:-

The Company continues to be engaged in the Market of supplying and Trading of Beer in the name of BIRA91 and its merchandise through BIRA 91 Merch Store during the financial year. Further, there is no change in the business activities of the Company as that of the last year.

REPORT OF PERFORMANCE AND FINANCIAL POSITION OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES COMPANIES

During the year, , the Company has not made any investment into the Equity Share Capital of B9 Beverages PTE LTD, in Singapore, B9 Beverages INC;USA.

DIVIDEND:-

In view of the losses, your directors express their inability to recommend any dividend for the year ended March 31, 2021.

CAPITAL STRUCTURE:-

During the F.Y. 2020-21, the authorized share capital of the Company has been increased from Rs. Rs. 47,25,50,430/- (Rupees Forty-Seven Crores Twenty-Five Lakhs Fifty Thousand Four Hundred and Thirty Only) Rs. 60,25,50,430/- (Rupees Sixty Crores Twenty-Five Lakhs Fifty Thousand Four Hundred and Thirty Only) divided into 1,35,00,000 (One Crore Thirty-Five Lakhs) equity shares of Rs. 10/- (Rupees Ten only) each; 20 (Twenty) equity shares of Rs. 1000/- (Rupees One Thousand only) each; 25000 (Twenty-Five Thousand) Compulsory Convertible Cumulative Preference shares ("CCCPS") of Rs. 100/- (Rupees One Hundred only) each; 26,226 (Twenty-Six Thousand Two Hundred and Twenty-Six) Series A Compulsory Convertible Cumulative Preference Shares ("Series A CCCPS") of Rs. 100/- (Rupees One Hundred only) each; 9,50,000 (Nine Lakh Fifty Thousand) Compulsory Convertible Cumulative Preference shares ("CCCPS") of Rs. 15/- (Rupees Fifteen only) each; 45,000 (Forty-Five Thousand) Series A1 Compulsory Convertible Cumulative Preference Shares ("Series A1 CCCPS") of Rs. 100/- (Rupees One Hundred only) each; 20,00,000 (Twenty lakhs) Series A2 Compulsory Convertible Cumulative Preference Shares ("Series A2 CCCPS") of Rs. 15/- (Rupees Fifteen only) each; 53,50,000 (Fifty-Three Lakhs Fifty Thousand) Series B Compulsory Convertible Cumulative Preference Shares ("Series B CCCPS") of Rs. 15/- (Rupees Fifteen only) each; 25,00,000 (Twenty-Five Lakhs) Pre-Series C Compulsory Convertible Cumulative Preference Shares ("Pre-Series C CCCPS") of Rs. 15/- each; 15,80,000 (Fifteen Lakhs Eighty Thousand) Pre-Series C1 Compulsory Convertible Cumulative Preference Shares ("Pre-Series C1 CCCPS") of Rs. 15/- each; 13,00,000 (Thirteen Lakhs) Series C1 Compulsory Convertible Cumulative Preference Shares ("Series C1 CCCPS") of Rs. 100/- each; 40,000 (Forty Thousand) Bridge Series Compulsory Convertible Cumulative Preference Shares ("Bridge Series CCCPS") of Rs. 15/- each; 3000 (Three Thousand) Optionally Convertible Preference Shares ("OCPS") of Rs. 15/- (Rupees Fifteen only) each; 10,43,474 (Ten Lakhs Forty-Three Thousand Four Hundred and Seventy-Four) Bonus Compulsory Convertible Cumulative Preference Shares ("Bonus CCCPS") of Rs. 15/- (Rupees Fifteen Only) each; 30,94,668 (Thirty Lakhs Ninety-Four Thousand Six Hundred and Sixty-Eight) Bonus Series A Compulsory Convertible Cumulative Preference Shares ("Bonus Series A CCCPS") of Rs. 15/- (Rupees Fifteen Only) each and 52,99,380 (Fifty-Two Lakhs Ninety-Nine Thousand Three Hundred and Eighty) Bonus Series A1 Compulsory Convertible Cumulative Preference Shares ("Bonus Series A1 CCCPS") of Rs. 15/- (Rupees Fifteen only) each;

Further, the Paid-Up Share Capital of the Company has also been increased during the F.Y. 2020-2021 From INR 44,25,18,710 (Rupees Forty-Four Crores Twenty-Five Lakhs Eighteen Thousand Seven Hundred and Ten Only) to INR 86,51,55,185/- (Indian Rupees Eighty-Six Crores Fifty-One Lakhs Fifty-Five Thousand One Hundred and Eighty-Five only) divided into: (a) 1,32,72,079 (One Crore Thirty-Two Lakhs Seventy-Two Thousand and Seventy-Nine Equity Shares of INR 10/- (Indian Rupees Ten only) each; (b) 20 (Twenty) Equity Shares of INR 1000/- (Indian Rupees One Thousand only) each; (c) 24,784 (Twenty-Four Thousand Seven Hundred and Eighty-Four) CCCPS of INR 100/- (Indian Rupees One Hundred only) each; (d) 5,17,651 (Five Lakh Seventeen Thousand Six Hundred and Fifty-One) CCCPS of INR 15/- (Indian Rupees Fifteen only) each; (e) 26,226 (Twenty-Six Thousand Two Hundred and Twenty-Six) Series A CCCPS of INR 100/- (Indian Rupees One Hundred only) each; (f) 44,910 (Forty-Four Thousand Nine Hundred and Ten) Series A1 CCCPS of INR 100/- (Indian Rupees One Hundred only) each; (g) 18,74,248 (Eighteen Lakhs Seventy-Four Thousand Two Hundred and Forty-Eight) Series A2 CCCPS of INR 15/- (Indian Rupees Fifteen only) each; (h) 53,35,139 (Fifty-Three Lakhs Thirty-Five Thousand One Hundred and Thirty-Nine) Series B CCCPS of INR 15/- (Indian Rupees Fifteen only) each; (i) 20,53,724 (Twenty Lakhs Fifty-Three Thousand Seven Hundred and Twenty-Four) Pre-Series C CCCPS of INR 15/- (Indian Rupees Fifteen only) each; (j) 15,63,140 (Fifteen Lakhs Sixty-Three Thousand One Hundred and Forty Only) Pre-Series C1 CCCPS of Rs. 15/- (Rupees Fifteen Only) each; (k) 11,84,806 (Eleven Lakhs Eighty-Four Thousand Eight Hundred and Six) Series C1 Compulsorily Convertible Cumulative Preference Shares ("Series C1 CCCPS") of Rs. 100/- (Rupees One Hundred Only) each; (l) 29,06,606 (Twenty-Nine Lakhs Six Thousand Six Hundred and Six) Series C Compulsorily Convertible Cumulative Preference Shares ("Series C CCCPS") of Rs. 100/- (Rupees One Hundred Only) each; (m) 40,000 (Forty Thousand) Partly Paid Bridge Series Compulsorily Convertible Cumulative Preference Shares (Bridge Series CCCPS) of Rs. 15/- (Rupees Fifteen Only) Each out of which Re. 1/- (Rupees One Only) each has been paid; (n) 2,989 (Two Thousand Nine Hundred and Eighty-Nine) Promoter OCPS of INR 15/- (Indian Rupees Fifteen only) each; (o) 75,000 (Seventy-Five Thousand) Class B Promoter Optionally Convertible Cumulative Preference Shares ("Class B Promoter OCPS") 100/- (Rupees One Hundred Only) each out of which Rs. 25/- (Rupees Twenty-Five) has been paid; (p) 10,43,474 (Ten Lakhs Forty-Three Thousand Four Hundred and Seventy-Four) Bonus CCPS of INR 15/- (Indian Rupees Fifteen only) each; (q) 30,94,668 (Thirty Lakhs Ninety-Four Thousand Six Hundred and Sixty-Eight) Bonus Series A CCCPS of INR 15/- (Indian Rupees Fifteen only) each; and (r) 52,99,380 (Fifty-Two Lakhs Ninety-Nine Thousand Three Hundred and Eighty) Bonus Series A1 CCCPS of INR 15/- (Indian Rupees Fifteen only).

The Company has duly complied with all the requirements of the Companies Act, 2013 with respect to the Increase in Authorized and Paid-Up Capital.

AMOUNT TRANSFERRED TO RESERVES:-

In view of the losses, no amount can be transferred to reserves.

DIRECTORS AND COMPANY SECRETARY:-

Your Company's Board comprises of the following Directors and Company Secretary: -

S.No	Name	Designation	DIN
01.	Mr. Ankur Jain	Managing Director	01846010
02.	Mrs. Shashi Jain	Director	02040476
03.	Ms. Sakshi Vijay Chopra	Nominee Director	07129633
04.	Mr. Hiromasa Honda	Nominee Director	09084929
05.	Mr. Varun Kwatra	Company Secretary	AXQPK8109B

A new nominee director has been appointed on the board of the company during the financial year 2020-2021.

MEETINGS OF THE BOARD OF DIRECTORS:-

The Board of Directors of the Company met "41" times during the year under review 15.05.2020, 18.5.2020, 29.05.2020, 02.06.2020, 12.06.2020, 20.06.2020, 28.07.2020, 05.08.2020, 19.08.2020, 24.08.2020, 29.08.2020, 05.09.2020, 12.09.2020, 14.09.2020, 19.10.2020, 28.10.2020, 31.10.2020, 13.11.2020, 16.11.2020, 21.11.2020, 23.11.2020, 03.12.2020, 04.12.2020, 05.12.2020, 11.12.2020, 12.12.2020, 18.12.2020, 21.12.2020, 30.12.2020, 01.01.2021, 07.01.2021, 08.01.2021, 09.01.2021, 15.01.2021, 16.01.2021, 25.01.2021, 09.02.2021, 11.02.2021, 18.02.2021, 15.03.2021, 30.03.2021 in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the minute's book kept by the Company for the purpose. The intervening period between the two Board Meetings were well within the maximum time gap of less than 120 (One Hundred and Twenty) Days as prescribed under the Companies Act, 2013 and Secretarial Standards.

The details of attendance at the aforesaid meetings are as follows:

S. No.	Name of the Directors	Category	No. of meetings held during their tenure	No. of meetings attended	Last AGM attendance
01.	Mr. Ankur Jain	Managing Director	39	39	Present
02.	Mrs. Shashi Jain	Director	39	39	Present
03.	Ms. Sakshi Vijay Chopra	Nominee Director	39	39	Present
04.	Mr. Hiromasa Honda	Nominee Director	03	03	Present
05.	Mr. Varun Kwatra	Company Secretary	39	39	Present

MEETINGS OF THE MEMBERS:-

The Eighth Annual General Meeting of the Company for the financial year 2019-20 was held on Friday, 19th February 2021 at 04:45 P.M. at the Registered Office of the Company at Premise No. 106, Second floor, Block H, Connaught Circus, New Delhi – 110001.

Particulars of the Extra-Ordinary General Meeting of the Company held during the year.

S. No.	Date & Time	Venue of Meeting	Resolution passed
01.	30.05.2020 at 02:30 P.M.	Registered Office	Ø Approval of offer and Issue of Pre -Series C CCCPS on a private placement basis to new investor ; Ø Approval of term of issue of Pre -Series C CCCPS;
02.	21.08.2020 at 4:30 P.M.	Registered Office	Approval of offer and Issue of Equity Shares on a private placement basis to Grand Anicut Trust-1, New Investor; Approval of term of issue of Equity Shares;
03.	24.10.2020 at 02:30 P.M.	Registered Office	Change of Object Clause of MOA

04.	29.10.2020 at 03:30 P.M.	Registered Office	Increase of authorized share capital and amendment of capital clause of the MOA of the Company;
05.	02.11.2020 at 11:30 A.M.	Registered Office	Approval of offer and Issue of Series C1 CCCPS on a private placement basis to existing and new investors;Approval of term of issue of Series C1 CCCPS;
06.	17.11.2020 at 10:15 A.M.	Registered Office	Approval of offer and Issue of Series C1 CCCPS on a private placement basis to existing and new investors;Approval of term of issue of Series C1 CCCPS;
07.	25.11.2020 at 02:30 P.M.	Registered Office	Approval of offer and Issue of Series C1 CCCPS on a private placement basis to existing and new investors;Ø Approval of term of issue of Series C1 CCCPS;
08.	07.12.2020 at 03:30 P.M.	Registered Office	Approval of offer and Issue of Series C1 CCCPS on a private placement basis to existing and new investors;Approval of term of issue of Series C1 CCCPS;
09.	14.12.2020 at 03:30 P.M.	Registered Office	Approval of offer and Issue of Series C1 CCCPS on a private placement basis to existing and new investors;Approval of term of issue of Series C1 CCCPS;
10.	22.12.2020 at 01:30 P.M.	Registered Office	Approval of offer and Issue of Series C1 CCCPS on a private placement basis to existing and new investors;Approval of term of issue of Series C1 CCCPS;
11.	02.01.2021 at 04:30 P.M.	Registered Office	Increase of authorized share capital and amendment of capital clause of the MOA of the Company;Approval of offer and Issue of Series C1 CCCPS on a private placement basis to existing and new investors;Approval of term of issue of Series C1 CCCPS;
12.	11.01.2021 at 11:30 A.M.	Registered Office	Approval of offer and Issue of Series C1 CCCPS on a private placement basis to existing and new investors;Approval of term of issue of Series C1 CCCPS;
13.	18.01.2021 at 02:30 P.M.	Registered Office	Increase of authorized share capital and amendment of capital clause of the MOA of the Company;Approval of offer and Issue of 29,06,606 Series C CCCPS on a private placement basis to KIRIN HOLDINGS SINGAPORE PTE LTD;Approval of term of issue of Series C CCCPS;Approval of terms of conversion of ECB obtained from KIRIN HOLDINGS SINGAPORE PTE LTD into Series C CCCPS;Approval and adoption of restated AOA.
14.	10.02.2021 at 10:00 A.M.	Registered Office	Approval of offer and Issue of 75,000 Class B Promoter OCPS;Approval of term of issue of 75,000 Class B Promoter OCPS;
15.	12.02.2021 at 10:30 A.M.	Registered Office	Approval of offer and Issue of 60,327 Series C1 CCCPS on a private placement basis to proposed investors;Approval of term of issue of Series C1 CCCPS
	AGM		

16.	31.03.2021 at 02:30 P.M.	Registered Office	Approval of offer and Issue of Series C1 CCCPS on a private placement basis to proposed investors; Approval of term of issue of Series C1 CCCPS
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PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under review, Company has not made any Investment or given any loan to B9 Beverages INC; of USA, B9 Beverages PTE; of Singapore and B9 Beverages SPRL, Bruxelles, Belgium. Wholly Owned Subsidiaries ("WOS") of the Company.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

The Company has raised an amount of around USD 30 Million from Kirin Holdings. Also, the Company has raised from new and existing investors by issuing them Series C1 CCCPS of the face value of Rs. 100/- each during the year 2020-21. Further, the Company has also raised amount of USD 33 Million from its existing Investors by issuing them Pre-Series D and D1 Round.

There have been no other material changes and commitments affecting the financial position of the Company which have been occurred between the March 31, 2020, and the date of this board report (i.e. 28.09.2021).

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH THE RELATED PARTIES

All the transactions/contracts/arrangements of the nature as specified in Section 188(1) of the Companies Act, 2013 entered by the Company during the year under review with related party (ies) are in the ordinary course of business and on arms' length basis. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

The Company presents all the related party transactions before the board specifying the nature, value and terms and conditions of the transaction. All the transactions with related parties are conducted in a transparent manner with the interest of the Company and stakeholders at utmost priority.

Particulars of Contracts entered into with related parties in prescribed form AOC-2 is attached as 'Annexure A – 1' to this report.

ESOP POLICY

The details of the ESOP Policy are mentioned in the 'Annexure - 2' to the Board Report.

DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Particulars of Employees as required under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as an 'Annexure - 3'.

NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

NA

DEPOSITS

During the year under review, your Company neither accepted any deposits nor there were any amounts outstanding at the beginning of the year which were classified as 'Deposits' in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014 and hence, the requirement for furnishing of details of deposits which are not in compliance with the Chapter V of the Companies Act, 2013 is not applicable.

AUDITORS

Pursuant to the provisions of Section 139 of the Companies Act, 2013, Companies Amendment Act, 2017, the Companies (Audit and Auditors) Rules, 2014 as amended from time to time or any other law for the time being in force (including any statutory modifications or amendment thereto or re-enactment thereof for the time being in force), Messrs. Deloitte Haskins & Sells, LLP (FRN:117366W/W-100018), Chartered Accountants, Gurgaon, were appointed as Statutory Auditors of the Company for a period of 5 consecutive years commencing from the conclusion of the Annual General Meeting held in the year 2015-16 and will hold office up to the Annual General meeting of Year 2020 – 2021. The existing auditors i.e. Messrs. Deloitte Haskins & Sells, LLP (FRN:117366W/W-100018) have resigned on July 17,2021.

Further, Walker Chandiok & Co LLP, Chartered Accountants, have been appointed as the statutory auditors of the Company in place of the retiring auditors till the conclusion of AGM 2020-21.

The Company has received a certificate from the said Auditors that they are eligible to hold office as the Auditors of the Company and are not disqualified for being so appointed.

AUDITORS' REPORT

The auditor's report does not contain any qualification, reservation or adverse remark or disclaimer or modified opinion.

COMPLIANCE WITH THE PROVISIONS OF SECRETARIAL STANDARD 1 AND SECRETARIAL STANDARD 2

The applicable Secretarial Standards i.e., SS-1 and SS-2 relating to Meetings of the 'Board of Directors' and 'General Meetings' respectively have been duly complied by your Company.

SECRETARIAL AUDIT REPORT

The company has appointed RMG & Associates, Company Secretaries as Secretarial auditors of the Company to conduct the first audit for the period ending March 31,2021. The report for the same have been taken on record.

INTERNAL COMPLAINTS COMMITTEE AGAINST SEXUAL HARASSMENT

Your Company strongly supports the rights of all its employees to work in an environment, free from all forms of harassment. The Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. The policy aims to provide protection to Employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where Employees feel secure. All employees are covered under this policy.

The Company has also constituted an Internal Committee, known as Anti Sexual Harassment Committee, to address the concerns and complaints of sexual harassment and to recommend appropriate action.

The following is a summary of sexual harassment complaints received and disposed off during the year 2020-21:

No. of complaints received:	NIL
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No of complaints disposed off:	NIL
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Further, the Company has also submitted the Annual Reports required to be submitted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 pertaining to all its establishments wherever situated.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

HUMAN RESOURCES

Your Company treats its “human resources” as one of its most important assets. Your Company considers its Human Resources as the key to achieve its objectives. Keeping this in view, your Company takes utmost care to attract and retain quality employees. The employees are sufficiently empowered and such work environment propels them to achieve higher levels of performance. The unflinching commitment of the employees is the driving force behind the Company’s vision. Your Company appreciates the spirit of its dedicated employees.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. The Company has well trained and reliable workforce for its various areas of operations, upgradations of which is being done on continuous basis for improving Plant and quality process.

INDUSTRIAL RELATIONS: -

The Company maintained healthy, Cordial and harmonious Industrial relations at all levels. Despite severe Competition, the enthusiasm and unstinting efforts of the employees have enabled the Company to remain at the forefront of the Industry.

Further, Your Company continued to receive co-operation and support from the distributors, retailers, stockiest, suppliers and other associated with the Company. The directors wish to place on record their appreciation for the same and your Company will continue in its endeavor to build and nurture strong links with trade based on mutuality, respect and co-operation with each other and consistent with consumer interest.

HEALTH & SAFETY

The management has identified measures for health and safety in all its operations as a key business imperative. The health initiatives have a special focus on the health of women employees. These are designed to provide an injury – free working environment for a healthy and happy workplace, for this, the Company has taken Group Insurance Policy for all its employees. And further, accidental Policy has also been taken by the Company for its employees also.

VIGIL MECHANISM

Your Company has in place a Whistle Blower Policy as a part of its vigil mechanism. The purpose of the policy is to enable any person (employees, customers, or vendors) to raise concerns regarding unacceptable improper practices and / or any unethical practices in the organization without the knowledge of the management.

All employees shall be protected from any adverse action for reporting any unacceptable or improper practice and / or any unethical practice, fraud or violation of any law, rule or regulation. This policy is also applicable to the Directors of the Company.

Further, the Company has in place Code of Conduct Policy, Conflict of Interest Policy and Gift Policy also.

INTERNAL CONTROL SYSTEMS& THEIR ADEQUACY: -

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:-

The information as applicable is given hereunder:

a) Conservation of Energy:

Your Company has always been conscious of the need for conservation of energy and is continuously identified the areas where energy can be saved and appropriate measures have been taken for optimizing energy conservation:

The information pursuant to Section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 and Foreign exchange earnings and Outgo is given as:-

(a) Conservation of Energy:

(i)	The Steps taken or impact on conservation of energy	Ø Switched from conventional lights systems to LED lights at most of the offices of the Company.Ø Selecting and designing offices to facilitate maximum natural light utilization.Ø Integration of staff for optimum utilization of space.Ø Formulation of plan to plant more than 200 trees in upcoming years
(ii)	The steps taken by the Company for utilizing alternate resources of energy	NIL
(iii)	Capital investment on energy conservation Equipment	NIL

b) Technology Absorption:

(i)	Efforts made towards technology absorption	N.A.
(ii)	Benefits derived like Product improvement, Cost reduction, product development or import substitution	N.A.
(iii)	Expenditure on Research & Development, if any	N.A.
(iv)	Details of technology imported, if any	N.A.
(a) Year of import	N.A.	
(b) Whether imported technology fully absorbed	N.A.	
(c) Areas where absorption of imported technology has not taken place, if any	N.A.	

c) Foreign Exchange Earnings/ Outgo:

(Rs.

Earnings	6,16,72,778
Outgo	11,73,22,126

STATEMENT SHOWING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

A key factor in determining Company's capacity to create sustainable value is the risks that the Company is willing to take (at strategic and operational levels) and its ability to manage them effectively. Many risks exist in a Company's operating environment, and they emerge on a regular basis. The Company's Risks Management processes focuses on ensuring that these risks are identified on a timely basis and addressed.

The Company has laid down a risk management mechanism covering the risk mapping and trend analysis, risk exposure, potential impact and risk mitigation process. A detailed exercise is being carried out to identify, evaluate, manage and monitor and non-business risks.

The Company its manufacturing its own Beers at its Breweries located at Maksi (Indore) and Nagpur and the same is supplied mostly to domestic clients and exports. Hence, the Company is always at the risk associated with business risk, financial risk and economic risk.

LIQUIDITY

Your Company maintains sufficient cash to meet the strategic objectives for growth and expansion. We clearly understand that the liquidity in the Balance Sheet is to ensure balance between earning adequate returns and the need to cover financial and business risks. Liquidity also enables your Company to position itself for quick responses to market dynamics.

DIRECTORS' RESPONSIBILITY STATEMENT:-

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed:

- that in the preparation of the annual accounts for the period ended 31.03.2021, the applicable accounting standards have been followed along with proper explanation relating to material departures;

- b) that the Directors have 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 at the end of the financial year and the profit or loss of the Company for the period ended 31.03.2021;
- c) that 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) that the Directors had prepared the annual accounts on a going concern basis;
- e) that the Company being unlisted, sub clause (e) of Section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
- f) that 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.

EXTRACT OF ANNUAL RETURN:-

The extract of the Annual Return, in Form MGT-9 for the F.Y. 2020-21, has been enclosed as Annexure with this report.

ACKNOWLEDGEMENT

The Board of Directors would like to express its gratitude and its appreciation for the Support and Co-operation from its members, debenture holders, vendors, consumers, Banks, Government authorities, consultants and other regulators during the year under review. The Board of Directors also places on record its sincere appreciation for the commitment and hard work put in by the Management and the employees of the Company and thank them for yet another excellent year.

Date: 28.09.2021

Place: New Delhi

For and on Behalf of the Board

B9 BEVERAGES PRIVATE LIMITED

(Ankur Jain)

(Shashi Jain)

(Managing Director)

(Director)

(DIN: 01846010)

(DIN:02040476)

(R/o. -23, Hanuman Road,

(R/o. -23, Hanuman Road,

New Delhi, 110001)

New Delhi, 110001)

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2021

[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

B9 Beverages Private Limited

(CIN:U80903DL2012PTC236595)

Premise No. 106, Second Floor, Block H

Connaught Circus, New Delhi- 110001

We have conducted the Secretarial Audit of the compliance of the applicable statutory provisions and the adherence to good corporate practices by B9 Beverages Private Limited(hereinafter referred to as 'the Company'), having its Registered Office at Premise No. 106, Second Floor, Block H, Connaught Circus, New Delhi- 110001. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification, to the extent possible due to the widespread of COVID – 19 Pandemic, of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the Financial Year ended March 31, 2021, complied with the statutory provisions listed hereunder and also that the Company has Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records as maintained by the Company for the Financial Year ended on March 31, 2021 according to the provisions of:

I. The Companies Act, 2013 ('the Act') and the rules made thereunder;

II. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder[Not Applicable as the Company has not listed any of its securities on Stock Exchange];

The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Dematerialisation of Securities by the Company;

Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations made thereunder to the extent of Foreign Direct Investment,

V. Overseas Direct Investment, External Commercial Borrowings and ESOP Reporting;

The Company, being an Unlisted Private Limited Company, is not required to comply with any of the regulations and / or guidelines as prescribed by the Securities and Exchange Board of India in this regard under the Securities and Exchange Board of India Act, 1992, except the Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client to the extent of Dematerialisation of Securities by the Company;

Laws specifically applicable to the industry to which the Company belongs, as identified by the management, that is to say: Various State Excise Laws including The Madhya Pradesh Excise Act, 1915, The Andhra Pradesh Excise Act, 1968, The Karnataka Excise Act, 1965 and Bombay Prohibition Act, 1949, relating to alcohol Industry The Boilers Act, 1923 and Indian Boilers Regulations, 1950 Food Safety & Standards Act 2006 and Rules made thereunder Food Safety and Standards (Alcoholic Beverages) Regulations, 2018 Legal Metrology Act, 2009 and rules thereunder.

For the compliances of Environmental Laws, Labour Laws, other General Laws and laws as mentioned above in clause VI, our examination and reporting is based on the documents, records and files as produced and shown to us and the information and explanations and confirmation of compliances as provided to us, by the officers and management of the Company and to the best of our judgment and understanding of the applicability of the different enactments upon the Company, in our opinion there are systems and processes exist in the Company to monitor and ensure compliance with applicable Environmental Laws, Labour laws and other General Laws, however the same needs to be strengthened.

The compliance by the Company of applicable financial laws, like direct and indirect tax laws, have not been reviewed in this audit since the same have been subject to review by the statutory independent auditor and other designated professionals.

We have also examined compliance with the applicable clauses of the Secretarial Standards with respect to Meetings of Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India. However, stricter applicability of the Secretarial Standards is to be observed by the Company.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, Notifications, Circulars etc. mentioned above subject to following observations:

Annual Performance Report (APR) in respect of overseas investments, for the financial year 2019-2020 which was required to be filed by December 31, 2020, is not filed yet due to non-finalization of accounts of its wholly owned subsidiaries in time.

The Whistle Blower Policy is yet to be hosted on the website of the Company.

We further report that

the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Nominee Directors and Woman Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Majority decision is carried through, while the dissenting member's views, if any, are captured and recorded as a part of the minutes.

As per the records, the Company has predominantly filed the forms, returns, documents and resolutions as were required to be filed with the Registrar of Companies, Reserve Bank of India (RBI) and other authorities, however, due care has to be observed for filing of forms within the stipulated timelines prescribed under the applicable provisions of the Act, FEMA.

During the period under review, a compounding application has been made before the Regional Director, under Section 441 of the Act, for a default in holding the Annual General Meeting in time, for the financial year 2019-20, as prescribed under the Section 96 of the Act. The matter has been heard by the Regional Director, Northern Region and the cost has been duly paid, however, the final order in this regard is awaited.

The Company has suo-moto filed adjudication application(s) with Registrar of Companies, NCT of Delhi & Haryana, for adjudication of penalties under Section 454 of the Act for violation of Section 92(4) & 137(1) & (2) of the Act. Further, the aforesaid Registrar vide its order no. ROC/D/ADJ/92/B9 Beverages/5464 dated September 17, 2021 adjudicated the offences with no penalty under Section 92(4) of the Act.

The Company has made an application under Section 131 of the Act, to Hon'ble National Company Law Tribunal for voluntary revision of the Board Report pertaining to the financial year 2017-18 w.r.t disclosure of particulars of contracts/arrangements entered into by the Company with related parties as per section 188(1) of the Act.

Further, hon'ble NCLT vide its order no. CP-48/ND/2021 dated February 23, 2021, allowed the application and direct the Company to rectify the prayed revisions in the Board Report. Thereafter, revised Board Report along with copy of aforesaid order has been filed with the concerned Registrar of Companies.

During the period under review, the Company has issued and allotted 48,17,189 Preference Shares and 1,84,917 Equity shares through private placement, after complying with relevant section and rules thereon. However, the entire process of allotment needs to be strengthened. Further, the stamping applications were also delayed for issuance of share certificates, due to widespread of COVID-19 pandemic.

The Board of Directors in its meeting held on May 15, 2020, approved the grant of 2,75,520 employee stock options convertible into equity shares to the eligible employees of the company under Bira 91 Employee Stock Option Plan 2016. Further, there are delays in ESOP reporting (in form ESOP) as per RBI Master Direction RBI/FED/2015-16/13 FED Master Direction No.18/2015-16 to RBI, for issuance of employees' stock option to person resident outside India.

We further report that there seems to be systems and processes in the Company to commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines which are generally being followed by the Company.

We further report that during the audit period, the Company has following specific events/actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc. referred to above:-

1) During the period under review, the members at their Extra-ordinary General Meeting(s) approved the following allotments of securities on private placement basis:

16,667 Pre-Series C Compulsorily Convertible Cumulative Preference Shares of Rs. 600/- each including premium of Rs. 585/- each share; 6,34,740 Pre-Series C1 Compulsory Convertible Cumulative Preference Shares of Rs. 600/- each including premium of Rs. 585/- each share; 11,84,806 Series C1 Compulsory Convertible Cumulative Preference Shares of Rs. 387.04/- each including premium of Rs. 287.04/- each share; 29,06,606 Series C Compulsory Convertible Cumulative Preference Shares of Rs. 387.04/- each including premium of Rs. 287.04/- each share; 75,000 Class B Promoter Optionally Convertible Preference Shares of Rs. 560.25/- each including premium of Rs. 460.25/- each share as partly paid i.e. INR 25/- each share has been paid as application;

1,30,909 Equity Shares of Rs. 275/- each including premium of Rs. 265/- each share, 53,908 Equity Shares of Rs. 371/- each including premium of Rs. 361/- each share and 100 Equity Shares of Rs. 387.04/- each including premium of Rs. 377.04/- each share.

2) the members at their Extra-ordinary General Meeting(s) held on below mentioned dates, approved the following alterations in the Memorandum of Association of the Company:

Capital clause under clause V as per below

- i. authorised share capital increased from Rs. 47,25,50,430/- to Rs. 55,25,50,430/- w.e.f October 29, 2020;
- ii. authorised share capital increased from Rs. 55,25,50,430/- to Rs. 60,25,50,430/- w.e.f January 02, 2021;
- iii. authorised share capital increased from Rs. 60,25,50,430/- to Rs. 90,10,50,430/- w.e.f January 18, 2021.

Main object clause under object clause III (A) w.e.f October 24, 2020.

3) The members of the Company at their Extra-ordinary General Meeting held on January 18, 2021, approved the following items:

availing of a loan of 15 Million USD in the form of External Commercial Borrowings (ECB) convertible into series C CCCPS, at the option of lender i.e. Kirin Holdings Singapore Pte Ltd. amendment in the Articles of Association of the Company, pursuant to share subscription agreement and allotment of series C CCCPS to Kirin Holdings Singapore Pte Ltd. increase in the Employee Stock Option Pool of the Company from 9,76,154 to 20,82,809 Equity Shares.

4) The Board of Directors in its meeting held on February 18, 2021, appointed Mr. Hiromasa Honda as a Nominee Director of the Company w.e.f April 08, 2021, as a representative of Investor, Kirin Holdings Singapore Pte Ltd.

For RMG & Associates

Company Secretaries

Firm Registration No. P2001DE16100

Peer Review No. : 734 / 2020

Place: New Delhi

CS Manish Gupta

Date: 28/09/2021

Partner

UDIN:F005123C001029443

FCS: 5123; C.P. No.: 4095

Note: This report is to be read with 'Annexure' attached herewith and forms an integral part of this report.

Annexure

To,

The Members,

B9 Beverages Private Limited

(CIN:U80903DL2012PTC236595)

Premise No. 106, Second Floor, Block H

Connaught Circus, New Delhi- 110001

Our Secretarial Audit Report of even date, for the financial year ended March 31, 2021 is to be read along with this letter:

1. It is the responsibility of management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.
2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
3. We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a

basis for our opinion.

4. Wherever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.

5. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted affairs of the Company.

6. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

7. We have conducted online verification & examination of records, as facilitated by the Company, due to COVID19 and subsequent lockdown situation for the purpose of issuing this Report. The management has confirmed that the records submitted to us are the true & correct and there is no material negligence other than reported herein. This Report is limited to the Statutory Compliances on laws /regulations/guidelines listed in our report pertaining to financial year 20-21.

For RMG & Associates

Company Secretaries

Firm Registration No. P2001DE16100

Peer Review No. : 734 / 2020

Place: New Delhi

CS Manish Gupta

Date: 28/09/2021

Partner

UDIN:F005123C001029443

FCS: 5123; C.P. No.: 4095

Textual information (2)

Description of state of companies affair

During the Last One Year, Bira continued to grow consumer loyalty and maintained its position in the premium beer market going on to set up India's largest dispense beer network in restaurants and bars across the country and internationally lead by world class management team with strong industry experience with background in consumer goods, spirits, beer, and manufacturing. The Company during the year has conducted various national and international events including ICC Men's Cricket World Cup in UAE, Bira 91 Limited Release Taproom launch in Bengaluru, Make Play Festival at Cyberhub, Toast in DLF Avenue, Limited Release beers launch at Bira 91 Taproom in Bengaluru. The Company expands its sales operations and makes its presence felt in Jharkhand, Assam and Meghalaya along with existing states i.e., Delhi, Haryana, Chandigarh, Uttar Pradesh, Rajasthan, Madhya Pradesh, Chhattisgarh, West Bengal, Telangana, Maharashtra, Goa, Andhra Pradesh, Karnataka, Puducherry, Kerala, Daman and Silvassa in 2020-2021 and planning to add few more in coming years. The Company focused on expanding its ability to service consumer wants – increasing its geographical presence globally as well by entering the Market of Maldives, Thailand and Japan and expanded in United Kingdom (UK), Vietnam, Oman, Nepal, Singapore, Hong Kong, UAE and Bahrain in addition to USA. Further, in addition to ongoing Breweries located at Kovur, Indore, Mysore and Nagpur, the Company has acquired a new Brewery in MP. The Company is also planning to enhance its production by setting up new breweries in other states. For this enhancement and growth, existing and various new investors have invested in the company and a new series of Preference shares "Pre-Series D CCCPS" has been issued, affirming their faith in Company's Product and Promoter vision and ability to make BIRA 91 a big name in coming years. The Company has received a strategic investment from Kirin Holdings amounting to USD 30 Million. The focus is on maintaining the quality of premium beer by focusing on becoming the beer of choice for this generation of Indian Customers worldwide and to drive the global shift towards more color and flavor in a sustainable manner. Your directors are striving hard to assure that the Company will elicit good business in the coming years combating with the pandemic situation of Covid19. The Board of directors has put in lots of efforts on organizational development and further strengthening functions in the current business field. Your directors are continuously looking for avenues for future growth of the Company, which is promising and has vast potential.

Textual information (3)

Details regarding energy conservation

Conservation of Energy: Your Company has always been conscious of the need for conservation of energy and is continuously identified the areas where energy can be saved and appropriate measures have been taken for optimizing energy conservation: The information pursuant to Section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 and Foreign exchange earnings and Outgo is given as:- (a) Conservation of Energy: (i) The Steps taken or impact on conservation of energy ? Switched from conventional lights systems to LED lights at most of the offices of the Company. ? Selecting and designing offices to facilitate maximum natural light utilization. ? Integration of staff for optimum utilization of space. ? Formulation of plan to plant more than 200 trees in upcoming years (ii) The steps taken by the Company for utilizing alternate resources of energy NIL (iii) Capital investment on energy conservation Equipment NIL

Textual information (4)

Steps taken or impact on conservation of energy [Text block]

The Steps taken or impact on conservation of energy	Ø Switched from conventional lights systems to LED lights at most of the offices of the Company.Ø Selecting and designing offices to facilitate maximum natural light utilization.Ø Integration of staff for optimum utilization of space.Ø Formulation of plan to plant more than 200 trees in upcoming years
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Textual information (5)

Details regarding technology absorption

b) Technology Absorption: (i) Efforts made towards technology absorption N.A. (ii) Benefits derived like Product improvement, Cost reduction, product development or import substitution N.A. (iii) Expenditure on Research & Development, if any N.A. (iv) Details of technology imported, if any N.A. (a) Year of import N.A. (b) Whether imported technology fully absorbed N.A. (c) Areas where absorption of imported technology has not taken place, if any N.A.

Textual information (6)

Disclosures in director's responsibility statement

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed: a) that in the preparation of the annual accounts for the period ended 31.03.2021, the applicable accounting standards have been followed along with proper explanation relating to material departures; b) that the Directors have 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 at the end of the financial year and the profit or loss of the Company for the period ended 31.03.2021; c) that 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) that the Directors had prepared the annual accounts on a going concern basis; e) that the Company being unlisted, sub clause (e) of Section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and f) that 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 (7)

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

The Company has raised an amount of around USD 30 Million from Kirin Holdings. Also, the Company has raised from new and existing investors by issuing them Series C1 CCCPS of the face value of Rs. 100/- each during the year 2020-21. Further, the Company has also raised amount of USD 33 Million from its existing Investors by issuing them Pre-Series D and D1 Round. There have been no other material changes and commitments affecting the financial position of the Company which have been occurred between the March 31, 2020, and the date of this board report (i.e. 28.09.2021).

Textual information (8)

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

During the year under review, Company has not made any Investment or given any loan to B9 Beverages INC; of USA, B9 Beverages PTE; of Singapore and B9 Beverages SPRL, Bruxelles, Belgium. Wholly Owned Subsidiaries ("WOS") of the Company.

Textual information (9)

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

All the transactions/contracts/arrangements of the nature as specified in Section 188(1) of the Companies Act, 2013 entered by the Company during the year under review with related party (ies) are in the ordinary course of business and on arms' length basis. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

The Company presents all the related party transactions before the board specifying the nature, value and terms and conditions of the transaction. All the transactions with related parties are conducted in a transparent manner with the interest of the Company and stakeholders at utmost priority.

Particulars of Contracts entered into with related parties in prescribed form AOC-2 is attached as 'Annexure A – 1' to this report.

Textual information (10)

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

FORM NO. MGT 9		
EXTRACT OF ANNUAL RETURN		
As on financial year ended on 31.03.2021		
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.		
I. REGISTRATION & OTHER DETAILS:		
1	CIN	U80903DL2012PTC236595
2	Registration Date	28.05.2012
3	Name of the Company	B9 BEVERAGES PRIVATE LIMITED
4	Category/Sub-category of the Company	Company Limited by Shares
	Indian Non-Government Company	
5	Address of the Registered office & contact details	Premise No. 106, Second Floor, Block H, Connaught Circus, New Delhi 110001 011-41006793, e-mail: secretarial@bira91.com
6	Whether listed company	No
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA
II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY		
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)		

S. No.	Name and Description of main products / services	NIC Code of the Product/service
1	Trading and supplying of Beverages i.e. Beer in the name of BIRA91	11031
III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES		
SN	Name and address of the Company	CIN/GLN
1	B9 Beverages INC,;	SR / 20161051554
2	B9 Beverages SPRL,;	JBB /V017421/2170219
3	B9 Beverages PTE LTD.	201813911N
4	Pomelo Flavormaker Merchandise and Event Pvt Ltd	U15549DL2019PTC350111
IV. SHARE HOLDING PATTERN		
(Equity share capital breakup as percentage of total equity)		
(i) Category-wise Share Holding		
Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2020]	No. of Shares held at the end of the year [As on 31-March-2021]
Demat	Physical	Total
A. Promoters		
(1) Indian		
a) Individual/ HUF	5,979,714	Nil
b) Central Govt	Nil	Nil
c) State Govt(s)	Nil	Nil
d) Bodies Corp.	Nil	Nil
e) Banks / FI	Nil	Nil
f) Any other		
Sub Total (A) (1)	5,979,714	-
(2) Foreign		

a) NRI Individuals	Nil	Nil
b) Other Individuals	Nil	Nil
c) Bodies Corp.	Nil	Nil
d) Any other	Nil	Nil
Sub Total (A) (2)	-	-
TOTAL (A)	5,979,714	-
B. Public Shareholding		
1. Institutions		
a) Mutual Funds	Nil	Nil
b) Banks / FI	Nil	Nil
c) Central Govt	Nil	Nil
d) State Govt(s)	Nil	Nil
e) Venture Capital Funds	Nil	Nil
Nil	Nil	-
f) Insurance Companies	Nil	Nil
g) FIs	Nil	Nil
h) Foreign Venture Capital Funds	Nil	Nil
Nil	Nil	-
i) Others (specify)	Nil	Nil
Sub-total (B)(1):-	-	-
2. Non-Institutions		
a) Bodies Corp.		
i) Indian	Nil	639,863
ii) Overseas	Nil	2,050,727
b) Individuals		
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	Nil	12,067
0.00%	0.00%	
0.00%	0.00%	
0.00%	0.00%	
ii) Individual		

shareholders holding nominal share capital in excess of Rs 1 lakh	-	3,857,411
0.00%	0.00%	
0.00%	0.00%	
0.00%	0.00%	
c) Others (specify)		
Non Resident Indians	-	44,387
Overseas Corporate Bodies	-	-
-	-	-
Foreign Nationals	-	369,971
Clearing Members	-	-
Trusts	-	133,042
Foreign Bodies -	-	Nil
Sub-total (B)(2):-	-	7,107,468
Total Public (B)	-	7,107,468
C. Shares held by Custodian for GDRs & ADRs	-	-
Grand Total (A+B+C)	5,979,714	7,107,468
(ii) Shareholding of Promoter		
SN	Shareholder's Name	Shareholding at the beginning of the year
No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares
1	Ankur Jain	3,842,593
2	Shashi Jain	2,137,121
(iii) Change in Promoters' Shareholding (please specify, if there is no change)		
SN	Particulars	Date

No. of shares	% of total shares	No. of shares
	At the beginning of the year	01.04.2020
	Changes during the year	
	At the end of the year	31.03.2021
(iv) Shareholding Pattern of top ten Shareholders		
(Other than Directors, Promoters and Holders of GDRs and ADRs):		
SN	For each of the Top 10 shareholders	Date
No. of shares	% of total shares	No. of shares
1	Sequoia Capital India Investment IV	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
2	SCI Investments V	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
3	Atma Ram Builders Private Limited	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
4	Iti Jain	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
5	Anshul Agarwal	
	At the beginning of the year	01.04.2020

	Changes during the year	NIL
	At the end of the year	31.03.2021
6	Akhil Dhawan	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
7	Ashish Dhawan	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
8	Sameer Mahandru	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
9	Ashwini Upadhayaya	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
10	Shantanu Rastogi	
	At the beginning of the year	01.04.2020
	Changes during the year	NIL
	At the end of the year	31.03.2021
(v) Shareholding of Directors and Key Managerial Personnel:		
SN	Shareholding of each Directors and each Key Managerial Personnel	Date
No. of shares	% of total shares	No. of shares
1	Name: Ankur Jain	
	At the beginning of the year	01.04.2020

	Changes during the year	
	At the end of the year	31.03.2021
2	Name: Shashi Jain	
	At the beginning of the year	01.04.2020
	Changes during the year	
	At the end of the year	31.03.2021
V. INDEBTEDNESS		
Indebtedness of the Company including interest outstanding/accrued but not due for payment.		
Particulars	Secured Loans excluding deposits	Unsecured Loans
Indebtedness at the beginning of the financial year		
i) Principal Amount	313.61	1,347.83
ii) Interest due but not paid	-	-
iii) Interest accrued but not due		-
Total (i+ii+iii)	313.61	1,347.83
Change in Indebtedness during the financial year		
* Addition		1,098.54
* Reduction	(113.61)	(176.88)
Net Change	(113.61)	921.66
Indebtedness at the end of the financial year		
i) Principal Amount	200.00	2,269.49

ii) Interest due but not paid	1.67	26.51
iii) Interest accrued but not due		16.32
Total (i+ii+iii)	201.67	2,312.32
VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL		
A . (i) Remuneration to Managing Director, Whole-time Directors and/or Manager:		
SN.	Particulars of Remuneration	Name of MD/WT/ Manager
	Name	Ankur Jain
	Designation	Director
1	Gross salary	16,790,878.00
(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	16,790,878.00	1,493,246.00
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	N.A.	N.A.
(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	N.A.	N.A.
2	Stock Option	N.A.
3	Sweat Equity	N.A.
4	Commission	N.A.
- as % of profit	N.A.	N.A.
- others, specify	N.A.	N.A.
5	Others, please specify	N.A.
	Total (A)	
	Ceiling as per the Act	
B. Remuneration to other Directors		

SN.	Particulars of Remuneration	Name of Directors
		N.A.
1	Independent Directors	
Fee for attending board committee meetings	N.A.	N.A.
Commission	N.A.	N.A.
Others, please specify	N.A.	N.A.
Total (1)	N.A.	N.A.
2	Other Non-Executive Directors	N.A.
Fee for attending board committee meetings	N.A.	N.A.
Commission	N.A.	N.A.
Others, please specify	N.A.	N.A.
	Total (2)	N.A.
	Total (B)=(1+2)	N.A.
	Total Managerial Remuneration	N.A.
	Overall Ceiling as per the Act	N.A.
C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD		
SN.	Particulars of Remuneration	Name of Key Managerial Personnel
	Name	
	Designation	CEO
1	Gross salary	
(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	N.A.	14,000,004.00
N.A.	14,000,004.00	1,262,400.00
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	N.A.	N.A.
(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	N.A.	N.A.
N.A.	N.A.	N.A.

2	Stock Option	
3	Sweat Equity	
4	Commission	
- as % of profit		N.A.
- others, specify		N.A.
5	Others, please specify	
	Total	
VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:		
Type	Section of the Companies Act	Brief Description
A. COMPANY		
Penalty		
Punishment		
Compounding		
B. DIRECTORS		
Penalty		
Punishment		
Compounding		
C. OTHER OFFICERS IN DEFAULT		
Penalty		
Punishment		
Compounding		

Textual information (11)

Details of change in promoters shareholding [Text Block]

(iii) Change in Promoters' Shareholding (please specify, if there is no change)							
SN	Particulars	Date	Reason	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
No. of shares	% of total shares	No. of shares	% of total shares				
	At the beginning of the year	01.04.2020		5,979,714	45.69%	5,979,714	45.05%
	Changes during the year						
	At the end of the year	31.03.2021		5,979,714	45.05%		

Textual information (12)

Details of shareholding pattern of directors and key managerial personnel [Text Block]

Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year	Cumulative Shareholding during the year				
No. of shares	% of total shares	No. of shares	% of total shares					
Name: Ankur Jain								
At the beginning of the year	01.04.2020		3,835,825	32.14%	3,842,593	28.95%		
Changes during the year								
At the end of the year	31.03.2021		3,842,593	28.95%				
Name: Shashi Jain								
At the beginning of the year	01.04.2020		2,137,121	16.33%	2,137,121	16.10%		
Changes during the year			NIL	NIL				
At the end of the year	31.03.2021		2,137,121	16.10%				

Textual information (13)

Disclosure of statement on development and implementation of risk management policy [Text Block]

A key factor in determining Company's capacity to create sustainable value is the risks that the Company is willing to take (at strategic and operational levels) and its ability to manage them effectively. Many risks exist in a Company's operating environment, and they emerge on a regular basis. The Company's Risks Management processes focuses on ensuring that these risks are identified on a timely basis and addressed.

The Company has laid down a risk management mechanism covering the risk mapping and trend analysis, risk exposure, potential impact and risk mitigation process. A detailed exercise is being carried out to identify, evaluate, manage and monitor and non-business risks.

The Company its manufacturing its own Beers at its Breweries located at Maksi (Indore) and Nagpur and the same is supplied mostly to domestic clients and exports. Hence, the Company is always at the risk associated with business risk, financial risk and economic risk.

Textual information (14)

Disclosure of financial summary or highlights [Text Block]

The summarized financial results for the year ended 31stMarch 2021 are as under:-

Particulars	Standalone (Rs. In Millions)	Consolidated (Rs. In Millions)		
	2020-2021	2019-2020	2020-2021	2019-2020
Revenue from Operations	4282.08	4571.86	4307.64	4787.51
Other Income	346.15	90.03	120.97	150.21
Total Revenue	4628.23	4661.89	4428.61	4937.72
Expenses	5236.64	6132.61	5432.07	7037.39
Profit before interest, depreciation, amortization and taxes (EBITDA)	(3617.37)	(3599.38)	(1003.46)	(2099.67)
Less:				
Depreciation and amortization	742.43	572.08	749.62	582.76
Interest and finance charges	762.05	492.25	762.05	492.25
Profit before Tax / (Loss)	(2112.89)	(2535.05)	(2515.13)	(3174.68)
Exceptional items – Profit on sale of Intellectual Property Rights	0.00	(513.86)	00	(4.23)
Tax Expenses	0.00	0.00	00	(0.01)
Profit after Tax / (Loss)	(2112.89)	(3048.91)	(2515.13)	(3178.92)

FINANCIAL PERFORMANCE: -

(A) Standalone: -

The total revenue from operations of the Company for fiscal 2021 stood as ₹ 4628.23 million as against ₹ 4661.89 million for the fiscal year 2020 showing a decrease of around 0.7 times. The EBITDA (before exceptional items) increased to ₹ (3617.37) million for the fiscal year 2020-2021 as compared to ₹ (3599.38) million for the fiscal year 2019-2020. Loss for the year has been decreased to ₹ (2112.89) million in fiscal year 2020-2021 as compared to the Loss of ₹ (3048.91) million for the fiscal year 2019-2020.

(B) Consolidated: -

The Consolidated financial performance of the Company is as: -

The total revenue from operations of the Company for fiscal 2020-2021 stood as ₹ 4307.64 million as against ₹ 4787.51 for the fiscal year 2019-2020 showing a decrease of around 0.1 times. The EBITDA (before exceptional items) of the Company for fiscal 2020-2021 is ₹ (2515.13) million as compared to ₹ (3174.68) million for the fiscal year 2019-20. Loss for the fiscal year 2020-2021 is ₹ (2515.13) million as compared to the Loss of ₹ (3178.92) million for the fiscal year 2019-2020.

Textual information (15)

Disclosure of change in nature of business [Text Block]

The Company continues to be engaged in the Market of supplying and Trading of Beer in the name of BIRA91 and its merchandise through BIRA 91 Merch Store during the financial year. Further, there is no change in the business activities of the Company as that of the last year.

Textual information (16)

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

A new nominee director has been appointed on the board of the company during the financial year 2020-2021

04.	Mr. Hiromasa Honda	Nominee Director	09084929
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Textual information (17)

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

During the year under review, your Company neither accepted any deposits nor there were any amounts outstanding at the beginning of the year which were classified as 'Deposits' in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014 and hence, the requirement for furnishing of details of deposits which are not in compliance with the Chapter V of the Companies Act, 2013 is not applicable.

Textual information (18)

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

A. The names of the Top Ten employees in terms of remuneration drawn: -

S. No.	Name, Age, Qualification & No. of. Shares held in the Company	Designation / Nature of Duties	Remuneration (Rs.)	Date of Joining and experience	Particulars of last Employment	Relative of any director or manager of the company, if so specify the name
01.	Ankur Jain 41 years, Graduate in Engineering	Managing Director/CEO	1,67,90,900	17.10.2015, 16 Years	Business Consultant, Reliance	S/o. Mrs. Shashi Jain, Director
02.	Sudhir Jain 61, Graduate in Engineering	Sr. VP-Manufacturing	99,17,000	15.01.2019, 24 Years	Senior Director Supply Chain for Molson Coors	
03.	Vandana Bedi, 41, Master's in law	Senior VP - Legal & Corporate Affairs	87,29,700	23.04.2018, 17 Years	Head - Legal and Corporate -Beam Global India	
04.	Deepak Malhotra, 49, PGDBM	Senior VP-Sales	80,51,900	12.08.2019, 24 Years	V.P Sales- Anheuser Busch	
05.	Anil Arya, 51, MBA	Senior VP-Finance	75,73,200	01.07.2020, 15 Years	Director Solutions and CFO-Anheuser Busch	
06.	Swayampriya Shah 46 Years, MBA	VP - HR & Admin	71,83,900	01.09.2016, 22 Years	Director HR and Talent for CMGRP India	
07.	Aditya Sud, 41, MBA	VP-Sales	56,80,700	01.08.2016, 17 Years	DGM Sales-Bharti Airtel	
08.	Gaddi Dave Dutt 54 Years, MBA	VP-Sales	53,31,000	01.11.2015 23 Years	Regional Head, Lavazza	
	NayanbhiramDeekonda	VP -		01.11.2015,	ASM-Reckitt	

09.	32, MBA	Sales Growth & Agility	48,99,000	11 Years	Banister	
10.	Bansidhar Verma 49 Years, PGDM and Electrical engineering	Associate Director	46,68,900	18.02.2019 24 Years	General Manager, United breweries Ltd	

B. The name of every employee(s) who was employed throughout the year ended March 31, 2021 who were in receipt of remuneration for that year which, in the aggregate is not less than Rs. 1,02,00,000/- per annum in terms of the said Rule: -Ankur Jain, Managing DirectorSudhir Jain, Sr. VP-ManufacturingVandana Bedi- Senior VP -Legal & Corporate AffairsC. Name of the Employee(s) employed for part of the financial year 2020-21 and was in receipt of remuneration for that part of the year, at a rate which, in the aggregate, was not less than Rs. 8,50,000/- per month in terms of the said Rule: -Ankur Jain, Managing DirectorSudhir Jain, Sr. VP-ManufacturingVandana Bedi- Senior VP -Legal & Corporate Affairs

NOTES: -

1. Remuneration includes Salary, Commission, Contribution to Provident Fund and the monetary value of perquisites etc. calculated as per the Income Tax Act, 1961 and the Rules made therein, as applicable.2. Employment is on contractual basis, which can be terminated by either party by giving the desired notice as mentioned three months' notice in writing.

[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]	Directors Signing Financial Statements 1	Directors Signing Financial Statements 2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	Ankur	Shashi
Last name of director	Jain	Jain
Designation of director	Director	Director
Director identification number of director	01846010	02040476
Date of signing of financial statements by director	28/09/2021	28/09/2021

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

	01/04/2020 to 31/03/2021
Name of company secretary	Varun Kwatra
Date of signing of financial statements by company secretary	28/09/2021

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	Auditors 1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Walker Chandiok & Co LLP
Name of auditor signing report	Ashish Gupta
Firms registration number of audit firm	001076N/N500013
Membership number of auditor	504662
Address of auditors	L 4 1 , CONNAUGHT CIRCUS, NEW DELHI, CENTRAL DELHI,
Permanent account number of auditor or auditor's firm	AAAFW4298E
SRN of form ADT-1	T65207490
Date of signing audit report by auditors	28/09/2021
Date of signing of balance sheet by auditors	28/09/2021

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]	Auditor's disclaimer remark [Member]	Clause not applicable [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	Textual information (19) [See below]		
Disclosure in auditors report relating to inventories	In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year. No material discrepancies were noticed on the aforesaid verification		
Disclosure in auditors report relating to loans	Textual information (20) [See below]		
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (21) [See below]		
Disclosure in auditors report relating to deposits accepted			Textual information (22) [See below]
Disclosure in auditors report relating to maintenance of cost records			Textual information (23) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]		Textual information (24) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (25) [See below]		
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised			The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments). In our opinion, the term loans for the purposes for which these were raised.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit.		
Disclosure in auditors report relating to managerial remuneration			Textual information (26) [See below]
Disclosure in auditors report relating to Nidhi Company			In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (27) [See below]		
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (28) [See below]		
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	In our opinion, the Company has not entered into any non-cash transactions with the directors or persons connected with them covered under Section 192 of the Act.		

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

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (29) [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 (19)

Disclosure in auditors report relating to fixed assets

The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets comprising of property, plant and equipment, right-of-use assets, capital work-in-progress and intangible assets except for the reusable bottles with carrying values of ₹ 173.69 mn, for the which proper records for quantitative details and situation of the assets are not determined by the management as they are recognized based on the estimates and trend analysis performed by the management at aggregate level. (b)The Company has a regular program of physical verification of its fixed assets comprising of property, plant and equipment and right-of-use assets under which property, plant and equipment and right-of-use assets are verified in a phased manner 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. In accordance with this program, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. However, the reusable bottles included in the property, plant and equipment are disclosed based on the estimates and trend analysis performed by the management with respect to number of bottles in circulation and expected return rates. These assets are currently in circulation and not located with the Company and therefore the physical verification of the same was not carried out by the Company. (c)The Company does not hold any immovable property (in the nature of 'fixed assets'). Accordingly, the provisions of clause 3(i) (c) of the Order are not applicable.

Textual information (20)

Disclosure in auditors report relating to loans

The Company has granted unsecured loans to party covered in the register maintained under Section 189 of the Act and with respect to the same: (a) in our opinion the terms and conditions of grant of such loans are not, prima facie, prejudicial to the Company's interest. (b) the schedule of repayment of principal and payment of interest has been stipulated and the repayment/receipts of the principal amount and the interest are regular; and (c) there is no overdue amount in respect of loans granted to such Company.

Textual information (21)

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

In our opinion, the Company has complied with the provisions of Section 186 in respect of loans and investments. Further, in our opinion, the Company has not entered into any transaction covered under Section 185 and Section 186 of the Act in respect of guarantees and security.

Textual information (22)

Disclosure in auditors report relating to deposits accepted

In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

Textual information (23)

Disclosure in auditors report relating to maintenance of cost records

The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

Textual information (24)

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

Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have not been regularly deposited to the appropriate authorities and there have been significant delays in a large number of cases. Undisputed amounts payable in respect thereof, which were outstanding at the year-end for a period of more than six months from the date they became payable are as follows:

Statement of arrears of statutory dues outstanding for more than six months:

Name of the statute	Nature of the dues	Amount (? in millions)	Period to which the amount relates	Due date	Date of payment
Maharashtra Value Added Tax	Value Added Tax	8.56	FY 2020-21	15January 2020	09April 2021
Maharashtra Value Added Tax	Value Added Tax	7.50	FY 2020-21	15January 2020	08April 2021
Maharashtra Value Added Tax	Value Added Tax	8.02	FY 2020-21	21September 2020	Not yet paid
Haryana Value Added Tax	Value Added Tax	3.56	FY 2020-21	15June 2020	11 June 2021
Haryana Value Added Tax	Value Added Tax	4.64	FY 2020-21	15August 2020	11 June 2021
Haryana Value Added Tax	Value Added Tax	2.63	FY 2020-21	15 September 2020	11 June 2021

(b) The dues outstanding in respect of income-tax, sales-tax, service-tax, duty of customs, duty of excise and value added tax on account of any dispute, are as follows:

Statement of Disputed Dues:

Name of the statute	Nature of dues	Amount (?in millions)	Period to which the amount relates	Forum where dispute is pending
Income-tax Act, 1961	Income-tax demand	21.87	FY 2015-16	Commissioner of Income Tax (Appeals)

Textual information (25)

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

The Company has not defaulted in repayment of loans or borrowings to any financial institution or bank or any dues to debenture-holders during the year. Further, the Company has no loans or borrowings payable to government during the year.

Textual information (26)

Disclosure in auditors report relating to managerial remuneration

The provisions of Section 197 of the Act read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under Section 2(71) of the Act. Accordingly, provisions of clause 3(xi) of the Order are not applicable.

Textual information (27)

Disclosure in auditors report relating to transactions with related parties

In our opinion, all transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and the requisite details have been disclosed in the financial statements, as required by the applicable Ind AS. Further, in our opinion, the Company is not required to constitute audit committee under Section 177 of the Act.

Textual information (28)

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

During the year, the Company has made private placement of shares and also issued fully convertible debentures. In respect of the same, in our opinion, the Company has complied with the requirement of Section 42 of the Act and the Rules framed thereunder. Further, in our opinion, the amounts so raised have been used for the purposes for which the funds were raised.

Textual information (29)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of B9 Beverages Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

1) We have audited the accompanying standalone financial statements of B9 Beverages Private Limited ('the Company'), which comprise the Balance Sheet as at 31 March 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

2) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under section 133 of the Act, of the state of affairs of the Company as at 31 March 2021, its loss (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

3) We conducted our audit in accordance with the Standards on Auditing 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 ethical requirements that are relevant to our audit of the financial statements in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and the relevant 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 opinion.

Emphasis of Matters

4) We draw attention to Note 37 of the accompanying standalone financial statements regarding the restatement done by the management of the Company in accordance with the principles of Indian Accounting Standard 8 – Accounting Policies, Changes in Accounting Estimates and Errors on account of various adjustments which are further described in the aforesaid note. Our opinion is not modified with respect to this matter.

5) We draw attention to Note 38.3 of the accompanying standalone financial statements, which describes the uncertainties relating to the recoverability of the Company's non-current investment and outstanding advances in B9 Beverages Pte. Ltd, Singapore, a wholly owned subsidiary amounting to INR 324.78 million and INR 98.53 million respectively, outstanding as at 31 March 2021. The subsidiary company has been incurring losses and the net worth of the subsidiary has been fully eroded. However, based on the future business plans and projections of the subsidiary company as further described in the aforesaid note, the management has carried out the impairment assessment in accordance with the principles of Ind AS 36, Impairment of assets, and believes there is no decline in the carrying value of such assets and accordingly the balances are fully recoverable. The appropriateness of managements' assessment on recoverability of the investment and advances is dependent upon the realisation of the related business plan as mentioned in aforesaid note. Our opinion is not modified with respect to this matter.

6) We draw attention to Note 39 of the accompanying standalone financial statements, which describes the uncertainties relating to the effect of COVID-19 pandemic outbreak and the management's evaluation of the impact on the operations and the accompanying standalone financial statements of the Company as at the balance sheet date, the extent of which is significantly dependent on future developments. Our opinion is not modified in respect of this matter.

Information other than the Financial Statements and Auditor's Report thereon

7) The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Director's report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

The Director's Report is not made available to us at the date of this auditor's report. We have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements

8) The accompanying standalone financial statements have been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India,

including the Ind AS 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.

9) In preparing the financial statements, Board of Directors are 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 Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

10) 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

11) 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 Standards on Auditing 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.

12) As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism 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; and

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;

13) 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.

Other Matter

14) The standalone financial statements of the Company for the year ended 31 March 2020 were audited by the predecessor auditor, Deloitte Haskins & Sells LLP, who have expressed an unmodified opinion on those standalone financial statements vide their audit report dated 18 February 2021.

Report on Other Legal and Regulatory Requirements

15) Based on our audit, we report that the provisions of section 197 read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.

16) As required by the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure I a statement on the matters specified in paragraphs 3 and 4 of the Order.

17) Further to our comments in Annexure I, as required by section 143(3) of the Act, based on our audit, we report, to the extent applicable, that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the accompanying standalone financial statements;
- b) in our opinion, 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;
- c) the standalone financial statements dealt with by this report are in agreement with the books of account;
- d) in our opinion, the aforesaid standalone financial statements comply with Ind AS specified under section 133 of the Act;
- e) the matter described in paragraph 6 under the Emphasis of Matter, in our opinion, may have an adverse effect on the functioning of the Company;

f) on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of section 164(2) of the Act;

g) we have also audited the internal financial controls with reference to financial statements of the Company as on 31 March 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date and our report dated 28 September 2021 as per Annexure II expressed unmodified opinion; and

h) 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:

i. the standalone financial statements disclose the impact of pending litigations on the standalone financial position of the Company as detailed in Note 29 to the standalone financial statements;

ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2021;

iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2021; and

iv. the disclosure requirements relating to holdings as well as dealings in specified bank notes were applicable for the period from 8 November 2016 to 30 December 2016, which are not relevant to these standalone financial statements. Hence, reporting under this clause is not applicable.

For Walker Chandok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662

UDIN: 21504662AAAAHP4034

Place: NewDelhi

Date: 28 September 2021

Based on the audit procedures performed for the purpose of reporting a true and fair view on the standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets comprising of property, plant and equipment, right-of-use assets, capital work-in-progress and intangible assets except for the reusable bottles with carrying values of ₹ 173.69 mn, for the which proper records for quantitative details and situation of the assets are not determined by the management as they are recognized based on the estimates and trend analysis performed by the management at aggregate level.

(b) The Company has a regular program of physical verification of its fixed assets comprising of property, plant and equipment and right-of-use assets under which property, plant and equipment and right-of-use assets are verified in a phased manner 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. In accordance with this program, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. However, the reusable bottles included in the property, plant and equipment are disclosed based on the estimates and trend analysis performed by the management with respect to number of bottles in circulation and expected return rates. These assets are currently in circulation and not located with the Company and therefore the physical verification of the same was not carried out by the Company.

(c) The Company does not hold any immovable property (in the nature of 'fixed assets'). Accordingly, the provisions of clause 3(i) (c) of the Order are not applicable.

(ii) In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year. No material discrepancies were noticed on the aforesaid verification

(iii) The Company has granted unsecured loans to party covered in the register maintained under Section 189 of the Act and with respect to the same:

- (a) in our opinion the terms and conditions of grant of such loans are not, prima facie, prejudicial to the Company's interest.
- (b) the schedule of repayment of principal and payment of interest has been stipulated and the repayment/receipts of the principal amount and the interest are regular; and
- (c) there is no overdue amount in respect of loans granted to such Company.
- (iv) In our opinion, the Company has complied with the provisions of Section 186 in respect of loans and investments. Further, in our opinion, the Company has not entered into any transaction covered under Section 185 and Section 186 of the Act in respect of guarantees and security.
- (v) In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii)(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have not been regularly deposited to the appropriate authorities and there have been significant delays in a large number of cases. Undisputed amounts payable in respect thereof, which were outstanding at the year-end for a period of more than six months from the date they became payable are as follows:

Statement of arrears of statutory dues outstanding for more than six months:

Name of the statute	Nature of the dues	Amount (? in millions)	Period to which the amount relates	Due date	Date of payment
Maharashtra Value Added Tax	Value Added Tax	8.56	FY 2020-21	15January 2020	09April 2021
Maharashtra Value Added Tax	Value Added Tax	7.50	FY 2020-21	15January 2020	08April 2021

Maharashtra Value Added Tax	Value Added Tax	8.02	FY 2020-21	21 September 2020	Not yet paid
Haryana Value Added Tax	Value Added Tax	3.56	FY 2020-21	15 June 2020	11 June 2021
Haryana Value Added Tax	Value Added Tax	4.64	FY 2020-21	15 August 2020	11 June 2021
Haryana Value Added Tax	Value Added Tax	2.63	FY 2020-21	15 September 2020	11 June 2021

(b) The dues outstanding in respect of income-tax, sales-tax, service-tax, duty of customs, duty of excise and value added tax on account of any dispute, are as follows:

Statement of Disputed Dues:

Name of the statute	Nature of dues	Amount (?in millions)	Period to which the amount relates	Forum where dispute is pending
Income-tax Act, 1961	Income-tax demand	21.87	FY 2015-16	Commissioner of Income Tax (Appeals)

(viii) The Company has not defaulted in repayment of loans or borrowings to any financial institution or bank or any dues to debenture-holders during the year. Further, the Company has no loans or borrowings payable to government during the year.

(ix) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments). In our opinion, the term loans for the purposes for which these were raised.

(x) No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit.

(xi) The provisions of Section 197 of the Act read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under Section 2(71) of the Act. Accordingly, provisions of clause 3(xi) of the Order are not applicable.

(xii) In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.

(xiii) In our opinion, all transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and the requisite details have been disclosed in the financial statements, as required by the applicable Ind AS. Further, in our opinion, the Company is not required to constitute audit committee under Section 177 of the Act.

(xiv) During the year, the Company has made private placement of shares and also issued fully convertible debentures. In respect of the same, in our opinion, the Company has complied with the requirement of Section 42 of the Act and the Rules framed thereunder. Further, in our opinion, the amounts so raised have been used for the purposes for which the funds were raised.

(xv) In our opinion, the Company has not entered into any non-cash transactions with the directors or persons connected with them covered under Section 192 of the Act.

(xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662

UDIN: 21504662AAAAHP4034

Place: New Delhi

Date: 28 September 2021

[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]	Signatories Of Secretarial Audit Report 1
	01/04/2020 to 31/03/2021
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	RMG & Associates
Name of secretarial auditor signing report	Manish Gupta
Firms registration number of secretarial audit firm	P2001DE16100
Membership number of secretarial auditor	5123
Certificate of practice number of secretarial auditor	4095
Address of secretarial auditors	207 Suchet Chambers, 1224/5 Bank Street, Karol Bagh, New Delhi – 110005
Date of signing secretarial audit report	28/09/2021

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

	01/04/2020 to 31/03/2021
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (30) [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 (30)

Disclosure in secretarial audit report explanatory [Text Block]

FORM NO. MR - 3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2021

[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

B9 Beverages Private Limited

(CIN:U80903DL2012PTC236595)

Premise No. 106, Second Floor, Block H

Connaught Circus, New Delhi- 110001

We have conducted the Secretarial Audit of the compliance of the applicable statutory provisions and the adherence to good corporate practices by B9 Beverages Private Limited(hereinafter referred to as 'the Company'), having its Registered Office at Premise No. 106, Second Floor, Block H, Connaught Circus, New Delhi- 110001. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification, to the extent possible due to the widespread of COVID – 19 Pandemic, of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the Financial Year ended March 31, 2021, complied with the statutory provisions listed hereunder and also that the Company has Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records as maintained by the Company for the Financial Year ended on March 31, 2021 according to the provisions of:

I. The Companies Act, 2013 ('the Act') and the rules made thereunder;

II. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder[Not Applicable as the Company has not listed any of its securities on Stock Exchange];

The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Dematerialisation of Securities by the Company;

Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations made thereunder to the extent of Foreign Direct Investment,

V. Overseas Direct Investment, External Commercial Borrowings and ESOP Reporting;

The Company, being an Unlisted Private Limited Company, is not required to comply with any of the regulations and / or guidelines as prescribed by the Securities and Exchange Board of India in this regard under the Securities and Exchange Board of India Act, 1992, except the Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client to the extent of Dematerialisation of Securities by the Company;

Laws specifically applicable to the industry to which the Company belongs, as identified by the management, that is to say: Various State Excise Laws including The Madhya Pradesh Excise Act, 1915, The Andhra Pradesh Excise Act, 1968, The Karnataka Excise Act, 1965 and Bombay Prohibition Act, 1949, relating to alcohol Industry The Boilers Act, 1923 and Indian Boilers Regulations, 1950 Food Safety & Standards Act 2006 and Rules made thereunder Food Safety and Standards (Alcoholic Beverages) Regulations, 2018 Legal Metrology Act, 2009 and rules thereunder.

For the compliances of Environmental Laws, Labour Laws, other General Laws and laws as mentioned above in clause VI, our examination and reporting is based on the documents, records and files as produced and shown to us and the information and explanations and confirmation of compliances as provided to us, by the officers and management of the Company and to the best of our judgment and understanding of the applicability of the different enactments upon the Company, in our opinion there are systems and processes exist in the Company to monitor and ensure compliance with applicable Environmental Laws, Labour laws and other General Laws, however the same needs to be strengthened.

The compliance by the Company of applicable financial laws, like direct and indirect tax laws, have not been reviewed in this audit since the same have been subject to review by the statutory independent auditor and other designated professionals.

We have also examined compliance with the applicable clauses of the Secretarial Standards with respect to Meetings of Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India. However, stricter applicability of the Secretarial Standards is to be observed by the Company.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, Notifications, Circulars etc. mentioned above subject to following observations:

Annual Performance Report (APR) in respect of overseas investments, for the financial year 2019-2020 which was required to be filed by December 31, 2020, is not filed yet due to non-finalization of accounts of its wholly owned subsidiaries in time.

The Whistle Blower Policy is yet to be hosted on the website of the Company.

We further report that

the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Nominee Directors and Woman Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Majority decision is carried through, while the dissenting member's views, if any, are captured and recorded as a part of the minutes.

As per the records, the Company has predominantly filed the forms, returns, documents and resolutions as were required to be filed with the

Registrar of Companies, Reserve Bank of India (RBI) and other authorities, however, due care has to be observed for filing of forms within the stipulated timelines prescribed under the applicable provisions of the Act, FEMA.

During the period under review, a compounding application has been made before the Regional Director, under Section 441 of the Act, for a default in holding the Annual General Meeting in time, for the financial year 2019-20, as prescribed under the Section 96 of the Act. The matter has been heard by the Regional Director, Northern Region and the cost has been duly paid, however, the final order in this regard is awaited.

The Company has suo-moto filed adjudication application(s) with Registrar of Companies, NCT of Delhi & Haryana, for adjudication of penalties under Section 454 of the Act for violation of Section 92(4) & 137(1) & (2) of the Act. Further, the aforesaid Registrar vide its order no. ROC/D/ADJ/92/B9 Beverages/5464 dated September 17, 2021 adjudicated the offences with no penalty under Section 92(4) of the Act.

The Company has made an application under Section 131 of the Act, to Hon'ble National Company Law Tribunal for voluntary revision of the Board Report pertaining to the financial year 2017-18 w.r.t disclosure of particulars of contracts/arrangements entered into by the Company with related parties as per section 188(1) of the Act.

Further, hon'ble NCLT vide its order no. CP-48/ND/2021 dated February 23, 2021, allowed the application and direct the Company to rectify the prayed revisions in the Board Report. Thereafter, revised Board Report along with copy of aforesaid order has been filed with the concerned Registrar of Companies.

During the period under review, the Company has issued and allotted 48,17,189 Preference Shares and 1,84,917 Equity shares through private placement, after complying with relevant section and rules thereon. However, the entire process of allotment needs to be strengthened. Further, the stamping applications were also delayed for issuance of share certificates, due to widespread of COVID-19 pandemic.

The Board of Directors in its meeting held on May 15, 2020, approved the grant of 2,75,520 employee stock options convertible into equity shares to the eligible employees of the company under Bira 91 Employee Stock Option Plan 2016. Further, there are delays in ESOP reporting (in form ESOP) as per RBI Master Direction RBI/FED/2015-16/13 FED Master Direction No.18/2015-16 to RBI, for issuance of employees' stock option to person resident outside India.

We further report that there seems to be systems and processes in the Company to commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines which are generally being followed by the Company.

We further report that during the audit period, the Company has following specific events/actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc. referred to above:-

1) During the period under review, the members at their Extra-ordinary General Meeting(s) approved the following allotments of securities on private placement basis:

16,667 Pre-Series C Compulsorily Convertible Cumulative Preference Shares of Rs. 600/- each including premium of Rs. 585/- each share; 6,34,740 Pre-Series C1 Compulsory Convertible Cumulative Preference Shares of Rs. 600/- each including premium of Rs. 585/- each share; 11,84,806 Series C1 Compulsory Convertible Cumulative Preference Shares of Rs. 387.04/- each including premium of Rs. 287.04/- each share; 29,06,606 Series C Compulsory Convertible Cumulative Preference Shares of Rs. 387.04/- each including premium of Rs. 287.04/- each share; 75,000 Class B Promoter Optionally Convertible Preference Shares of Rs. 560.25/- each including premium of Rs. 460.25/- each share as partly paid i.e. INR 25/- each share has been paid as application;

1,30,909 Equity Shares of Rs. 275/- each including premium of Rs. 265/- each share, 53,908 Equity Shares of Rs. 371/- each including premium of Rs. 361/- each share and 100 Equity Shares of Rs. 387.04/- each including premium of Rs. 377.04/- each share.

2) the members at their Extra-ordinary General Meeting(s) held on below mentioned dates, approved the following alterations in the Memorandum of Association of the Company:

Capital clause under clause V as per below

- i. authorised share capital increased from Rs. 47,25,50,430/- to Rs. 55,25,50,430/- w.e.f October 29, 2020;
- ii. authorised share capital increased from Rs. 55,25,50,430/- to Rs. 60,25,50,430/- w.e.f January 02, 2021;
- iii. authorised share capital increased from Rs. 60,25,50,430/- to Rs. 90,10,50,430/- w.e.f January 18, 2021.

Main object clause under object clause III (A) w.e.f October 24, 2020.

3) The members of the Company at their Extra-ordinary General Meeting held on January 18, 2021, approved the following items:

availing of a loan of 15 Million USD in the form of External Commercial Borrowings (ECB) convertible into series C CCCPS, at the option of lender i.e. Kirin Holdings Singapore Pte Ltd. amendment in the Articles of Association of the Company, pursuant to share subscription agreement and allotment of series C CCCPS to Kirin Holdings Singapore Pte Ltd. increase in the Employee Stock Option Pool of the Company from 9,76,154 to 20,82,809 Equity Shares.

4) The Board of Directors in its meeting held on February 18, 2021, appointed Mr. Hiromasa Honda as a Nominee Director of the Company w.e.f April 08, 2021, as a representative of Investor, Kirin Holdings Singapore Pte Ltd.

For RMG & Associates

Company Secretaries

Firm Registration No. P2001DE16100

Peer Review No. : 734 / 2020

Place: New Delhi

CS Manish Gupta

Date: 28/09/2021

Partner

UDIN:F005123C001029443

FCS: 5123; C.P. No.: 4095

Note: This report is to be read with 'Annexure' attached herewith and forms an integral part of this report.

Annexure

To,

The Members,

B9 Beverages Private Limited

(CIN:U80903DL2012PTC236595)

Premise No. 106, Second Floor, Block H

Connaught Circus, New Delhi- 110001

Our Secretarial Audit Report of even date, for the financial year ended March 31, 2021 is to be read along with this letter:

1. It is the responsibility of management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.
2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
3. We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.
4. Wherever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.
5. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted affairs of the Company.
6. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
7. We have conducted online verification & examination of records, as facilitated by the Company, due to COVID19 and subsequent lockdown situation for the purpose of issuing this Report. The management has confirmed that the records submitted to us are the true & correct and there is no material negligence other than reported herein. This Report is limited to the Statutory Compliances on laws /regulations/guidelines listed in our report pertaining to financial year 20-21.

For RMG & Associates

Company Secretaries

Firm Registration No. P2001DE16100

Peer Review No. : 734 / 2020

Place: New Delhi

CS Manish Gupta

Date: 28/09/2021

Partner

UDIN:F005123C001029443

FCS: 5123; C.P. No.: 4095

[110000] Balance sheet

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

	31/03/2021	31/03/2020	01/04/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	763.62	775.29	506.7
Capital work-in-progress	(A) 2,774.17	(B) 2,432.05	0
Other intangible assets	14.82	16.22	18.55
Non-current financial assets [Abstract]			
Non-current investments	355.26	349.26	0
Loans, non-current	644.86	679.46	0
Other non-current financial assets	906.74	663.01	0
Total non-current financial assets	1,906.86	1,691.73	0
Other non-current assets	14.51	20.37	0
Total non-current assets	5,473.98	4,935.66	525.25
Current assets [Abstract]			
Inventories	992.55	855.9	0
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	1,245.3	928.62	0
Cash and cash equivalents	128.09	120.76	128.39
Bank balance other than cash and cash equivalents	640.85	298.45	
Loans, current	24.59	4.88	0
Other current financial assets	79.89	23.56	0
Total current financial assets	2,118.72	1,376.27	128.39
Current tax assets	0	0	0
Other current assets	623.7	256.64	0
Total current assets	3,734.97	2,488.81	128.39
Total assets	9,208.95	7,424.47	653.64
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	132.74	130.89	130.83
Other equity	(C) 1,013.21	(D) 1,164.03	0
Total equity attributable to owners of parent	1,145.95	1,294.92	130.83
Non controlling interest	0	0	0
Total equity	1,145.95	1,294.92	130.83
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,373.54	895	0
Other non-current financial liabilities	2,791.97	2,213.87	0
Total non-current financial liabilities	4,165.51	3,108.87	0
Provisions, non-current	33.29	29.27	0
Total non-current liabilities	4,198.8	3,138.14	0
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	615.95	766.44	0
Trade payables, current	1,380.73	999.72	0
Other current financial liabilities	543.88	100.77	0
Total current financial liabilities	2,540.56	1,866.93	0
Other current liabilities	(E) 1,313.82	(F) 1,119.27	0
Provisions, current	9.82	5.21	0
Total current liabilities	3,864.2	2,991.41	0
Total liabilities	8,063	6,129.55	0
Total equity and liabilities	9,208.95	7,424.47	130.83

Footnotes

- (A) Right-of-use assets 2,703.98 Capital work-in-progress 70.18
 (B) Right-of-use assets 2,373.47 Capital work-in-progress 58.57
 (C) Instruments entirely equity in nature 732.42 Other equity 280.79
 (D) Instruments entirely equity in nature 311.64 Other equity 852.39
 (E) Lease liabilities 435.23 Other current liabilities 878.59
 (F) Lease liabilities 298.52 Other current liabilities 820.75

[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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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] -60.61	[INR/shares] -95.48	[INR/shares] -60.54	[INR/shares] -95.4
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -60.61	[INR/shares] -95.48	[INR/shares] -60.54	[INR/shares] -95.4
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -60.61	[INR/shares] -95.48	[INR/shares] -60.54	[INR/shares] -95.4
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -60.61	[INR/shares] -95.48	[INR/shares] -60.54	[INR/shares] -95.4

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	4,282.08	4,571.86
Other income	346.15	90.03
Total income	4,628.23	4,661.89
Expenses [Abstract]		
Cost of materials consumed	857.57	733.5
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-44.87	24.04
Employee benefit expense	629.68	758.31
Finance costs	762.05	492.25
Depreciation, depletion and amortisation expense	742.43	572.08
Other expenses	(A) 3,794.26	(B) 4,616.76
Total expenses	6,741.12	7,196.94
Profit before exceptional items and tax	-2,112.89	-2,535.05
Exceptional items before tax	0	-513.86
Total profit before tax	-2,112.89	-3,048.91
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-2,112.89	-3,048.91
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-2,112.89	-3,048.91
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.18	2.65
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-0.18	2.65
Total other comprehensive income	-0.18	2.65
Total comprehensive income	-2,113.07	-3,046.26
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	-0.18	2.65
Total comprehensive income	-2,113.07	-3,046.26
Earnings per share explanatory [TextBlock]	Textual information (31) [See below]	
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -60.61	[INR/shares] -95.48
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -60.61	[INR/shares] -95.48
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -60.61	[INR/shares] -95.48
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -60.61	[INR/shares] -95.48

Footnotes

(A) Excise duty on sale of goods 2,475.79 Other expenses 1,318.47

(B) Excise duty on sale of goods 2,671.56 Other expenses 1,945.20

Textual information (31)

Earnings per share explanatory [Text Block]

Loss per share (in INR)	35		
(a) Basic		(60.54)	(95.40)
(b) Diluted		(60.54)	(95.40)

[210000a] Statement of profit and loss

Other comprehensive income that will 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 be reclassified to profit or loss, net of tax, others [Axis]	Other Comprehensive Income That Will Be Reclassified To Profit Or Loss Net Of Tax Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will be reclassified to profit or loss, net of tax, others	NA	NA
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0

Other comprehensive income that will be reclassified to profit or loss, before tax, others [Table]

..(1)

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

Other comprehensive income that will be reclassified to profit or loss, before tax, others [Axis]	Other Comprehensive Income That Will Be Reclassified To Profit Or Loss Before Tax Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other comprehensive income that will be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will be reclassified to profit or loss, before tax, others	NA	NA
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0

Other comprehensive income that will not be reclassified to profit or loss, before 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, before tax, others [Axis]	Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss Before Tax Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	NA	NA
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	0	0

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]	Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss Net Of Tax Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Re-measurement (loss)/gain on defined benefit obligations	Re-measurement (loss)/gain on defined benefit obligations
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.18	2.65

[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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,112.89	-3,048.91		-2,112.89
Changes in comprehensive income components	-0.18	2.65		-0.18
Total comprehensive income	-2,113.07	-3,046.26		-2,113.07
Other changes in equity [Abstract]				
Other additions to reserves	2,074.16	1,769.54		2,074.16
Deductions to reserves [Abstract]				
Other deductions to reserves	111.91	41.46		111.91
Total deductions to reserves	111.91	41.46		111.91
Total other changes in equity	1,962.25	1,728.08		1,962.25
Total increase (decrease) in equity	-150.82	-1,318.18		-150.82
Other equity at end of period	1,013.21	1,164.03	2,482.21	1,013.21

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]		Equity component of financial instrument [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,048.91		0	0
Changes in comprehensive income components	2.65			
Total comprehensive income	-3,046.26		0	0
Other changes in equity [Abstract]				
Other additions to reserves	1,769.54		420.78	0
Deductions to reserves [Abstract]				
Other deductions to reserves	41.46			
Total deductions to reserves	41.46			
Total other changes in equity	1,728.08		420.78	0
Total increase (decrease) in equity	-1,318.18		420.78	0
Other equity at end of period	1,164.03	2,482.21	732.42	311.64

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]		
		01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period			-2,112.89	-3,048.91
Changes in comprehensive income components			-0.18	2.65
Total comprehensive income			-2,113.07	-3,046.26
Other changes in equity [Abstract]				
Other additions to reserves			1,653.38	1,769.54
Deductions to reserves [Abstract]				
Other deductions to reserves			111.91	41.46
Total deductions to reserves			111.91	41.46
Total other changes in equity			1,541.47	1,728.08
Total increase (decrease) in equity			-571.6	-1,318.18
Other equity at end of period	311.64	280.79	852.39	2,170.57

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]			Share options outstanding account [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	1,609.66	1,735.84		43.72
Deductions to reserves [Abstract]				
Other deductions to reserves	111.91	41.46		
Total deductions to reserves	111.91	41.46		
Total other changes in equity	1,497.75	1,694.38		43.72
Total increase (decrease) in equity	1,497.75	1,694.38		43.72
Other equity at end of period	7,642.19	6,144.44	4,450.06	94.38

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Share options outstanding account [Member]		Retained earnings [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-2,112.89	-3,048.91
Changes in comprehensive income components			-0.18	2.65
Total comprehensive income	0		-2,113.07	-3,046.26
Other changes in equity [Abstract]				
Other additions to reserves	33.7			
Deductions to reserves [Abstract]				
Other deductions to reserves			0	0
Total deductions to reserves			0	0
Total other changes in equity	33.7		0	0
Total increase (decrease) in equity	33.7		-2,113.07	-3,046.26
Other equity at end of period	50.66	16.96	-7,455.78	-5,342.71

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-2,112.89	-3,048.91	
Changes in comprehensive income components		-0.18	2.65	
Total comprehensive income		-2,113.07	-3,046.26	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-2,113.07	-3,046.26	
Other equity at end of period	-2,296.45	-7,455.78	-5,342.71	-2,296.45

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

	01/04/2020 to 31/03/2021
Disclosure of notes on changes in equity [TextBlock]	Textual information (32) [See below]

Textual information (32)

Disclosure of notes on changes in equity [Text Block]

(c) Other equity				
Particulars	Reserves and Surplus			Total
	Securities premium	Share options outstanding account	Retained earnings	
Balance as at April 01, 2019	4,450.06	-	(2,233.86)	2,216.20
Adjustment on account of Ind AS 8*	-	16.96	(62.59)	(45.63)
Balance as at April 01, 2019 (restated)*	4,450.06	16.96	(2,296.45)	2,170.57
Add: Premium on shares issued	1,735.84	-	-	1,735.84
Less: Transaction costs in relation to issues of shares	(41.46)	-	-	(41.46)
Less: Loss for the year	-	-	(3,048.91)	(3,048.91)
Add: Other comprehensive income for the year	-	-	2.65	2.65
Add: Employee stock option expense (refer note 32)	-	33.70	-	33.70
Balance as at March 31, 2020 (restated)*	6,144.44	50.66	(5,342.71)	852.39
Add: Premium on shares issued	1,609.66	-	-	1,609.66
Less: Transaction costs in relation to issues of shares	(111.91)	-	-	(111.91)
Less: Loss for the year	-	-	(2,112.89)	(2,112.89)
Add: Other comprehensive income for the year	-	-	(0.18)	(0.18)

Add: Employee stock option expense (refer note 32)	-	43.72	-	43.72
Balance as at March 31, 2021	7,642.19	94.38	(7,455.78)	280.79

11. Instruments entirely equity in nature				
Particulars	As at March 31, 2021	As at March 31, 2020		
Number	Amount	Number	Amount	
(a) Authorised share capital				
CCCPS of INR 100/- each	25,000	2.50	25,000	2.50
CCCPS of INR 15/- each	950,000	14.25	950,000	14.25
Series A CCCPS of INR 100/- each	26,226	2.62	26,226	2.62
Series A1 CCCPS of INR 100/- each	45,000	4.50	45,000	4.50
Series A2 CCCPS of INR 15/- each	2,000,000	30.00	2,000,000	30.00
Series B CCCPS of INR 15/- each (refer note ia)	5,350,000	80.25	5,350,000	80.25
Pre-Series C CCCPS of INR 15/- each (refer note ii)	2,500,000	37.50	2,500,000	37.50
Pre-Series C1 CCCPS of INR 15/- each. (refer note ii)	1,580,000	23.70	1,580,000	23.70
Bridge Series CCCPS of INR 15 each (refer note ii)	40,000	0.60	40,000	0.60
Series C1 CCCPS of INR 100/- each	1,300,000	130.00	-	-
Series C CCCPS of INR 100/- each	2,910,000	291.00	-	-
OCPS of INR 15/- each	3,000	0.05	3,000	0.05
Class B Promoter OCPS of Rs 100/- each	75,000	7.50	-	-
Bonus CCCPS of INR 15/- each	1,043,474	15.65	1,043,474	15.65
Bonus Series A CCCPS of INR 15/- each	3,094,668	46.42	3,094,668	46.42
Bonus Series A1 CCCPS of INR 15/- each	5,299,380	79.49	5,299,380	79.49
	26,241,748	766.03	21,956,748	337.53

(b) Issued, subscribed and fully paid				
CCCPS of INR 100/- each	24,784	2.48	24,784	2.48
CCCPS of INR 15/- each	517,651	7.77	517,651	7.77
Series A CCCPS of INR 100/- each	26,226	2.62	26,226	2.62
Series A1 CCCPS of INR 100/- each	44,910	4.49	44,910	4.49
Series A2 CCCPS of INR 15/- each	1,874,248	28.11	1,874,248	28.11
Series B CCCPS of INR 15/- each	5,335,139	80.03	5,335,139	80.03
	432.51	417.85	2,037,057	30.56
Pre-Series C1 CCCPS of INR 15/- each.	1,563,140	23.45	928,400	13.93
Series C1 CCCPS of INR 100/- each	1,184,806	118.48	-	-
Series C CCCPS of INR 100/- each	2,906,606	290.66	-	-
OCPS of INR 15/- each	2,989	0.05	2,989	0.05
Bonus CCCPS of INR 15/- each	1,043,474	15.65	1,043,474	15.65
Bonus Series A CCCPS of INR 15/- each	3,094,668	46.42	3,094,668	46.42
Bonus Series A1 CCCPS of INR 15/- each	5,299,380	79.49	5,299,380	79.49
	22,918,454	1,117.55	20,228,926	311.60
(c) Issued, subscribed and partly paid				
Bridge Series CCCPS of INR 15/- each (partly paid of INR 1/- each)	40,000	0.04	40,000	0.04
Class B Promoter OCPS of INR 100/- each (partly paid of INR 25/- each)	75,000	1.88	-	-
	115,000	1.92	40,000	0.04
Refer note (i) to (xiii) below:				
(i) Details of CCCPS issued during the year:				
Class of instrument	Date of issuance	Number of shares	Nominal value	Securities premium

Pre Series C1	15/May/20	253,915	3,808,725	148,540,275
Pre Series C1	18/May/20	380,825	5,712,375	222,782,625
Pre Series C CCCPS	02/Jun/20	16,667	250,005	9,750,195
Series C CCCPS	25/Jan/21	2,906,606	290,660,600	834,312,186
Series C1 CCCPS	13/Nov/20	145,788	14,578,800	41,846,988
Series C1 CCCPS	21/Nov/20	155,170	15,517,000	44,539,997
Series C1 CCCPS	03/Dec/20	79,000	7,900,000	22,676,160
Series C1 CCCPS	04/Dec/20	56,761	5,676,100	16,292,677
Series C1 CCCPS	11/Dec/20	61,011	6,101,100	17,512,597
Series C1 CCCPS	18/Dec/20	50,059	5,005,900	14,368,935
Series C1 CCCPS	21/Dec/20	12,919	1,291,900	3,708,270
Series C1 CCCPS	07/Jan/21	200,179	20,017,900	57,459,380
Series C1 CCCPS	08/Jan/21	213,485	21,348,500	61,278,734
Series C1 CCCPS	15/Jan/21	142,107	14,210,700	40,790,393
Series C1 CCCPS	15/Mar/21	68,327	6,832,700	19,612,582
Class B Promoter OCPS	11/Feb/21	75,000	1,875,000	34,518,750
(ii) Reconciliation of the authorised preference share capital:				
Particulars	As at March 31, 2021	As at March 31, 2020		
Number	Amount	Number	Amount	
CCCPS of INR 100/- each				
At the beginning of the year	25,000	2.50	25,000	2.50
Addition	-	-	-	-
At the end of the year	25,000	2.50	25,000	2.50

At the beginning of the year	950,000	14.25	950,000	14.25
Addition	-	-	-	-
At the end of the year	950,000	14.25	950,000	14.25
Series A CCCPS of INR 100/- each				
At the beginning of the year	26,226	2.62	26,226	2.62
Addition	-	-	-	-
At the end of the year	26,226	2.62	26,226	2.62
Series A1 CCCPS of INR 100/- each				
At the beginning of the year	45,000	4.50	45,000	4.50
Addition	-	-	-	-
At the end of the year	45,000	4.50	45,000	4.50
Series A2 CCCPS of INR 15/- each				
At the beginning of the year	2,000,000	30.00	2,000,000	30.00
Addition	-	-	-	-
At the end of the year	2,000,000	30.00	2,000,000	30.00
Series B CCCPS of INR 15/- each				
At the beginning of the year	5,350,000	80.25	5,350,000	80.25
Addition	-	-	-	-
At the end of the year	5,350,000	80.25	5,350,000	80.25

[320000] Cash flow statement, indirect

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
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	-2,112.89	-3,048.91	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	(A) 516.38	(B) 468.46	
Adjustments for decrease (increase) in inventories	-196.54	-334.63	
Adjustments for decrease (increase) in trade receivables, current	-365.62	-335.97	
Adjustments for other financial assets, current	-370.78	-9.39	
Adjustments for increase (decrease) in trade payables, current	454.43	1,024.81	
Adjustments for depreciation and amortisation expense	742.43	572.08	
Adjustments for provisions, current	59.89	240.63	
Adjustments for unrealised foreign exchange losses gains	-5.1	-25.47	
Total adjustments for reconcile profit (loss)	835.09	1,600.52	
Net cash flows from (used in) operations	-1,277.8	-1,448.39	
Income taxes paid (refund)	-8.19	2.52	
Other inflows (outflows) of cash	(C) 44.99	(D) 594.48	
Net cash flows from (used in) operating activities	-1,224.62	-856.43	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	-6	-300.9	
Purchase of intangible assets	(E) 300.25	(F) 470.37	
Interest received	7.56	1.68	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(G) -361.81	(H) -267.97	
Net cash flows from (used in) investing activities	-660.5	-1,037.56	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	(I) 56.32	1,735.9	
Proceeds from issuing other equity instruments	1,976.25	44.53	
Payments of other equity instruments	-111.91	41.46	
Proceeds from borrowings	-948.05	1,111.84	
Repayments of borrowings	140	335	
Payments of lease liabilities	-69.34	153.77	
Interest paid	(J) -766.92	(K) 475.68	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-0.24	0	
Net cash flows from (used in) financing activities	1,892.45	1,886.36	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7.33	-7.63	
Net increase (decrease) in cash and cash equivalents	7.33	-7.63	
Cash and cash equivalents cash flow statement at end of period	128.09	120.76	128.39

Footnotes

- (A) Interest income on financial assets measured at amortised cost- Rs. (245.67) Finance costs- Rs. 762.05
- (B) Interest income on financial assets measured at amortised cost- Rs. (23.79) Finance costs- Rs. 492.25
- (C) Employee stock option expense 43.72 Bad debts 7.11 Loss allowances 41.83 Lease concessions (47.67)
- (D) Employee stock option expense 33.70 Bad debts 1.32 Loss allowances 57.42 Lease concessions (11.82) Impairment loss on financial assets 513.86
- (E) Payments for purchase of property, plant and equipment and other intangible assets
- (F) Payments for purchase of property, plant and equipment and other intangible assets
- (G) Deposits made with banks-Rs. (666.51) Proceeds from maturity of deposits-Rs. 298.13 Repayments received for loans given-Rs. 6.57
- (H) Deposits made with banks-Rs. (90.84) Proceeds from maturity of deposits-Rs. 89.54 Loans given-Rs. (266.67)
- (I) Proceeds from issue of equity shares Proceeds from application money received for allotment of securities
- (J) Payment of lease liabilities- interest (404.86) Interest paid (362.06)
- (K) Payment of lease liabilities- interest (225.93) Interest paid (249.75)

[610100] Notes - List of accounting policies

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

	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (33) [See below]

Textual information (33)

Disclosure of significant accounting policies [Text Block]

Corporate information		
B9 Beverages Private Limited ("the Company") was incorporated on May 28, 2012 under the Companies Act, 1956. The name of the Company was changed from Divya Jyoti Coaching Institute Private Limited to B9 Beverages Private Limited on September 9, 2015. The Company had acquired business related to 'Bira 91' beer of Cerana Beverages Private Limited on a slump sale basis on October 17, 2015. The Company is engaged in trading and manufacturing of alcoholic beverages. The Company is a private limited company incorporated and domiciled in India and has its registered office at H-106, Connaught Place, New Delhi-110001, India.		
The financial statements were authorized for issue in accordance with a resolution of the Board of directors passed on September 28, 2021.		
Significant accounting policies		
Basis of preparation		
The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules as amended from time to time and presentation requirements of Schedule III (Division II) to the Companies Act, 2013, as applicable to the standalone financial statements.		
All the financial information is presented in INR (Indian rupee) and has been rounded off to the nearest millions.		
The accounting policies adopted in the preparation of these standalone financial statements are consistent with those of the previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy.		
The financial statements have been prepared on a going concern (Refer note 48) and historical cost basis and on accrual method of accounting, except for the following assets and liabilities which have been measured at fair value: - Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).		
	432.51	417.85
Use of estimates		
The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.		
Significant estimates and assumptions are used for, but not limited to, (i) Measurement of useful life and residual value of property, plant and equipment; (ii) Impairment assessment of non-financial assets-key assumptions underlying recoverable amount; (iii) Impairment assessment of financial assets; (iv) Allowance for uncollectible accounts receivables; (v) Identification of leases and measurement of lease liabilities and right of use assets; (vi) Measurement of defined benefit obligations: key actuarial assumptions; (vii) Fair value measurement of financial instruments; and (viii) Recognition of deferred tax assets		
Current versus non-current classification		

All assets and liabilities are classified into current and non-current.		
Assets:		
An asset is classified as current when it satisfies any of the following criteria:		
- expected to be realized or intended to be sold or consumed in the Company's normal operating cycle;		
- held primarily for the purpose of trading;		
- expected to be realized within twelve months after the reporting date; or		
- cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period		
All other assets are classified as non-current.		
Liabilities:		
A liability is classified as current when it satisfies any of the following criteria:		
- expected to be settled in the Company's normal operating cycle;		
- held primarily for the purpose of trading;		
- due to be settled within twelve months after the reporting period; or		
- The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification		
All other liabilities are classified as non-current.		
Deferred tax assets/liabilities are classified as non-current assets/liabilities respectively.		
Operating cycle:		
The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.		
Inventories		
Inventories are valued at the lower of cost or net realisable value.		
Costs incurred in bringing each product to its present location and condition are accounted for as follows:		
Raw materials, Packing materials and Stores and spares: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
Finished goods and Work-in-progress: Cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Excise duty, as applicable is included in the valuation.		
Stock-in-trade: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
The cost of inventory is determined on a weighted average basis. 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.		
Cash and cash equivalents		
Cash and cash equivalents comprise of cash at banks and on hand, cheques on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.		
Property, Plant and Equipment		
Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of an item of property, plant and equipment comprises of the purchase price and directly attributable costs of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. In the normal course of business, the Company keeps draft machines and visi coolers at customer's premises and are recorded under property, plant and equipment.		
Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible property, plant and equipment has been provided on the Straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013. The Company has used the following life to provide depreciation on its property, plant and equipment's:		
Assets	Estimated useful life of asset	
Plant and equipment's	10 - 15 years	
S.S. Kegs	10 years	
Draft Machine	10 years	
Reusable Bottles 650 ML *	2- 3 years	
Office equipment's	5 years	
Computers	3 Years	
Laboratory equipment's	10 Years	
Furnitures and fixtures	10 Years	
Leasehold improvements	Over the remaining lease period	
The Company, based on management estimates, depreciates certain items of plant and equipment over estimated useful lives which are lower than the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.		
* The Management recognizes reusable RGB 650 ML bottles (Bira proprietary bottles) as property, plant and equipment in the books of accounts based on appropriate estimates and trend analysis		

performed, which will be depreciated over a period of 3 years @ 50% in year 1, 25% in year 2 and 3 respectively subject to regular assessment of useful life of bottles to be done by management for proprietary bottles returned and collected.		
De-recognition		
An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognized. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if required.		
Capital work in progress (CWIP)		
Projects under which property, plant and equipment are not yet ready for their intended use are disclosed as capital work-in-progress, and are carried at cost, comprising direct cost, related incidental expenses and attributable expenses.		
Assets costing less than Rs 5,000 each are fully depreciated in the year of purchase.		
Depreciation is charged on a pro-rata basis for assets purchased / sold during the year.		
Intangible assets		
Intangible assets that are acquired by the Company are measured initially at deemed cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortization and any accumulated impairment loss. Intangible assets comprise of software where it is expected to obtain future enduring economic benefits. Capitalization costs include license fees and cost of implementation/system integration services. The Costs are capitalized in the year in which the relevant software is applied for use.		
The useful lives of intangible assets are assessed as either finite or indefinite.		
Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite life is recognized in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.		
Intangible assets with indefinite useful lives are not amortized, but are tested for impairment at each year end either individually or at the cash generating unit level.		
Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.		
Intangible assets are amortised over their estimated useful life on straight line method as follows:		
Assets	Estimated useful life of asset	
Software	4-10 years	

Amortisation of software is based on the economic benefits that are expected to accrue to the Company over such period.		
The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.		
Cash flow statement		
Statement of Cash flow is prepared segregating the cash flows from operating, investing and financing activities. Cash flow from operating activities is reported using indirect method. Under the indirect method, the net profit/(loss) is adjusted for the effects of: (a) transactions of a non-cash nature; (b) any deferrals or accruals of past or future operating cash receipts or payments and; (c) all other items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. Cash and cash equivalents (including bank balances) are reflected as such in the Statement of cash flow. Those cash and cash equivalents which are not available for general use as on the date of Balance Sheet are also included under this category with a specific disclosure.		
Foreign currency transactions and translations		
The Company's financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. Functional currency is the currency of the primary economic environment in which a company operates and is normally the currency in which the Company primarily generates and expends cash.		
Transactions in foreign currencies are initially recorded by the Company at their respective functional currency spot rates at the date of the transaction.		
Foreign-currency denominated monetary assets and liabilities are translated to the relevant functional currency at exchange rates in effect at the balance sheet date. Exchange differences arising on settlement or translation of monetary items are recognized in the statement of profit and loss.		
Employee benefits		
The Company has various schemes of employee benefits such as provident fund, employee state insurance scheme and gratuity fund, which are dealt with as under:		
i. The Company's contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. ii. For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuation being carried out at each balance sheet date. Actuarial gains and losses are recognized in the Statement of Other Comprehensive Income in the period in which they occur. iii. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized during the year when the employees render the service. These benefits include performance incentive which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of short-term compensated absences is accounted when the absences occur.		
Segment reporting		
An operating segment is a component of the company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the company's other components, and for which discrete financial information is available.		

All operating segments' operating results are regularly reviewed by the Company's chief operating decision maker (CODM) to make decisions about resources to be allocated to the segments and assess their performance.

The Company publishes these Standalone financial statements along with the Consolidated financial statements. In accordance with Ind AS 108, "Operating Segments", the Company has disclosed the segment information in the Consolidated financial statements.

Leases

A lease is a contract that contains right to control the use of an identified asset for a period of time in exchange for consideration

Company as a lessee

The Company leases brewery plant, land and buildings. These leases are evaluated to determine whether it contains lease based on principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors as defined in Ind AS 116 effective from 1 April 2019.

The Company recognizes a right-of-use asset and lease liability at the commencement a lease.

Right-of-use asset represents the Company's right to control the underlying assets under lease and the lease liability is the obligation to make the lease payments related to the underlying asset under lease. Right-of-use asset is measured initially based on the lease liability adjusted for any initial direct costs, prepaid rent and lease incentives.

The lease liability is measured at the lease commencement date and determined using the present value of the minimum lease payments not yet paid and the Company's incremental borrowing rate.

Right-of-use asset is depreciated based on straight line method over the lease term or useful life of right-of-use asset, whichever is less. Subsequently, right-of-use asset is measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of lease liability.

Lease liability is subsequently measured by increase the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment made and remeasuring the carrying amount to reflect any reassessment or modification, if any.

The Company has elected not to apply the requirements of Ind AS 116-leases to short term leases with a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized on a straight-line basis over the lease term in the statement of profit and loss.

The Company generally recognizes the amount of the re-measurement of the lease liability as an adjustment to the right-of-use asset.

Earnings per share (EPS)

Basic EPS amounts are computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the year. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividend relative to a fully paid equity share during the reporting period. Diluted EPS amounts are computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. the average market value of the outstanding shares). Dilutive potential equity shares are deemed converted as at the beginning of the year, unless issued at a later date. Dilutive potential equity shares are determined independently for each year presented.

The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for bonus shares.

Income taxes

Income tax expense comprises current and deferred income tax. Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous year. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any relating to income taxes. It is measured using the tax rates enacted for the relevant reporting period.

Deferred income tax assets and liabilities recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax relating to items recognized outside statement of profit and loss is recognized outside statement of profit and loss i.e. in other comprehensive income.

Provisions and contingent liabilities		
Provisions		
Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Statement of Profit and Loss net of any reimbursement.		
If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.		
Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.		
Contingent liabilities		
Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.		
A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.		
Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.		
Provisions, contingent liabilities, contingent assets and commitments are reviewed at each reporting period.		
Provisions for onerous contracts are recognized when the expected benefit to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under		

the contract.		
Impairment of non-financial assets		
At each reporting date, the Company reviews the carrying amounts of its non-financial assets to determine whether there is any indication of impairment. If there are indications of impairment, then the asset's recoverable amount is estimated. For impairment testing, assets are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash generating units (CGUs). When the carrying amount of the CGU exceeds its recoverable amount (i.e. the higher of the fair value less costs of disposal and value in use), an impairment loss is recognized. The carrying amount is reduced to the recoverable amount and the reduction is recognized as an impairment loss in the Statement of Profit and Loss. The impairment loss recognized in the prior accounting period is reversed to the extent of increase in the estimate of recoverable amount. Post impairment, depreciation is provided on the revised carrying value of the impaired asset over its remaining useful life.		
Fair value measurement		
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:		
- In the principal market for the asset or liability		
- In the absence of a principal market, in the most advantageous market for the asset or liability		
The principal or the most advantageous market must be accessible by the Company.		
The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.		
A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.		
The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.		
All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:		
· Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities		
· Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable		
· Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.		
For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.		

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.		
This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.		
Events occurring after the balance sheet date		
Impact of events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date are adjusted to respective assets and liabilities.		
Impairment of investments		
The Company reviews its carrying value of long term investments in equity shares of subsidiary carried at cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.		
Share issue expenses		
Share issue expenses are adjusted against the securities premium account as permissible under Section 52 of the Companies Act, 2013, to the extent any balance is available for utilisation in the securities premium account. Share issue expenses in excess of the balance in the securities premium account is expensed in the statement of profit and loss.		
Employee share based payments		
The Company has constituted an BIRA91 Employee Stock Option Plan 2016. Employee Stock Options granted are accounted under the using the 'intrinsic value' method with prospective approach (as fair valuation approach is not able to computed with) stated in the Guidance Note on Employee Share Based Payments issued by the Institute of Chartered Accountants of India.		
Borrowing Costs		
Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.		
Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets.		
Borrowing cost includes interest expense as per effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial liability or a shorter period, where appropriate, to the amortised cost of a financial liability after considering all the contractual terms of the financial instrument.		
The Company determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period, to the extent that an entity borrows funds specifically for obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.		
Financial instruments		

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognized initially at fair value. Transaction costs that are directly attributable to the acquisition of financial assets (other than financial assets at fair value through profit or loss) are added to the fair value measured on initial recognition of financial asset. Purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in three categories:

- Debt instruments at amortized cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through Profit & Loss (FVTPL)
- Equity instruments measured at fair value through Other comprehensive income (FVTOCI)
- Equity instruments in subsidiaries/associates carried at cost

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

(a) the asset is held within a business model whose objective is to hold assets for collecting contractual cash flows; and

(b) contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss. The category applies to the Company's trade receivables, unbilled revenue, cash and cash equivalents, other bank balances, security deposits, etc.

Debt instrument at fair value through other comprehensive income (FVTOCI)

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

(a) the objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets; and

(b) the asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI).

However, the Company recognizes interest income, impairment losses & reversals in the Statement of Profit and Loss. On de-recognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to Statement of Profit and Loss.

Interest earned while holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at fair value through profit and loss (FVTPL)		
FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.		
In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').		
Debt instrument included within FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.		
Equity instruments		
All equity investments (other than equity investments in subsidiaries) in scope of Ind AS 109 are measured at fair value. Equity instruments in subsidiaries are carried at cost in financial statements less impairments if any. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.		
De-recognition		
A financial asset (or, where applicable, a part of a financial asset) is primarily derecognized (i.e. removed from the Company's balance sheet) when:		
(a) the contractual rights to receive cash flows from the asset have expired, or		
(b) the Company has transferred its contractual rights to receive cash flows from the financial asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and Either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.		
When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the asset to the extent of the Company's continuing involvement in the asset. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.		
Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.		
Impairment of financial assets		
In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the financial assets that are debt instruments and are initially measured at fair value with subsequent measurement at amortised cost e.g Trade receivables, unbilled revenue etc. The Company follows 'simplified approach' for recognition of impairment loss allowance for trade receivables. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.		
For recognition of impairment loss on other financial assets and risk exposure, the Company determines whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, twelve month ECL is used to provide for impairment loss.		

However, if credit risk has increased significantly, lifetime ECL is used. If, in the subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on a

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

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition as financial liabilities at fair value through profit or loss, loans and borrowings, payables, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings, other financial liabilities.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Financial liabilities at amortised cost

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortisation process.

Gains or losses on liabilities held for trading are recognized in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognized in the Statement of Profit and Loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the Statement of Profit and Loss.

De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled, or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

Reclassification of financial assets

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operation. Such changes are evident to external parties. A change in the business model occurs when the Company either or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediate next reporting period following the change in the business model. The Company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

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 recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Revenue recognition

Sale of goods

The Company derives revenue from manufacture and sale of Beer in the name of BIRA91 and its product BIRA 91 Hot Sauce.

Under Ind AS 115, revenue is recognized upon transfer of control of promised goods to the customer. The point at which control passes is determined by each customer arrangement when there is no unfulfilled obligation that could affect the customer's acceptance of goods.

Sale of goods

Revenue from sales of goods to Corporations are recognized when the control of the promised goods is being transferred which generally occurs when goods are delivered to the customer, the customer has full discretion over the channel and price to sell the products. Revenue is measured based on the transaction price i.e. the consideration to which the Company expects to be entitled from a customer, net of returns, allowances, discounts and rebates. Revenue includes both fixed and variable consideration. Variable consideration arises on the sale of goods as a result of discounts and allowances given and accruals for estimated future returns and rebates. Revenue is not recognized in full until it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The methodology and assumptions used to estimate rebates and returns are monitored and adjusted regularly in the light of contractual and legal obligations, historical trends and past experience. Once the uncertainty associated with the returns and rebates is resolved, revenue is adjusted accordingly. Revenue includes excise duty but excludes value added tax, central sales tax and goods & services tax.

A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets are recognized where there is excess of revenue over the billings. Revenue recognized but not billed to customers is classified either as contract assets or unbilled receivable in our standalone Balance Sheet. Contract assets primarily relate to unbilled amounts on fixed price contracts using the cost to cost method of revenue recognition. Unbilled receivables represents contracts where right to consideration is unconditional (i.e. only the passage of time is required before the payment is due).

A contract liability arises when there is excess billing over the revenue recognized.

Other income		
Interest income is recognized using the effective interest rate method. The effective interest rate is the rate that discounts the estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instruments but does not consider the expected credit losses.		
Recently issued accounting pronouncements		
On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended Schedule III of the Companies Act, 2013. The amendments revise Division I, II and III of Schedule III and are applicable from April 01, 2021. The Company is evaluating the effect of the amendments on its standalone financial statements.		
Amended standards adopted by the Company		
The Company has applied the following amendments for the first time for their annual reporting period commencing April 01, 2020. -Amendment to Ind AS 116, Leases, lease modification accounting for COVID-19, rent concession. Refer note-42.		

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (36) [See below]	

Textual information (34)

Statement of Ind AS compliance [Text Block]

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules as amended from time to time and presentation requirements of Schedule III (Division II) to the Companies Act, 2013, as applicable to the standalone financial statements.

All the financial information is presented in INR (Indian rupee) and has been rounded off to the nearest millions.

The accounting policies adopted in the preparation of these standalone financial statements are consistent with those of the previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy.

The financial statements have been prepared on a going concern (Refer note 48) and historical cost basis and on accrual method of accounting, except for the following assets and liabilities which have been measured at fair value:

- Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).

432.51

417.85

Textual information (35)

Statement of Ind AS compliance [Text Block]

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules as amended from time to time and presentation requirements of Schedule III (Division II) to the Companies Act, 2013, as applicable to the standalone financial statements.

All the financial information is presented in INR (Indian rupee) and has been rounded off to the nearest millions.

The accounting policies adopted in the preparation of these standalone financial statements are consistent with those of the previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy.

The financial statements have been prepared on a going concern (Refer note 48) and historical cost basis and on accrual method of accounting, except for the following assets and liabilities which have been measured at fair value:

- Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).

432.51

417.85

Textual information (36)

Disclosure of significant accounting policies [Text Block]

Corporate information		
B9 Beverages Private Limited ("the Company") was incorporated on May 28, 2012 under the Companies Act, 1956. The name of the Company was changed from Divya Jyoti Coaching Institute Private Limited to B9 Beverages Private Limited on September 9, 2015. The Company had acquired business related to 'Bira 91' beer of Cerana Beverages Private Limited on a slump sale basis on October 17, 2015. The Company is engaged in trading and manufacturing of alcoholic beverages. The Company is a private limited company incorporated and domiciled in India and has its registered office at H-106, Connaught Place, New Delhi-110001, India.		
The financial statements were authorized for issue in accordance with a resolution of the Board of directors passed on September 28, 2021.		
Significant accounting policies		
Basis of preparation		
The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules as amended from time to time and presentation requirements of Schedule III (Division II) to the Companies Act, 2013, as applicable to the standalone financial statements.		
All the financial information is presented in INR (Indian rupee) and has been rounded off to the nearest millions.		
The accounting policies adopted in the preparation of these standalone financial statements are consistent with those of the previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy.		
The financial statements have been prepared on a going concern (Refer note 48) and historical cost basis and on accrual method of accounting, except for the following assets and liabilities which have been measured at fair value: - Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).		
	432.51	417.85
Use of estimates		
The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.		
Significant estimates and assumptions are used for, but not limited to, (i) Measurement of useful life and residual value of property, plant and equipment; (ii) Impairment assessment of non-financial assets-key assumptions underlying recoverable amount; (iii) Impairment assessment of financial assets; (iv) Allowance for uncollectible accounts receivables; (v) Identification of leases and measurement of lease liabilities and right of use assets; (vi) Measurement of defined benefit obligations: key actuarial assumptions; (vii) Fair value measurement of financial instruments; and (viii) Recognition of deferred tax assets		
Current versus non-current classification		

All assets and liabilities are classified into current and non-current.		
Assets:		
An asset is classified as current when it satisfies any of the following criteria:		
- expected to be realized or intended to be sold or consumed in the Company's normal operating cycle;		
- held primarily for the purpose of trading;		
- expected to be realized within twelve months after the reporting date; or		
- cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period		
All other assets are classified as non-current.		
Liabilities:		
A liability is classified as current when it satisfies any of the following criteria:		
- expected to be settled in the Company's normal operating cycle;		
- held primarily for the purpose of trading;		
- due to be settled within twelve months after the reporting period; or		
- The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification		
All other liabilities are classified as non-current.		
Deferred tax assets/liabilities are classified as non-current assets/liabilities respectively.		
Operating cycle:		
The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.		
Inventories		
Inventories are valued at the lower of cost or net realisable value.		
Costs incurred in bringing each product to its present location and condition are accounted for as follows:		
Raw materials, Packing materials and Stores and spares: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
Finished goods and Work-in-progress: Cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Excise duty, as applicable is included in the valuation.		
Stock-in-trade: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
The cost of inventory is determined on a weighted average basis. 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.		
Cash and cash equivalents		
Cash and cash equivalents comprise of cash at banks and on hand, cheques on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.		
Property, Plant and Equipment		
Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of an item of property, plant and equipment comprises of the purchase price and directly attributable costs of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. In the normal course of business, the Company keeps draft machines and visi coolers at customer's premises and are recorded under property, plant and equipment.		
Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible property, plant and equipment has been provided on the Straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013. The Company has used the following life to provide depreciation on its property, plant and equipment's:		
Assets	Estimated useful life of asset	
Plant and equipment's	10 - 15 years	
S.S. Kegs	10 years	
Draft Machine	10 years	
Reusable Bottles 650 ML *	2- 3 years	
Office equipment's	5 years	
Computers	3 Years	
Laboratory equipment's	10 Years	
Furnitures and fixtures	10 Years	
Leasehold improvements	Over the remaining lease period	
The Company, based on management estimates, depreciates certain items of plant and equipment over estimated useful lives which are lower than the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.		
* The Management recognizes reusable RGB 650 ML bottles (Bira proprietary bottles) as property, plant and equipment in the books of accounts based on appropriate estimates and trend analysis		

performed, which will be depreciated over a period of 3 years @ 50% in year 1, 25% in year 2 and 3 respectively subject to regular assessment of useful life of bottles to be done by management for proprietary bottles returned and collected.		
De-recognition		
An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognized. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if required.		
Capital work in progress (CWIP)		
Projects under which property, plant and equipment are not yet ready for their intended use are disclosed as capital work-in-progress, and are carried at cost, comprising direct cost, related incidental expenses and attributable expenses.		
Assets costing less than Rs 5,000 each are fully depreciated in the year of purchase.		
Depreciation is charged on a pro-rata basis for assets purchased / sold during the year.		
Intangible assets		
Intangible assets that are acquired by the Company are measured initially at deemed cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortization and any accumulated impairment loss. Intangible assets comprise of software where it is expected to obtain future enduring economic benefits. Capitalization costs include license fees and cost of implementation/system integration services. The Costs are capitalized in the year in which the relevant software is applied for use.		
The useful lives of intangible assets are assessed as either finite or indefinite.		
Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite life is recognized in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.		
Intangible assets with indefinite useful lives are not amortized, but are tested for impairment at each year end either individually or at the cash generating unit level.		
Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.		
Intangible assets are amortised over their estimated useful life on straight line method as follows:		
Assets	Estimated useful life of asset	
Software	4-10 years	

Amortisation of software is based on the economic benefits that are expected to accrue to the Company over such period.		
The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.		
Cash flow statement		
Statement of Cash flow is prepared segregating the cash flows from operating, investing and financing activities. Cash flow from operating activities is reported using indirect method. Under the indirect method, the net profit/(loss) is adjusted for the effects of: (a) transactions of a non-cash nature; (b) any deferrals or accruals of past or future operating cash receipts or payments and; (c) all other items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. Cash and cash equivalents (including bank balances) are reflected as such in the Statement of cash flow. Those cash and cash equivalents which are not available for general use as on the date of Balance Sheet are also included under this category with a specific disclosure.		
Foreign currency transactions and translations		
The Company's financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. Functional currency is the currency of the primary economic environment in which a company operates and is normally the currency in which the Company primarily generates and expends cash.		
Transactions in foreign currencies are initially recorded by the Company at their respective functional currency spot rates at the date of the transaction.		
Foreign-currency denominated monetary assets and liabilities are translated to the relevant functional currency at exchange rates in effect at the balance sheet date. Exchange differences arising on settlement or translation of monetary items are recognized in the statement of profit and loss.		
Employee benefits		
The Company has various schemes of employee benefits such as provident fund, employee state insurance scheme and gratuity fund, which are dealt with as under:		
i. The Company's contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. ii. For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuation being carried out at each balance sheet date. Actuarial gains and losses are recognized in the Statement of Other Comprehensive Income in the period in which they occur. iii. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized during the year when the employees render the service. These benefits include performance incentive which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of short-term compensated absences is accounted when the absences occur.		
Segment reporting		
An operating segment is a component of the company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the company's other components, and for which discrete financial information is available.		

All operating segments' operating results are regularly reviewed by the Company's chief operating decision maker (CODM) to make decisions about resources to be allocated to the segments and assess their performance.

The Company publishes these Standalone financial statements along with the Consolidated financial statements. In accordance with Ind AS 108, "Operating Segments", the Company has disclosed the segment information in the Consolidated financial statements.

Leases

A lease is a contract that contains right to control the use of an identified asset for a period of time in exchange for consideration

Company as a lessee

The Company leases brewery plant, land and buildings. These leases are evaluated to determine whether it contains lease based on principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors as defined in Ind AS 116 effective from 1 April 2019.

The Company recognizes a right-of-use asset and lease liability at the commencement a lease.

Right-of-use asset represents the Company's right to control the underlying assets under lease and the lease liability is the obligation to make the lease payments related to the underlying asset under lease. Right-of-use asset is measured initially based on the lease liability adjusted for any initial direct costs, prepaid rent and lease incentives.

The lease liability is measured at the lease commencement date and determined using the present value of the minimum lease payments not yet paid and the Company's incremental borrowing rate.

Right-of-use asset is depreciated based on straight line method over the lease term or useful life of right-of-use asset, whichever is less. Subsequently, right-of-use asset is measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of lease liability.

Lease liability is subsequently measured by increase the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment made and remeasuring the carrying amount to reflect any reassessment or modification, if any.

The Company has elected not to apply the requirements of Ind AS 116-leases to short term leases with a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized on a straight-line basis over the lease term in the statement of profit and loss.

The Company generally recognizes the amount of the re-measurement of the lease liability as an adjustment to the right-of-use asset.

Earnings per share (EPS)

Basic EPS amounts are computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the year. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividend relative to a fully paid equity share during the reporting period. Diluted EPS amounts are computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. the average market value of the outstanding shares). Dilutive potential equity shares are deemed converted as at the beginning of the year, unless issued at a later date. Dilutive potential equity shares are determined independently for each year presented.

The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for bonus shares.

Income taxes

Income tax expense comprises current and deferred income tax. Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous year. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any relating to income taxes. It is measured using the tax rates enacted for the relevant reporting period.

Deferred income tax assets and liabilities recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax relating to items recognized outside statement of profit and loss is recognized outside statement of profit and loss i.e. in other comprehensive income.

Provisions and contingent liabilities		
Provisions		
Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Statement of Profit and Loss net of any reimbursement.		
If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.		
Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.		
Contingent liabilities		
Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.		
A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.		
Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.		
Provisions, contingent liabilities, contingent assets and commitments are reviewed at each reporting period.		
Provisions for onerous contracts are recognized when the expected benefit to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under		

the contract.		
Impairment of non-financial assets		
At each reporting date, the Company reviews the carrying amounts of its non-financial assets to determine whether there is any indication of impairment. If there are indications of impairment, then the asset's recoverable amount is estimated. For impairment testing, assets are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash generating units (CGUs). When the carrying amount of the CGU exceeds its recoverable amount (i.e. the higher of the fair value less costs of disposal and value in use), an impairment loss is recognized. The carrying amount is reduced to the recoverable amount and the reduction is recognized as an impairment loss in the Statement of Profit and Loss. The impairment loss recognized in the prior accounting period is reversed to the extent of increase in the estimate of recoverable amount. Post impairment, depreciation is provided on the revised carrying value of the impaired asset over its remaining useful life.		
Fair value measurement		
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:		
- In the principal market for the asset or liability		
- In the absence of a principal market, in the most advantageous market for the asset or liability		
The principal or the most advantageous market must be accessible by the Company.		
The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.		
A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.		
The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.		
All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:		
· Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities		
· Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable		
· Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.		
For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.		

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.		
This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.		
Events occurring after the balance sheet date		
Impact of events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date are adjusted to respective assets and liabilities.		
Impairment of investments		
The Company reviews its carrying value of long term investments in equity shares of subsidiary carried at cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.		
Share issue expenses		
Share issue expenses are adjusted against the securities premium account as permissible under Section 52 of the Companies Act, 2013, to the extent any balance is available for utilisation in the securities premium account. Share issue expenses in excess of the balance in the securities premium account is expensed in the statement of profit and loss.		
Employee share based payments		
The Company has constituted an BIRA91 Employee Stock Option Plan 2016. Employee Stock Options granted are accounted under the using the 'intrinsic value' method with prospective approach (as fair valuation approach is not able to computed with) stated in the Guidance Note on Employee Share Based Payments issued by the Institute of Chartered Accountants of India.		
Borrowing Costs		
Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.		
Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets.		
Borrowing cost includes interest expense as per effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial liability or a shorter period, where appropriate, to the amortised cost of a financial liability after considering all the contractual terms of the financial instrument.		
The Company determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period, to the extent that an entity borrows funds specifically for obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.		
Financial instruments		

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognized initially at fair value. Transaction costs that are directly attributable to the acquisition of financial assets (other than financial assets at fair value through profit or loss) are added to the fair value measured on initial recognition of financial asset. Purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in three categories:

- Debt instruments at amortized cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through Profit & Loss (FVTPL)
- Equity instruments measured at fair value through Other comprehensive income (FVTOCI)
- Equity instruments in subsidiaries/associates carried at cost

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

(a) the asset is held within a business model whose objective is to hold assets for collecting contractual cash flows; and

(b) contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss. The category applies to the Company's trade receivables, unbilled revenue, cash and cash equivalents, other bank balances, security deposits, etc.

Debt instrument at fair value through other comprehensive income (FVTOCI)

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

(a) the objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets; and

(b) the asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI).

However, the Company recognizes interest income, impairment losses & reversals in the Statement of Profit and Loss. On de-recognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to Statement of Profit and Loss.

Interest earned while holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at fair value through profit and loss (FVTPL)		
FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.		
In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').		
Debt instrument included within FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.		
Equity instruments		
All equity investments (other than equity investments in subsidiaries) in scope of Ind AS 109 are measured at fair value. Equity instruments in subsidiaries are carried at cost in financial statements less impairments if any. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.		
De-recognition		
A financial asset (or, where applicable, a part of a financial asset) is primarily derecognized (i.e. removed from the Company's balance sheet) when:		
(a) the contractual rights to receive cash flows from the asset have expired, or		
(b) the Company has transferred its contractual rights to receive cash flows from the financial asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and Either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.		
When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the asset to the extent of the Company's continuing involvement in the asset. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.		
Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.		
Impairment of financial assets		
In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the financial assets that are debt instruments and are initially measured at fair value with subsequent measurement at amortised cost e.g Trade receivables, unbilled revenue etc. The Company follows 'simplified approach' for recognition of impairment loss allowance for trade receivables. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.		
For recognition of impairment loss on other financial assets and risk exposure, the Company determines whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, twelve month ECL is used to provide for impairment loss.		

However, if credit risk has increased significantly, lifetime ECL is used. If, in the subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on a

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

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition as financial liabilities at fair value through profit or loss, loans and borrowings, payables, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings, other financial liabilities.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Financial liabilities at amortised cost

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortisation process.

Gains or losses on liabilities held for trading are recognized in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognized in the Statement of Profit and Loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the Statement of Profit and Loss.

De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled, or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

Reclassification of financial assets

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operation. Such changes are evident to external parties. A change in the business model occurs when the Company either or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediate next reporting period following the change in the business model. The Company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

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 recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Revenue recognition

Sale of goods

The Company derives revenue from manufacture and sale of Beer in the name of BIRA91 and its product BIRA 91 Hot Sauce.

Under Ind AS 115, revenue is recognized upon transfer of control of promised goods to the customer. The point at which control passes is determined by each customer arrangement when there is no unfulfilled obligation that could affect the customer's acceptance of goods.

Sale of goods

Revenue from sales of goods to Corporations are recognized when the control of the promised goods is being transferred which generally occurs when goods are delivered to the customer, the customer has full discretion over the channel and price to sell the products. Revenue is measured based on the transaction price i.e. the consideration to which the Company expects to be entitled from a customer, net of returns, allowances, discounts and rebates. Revenue includes both fixed and variable consideration. Variable consideration arises on the sale of goods as a result of discounts and allowances given and accruals for estimated future returns and rebates. Revenue is not recognized in full until it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The methodology and assumptions used to estimate rebates and returns are monitored and adjusted regularly in the light of contractual and legal obligations, historical trends and past experience. Once the uncertainty associated with the returns and rebates is resolved, revenue is adjusted accordingly. Revenue includes excise duty but excludes value added tax, central sales tax and goods & services tax.

A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets are recognized where there is excess of revenue over the billings. Revenue recognized but not billed to customers is classified either as contract assets or unbilled receivable in our standalone Balance Sheet. Contract assets primarily relate to unbilled amounts on fixed price contracts using the cost to cost method of revenue recognition. Unbilled receivables represents contracts where right to consideration is unconditional (i.e. only the passage of time is required before the payment is due).
A contract liability arises when there is excess billing over the revenue recognized.

Other income		
Interest income is recognized using the effective interest rate method. The effective interest rate is the rate that discounts the estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instruments but does not consider the expected credit losses.		
Recently issued accounting pronouncements		
On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended Schedule III of the Companies Act, 2013. The amendments revise Division I, II and III of Schedule III and are applicable from April 01, 2021. The Company is evaluating the effect of the amendments on its standalone financial statements.		
Amended standards adopted by the Company		
The Company has applied the following amendments for the first time for their annual reporting period commencing April 01, 2020. -Amendment to Ind AS 116, Leases, lease modification accounting for COVID-19, rent concession. Refer note-42.		

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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	248.08	511.03		248.08
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-259.75	-242.44		
Total Depreciation property plant and equipment	-259.75	-242.44		
Total increase (decrease) in property, plant and equipment	-11.67	268.59		248.08
Property, plant and equipment at end of period	763.62	775.29	506.7	1,316.64

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]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	511.03			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			259.75	242.44
Total Depreciation property plant and equipment			259.75	242.44
Total increase (decrease) in property, plant and equipment	511.03		259.75	242.44
Property, plant and equipment at end of period	1,068.56	557.53	553.02	293.27

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]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
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		59.63	130.18	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-51.46	-43.74	
Total Depreciation property plant and equipment		-51.46	-43.74	
Total increase (decrease) in property, plant and equipment		8.17	86.44	
Property, plant and equipment at end of period	50.83	503.05	494.88	408.44

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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	59.63	130.18		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				51.46
Total Depreciation property plant and equipment				51.46
Total increase (decrease) in property, plant and equipment	59.63	130.18		51.46
Property, plant and equipment at end of period	628.85	569.22	439.04	125.8

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]	Plant and equipment [Member]		Other plant and equipment [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]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			59.63	130.18
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	43.74		-51.46	-43.74
Total Depreciation property plant and equipment	43.74		-51.46	-43.74
Total increase (decrease) in property, plant and equipment	43.74		8.17	86.44
Property, plant and equipment at end of period	74.34	30.6	503.05	494.88

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]	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]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
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		59.63	130.18	
Total increase (decrease) in property, plant and equipment		59.63	130.18	
Property, plant and equipment at end of period	408.44	628.85	569.22	439.04

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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				3.93
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	51.46	43.74		-2.67
Total Depreciation property plant and equipment	51.46	43.74		-2.67
Total increase (decrease) in property, plant and equipment	51.46	43.74		1.26
Property, plant and equipment at end of period	125.8	74.34	30.6	15.98

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]	Furniture and fixtures [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]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	4.98		3.93	4.98
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.43			
Total Depreciation property plant and equipment	-1.43			
Total increase (decrease) in property, plant and equipment	3.55		3.93	4.98
Property, plant and equipment at end of period	14.72	11.17	20.62	16.69

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]	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]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
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		2.67	1.43	
Total Depreciation property plant and equipment		2.67	1.43	
Total increase (decrease) in property, plant and equipment		2.67	1.43	
Property, plant and equipment at end of period	11.71	4.64	1.97	0.54

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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	3.42	23.39		3.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10.13	-8.58		
Total Depreciation property plant and equipment	-10.13	-8.58		
Total increase (decrease) in property, plant and equipment	-6.71	14.81		3.42
Property, plant and equipment at end of period	30.01	36.72	21.91	52.44

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]	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]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	23.39			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			10.13	8.58
Total Depreciation property plant and equipment			10.13	8.58
Total increase (decrease) in property, plant and equipment	23.39		10.13	8.58
Property, plant and equipment at end of period	49.02	25.63	22.43	12.3

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]	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]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
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		0.34	3.49	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-9.32	-12.46	
Total Depreciation property plant and equipment		-9.32	-12.46	
Total increase (decrease) in property, plant and equipment		-8.98	-8.97	
Property, plant and equipment at end of period	3.72	8.85	17.83	26.8

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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	0.34	3.49		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				9.32
Total Depreciation property plant and equipment				9.32
Total increase (decrease) in property, plant and equipment	0.34	3.49		9.32
Property, plant and equipment at end of period	39.41	39.07	35.58	30.56

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]	Computer equipments [Member]	Leasehold improvements [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]		
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			0.82	13.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12.46		-10.03	-9.95
Total Depreciation property plant and equipment	12.46		-10.03	-9.95
Total increase (decrease) in property, plant and equipment	12.46		-9.21	4.04
Property, plant and equipment at end of period	21.24	8.78	28.57	37.78

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]	Leasehold improvements [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]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
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		0.82	13.99	
Total increase (decrease) in property, plant and equipment		0.82	13.99	
Property, plant and equipment at end of period	33.74	55.13	54.31	40.32

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]	Leasehold improvements [Member]			Other property, plant and equipment [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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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				179.94
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10.03	9.95		-176.14
Total Depreciation property plant and equipment	10.03	9.95		-176.14
Total increase (decrease) in property, plant and equipment	10.03	9.95		3.8
Property, plant and equipment at end of period	26.56	16.53	6.58	177.16

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 property, 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]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	335		179.94	335
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-166.28			
Total Depreciation property plant and equipment	-166.28			
Total increase (decrease) in property, plant and equipment	168.72		179.94	335
Property, plant and equipment at end of period	173.36	4.64	520.19	340.25

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 property, 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]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
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		176.14	166.28	
Total Depreciation property plant and equipment		176.14	166.28	
Total increase (decrease) in property, plant and equipment		176.14	166.28	
Property, plant and equipment at end of period	5.25	343.03	166.89	0.61

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]	Plantations [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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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	0.03	0		0.03
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.61	-0.6		
Total Depreciation property plant and equipment	-0.61	-0.6		
Total increase (decrease) in property, plant and equipment	-0.58	-0.6		0.03
Property, plant and equipment at end of period	3.46	4.04	4.64	5.28

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]	Plantations [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]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.61	0.6
Total Depreciation property plant and equipment			0.61	0.6
Total increase (decrease) in property, plant and equipment	0		0.61	0.6
Property, plant and equipment at end of period	5.25	5.25	1.82	1.21

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]	Plantations [Member]	Other property, plant and equipment, others [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]		Gross carrying amount [Member]
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Reusable bottles	Reusable bottles	Reusable bottles
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		179.91	335	179.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-175.53	-165.68	
Total Depreciation property plant and equipment		-175.53	-165.68	
Total increase (decrease) in property, plant and equipment		4.38	169.32	179.91
Property, plant and equipment at end of period	0.61	173.7	169.32	514.91

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]	Other property, plant and equipment, others [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]	
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Reusable bottles	Reusable bottles	Reusable bottles
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	335		
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss		175.53	165.68
Total Depreciation property plant and equipment		175.53	165.68
Total increase (decrease) in property, plant and equipment	335	175.53	165.68
Property, plant and equipment at end of period	335	341.21	165.68

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]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	10 - 15 years	10 - 15 years	10 - 15 years	10 - 15 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]

..(2)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	10 Years	10 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]

..(3)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	3 Years	3 Years	Over the remaining lease period	Over the remaining lease period
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]	Other property, plant and equipment [Member]		Plantations [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	Refer Member	Child Refer Child Member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer Member	Child Refer Child Member	10 Years	10 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 property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	2- 3 years	2- 3 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	Textual information (37) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (37)

Disclosure of property, plant and equipment [Text Block]

3. Property, plant and equipment (PPE)							
Particulars	Leasehold improvements	Plant and equipment	Reusable bottles	Furniture and fixtures	Office equipment	Computers	Laboratory equipment
Gross carrying amount							
As at April 01, 2019	40.32	439.04	-	11.71	25.63	35.58	5.25
Additions	13.99	130.18	335.00	4.98	23.39	3.49	-
Disposals	-	-	-	-	-	-	-
As at March 31, 2020	54.31	569.22	335.00	16.69	49.02	39.08	5.25
Additions	0.82	59.63	179.90	3.93	3.42	0.34	0.03
Disposals	-	-	-	-	-	-	-
As at March 31, 2021	55.13	628.85	514.90	20.62	52.44	39.42	5.28
Accumulated depreciation							
As at April 01, 2019	6.58	30.60	-	0.54	3.72	8.79	0.61
Depreciation	9.95	43.74	165.68	1.43	8.58	12.46	0.61
Disposals	-	-	-	-	-	-	-
As at March 31, 2020	16.53	74.34	165.68	1.97	12.30	21.24	1.21
Depreciation	10.03	51.46	175.53	2.67	10.13	9.32	0.61
Disposals	-	-	-	-	-	-	-
As at March 31, 2021	26.56	125.80	341.21	4.64	22.43	30.56	1.82
Net carrying amount							

As at March 31, 2020	37.78	494.88	169.32	14.72	36.72	17.84	4.04
As at March 31, 2021	28.57	503.05	173.69	15.98	30.01	8.86	3.46

[612100] Notes - Impairment of assets

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA
Explanation of why fair value cannot be reliably measured for investment property, cost model	NA	NA

[400900] Notes - Other intangible assets**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]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	SLM	SLM
Useful lives or amortisation rates, other intangible assets	4 years	4 years
Whether other intangible assets are stated at revalued amount	No	No

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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	0.92	0		0.92
Amortisation other intangible assets	-2.32	-2.33		
Total increase (decrease) in Other intangible assets	-1.4	-2.33		0.92
Other intangible assets at end of period	14.82	16.22	18.55	21.1

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]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			2.32	2.33
Total increase (decrease) in Other intangible assets	0		2.32	2.33
Other intangible assets at end of period	20.18	20.18	6.28	3.96

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]	Computer software [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]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
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		0.92	0	
Amortisation other intangible assets		-2.32	-2.33	
Total increase (decrease) in Other intangible assets		-1.4	-2.33	
Other intangible assets at end of period	1.63	14.82	16.22	18.55

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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	0.92	0		
Amortisation other intangible assets				2.32
Total increase (decrease) in Other intangible assets	0.92	0		2.32
Other intangible assets at end of period	21.1	20.18	20.18	6.28

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]	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]	Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	01/04/2019
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	2.33	
Total increase (decrease) in Other intangible assets	2.33	
Other intangible assets at end of period	3.96	1.63

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]	Textual information (38) [See below]	
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

Textual information (38)

Disclosure of other intangible assets [Text Block]

3(b) Other intangible assets	
Particulars	Software
Gross carrying amount	
As at April 01, 2019	20.18
Additions	-
Disposals	-
As at March 31, 2020	20.18
Additions	0.92
Disposals	-
As at March 31, 2021	21.10
Accumulated amortization	
As at April 01, 2019	1.63
Amortization	2.33
Disposals	-
As at March 31, 2020	3.95
Amortization	2.32
Disposals	-
As at March 31, 2021	6.27
Net carrying amount	
As at March 31, 2020	16.23
As at March 31, 2021	14.83

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Explanation of why fair value cannot be reliably measured for biological assets other than bearer plants, at cost	NA	NA
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments**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]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,025.58	3,068	4,025.58	3,068
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Financial assets	Financial assets	Financial assets	Financial assets

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 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	4,025.58	3,068
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Financial assets	Financial assets

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 amortised cost, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	8,019.89	6,095.07
Financial liabilities, at fair value	0	0

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	Classification Of Noncurrent Investments 1		Classification Of Noncurrent Investments 2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted equity shares of subsidiary companies at cost	Unquoted equity shares of subsidiary companies at cost	Unquoted equity instruments of subsidiary companies at cost	Unquoted equity instruments of subsidiary companies at cost
Non-current investments	0	0	24.48	24.48
Name of body corporate in whom investment has been made	B9 Beverages Inc., USA	B9 Beverages Inc., USA	B9 Beverages SPRL, Belgium	B9 Beverages SPRL, Belgium
Number of shares of non-current investment made in body corporate	[shares] 36,310	[shares] 36,310	[shares] 1,71,290	[shares] 1,71,290

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	Classification Of Noncurrent Investments 3		Classification Of Noncurrent Investments 4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted equity instruments of subsidiary companies at cost	Unquoted equity instruments of subsidiary companies at cost	Unquoted equity instruments of subsidiary companies at cost	Unquoted equity instruments of subsidiary companies at cost
Non-current investments	324.68	324.68	6.1	0.1
Name of body corporate in whom investment has been made	B9 Beverages Pte. Limited, Singapore	B9 Beverages Pte. Limited, Singapore	Pomelo Flavormaker Merchandise and Events Private Limited	Pomelo Flavormaker Merchandise and Events Private Limited
Number of shares of non-current investment made in body corporate	[shares] 63,03,000	[shares] 63,03,000	[shares] 6,10,000	[shares] 6,10,000

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

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (39) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	355.26	349.26
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (39)

Disclosure of notes on non-current investments explanatory [Text Block]

4(a) Investments		
Particulars	As at March 31, 2021	As at March 31, 2020
Unquoted equity instruments of subsidiary companies at cost:		
Equity shares of B9 Beverages Inc., USA, 36,310 units (March 31, 2020: 36,310 units) of USD 0.01/- each fully paid up (refer note 38.1)	509.63	509.63
Equity shares of B9 Beverages SPRL, Belgium, 171,290 units (March 31, 2020: 1,71,290 units) of EURO 1.86/- each fully paid up (refer note 38.2)	24.48	24.48
Equity shares of B9 Beverages Pte. Limited, Singapore, 6,303,000 units (March 31, 2020: 6,303,000 units) of SGD 1.00/- each fully paid up (refer note 38.3)	324.68	324.68
Equity shares of Pomelo Flavormaker Merchandise and Events Private Limited, India, 610,000 units (March 31, 2020: 9,999 units) of INR 10.00/- each fully paid up	6.10	0.10
Gross investments (A)	864.89	858.89
Provision for impairment in the value of investments (refer note 38.1) (B)	509.63	509.63
Total investments (net) (A-B)	355.26	349.26
Aggregate book value of unquoted investments	355.26	349.26
Aggregate value of impairment in value of investments	509.63	509.63

[400500] Notes - Current investments

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

	31/03/2021	31/03/2020
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	0	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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-1,224.62	-856.43
Net cash flows from (used in) operating activities	-1,224.62	-856.43
Net cash flows from (used in) investing activities, continuing operations	-660.5	-1,037.56
Net cash flows from (used in) investing activities	-660.5	-1,037.56
Net cash flows from (used in) financing activities, continuing operations	1,892.45	1,886.36
Net cash flows from (used in) financing activities	1,892.45	1,886.36

[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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 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 of Rs. 10 each with voting rights
Number of shares authorised	[shares] 1,35,00,020	[shares] 1,35,00,020	[shares] 0	[shares] 1,35,00,000
Value of shares authorised	135.02	135.02	0	135
Number of shares issued	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 0	[shares] 1,32,72,000
Value of shares issued	132.74	130.89	0	132.72
Number of shares subscribed and fully paid	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 0	[shares] 1,32,72,000
Value of shares subscribed and fully paid	132.74	130.89	0	132.72
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 0	[shares] 1,32,72,000
Total value of shares subscribed	132.74	130.89	0	132.72
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 0	[shares] 1,32,72,000
Value of shares called	132.74	130.89	0	132.72
Value of shares paid-up	132.74	130.89	0	132.72
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		
Number of other issues of shares	[shares] 1,85,000	[shares] 6,000		[shares] 1,85,000
Total aggregate number of shares issued during period	[shares] 1,85,000	[shares] 6,000		[shares] 1,85,000
Total increase (decrease) in number of shares outstanding	[shares] 1,85,000	[shares] 6,000		[shares] 1,85,000
Number of shares outstanding at end of period	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 1,30,81,020	[shares] 1,32,72,000
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		
Amount of other issues during period	1.85	0.06		1.85
Total aggregate amount of increase in equity share capital during period	1.85	0.06		1.85
Total increase (decrease) in share capital	1.85	0.06		1.85
Equity share capital at end of period	132.74	130.89	130.83	132.72
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
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, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Reason for over due period for which application money is pending prior to allotment of shares	NA	NA		
Type of share				Equity shares of Rs. 10 each with voting rights

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]		Equity shares 2 [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity shares of Rs. 10 each with voting rights		Equity shares of Rs. 1000 each with voting rights	Equity shares of Rs. 1000 each with voting rights
Number of shares authorised	[shares] 1,35,00,000		[shares] 20	[shares] 20
Value of shares authorised	135		0.02	0.02
Number of shares issued	[shares] 1,30,87,000		[shares] 20	[shares] 20
Value of shares issued	130.87		0.02	0.02
Number of shares subscribed and fully paid	[shares] 1,30,87,000		[shares] 20	[shares] 20
Value of shares subscribed and fully paid	130.87		0.02	0.02
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] 1,30,87,000		[shares] 20	[shares] 20
Total value of shares subscribed	130.87		0.02	0.02
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,30,87,000		[shares] 20	[shares] 20
Value of shares called	130.87		0.02	0.02
Value of shares paid-up	130.87		0.02	0.02
Par value per share	[INR/shares] 10		[INR/shares] 1,000	[INR/shares] 1,000
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[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
Number of other issues of shares	[shares] 6,000		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 6,000		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 6,000		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,30,87,000	[shares] 1,30,81,000	[shares] 20	[shares] 20
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
Amount of other issues during period	0.06		0	0
Total aggregate amount of increase in equity share capital during period	0.06		0	0
Total increase (decrease) in share capital	0.06		0	0
Equity share capital at end of period	130.87	130.81	0.02	0.02
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
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, principal	0		0	0

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
Type of share	Equity shares of Rs. 10 each with voting rights	Equity shares of Rs. 1000 each with voting rights	Equity shares of Rs. 1000 each with voting rights

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	01/04/2019
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 20
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	0.02

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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity shares of Rs. 10 each with voting rights	Equity shares of Rs. 10 each with voting rights	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each
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 of Rs. 10 each with voting rights	Equity shares of Rs. 10 each with voting rights	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each
Name of shareholder			Ankur Jain	Ankur Jain
Permanent account number of shareholder			AHPPJ7877G	AHPPJ7877G
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 38,42,573	[shares] 38,36,596
Percentage of shareholding in company			28.95%	29.32%

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]		Shareholder 3 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each
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 with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each
Name of shareholder	Shashi Jain	Shashi Jain	Sequoia Capital India Investment IV	Sequoia Capital India Investment IV
Permanent account number of shareholder	AAIPJ1365R	AAIPJ1365R		
Country of incorporation or residence of shareholder	INDIA	INDIA	MAURITIUS	MAURITIUS
Number of shares held in company	[shares] 21,37,121	[shares] 21,37,121	[shares] 10,47,676	[shares] 10,47,676
Percentage of shareholding in company	16.10%	16.33%	7.89%	8.01%

Disclosure of shareholding more than five per cent in company [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]		Name of shareholder [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each	Equity shares of Rs. 1000 each with voting rights	Equity shares of Rs. 1000 each with voting rights
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 with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each	Equity shares of Rs. 1000 each with voting rights	Equity shares of Rs. 1000 each with voting rights
Name of shareholder	SCI Investments V	SCI Investments V		
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS		
Number of shares held in company	[shares] 10,03,051	[shares] 10,03,051		
Percentage of shareholding in company	7.56%	7.66%		

Disclosure of shareholding more than five per cent in company [Table]

..(4)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity shares with voting rights of INR 1,000/- each	Equity shares with voting rights of INR 1,000/- each
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 with voting rights of INR 1,000/- each	Equity shares with voting rights of INR 1,000/- each
Name of shareholder	Ankur Jain	Ankur Jain
Permanent account number of shareholder	AHPPJ7877G	AHPPJ7877G
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 20	[shares] 20
Percentage of shareholding in company	100.00%	100.00%

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (40) [See below]	
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] 0	[pure] 0
Nature of security on private placement of equity share	NA	NA
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (40)

Disclosure of notes on equity share capital explanatory [Text Block]

10. Equity Share capital				
Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	Amount	Number	Amount
(a) Authorised				
Equity shares of INR 10/- each with voting rights	13,500,000	135.00	13,500,000	135.00
Equity shares of INR 1,000/- each with voting rights	20	0.02	20	0.02
	13,500,020	135.02	13,500,020	135.02
(b) Issued, subscribed and fully paid up				
Equity shares of INR 10/- each with voting rights	13,272,079	132.72	13,087,162	130.87
Equity shares of INR 1,000/- each with voting rights	20	0.02	20	0.02
	13,272,099	132.74	13,087,182	130.89
Refer note (i) to (ix) below:				
(i) Reconciliation of authorised equity share capital:				
Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	Amount	Number	Amount
Equity shares with voting rights of INR 10/- each				
At the beginning of the year	13,500,000	135.00	13,500,000	135.00
Additions	-	-	-	-
At the end of the year	13,500,000	135	13,500,000	135.00
Equity shares with voting rights of INR 1,000/- each				
At the beginning of the year	20.00	0.02	20.00	0.02
Additions	-	-	-	-
At the end of the year	20	0.02	20	0.02

(ii) Reconciliation of issued, subscribed and fully paid up equity share capital:				
Particulars	As at March 2021		As at March 31, 2020	
	Number	Amount	Number	Amount
Equity shares with voting rights of INR 10/- each				
At the beginning of the year	13,087,162	130.87	13,081,165	130.81
Addition	184,917	18.49	5,997	0.06
At the end of the year	13,272,079	149.36	13,087,162	130.87
Equity shares with voting rights of INR 1,000/- each				
At the beginning of the year	20	0.02	20	0.02
Addition	-	-	-	-
At the end of the year	20	0.02	20	0.02
(iii) During the financial year, the Company has issued 130,909 equity shares of INR 10/- each at a price of INR 275.00/- (including premium of INR 265.00/-) in the meeting of Board of Directors held on August 24, 2020.				
(iv) During the financial year, the Company has issued 53,908 equity shares of INR 10/- each at a price of INR 371.00/- (including premium of INR 361.00/-) in the meeting of Board of Directors held on August 29, 2020.				
(v) During the financial year, the Company has issued 100 equity shares of INR 10/- each at a price of INR 387.04/- (including premium of INR 377.04/-) in the meeting of Board of Directors held on January 25, 2021.				
(vi) During the previous year, the Company has issued 5,997 equity shares of INR 10/- each at a price of INR 184.37/- (including premium of INR 174.37/-) in the meeting of Board of Directors held on May 04, 2019.				
(vii) Rights, preferences and restrictions attached to the shareholders:				
Equity shareholders:				
The Company has two classes of equity shares having a par value of INR 10/- each and INR 1,000/- each respectively. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting, except in case of interim dividend. In the				

event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion of their shareholding. Further, the shareholder holding equity shares of the face value of INR 1,000/- each, shall collectively be entitled to 5% (five percent) voting rights of the share capital calculated on fully diluted basis at any meeting of the shareholders of the Company. On

account of any dilution event, the voting rights attached to the promoter shares shall stand increased automatically to 26% of the share capital.				
(viii) Details of equity shares held by each shareholder holding more than 5% fully paid up equity shares:				
Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	%	Number	%
Equity shares with voting rights of INR 10/- each				
Ankur Jain (refer note 32)	3,842,573	28.95%	3,836,596	29.32%
Shashi Jain	2,137,121	16.10%	2,137,121	16.33%
Sequoia Capital India Investment IV	1,047,676	7.89%	1,047,676	8.01%
SCI Investments V	1,003,051	7.56%	1,003,051	7.66%
Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	%	Number	%
Equity shares with voting rights of INR 1,000/- each				
Ankur Jain	20	100%	20	100%
(ix) Aggregate number and class shares without payment being received in cash during the five years immediately preceding the reporting date:				
The Company has issued 11,834,180 bonus shares to the shareholders of the Company in the year ended March 31, 2017. No other equity shares for consideration other than cash were issued during preceding five years from reporting dates. No equity shares have been bought back during the said period.				

11. Instruments entirely equity in nature			
Particulars	As at March 31, 2021		As at 2020
	Number	Amount	
(a) Authorised share capital			
CCCPS of INR 100/- each	25,000	2.50	25,00
CCCPS of INR 15/- each	950,000	14.25	950,0
Series A CCCPS of INR 100/- each	26,226	2.62	26,22
Series A1 CCCPS of INR 100/- each	45,000	4.50	45,00

Series A2 CCCPS of INR 15/- each	2,000,000	30.00	2,000
Series B CCCPS of INR 15/- each (refer note ia)	5,350,000	80.25	5,350
Pre-Series C CCCPS of INR 15/- each (refer note ii)	2,500,000	37.50	2,500
Pre-Series C1 CCCPS of INR 15/- each. (refer note ii)	1,580,000	23.70	1,580
Bridge Series CCCPS of INR 15 each (refer note ii)	40,000	0.60	40,00
Series C1 CCCPS of INR 100/- each	1,300,000	130.00	-
Series C CCCPS of INR 100/- each	2,910,000	291.00	-
OCPS of INR 15/- each	3,000	0.05	3,000
Class B Promoter OCPS of Rs 100/- each	75,000	7.50	-
Bonus CCCPS of INR 15/- each	1,043,474	15.65	1,043
Bonus Series A CCCPS of INR 15/- each	3,094,668	46.42	3,094
Bonus Series A1 CCCPS of INR 15/- each	5,299,380	79.49	5,299
	26,241,748	766.03	21,95
(b) Issued, subscribed and fully paid			
CCCPS of INR 100/- each	24,784	2.48	24,78
CCCPS of INR 15/- each	517,651	7.77	517,6
Series A CCCPS of INR 100/- each	26,226	2.62	26,22
Series A1 CCCPS of INR 100/- each	44,910	4.49	44,91
Series A2 CCCPS of INR 15/- each	1,874,248	28.11	1,874
Series B CCCPS of INR 15/- each	5,335,139	80.03	5,335
	432.51	417.85	2,037
Pre-Series C1 CCCPS of INR 15/- each.	1,563,140	23.45	928,4
Series C1 CCCPS of INR 100/- each	1,184,806	118.48	-
Series C CCCPS of INR 100/- each	2,906,606	290.66	-
OCPS of INR 15/- each	2,989	0.05	2,989

Bonus CCCPS of INR 15/- each	1,043,474	15.65	1,043
Bonus Series A CCCPS of INR 15/- each	3,094,668	46.42	3,094
Bonus Series A1 CCCPS of INR 15/- each	5,299,380	79.49	5,299
	22,918,454	1,117.55	20,22
(c) Issued, subscribed and partly paid			
Bridge Series CCCPS of INR 15/- each (partly paid of INR 1/- each)	40,000	0.04	40,00
Class B Promoter OCPS of INR 100/- each (partly paid of INR 25/- each)	75,000	1.88	-
	115,000	1.92	40,00
Refer note (i) to (xiii) below:			
(i) Details of CCCPS issued during the year:			
Class of instrument	Date of issuance	Number of shares	Nomi
Pre Series C1	15/May/20	253,915	3,808
Pre Series C1	18/May/20	380,825	5,712
Pre Series C CCCPS	02/Jun/20	16,667	250,0
Series C CCCPS	25/Jan/21	2,906,606	290,6
Series C1 CCCPS	13/Nov/20	145,788	14,57
Series C1 CCCPS	21/Nov/20	155,170	15,51
Series C1 CCCPS	03/Dec/20	79,000	7,900
Series C1 CCCPS	04/Dec/20	56,761	5,676
Series C1 CCCPS	11/Dec/20	61,011	6,101
Series C1 CCCPS	18/Dec/20	50,059	5,005
Series C1 CCCPS	21/Dec/20	12,919	1,291
Series C1 CCCPS	07/Jan/21	200,179	20,01

Series C1 CCCPS	08/Jan/21	213,485	21,34
Series C1 CCCPS	15/Jan/21	142,107	14,21
Series C1 CCCPS	15/Mar/21	68,327	6,832
Class B Promoter OCPS	11/Feb/21	75,000	1,875
(ii) Reconciliation of the authorised preference share capital:			
Particulars	As at March 31, 2021		As at 2020
	Number	Amount	
CCCPS of INR 100/- each			
At the beginning of the year	25,000	2.50	25,00
Addition	-	-	-
At the end of the year	25,000	2.50	25,00
At the beginning of the year	950,000	14.25	950,0
Addition	-	-	-
At the end of the year	950,000	14.25	950,0
Series A CCCPS of INR 100/- each			
At the beginning of the year	26,226	2.62	26,22
Addition	-	-	-
At the end of the year	26,226	2.62	26,22
Series A1 CCCPS of INR 100/- each			
At the beginning of the year	45,000	4.50	45,00
Addition	-	-	-
At the end of the year	45,000	4.50	45,00

Series A2 CCCPS of INR 15/- each			
At the beginning of the year	2,000,000	30.00	2,000
Addition	-	-	-
At the end of the year	2,000,000	30.00	2,000
Series B CCCPS of INR 15/- each			
At the beginning of the year	5,350,000	80.25	5,350
Addition	-	-	-
At the end of the year	5,350,000	80.25	5,350
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Pre-Series C CCCPS of INR 15/- each			
At the beginning of the year	2,500,000	37.50	-
Addition	-	-	2,500
At the end of the year	2,500,000	37.50	2,500
Pre-Series C1 CCCPS of INR 15/- each.			
At the beginning of the year	1,580,000	23.70	-
Addition	-	-	1,580
At the end of the year	1,580,000	23.70	1,580
Series C1 CCCPS of INR 100/- each.			
At the beginning of the year	-	-	-
Addition	1,300,000	130.00	-
At the end of the year	1,300,000	130.00	-

Series C CCCPS of INR 100/- each.			
At the beginning of the year	-	-	-
Addition	2,910,000	291.00	-
At the end of the year	2,910,000	291.00	-
Bridge Series CCCPS of INR 15/- each			
At the beginning of the year	40,000	0.60	-
Addition	-	-	40,00
At the end of the year	40,000	0.60	40,00
OCPS of INR 15/- each			
At the beginning of the year	3,000	0.05	3,000
Addition	-	-	-
At the end of the year	3,000	0.05	3,000
Class B Promoter OCPS of INR 100/- each			
At the beginning of the year	-	-	-
Addition	75,000	7.50	-
At the end of the year	75,000	7.50	-
Bonus CCCPS of INR 15/- each			
At the beginning of the year	1,043,474	15.65	1,043
Addition	-	-	-
At the end of the year	1,043,474	15.65	1,043
Bonus Series A CCCPS of INR 15/- each			
At the beginning of the year	3,094,668	46.42	3,094

Addition	-	-	-
At the end of the year	3,094,668	46.42	3,094
Bonus Series A1 CCCPS of INR 15/- each			
At the beginning of the year	5,299,380	79.49	5,299
Addition	-	-	-
At the end of the year	5,299,380	79.49	5,299
(iii) Reconciliation of issued, subscribed and fully paid up preference share capital:			
Particulars	As at March 31, 2021		As at 2020
	Number	Amount	
CCCPS of INR 100/- each			
At the beginning of the year	24,784	2.48	24,78
Addition	-	-	-
At the end of the year	24,784	2.48	24,78
CCCPS of INR 15/- each			
At the beginning of the year	517,651	7.77	517,6
Addition	-	-	-
At the end of the year	517,651	7.77	517,6
Series A CCCPS of INR 100/- each			
At the beginning of the year	26,226	2.62	26,22
Addition	-	-	-
At the end of the year	26,226	2.62	26,22
Series A1 CCCPS of INR 100/- each			

At the beginning of the year	44,910	4.49	44,91
Addition	-	-	-
At the end of the year	44,910	4.49	44,91
Series A2 CCCPS of INR 15/- each			
At the beginning of the year	1,874,248	28.11	1,874
Addition	-	-	-
At the end of the year	1,874,248	28.11	1,874
Series B CCCPS of INR 15/- each			
At the beginning of the year	5,335,139	80.03	5,335
Addition	-	-	-
At the end of the year	5,335,139	80.03	5,335
Pre-Series C CCCPS of INR 15/- each			
At the beginning of the year	2,037,057	30.56	-
Addition	16,667	0.25	2,037
At the end of the year	2,053,724	30.81	2,037
Pre-Series C1 CCCPS of INR 15/- each.			
At the beginning of the year	928,400	13.93	-
Addition	634,740	9.52	928,4
At the end of the year	1,563,140	23.45	928,4
Series C1 CCCPS of INR 100/- each.			
At the beginning of the year	-	-	-
Addition	1,184,806	118.48	-
At the end of the year	1,184,806	118.48	-

Series C CCCPS of INR 100/- each.			
At the beginning of the year	-	-	-
Addition	2,906,606	290.66	-
At the end of the year	2,906,606	290.66	-
OCPS of INR 15/- each			
At the beginning of the year	2,989	0.05	2,989
Addition	-	-	-
At the end of the year	2,989	0.05	2,989
Bonus CCCPS of INR 15/- each			
At the beginning of the year	1,043,474	15.65	1,043
Addition	-	-	-
At the end of the year	1,043,474	15.65	1,043
Bonus Series A CCCPS of INR 15/- each			
At the beginning of the year	3,094,668	46.42	3,094
Addition	-	-	-
At the end of the year	3,094,668	46.42	3,094
Bonus Series A1 CCCPS of INR 15/- each			
At the beginning of the year	5,299,380	79.49	5,299
Addition	-	-	-
At the end of the year	5,299,380	79.49	5,299
(iv) Reconciliation of issued, subscribed and partly paid up preference share capital:			

Particulars	As at March 31, 2021		As at 2020
	Number	Amount	
Bridge Series CCCPS of INR 15/- each			
At the beginning of the year	40,000	0.04	-
Addition	-	-	40,00
At the end of the year	40,000	0.04	40,00
Class B promoter OCPS of INR 100/- each			
At the beginning of the year	-	-	-
Addition	75,000	1.88	-
At the end of the year	75,000	1.88	-
(v) Rights, preferences and restrictions attached to the shareholders:			
Preference shareholders:			
<p>The issuance of above classes of Preference shares shall carry the following rights:</p> <p>-</p> <p>(i) All Classes of CCCPS including the Pre-Series C, Pre-Series C1 and Bridge Series are issued at a minimum Preferential Dividend rate of 0.0001% (Zero Point Zero Zero Zero One Percent) per annum (the "CCCPS Preferential Dividend"). However, Bridge Series CCCPS will not be entitled to Dividend until their shares are fully paid up.</p> <p>(ii) The holders of all Classes of preference shares including the Pre-Series C, C1 and Bridge Series shall have a right to vote on all matters that are submitted to the vote of the shareholders of the Company, however, Bridge Series CCCPS will not be entitled to vote until their shares are fully paid up.</p> <p>(iii) Each CCCPS shall be converted into an equivalent number of Equity Shares at a conversion ratio of 1:1 (except pre-series C and pre-series C1 which has a conversion ratio of 1.372) and further, Class A Promoter OCPS shall be converted at a conversion rate of 1:349 (One is to Three Hundred and Forty-Nine) Equity Shares and Class B Promoter OCPS at 1:1, if the holder of the OCPS exercises its rights to convert the OCPS into equity shares.</p> <p>(iv) The preference shares of all classes except Pre-Series C and C1 will be converted at conversion price, upon the earlier of (i) one day prior to the expiry of 20 years from the first closing date or (ii) in connection with an initial public offer, prior to filing of prospectus to competent authority, however, Bridge Series CCCPS will not be converted until their shares are fully paid up.</p> <p>(v) (a) Each Pre-Series C and C1 may be converted into equity shares at any time at the option of the holder of the pre-series C and C1. (b) Each series C and C1 shall automatically be converted into equity shares, upon the earlier of (i) one day prior to expiry of 20 years from the date of issuance; or (ii) the conversion of the Pre-Series C and C1 CCCPS in accordance with Articles; or (iii) in connection with and IPO, prior to the filing of a prospectus.</p> <p>(vi) Each Class A promoter OCPS shall convert into equity shares: (a) at any time at the option of the holder of the promoter OCPS; (b) automatically prior to the occurrence of an IPO, such that the Company is able to undertake an IPO without any promoter OCPS being in issue; (c) automatically prior to any other liquidity</p>			

event in which the promoters participate, such that it is possible to undertake such liquidity event without any promoter OCPS being in issue. Further, Class B Promoter OCPS shall convert into 1 (One) Equity Share: (a) at any time at the option of the holder of the Class B Promoter OCPS or automatically upon expiry of 6 (Six) years from the date of issuance of Class B Promoter OCPS; (b) automatically prior to the occurrence of an IPO, such that the Company is able to undertake an IPO without any Class B Promoter OCPS being in issue.

(vii) In the event of liquidation of the Company, the Series C CCCPS will get first preference, Series B and Series C1 will get the second preference and then the Series A, Series A1, Series A2, Bonus Series A, Bonus Series A1, Pre-Series C,

Pre-Series C1, Bonus CCCPS, Bridge Series CCCPS and Super Angles preference shareholders and shall have the right to receive the assets of the Company before any distribution to other classes of CCCPS, in priority to the equity shares.			
(vi) Details of shares held by each shareholder holding more than 5% fully paid up preference shares:			
Particulars	As at March 31, 2021		As at 2020
	Number	%	Num
Series A CCCPS of INR 100/- each			
Sequoia Capital India Investment IV	26,226	100%	26,22
Series A1 CCCPS of INR 100/- each			
Sequoia Capital India Investment IV	23,140	52%	23,14
SCI Investments V	21,770	48%	21,77
Series A2 CCCPS of INR 15/- each			
SCI Investments V	1,874,248	100%	1,874
Series B CCCPS of INR 15/- each			
Advent Management Belgium S.A.	3,055,165	57%	3,055
SCI Investments V	2,279,974	43%	2,279
CCCPS of INR 100/- each			
Nicoles Janseen & Charles Antoine Janssen	1,450	6%	1,450
Saurabh N Agrawal	2,662	11%	2,662
Gaurav Sharma	1,966	8%	1,966
Sachin Goel	1,966	8%	1,966
Vishal Chaudhry	3,950	16%	3,950
Saurabh Kumar	1,984	8%	1,984

Madhuri Jain	1,984	8%	1,984
CCCPS of INR 15/- each			
Alok Chandra Misra	70,058	13%	70,05
Ashish Dhawan	38,856	8%	38,85
Akhil Dhawan	38,856	8%	38,85
Shantanu Rastogi	111,534	22%	111,5
Naik Family 2013 Trust	112,297	22%	112,2
Atma Ram Builders (P) Limited	65,949	13%	65,94
Pre-Series C CCCPS of INR 15/- each			
Sixth Sense India opportunities 11	666,668	33%	666,6
Shinhan Neoplux Energy Newbiz Fund	239,170	12%	239,1
Rishabh Harsh Mariwala	116,667	6%	116,6
Pre-Series C1 CCCPS of INR 15/- each.			
Advent Management Belgium S.A.	728,975	47%	348,1
SCI Investments V	834,165	54%	580,2
Series C CCCPS of INR 100/- each.			
Kirin Holdings PTE Ltd	2,906,606	100%	-
Series C1 CCCPS of INR 100/- each.			
Seetharam Chowdary Pothineni	64,593	5%	-
Vikramaditya Mohan Thapar Family Trust	129,185	11%	-
Dharampal Satyapal Limited	155,025	13%	-
OCPS of INR 15/- each			

Ankur Jain	2,989	100%	2,989
Bonus Series A CCCPS of INR 15/- each			
Sequoia Capital India Investment IV	3,094,668	100%	3,094
Bonus Series A1 CCCPS of INR 15/- each			
Sequoia Capital India Investment IV	2,730,520	52%	2,730
SCI Investments V	2,568,860	48%	2,568
Bonus CCCPS of INR 15/- each			
Mr.Akhil Dhawan	61,006	6%	61,00
Mr.Alok Chandra Misra	69,502	7%	69,50
Mr.Ashish Dhawan	61,006	6%	61,00
Mr.Shantanu Rastogi	69,502	7%	69,50
Mr.Mayank Singhal	66,670	6%	66,67
Mr.Deepinder Goyal	77,526	7%	77,52
Mr.Rohit Kumar Bansal	62,776	6%	62,77
Mr.Kunal Bahl	62,776	6%	62,77
Mr.Jitender Gupta	53,808	5%	53,80
The Naik Family 2013 Trust	71,154	7%	71,15
Mr.Nicolas Janssen	171,100	16%	171,1
(xi) Details of shares held by each shareholder holding more than 5% partly paid up preference shares:			
Particulars	As at March 31, 2021		As at 2020
	Number	%	Num
Bridge Series CCCPS of INR 15/- each			

Grand Anicut Fund-2	40,000	100%	40,00
(vii) Aggregate number and class shares without payment being received in cash during the five years immediately preceding the reporting date::			
The Company had issued 1,043,74 bonus CCCPS 3,094,668 Series A CCCPS and 5,299,380 Series A1 CCCPS to the shareholders of the Company during the year ended March 31, 2017. No other equity shares for consideration other than cash were issued during preceding five years from reporting dates. No equity shares have been bought back during the said period.			
Notes:			
1. CCCPS is defined as Compulsory convertible cumulative preference shares.			
2. OCPS is defined as Optionally Convertible Preference Shares			

[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]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,373.54	895	1,373.54	895

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]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures intercorporate [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,373.54	895	755	895

Classification of borrowings [Table]

..(3)

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]	Non-convertible debentures others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 618.54	0	200	313.61

Footnotes

(A) Unsecured external commercial borrowings from other parties-Rs. 1,098.54 Less: Current maturities disclosed under “other financial liabilities” (refer note 18)- Rs. (480.00)

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Loans repayable on demand [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	415.95	452.83	200	200

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]		Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	200	200	0	113.61

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2021	31/03/2020
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	415.95	452.83

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	Details Of Bonds Or Debentures 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others
Rate of interest	18.00%	18.00%
Particulars of redemption or conversion	Textual information (41) [See below]	Textual information (42) [See below]
Nominal value per bond or debenture	[pure] 755	[pure] 895
Number of bonds or debentures	[pure] 755	[pure] 895

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

	01/04/2020 to 31/03/2021
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (43) [See below]

Textual information (41)

Particulars of redemption or conversion

"Tranche A (INR 400.00 mn) @18% p.a. The Company has withdrawn INR 290.00 mn from the sanction limit, INR 200.00 mn in June 12, 2019 and INR 90.00 mn in February 25, 2020 with a maturity period of 1,095 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 11, 2022. - Out of total INR 90.00 mn, the amount of INR 15.00 mn was repaid in March 2020. Maturity date: June 11, 2022" "Tranche B (INR 300.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit, INR 250.00 mn in November 29, 2017 and INR 50.00 mn in March 07, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date June 21, 2021 which has been extended to January 31, 2022. - Out of total INR 200.00 mn, the amount of INR 140.00 mn was repaid in February 06, 2021. Maturity date: January 31, 2022" "Tranche C (INR 200.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 200.00 mn in March 21, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021, which have been extended to January 31, 2022. Maturity date: January 31, 2022" "Tranche D (INR 90.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 90.00 mn in November 27, 2018 with a maturity Period of 730 days and shall be taken as discharge on payment of all amounts due in respect thereof on the maturity date i.e. November 25, 2020 which have been extended to January 31, 2022. - Out of total INR 90.00 mn, The amount of INR 30.00 mn was paid on April 2019. Maturity date: January 31, 2022" "Tranche E (INR 60.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 60.00 mn in February 27, 2020 with a maturity Period of 367 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021 which have been extended to January 31, 2022."

Textual information (42)

Particulars of redemption or conversion

"Tranche A (INR 400.00 mn) @18% p.a. The Company has withdrawn INR 290.00 mn from the sanction limit, INR 200.00 mn in June 12, 2019 and INR 90.00 mn in February 25, 2020 with a maturity period of 1,095 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 11, 2022. - Out of total INR 90.00 mn, the amount of INR 15.00 mn was repaid in March 2020. Maturity date: June 11, 2022" "Tranche B (INR 300.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit, INR 250.00 mn in November 29, 2017 and INR 50.00 mn in March 07, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date June 21, 2021 which has been extended to January 31, 2022. - Out of total INR 200.00 mn, the amount of INR 140.00 mn was repaid in February 06, 2021. Maturity date: January 31, 2022" "Tranche C (INR 200.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 200.00 mn in March 21, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021, which have been extended to January 31, 2022. Maturity date: January 31, 2022" "Tranche D (INR 90.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 90.00 mn in November 27, 2018 with a maturity Period of 730 days and shall be taken as discharge on payment of all amounts due in respect thereof on the maturity date i.e. November 25, 2020 which have been extended to January 31, 2022. - Out of total INR 90.00 mn, The amount of INR 30.00 mn was paid on April 2019. Maturity date: January 31, 2022" "Tranche E (INR 60.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 60.00 mn in February 27, 2020 with a maturity Period of 367 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021 which have been extended to January 31, 2022."

Textual information (43)

Disclosure of notes on borrowings explanatory [Text Block]

13. Non-current borrowings		
Particulars	As at March 31, 2021	As at March 31, 2020
18%, Unsecured Redeemable Non-Convertible Debentures 755 Nos. (March 31, 2020: 895 Nos.) of INR 1.00/- mn each	755.00	895.00
Unsecured external commercial borrowings from other parties	1,098.54	-
Total non-current borrowings	1,853.54	895.00
Less: Current maturities disclosed under "other financial liabilities" (refer note 18)	(480.00)	-
Non-current portion of long term borrowings	1,373.54	895.00
Terms of non-current borrowings:		
	Balance outstanding	
Particulars	As at March 31, 2021	As at March 31, 2020
Tranche A (INR 400.00 mn) @18% p.a. The Company has withdrawn INR 290.00 mn from the sanction limit, INR 200.00 mn in June 12, 2019 and INR 90.00 mn in February 25, 2020 with a maturity period of 1,095 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 11, 2022. - Out of total INR 90.00 mn, the amount of INR 15.00 mn was repaid in March 2020. Maturity date : June 11, 2022	200.00	200.00
	75.00	75.00
Tranche B (INR 300.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit, INR 250.00 mn in November 29, 2017 and INR 50.00 mn in March 07, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date June 21, 2021 which has been extended to January 31, 2022. - Out of total INR 200.00 mn, the amount of INR 140.00 mn was repaid in February 06, 2021. Maturity date : January 31, 2022	110.00	250.00
	50.00	50.00
Tranche C (INR 200.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 200.00 mn in March 21, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021, which have been extended to January 31, 2022. Maturity date : January 31, 2022	200.00	200.00
Tranche D (INR 90.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 90.00 mn in November 27, 2018 with a maturity Period of 730 days and shall be taken as discharge on payment of all amounts due in respect thereof on the maturity date i.e. November 25, 2020		

which have been extended to January 31, 2022. - Out of total INR 90.00 mn, The amount of INR 30.00 mn was paid on April 2019. Maturity date : January 31, 2022	60.00	60.00
Tranche E (INR 60.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 60.00 mn in February 27, 2020 with a maturity Period of 367 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21,2021 which have been extended to January 31, 2022.	60.00	60.00
External commercial borrowings (ECB) @ LIBOR + Margin 4.5% (subject to 5% p.a.) During the year the Company has received unsecured financing of USD 15.00 mn (i.e., INR 1,098.54 mn) from Kirin Holdings Singapore Pte Limited repayable after 10 years from the date of disbursement. In compliance with ECB guidelines, but in any event after the expiry of 1 year from disbursement date, the repayment process shall convert into Series C CCPS using USD/INR rate prevailing at execution date, at the option of lender. The interest will accrue on year-on-year basis but shall only be payable on maturity date.	1,098.54	-

16. Current borrowings		
Particulars	As at March 31, 2021	As at March 31, 2020
From banks (secured)		
Cash credit from bank	-	113.61
Loan repayable on demand	200.00	200.00
From others (unsecured)		
Working capital loan	415.95	452.83
Total	615.95	766.45

[612700] Notes - Income taxes

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]		
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
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]		
Tax expense (income) at applicable tax rate	0	0
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	0
Total tax expense (income)	0	0

[611000] Notes - Exploration for and evaluation of mineral resources

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]			Unsecured considered good [Member]
	31/03/2021	31/03/2020	01/04/2019	31/03/2021
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	1,256.41	1,004.98	0	1,256.41
Allowance for bad and doubtful debts	11.11	76.36	0	11.11
Total trade receivables	1,245.3	928.62	0	1,245.3
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors				0
Trade receivables due by other officers				0
Total trade receivables due by directors, other officers or others				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
Total trade receivables due by firms or companies in which any director is partner or director				0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]	Current [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	
	31/03/2020	31/03/2021	31/03/2020
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	1,004.98	(A) 1,256.41	(B) 1,004.98
Allowance for bad and doubtful debts	76.36	11.11	76.36
Total trade receivables	928.62	1,245.3	928.62
Details of trade receivables due by directors, other officers or others [Abstract]			
Trade receivables due by directors	0	0	0
Trade receivables due by other officers	0	0	0
Total trade receivables due by directors, other officers or others	0	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	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0

Footnotes

(A) unsecured, considered good- Rs. 1,245.30 unsecured, credit impaired- Rs. 11.11

(B) unsecured, considered good- Rs. 928.62 unsecured, credit impaired- Rs. 76.36

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]
	31/03/2021	31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	992.55	855.9	0	219
Mode of valuation				At 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]	Raw materials [Member]	Work-in-progress [Member]		Finished goods [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	145.93	44.26	34.17	652.07
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value	At 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]	Finished goods [Member]	Stores and spares [Member]	
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]			
Inventories notes [Abstract]			
Classification of inventories [Abstract]			
Classification of inventories [Line items]			
Inventories	625.29	77.22	50.51
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Other Current Financial Assets Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	79.89	23.56
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Current maturities of loan given to others and Interest accrued but not due*	Interest accrued but not due*
Other current financial assets others	79.89	23.56

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	Other Current Assets Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	185.26	90.25
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Prepaid expenses and Balance with government/revenue authorities	Prepaid expenses and Balance with government/revenue authorities
Other current assets, others	185.26	90.25

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]	Security deposits [Member]		Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	98.35	104.62	(A) 546.51	(B) 574.84
Allowance for bad and doubtful loans	0	0	0	0
Total loans	98.35	104.62	546.51	574.84
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	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	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Loans to related party (refer note 46- Rs. 432.51 Loans to others (refer note 46)- Rs. 114.00

(B) Loans to related party (refer note 46- Rs. 417.85 Loans to others (refer note 46)- Rs. 156.99

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	24.59	4.88
Allowance for bad and doubtful loans	0	0
Total loans	24.59	4.88
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
Total loans due by firms or companies in which any director is partner or director	0	0

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	Other Noncurrent Assets Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	7.87	13.89
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Prepaid rent, Non-current tax assets	Prepaid rent, Non-current tax assets
Other non-current assets, others	7.87	13.89

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	Other Current Liabilities Others 1		Other Current Liabilities Others 2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	860.95	804.28	435.23	298.52
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory payable	Statutory payable	Lease liabilities	Lease liabilities
Other current liabilities, others	860.95	804.28	435.23	298.52

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]	Other Noncurrent Financial Liabilities Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	2,791.97	2,213.87
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
Other non-current financial liabilities, others	2,791.97	2,213.87

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]	Other Non Current Financial Assets Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	906.74	663.01
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Bank deposits, Amount recoverable against sale of intellectual property rights from B9 Beverages SPRL	Bank deposits, Amount recoverable against sale of intellectual property rights from B9 Beverages SPRL
Other non-current financial assets, others	906.74	663.01

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Other Current Financial Liabilities Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	532	84.03
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Current maturities of non-current borrowings (refer note 13), Security deposits, Payables for property, plant and equipment and Others	Security deposits and Payables for property, plant and equipment
Other current financial liabilities, others	532	84.03

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]		Current [Member]	
Classification of advances [Axis]	Capital advances [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	6.64	6.48	438.44	166.39
Nature of other advance	Capital advances	Capital advances	Advances to suppliers	Advances to suppliers
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
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
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

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]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	18.71	15.35	5.65	2.73
Provision leave encashment	14.58	13.92	4.17	2.48
Total provisions for employee benefits	33.29	29.27	9.82	5.21
CSR expenditure provision	0	0	0	0
Total provisions	33.29	29.27	9.82	5.21

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (44) [See below]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (45) [See below]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (46) [See below]		
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (47) [See below]		
Total other non-current financial assets	906.74	663.01	0
Disclosure of notes on advances explanatory [TextBlock]	Textual information (48) [See below]		
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (49) [See below]		
Advances, non-current	6.64	6.48	
Total other non-current assets	14.51	20.37	0
Disclosure of inventories Explanatory [TextBlock]	Textual information (50) [See below]		
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (51) [See below]		
Fixed deposits with banks	0	0	
Other balances with banks	128.06	120.75	128.39
Total balance with banks	128.06	120.75	128.39
Cash on hand	0.03	0.01	
Total cash and cash equivalents	128.09	120.76	128.39
Bank balance other than cash and cash equivalents	640.85	298.45	
Total cash and bank balances	768.94	419.21	128.39
Nature of other cash and cash equivalents	- original maturity more than 3 months and remaining maturity of less than 12 months*	- original maturity more than 3 months but less than 12 months*	
Balances held with banks to extent held as margin money	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	0
Bank deposits with more than 12 months maturity	0	0	
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (52) [See below]		
Total other current financial assets	79.89	23.56	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (53) [See below]		
Advances, current	438.44	166.39	
Total other current assets	623.7	256.64	0
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (54) [See below]		
Total other non-current financial liabilities	2,791.97	2,213.87	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (55) [See below]		
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (56) [See below]		
Current maturities of long-term debt	0	0	
Interest accrued on borrowings	0	0	
Interest accrued on public deposits	0	0	
Interest accrued others	11.88	16.74	
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	0	0	
Total other current financial liabilities	543.88	100.77	0
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (57) [See below]		
Advance received from customers	17.64	16.47	
Total other advance	17.64	16.47	0
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	0	0	0
Total other current liabilities	(A) 1,313.82	(B) 1,119.27	0

Footnotes

(A) Lease liabilities 435.23 Other current liabilities 878.59

(B) Lease liabilities 298.52 Other current liabilities 820.75

Textual information (44)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

4(b) Loans			
Particulars		As at March 31, 2021	As at March 31, 2020
(Unsecured and considered good)			
Loans to related party (refer note 46)		432.51	417.85
Loans to others (refer note 46)		114.00	156.99
Security deposits		98.35	104.62
Total (A)		644.86	679.46
(Unsecured and credit impaired)			
Security deposits		4.23	4.23
Less: loss allowance		(4.23)	(4.23)
Total (B)		-	-
Total (A+B)		644.86	679.46
4(c) Other financial assets			
Particulars		As at March 31, 2021	As at March 31, 2020
(Unsecured and considered good)			
Bank deposits*		38.99	13.01
Amount recoverable against sale of intellectual property rights from B9 Beverages SPRL (refer note 38.2)#	867.75	650.00	
Total		906.74	663.01
* These deposits have been pledged with government authorities.			
#Includes interest income on sale of intellectual property rights (IPR) amounting to INR 217.75 mn (March 31, 2020: INR Nil).			
5. Non-current tax assets			
		As at March 31,	As at

Particulars		2021	March 31, 2020
Income tax receivable		5.55	12.97
Total		5.55	12.97
6. Other non-current assets			
Particulars		As at March 31, 2021	As at March 31, 2020
Capital advances		6.64	6.48
Prepaid rent		2.32	0.92
Total		8.96	7.40
7. Inventories			
Particulars		As at March 31, 2021	As at March 31, 2020
(Valued at lower of cost and net realizable value, unless otherwise stated)			
Raw materials*		219.00	145.93
Work-in-progress		44.26	34.17
Finished goods**		652.07	625.29
Stores, spares and consumables		77.22	50.51
Total		992.55	855.90
Note : Refer note 13 and 16 for pledged assets.			
*The Company has created a provision for expired inventories amounting to INR 2.3 mn (March 31, 2020: INR 15.14 mn).			
**The Company has created a provision for expired inventories amounting to INR 20.56 mn (March 31, 2020: INR 107.26 mn).			
8(a) Trade receivables			
Particulars		As at March 31, 2021	As at March 31, 2020
Trade receivables			
- unsecured, considered good		1,245.30	928.62
- unsecured, credit impaired		11.11	76.36

		1,256.41	1,004.98
Less: Loss allowance (refer note 45)		11.11	76.36
Total		1,245.30	928.62
Note :			
(i) No trade receivables are due from directors or other officers of the Company either severally or jointly with any other person. The amount includes INR 51.85 mn (March 31,2020: INR 28.26 mn) due from companies in which the director of the Company is also a director.			
(ii) All amounts are short term. The net carrying amount of trade receivables is considered a reasonable approximation of their fair value.			
8(b) Cash and cash equivalents			
Particulars		As at March 31, 2021	As at March 31, 2020
Balances with banks			
-in current accounts		128.06	120.75
Cash on hand		0.03	0.01
Total		128.09	120.76
Note : There are no repatriation restrictions with regards to cash and cash equivalents at the end of reporting year and previous year.			
8(c) Bank balances other than above			
Particulars		As at March 31, 2021	As at March 31, 2020
In deposit accounts			
- original maturity more than 3 months and remaining maturity of less than 12 months*		640.85	298.45
Total		640.85	298.45
* Fixed deposits pledged for current borrowings and bank guarantees amounting INR 240.85 mn (March 31, 2020 INR 298.45 mn) with government authorities.			
8(d) Loans			

Particulars		As at March 31, 2021	As at March 31, 2020
(Unsecured, considered good)			
Security deposits		24.59	4.88
Total		24.59	4.88
8(e) Other financial assets			
Particulars		As atMarch 31, 2021	As at March 31, 2020
(Unsecured, considered good)			
Current maturities of loan given to others		36.42	-
Interest accrued but not due*		43.47	23.56
Total		79.89	23.56
*Refer note 32 for related party balances.			
9. Other current assets			
Particulars		As atMarch 31, 2021	As at March 31, 2020
Advances to suppliers*		438.44	166.39
Prepaid expenses		65.78	43.87
Balance with government/revenue authorities		119.48	46.38
Total		623.70	256.64
*Refer note 32 for advances given to related parties.			

13. Non-current borrowings		
Particulars	As at March 31, 2021	As at March 31, 2020
18%, Unsecured Redeemable Non-Convertible Debentures 755 Nos. (March 31,		

2020: 895 Nos.) of INR 1.00/- mn each	755.00	895.00
Unsecured external commercial borrowings from other parties	1,098.54	-
Total non-current borrowings	1,853.54	895.00
Less: Current maturities disclosed under “other financial liabilities” (refer note 18)	(480.00)	-
Non-current portion of long term borrowings	1,373.54	895.00
Terms of non-current borrowings:		
	Balance outstanding	
Particulars	As at March 31, 2021	As at March 31, 2020
Tranche A (INR 400.00 mn) @18% p.a. The Company has withdrawn INR 290.00 mn from the sanction limit, INR 200.00 mn in June 12, 2019 and INR 90.00 mn in February 25, 2020 with a maturity period of 1,095 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 11, 2022. - Out of total INR 90.00 mn, the amount of INR 15.00 mn was repaid in March 2020. Maturity date : June 11, 2022	200.00	200.00
75.00	75.00	
Tranche B (INR 300.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit, INR 250.00 mn in November 29, 2017 and INR 50.00 mn in March 07, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date June 21, 2021 which has been extended to January 31, 2022. - Out of total INR 200.00 mn, the amount of INR 140.00 mn was repaid in February 06, 2021. Maturity date : January 31, 2022	110.00	250.00
50.00	50.00	
Tranche C (INR 200.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 200.00 mn in March 21, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021, which have been extended to January 31, 2022. Maturity date : January 31, 2022	200.00	200.00
Tranche D (INR 90.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 90.00 mn in November 27, 2018 with a maturity Period of 730 days and shall be taken as discharge on payment of all amounts due in respect thereof on the maturity date i.e. November 25, 2020 which have been extended to January 31, 2022. - Out of total INR 90.00 mn, The amount of INR 30.00 mn was paid on April 2019. Maturity date : January 31, 2022	60.00	60.00
Tranche E (INR 60.00 mn) @18% p.a. The Company has fully withdrawn the sanction limit INR 60.00 mn in February 27, 2020 with a maturity Period of 367 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021 which have been extended to January 31, 2022.	60.00	60.00
External commercial borrowings (ECB) @ LIBOR + Margin 4.5% (subject to 5% p.a.) During the year the Company has received unsecured financing of USD 15.00 mn		

(i.e., INR 1,098.54 mn) from Kirin Holdings Singapore Pte Limited repayable after 10 years from the date of disbursement. In compliance with ECB guidelines, but in any event after the expiry of 1 year from disbursement date, the repayment process shall convert into Series C CCPS using USD/INR rate prevailing at execution date, at the option of lender.

1,098.54

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The interest will accrue on year-on-year basis but shall only be payable on maturity date.			
14. Lease liabilities (refer note 42)			
Particulars		As at March 31, 2021	As at March 31, 2020
Current		435.23	298.52
Non-current		2,791.97	2,213.87
		3,227.20	2,512.39
15. Provisions (non-current)			
Particulars		As at March 31, 2021	As at March 31, 2020
Employee benefit obligations (refer note 31)			
Gratuity		18.71	15.35
Compensated absences		14.58	13.92
Total		33.29	29.27
16. Current borrowings			
Particulars		As at March 31, 2021	As at March 31, 2020
From banks (secured)			
Cash credit from bank		-	113.61
Loan repayable on demand		200.00	200.00
From others (unsecured)			
Working capital loan		415.95	452.83
Total		615.95	766.45
Details of current borrowings:			
		As at 31	As at

S no.	Particulars	March 2021	31 March 2020	Nature of securities
	Secured			
1	IDFC First bank Limited (WCDL)	200.00	200.00	Pari passu charge on all current and future assets and negative lien on BIRA brand name
	Unsecured			
2	CapSave Finance Private Limited	50.00	-	Unsecured
3	Resilient Innovations Private Limited	365.95	149.46	Unsecured
4	Atma Ram Builders Private Limited	-	15.00	Unsecured
5	Boom Works Communications India Private Limited	-	100.00	Unsecured
6	Minions ventures private limited	-	188.38	Unsecured
7	The Cash credit facility from Kotak Mahindra Bank was obtained during the year ended 31 March, 2020.	-	113.60	Unsecured
	Reconciliation of liabilities arising from financing activities			
Particulars	As at March 31, 2021	As at March 31, 2020		
Opening balance				
Non-current borrowings (including current maturities)		895.00	591.00	
Current borrowings			766.44	324.60
Lease liabilities			2,512.39	363.69
Interest accrued but not due			16.74	0.17
Cash flows				
Proceeds from non-current borrowings			1,098.54	670.00

Repayment of non-current borrowings			(140.00)	(335.00)
(Repayments)/proceeds from current borrowings (net)		(150.49)	441.84	
Payment of lease liabilities- principal			(69.34)	(153.77)
Payment of lease liabilities- interest			(404.86)	(225.93)
Interest paid			(362.06)	(249.75)
Non-cash changes				
Finance costs			762.05	492.25
Lease liabilities			641.55	2,283.29
Forex adjustments			9.55	-
Rent concessions			(47.67)	(11.82)
Closing balance				
Non-current borrowings (including current maturities)		1,853.54	895.00	
Current borrowings			435.23	766.44
Lease liabilities			3,227.20	2,512.39
Interest accrued but not due			11.88	16.74

17. Trade payables
Particulars
(a) Total outstanding dues of micro and small enterprises (refer note 30);
(b) Total outstanding dues of creditors other than micro and small enterprises*
Total
*Refer note 32 for trade payables to related parties.
18. Other financial liabilities

Particulars
Current maturities of non-current borrowings (refer note 13)
Interest accrued but not due
Security deposits
Payables for property, plant and equipment
Others
Total
19. Other current liabilities
Particulars
Advances from customers
Statutory dues payable*#
Total
#####
20. Provisions (current)
Particulars
Employee benefit obligations (refer note 31)
Gratuity
Compensated absences
Total

Textual information (45)

Disclosure of notes on trade receivables explanatory [Text Block]

8(a) Trade receivables		
Particulars	As at March 31, 2021	As at March 31, 2020
Trade receivables		
- unsecured, considered good	1,245.30	928.62
- unsecured, credit impaired	11.11	76.36
	1,256.41	1,004.98
Less: Loss allowance (refer note 45)	11.11	76.36
Total	1,245.30	928.62
Note :		
(i) No trade receivables are due from directors or other officers of the Company either severally or jointly with any other person. The amount includes INR 51.85 mn (March 31,2020: INR 28.26 mn) due from companies in which the director of the Company is also a director.		
(ii) All amounts are short term. The net carrying amount of trade receivables is considered a reasonable approximation of their fair value.		

Textual information (46)

Disclosure of notes on loans explanatory [Text Block]

8(d) Loans		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured, considered good)		
Security deposits	24.59	4.88
Total	24.59	4.88

4(b) Loans		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured and considered good)		
Loans to related party (refer note 46)	432.51	417.85
Loans to others (refer note 46)	114.00	156.99
Security deposits	98.35	104.62
Total (A)	644.86	679.46
(Unsecured and credit impaired)		
Security deposits	4.23	4.23
Less: loss allowance	(4.23)	(4.23)
Total (B)	-	-
Total (A+B)	644.86	679.46

Textual information (47)

Disclosure of notes on other non-current financial assets [Text Block]

4(c) Other financial assets		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured and considered good)		
Bank deposits*	38.99	13.01
Amount recoverable against sale of intellectual property rights from B9 Beverages SPRL (refer note 38.2)#	867.75	650.00
Total	906.74	663.01
* These deposits have been pledged with government authorities.		
#Includes interest income on sale of intellectual property rights (IPR) amounting to INR 217.75 mn (March 31, 2020: INR Nil).		

Textual information (48)

Disclosure of notes on advances explanatory [Text Block]

6. Other non-current assets		
Particulars	As at March 31, 2021	As at March 31, 2020
Capital advances	6.64	6.48

9. Other current assets		
Particulars	As at March 31, 2021	As at March 31, 2020
Advances to suppliers*	438.44	166.39

Textual information (49)

Disclosure of notes on other non-current assets explanatory [Text Block]

6. Other non-current assets		
Particulars	As at March 31, 2021	As at March 31, 2020
Capital advances	6.64	6.48
Prepaid rent	2.32	0.92
Total	8.96	7.40

Textual information (50)

Disclosure of inventories Explanatory [Text Block]

7. Inventories		
Particulars	As at March 31, 2021	As at March 31, 2020
(Valued at lower of cost and net realizable value, unless otherwise stated)		
Raw materials*	219.00	145.93
Work-in-progress	44.26	34.17
Finished goods**	652.07	625.29
Stores, spares and consumables	77.22	50.51
Total	992.55	855.90
Note : Refer note 13 and 16 for pledged assets.		
*The Company has created a provision for expired inventories amounting to INR 2.3 mn (March 31, 2020: INR 15.14 mn).		
**The Company has created a provision for expired inventories amounting to INR 20.56 mn (March 31, 2020: INR 107.26 mn).		

Textual information (51)

Disclosure of notes on cash and bank balances explanatory [Text Block]

8(b) Cash and cash equivalents		
Particulars	As at March 31, 2021	As at March 31, 2020
Balances with banks		
-in current accounts	128.06	120.75
Cash on hand	0.03	0.01
Total	128.09	120.76
Note : There are no repatriation restrictions with regards to cash and cash equivalents at the end of reporting year and previous year.		
8(c) Bank balances other than above		
Particulars	As at March 31, 2021	As at March 31, 2020
In deposit accounts		
- original maturity more than 3 months and remaining maturity of less than 12 months*	640.85	298.45
Total	640.85	298.45
* Fixed deposits pledged for current borrowings and bank guarantees amounting INR 240.85 mn (March 31, 2020 INR 298.45 mn) with government authorities.		

Textual information (52)

Disclosure of notes on other current financial assets explanatory [Text Block]

8(e) Other financial assets		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured, considered good)		
Current maturities of loan given to others	36.42	-
Interest accrued but not due*	43.47	23.56
Total	79.89	23.56
*Refer note 32 for related party balances.		

Textual information (53)

Disclosure of notes on other current assets explanatory [Text Block]

9. Other current assets		
Particulars	As at March 31, 2021	As at March 31, 2020
Advances to suppliers*	438.44	166.39
Prepaid expenses	65.78	43.87
Balance with government/revenue authorities	119.48	46.38
Total	623.70	256.64
*Refer note 32 for advances given to related parties.		

Textual information (54)

Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

14. Lease liabilities (refer note 42)		
Particulars	As at March 31, 2021	As at March 31, 2020
Current	435.23	298.52
Non-current	2,791.97	2,213.87
	3,227.20	2,512.39

Textual information (55)

Disclosure of notes on provisions explanatory [Text Block]

15. Provisions (non-current)		
Particulars	As at March 31, 2021	As at March 31, 2020
Employee benefit obligations (refer note 31)		
Gratuity	18.71	15.35
Compensated absences	14.58	13.92
Total	33.29	29.27

20. Provisions (current)		
Particulars	As at March 31, 2021	As at March 31, 2020
Employee benefit obligations (refer note 31)		
Gratuity	5.65	2.73
Compensated absences	4.17	2.48
Total	9.82	5.21

Textual information (56)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

18. Other financial liabilities		
Particulars	As at March 31, 2021	As at March 31, 2020
Current maturities of non-current borrowings (refer note 13)	480.00	-
Interest accrued but not due	11.88	16.74
Security deposits	22.50	15.38
Payables for property, plant and equipment	29.22	68.65
Others	0.28	-
Total	543.88	100.77

Textual information (57)

Disclosure of other current liabilities notes explanatory [Text Block]

19. Other current liabilities		
Particulars	As at March 31, 2021	As at March 31, 2020
Advances from customers	17.64	16.47
Statutory dues payable*#	860.95	804.28
Total	878.59	820.75
*Includes liability for excise duty on closing stock of finished goods. #The amount includes outstanding Value Added Tax (VAT) payable where there has been delay in depositing the amount with the tax authorities. The Company has provided for appropriate interest in accordance with applicable statutory laws on outstanding VAT dues.		

14. Lease liabilities (refer note 42)		
Particulars	As at March 31, 2021	As at March 31, 2020
Current	435.23	298.52
Non-current	2,791.97	2,213.87
	3,227.20	2,512.39

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (58) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	0	0	
Total contingent liabilities	0	0	0
Classification of commitments [Abstract]			
Other commitments	36.43	54.92	
Total commitments	36.43	54.92	0
Nature of other commitments	Estimated amount of contracts remaining to be executed on capital account and not provided for [net of capital advances of INR 6.64 mn (March 31, 2020: INR 6.48 mn)]	Estimated amount of contracts remaining to be executed on capital account and not provided for [net of capital advances of INR 6.64 mn (March 31, 2020: INR 6.48 mn)]	
Total contingent liabilities and commitments	36.43	54.92	0
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	
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	
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	
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes	
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	1,145.95	1,294.92	
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	0	0	
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	

Textual information (58)

Disclosure of additional balance sheet notes explanatory [Text Block]

30. Disclosure under section 22 of chapter V of the Micro, Small and Medium Enterprises Development Act, 2006:		
In terms of the section 22 of chapter V of Micro, Small and Medium Enterprises Development Act 2006 (MSMED Act 2006), the disclosure of payments due to any supplies are as follows:		
Particulars	As at March 31, 2021	As at March 31, 2020
a) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year included in		
Principal amount due to any supplier	154.01	117.10
Interest due on above	0.38	2.72
b) The amount of interest paid by the buyer in terms of section 16 of the MSMED ACT 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointment day during the period) but without adding the interest specified under the MSMED Act, 2006.	-	-
d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	3.10	2.72
e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible under section 23 of the MSMED Act 2006.	3.10	2.72
31. Employee benefit obligations:		
(a) Defined contribution plans:		
Amounts recognized in the standalone Statement of profit and loss are as under:		
Particulars	As at March 31, 2021	As at March 31, 2020
Employers' contribution to Employee provident fund [refer to note (i) below]	20.47	18.66
Employers' contribution to Employee State Insurance [refer to note (ii) below]	0.35	0.33
Total	20.82	18.99
The expenses incurred on account of the above defined contribution plans have been included in note 24 "Employee Benefits Expenses" under the head "Contribution to provident and other funds".		
(i) Employers' contribution to provident fund		
The Company makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Employee's provident fund. The Company has no obligation other than to make the specified contributions. The contributions are charged to the Standalone Statement of Profit and Loss as they accrue.		

(ii) Employers' contribution to State Insurance		
The Company's contribution paid/ payable under the scheme to the Employee State Insurance is recognised as an expense in the Standalone Statement of Profit and Loss during the year in which the employee renders the related service.		
(b) Defined benefit plans		
<p>Gratuity plan</p> <p>The Company operates a gratuity plan wherein every employee is entitled to the benefit. Gratuity is payable to all eligible employees (who have completed 5 years or more of service) of the Company on retirement, separation, death or permanent disablement, of an amount equivalent to 15 days basic salary payable for each completed year of service or part thereof in excess of 6 months in terms of the provisions of The Payment of Gratuity Act, 1972.</p>		
(i) These plans typically expose the Company to actuarial risks such as investment risk, salary risk, interest rate risk and longevity risk.		
Investment risk		
The probability or likelihood of occurrence of losses relative to the expected return on any particular investment.		
Salary risk		
The present value of defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in rate of increase in salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.		
Interest risk		
The plan exposes the Company to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefit and will thus result in an increase in value of the liability.		

(ii) Liquidity risk				
Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial assets. The Company's objective is to maintain a balance between continuity of funding and flexibility through the use of money market instruments, bank overdrafts, bank loans, debentures and other types of facilities. The				

liquidity management is governed by the Board approved liquidity management policy.

The Company manages liquidity by ensuring control on its working capital, consistently generating sufficient cash flows from operations, having access to multiple sources of funding to meet the financial obligations and maintaining adequate liquidity for use. It ensures adequate credit facilities sanctioned from bank to finance the peak estimated funds requirements. The working capital credit facilities are continuing facilities which are reviewed and renewed every year. The Company also ensures that the long term funds requirements are met through adequate availability of long term capital (Debt & Equity).

Particulars			As at March 31, 2021	As at March 31, 2020
Total committed working capital limits			250.00	380.00
Utilized working capital limit			250.00	320.00
Unutilized working capital limit			-	60.00
ii) Maturities of financial liabilities				
Maturity profile of the Company's financial liabilities based on contractual payments is as below. The amount disclosed in the table are the contractual undiscounted cash flow.				
Particulars	Upto 1 year	Between 1 year to 5 years	Over 5 years	Total
As at March 31, 2021				
Borrowings*	697.79	814.00	1,604.49	3,116.28
Trade payables	1,380.73	-	-	1,380.73
Lease liabilities	830.69	3,276.81	658.97	4,766.47
Other financial liabilities	543.88	-	-	543.88
Total	3,453.09	4,090.81	2,263.46	9,807.36
As at March 31, 2020				

Borrowings*	778.57	1,141.00	-	1,919.57
Trade payables	999.72	-	-	999.72
Lease liabilities	521.87	3,564.28	1,202.19	5,288.34
Other financial liabilities	100.77	-	-	100.77
Total	2,400.93	4,705.28	1,202.19	8,308.40
* Including current maturity of non-current borrowings				
(iii) Market risk				
Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk and interest rate risk. The Company is primarily exposed to fluctuation in foreign currency exchange rates.				
(A) Foreign currency risk				
Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in exchange rates. Foreign currency risk in the Company is attributable to Company's operating activities and financing activities. The Company's exchange rate risk primarily arises when revenue / costs are generated in a currency that is different from the reporting currency (transaction risk). The information is monitored by the Board of Directors. This foreign currency risk exposure of the Company are majorly in Euro (EUR) and U.S. Dollar (USD). The Company's exposure to foreign currency changes for all other currencies is not material. Non-derivative foreign currency exposure as of March 31, 2021 and March 31, 2020 in major currencies is as below:				
Particulars	Currency		As at March 31, 2021	As at March 31, 2020
Assets	EURO		8,060,390	528,089

(INR in millions)		692.89	43.86	
Exchange rate (INR/EURO)		85.96	83.05	
USD		2,946,331	1,481,885	
(INR in millions)		215.78	111.71	
Exchange rate (INR/USD)		73.24	75.38	
GBP		9,496.00	9,496	
(INR in millions)		0.96	0.88	
Exchange rate (INR/GBP)		101.10	92.67	
AUD		31,059.00	6,080	
(INR in millions)		1.73	0.28	
Exchange rate (INR/AUD)	55.70	46.05		
	EURO		8,310.00	798
	(INR in millions)		0.71	0.07
	Exchange rate (INR/EURO)		85.44	87.69
Liabilities	USD		16,469,482	213,855
(INR in millions)		1,206.16	16.12	
Exchange rate (INR/USD)		73.24	75.38	
CAD		2,365	2,365	
(INR in millions)		0.14	0.12	
Exchange rate (INR/CAD)		59.20	50.74	

AUD		2,287.50	2,288	
(INR in millions)		0.13	0.10	
Exchange rate (INR/AUD)	56.83	46.38		
Foreign currency sensitivity analysis				
The Company is significantly exposed to USD and EUR.				
<p>The following table details the Company's sensitivity to a 1% increase and decrease in the INR against the relevant foreign currency. The sensitivity analysis includes only outstanding foreign currency denominated monetary items as tabulated above and adjusts their translation at the year end for 1% change in foreign currency rates. A positive number below indicates an increase in profit before tax or vice-versa.</p>				
	As at March 31, 2021	As at March 31, 2020		
Particulars	INR strengthens by 1%	INR weakens by 1%	INR strengthens by 1%	INR weakens by 1%
Impact on profit /(loss) for the year				
EURO	6.91	(6.91)	0.44	(0.44)
USD	(9.96)	9.96	0.96	(0.96)
46.Particulars of loan given in accordance with section 186(4) of the Companies Act,2013, as amended:				
<p>(i) During the year, the Company has given a loan of INR 432.51 mn (March 31, 2020: INR 417.85 mn) as at the reporting date, carrying an interest rate of 4.50% p.a (March 31, 2020: 4.50% p.a) to its wholly owned subsidiary company, B9 Beverages SPRL, Belgium, for its business purposes, in which directors of the Company are also directors.</p>				
<p>(ii) The Company has also given a loan to Raja Kaimoor Breweries Limited amounting to INR 114.00 mn (March 31, 2020: INR 156.99 mn) as at the reporting date. The loan carries an interest of 12.00% p.a (March 31,</p>				

2020: 12.00% p.a). The loan has been provided for business purposes and is repayable in 52 instalments.				
47. The Company has foreign currency trade receivables, outstanding loans and advances and trade payables from/to its related parties which are outstanding beyond the timeline stipulated by the Reserve Bank of India's Master Circular on Import/ Export of Goods and Services under Foreign Exchange Management Act, 1999. However, as per the management of the Company, the aforementioned delays will not have a material impact on the standalone financial statements of the Company.				
48. Going concern assessment				
<p>The Company has incurred losses (total comprehensive loss) of INR 2,113.07 mn during the current year [March 31, 2020 (restated): INR 3,046.26 mn] and has accumulated losses of INR 7,455.78 mn as at March 31, 2021 [March 31, 2020 (restated): INR 5,342.71 mn], which has eroded the net worth of the Company.</p> <p>Based on the financial projections, capital infusions during the year including those committed, the Company expects growth in its operations, improvement in operating performance and increased market presence in coming years and also, expects to earn enhanced cash inflows from its operating activities.</p> <p>The Company believes such anticipated internally generated funds from operations in future, expected capital infusions and its available revolving undrawn credit facilities as at 31 March 2021 along with certain other current assets (financial and non-financial) as on date, will enable it to meet its future known obligations and expected liabilities arising out of future actions for next year, in the ordinary course of business.</p> <p>In view of the same, the management of the Company is hopeful of generating sufficient cash flows in the future to meet the Company's financial obligations. Therefore, these standalone financial statements have been prepared on a going concern basis.</p>				

49. Events occurring after reporting period

|||

Issue of share capital: The Company has allotted 20,000 Series C1 CCCPS of the Company at INR 387.04/- per share (face value of INR 100.00/- per share and a share premium of INR 287.04/- per share) on April 05, 2021. Further, the Company also allotted 1,360,510 Pre-Series D CCCPS of the Company at INR 500.00/- per share (face value of INR 15.00/- per share and a share premium of INR 485.00/- per share) on various dates subsequent to March 31, 2021.

|||

[611800] Notes - Revenue

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

	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (59) [See below]

Textual information (59)**Disclosure of revenue [Text Block]**

Revenue recognition

||

Sale of goods

The Company derives revenue from manufacture and sale of Beer in the name of BIRA91 and its product BIRA 91 Hot Sauce.

Under Ind AS 115, revenue is recognized upon transfer of control of promised goods to the customer. The point at which control passes is determined by each customer arrangement when there is no unfulfilled obligation that could affect the customer's acceptance of goods.

[612400] Notes - Service concession arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (60) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (60)

Disclosure of employee benefits [Text Block]

31. Employee benefit obligations:				
(a) Defined contribution plans:				
Amounts recognized in the standalone Statement of profit and loss are as under:				
Particulars			As at March 31, 2021	As at March 31, 2020
Employers' contribution to Employee provident fund [refer to note (i) below]			20.47	18.66
Employers' contribution to Employee State Insurance [refer to note (ii) below]			0.35	0.33
Total			20.82	18.99
The expenses incurred on account of the above defined contribution plans have been included in note 24 "Employee Benefits Expenses" under the head "Contribution to provident and other funds".				
(i) Employers' contribution to provident fund				
The Company makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Employee's provident fund. The Company has no obligation other than to make the specified contributions. The contributions are charged to the Standalone Statement of Profit and Loss as they accrue.				
(ii) Employers' contribution to State Insurance				
The Company's contribution paid/ payable under the scheme to the Employee State Insurance is recognised as an expense in the Standalone Statement of Profit and Loss during the year in which the employee renders the related service.				
(b) Defined benefit plans				
Gratuity plan The Company operates a gratuity plan wherein every employee is entitled to the benefit. Gratuity is payable to all eligible employees (who have completed 5 years or more of service) of the Company on retirement, separation, death or permanent disablement, of an amount equivalent to 15 days basic salary payable for each completed year of service or part thereof in excess of 6 months in terms of the provisions of The Payment of Gratuity Act, 1972.				
(i) These plans typically expose the Company to actuarial risks such as investment risk, salary risk, interest rate risk and longevity risk.				
Investment risk				
The probability or likelihood of occurrence of losses relative to the expected return on any particular investment.				
Salary risk				

The present value of defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in rate of increase in salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.

Interest risk

The plan exposes the Company to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefit and will thus result in an increase in value of the liability.

Longevity risk					
The present value of defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after employment. An increase in the life expectancy of the plan participants will increase the plans liability.					
(ii) The principal assumptions used for the purpose of the actuarial valuation (Gratuity) are as follows:					
Particulars				As at March 31, 2021	As at March 31, 2020
Discount rate				4.57%	5.56%
Salary increase				8.00%	8.00%
Retirement age (years)				62	62
Mortality table				IALM* 2012-2014	IALM* 2012-2014
Attrition rate					
18 to 30 years				38.00%	28.00%
18 to 45 years				35.00%	23.00%
Above 45 years				31.00%	24.00%

*IALM-Indian Assured Lives Mortality					
The cost of the defined benefit plans and other long term benefits are determined using actuarial valuation. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rate. Due to these complexities involved in the valuation, it is highly sensitive to the changes in these assumptions. All assumptions are reviewed at each reporting date. The present value of defined benefit obligation and the related current service cost and past service cost are measured using the projected unit cost method.					
(iii) Amounts recognised in Standalone Statement of profit and loss in respect of these benefit plans are as follows:					
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020
Current service cost				6.62	6.77
Net interest expense				1.01	0.97
Total				7.63	7.74

These amounts for the year are included in note 24 "Employee Benefits Expenses". Gratuity expense is included under the head "Gratuity".					
(iv) Amounts recognised in Other Comprehensive Income:					
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020
Actuarial (gain)/loss arising from changes in financial assumptions			9.31	(0.09)	
Actuarial (gain)/loss arising from changes in demographic assumptions			(3.03)	(3.85)	
Actuarial (gain)/loss arising from changes in experience adjustments			(6.10)	1.29	
Total				0.18	(2.65)
(v) The amount included in Standalone Balance Sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:					
Particulars				As at March 31, 2021	As at March 31, 2020
Present value of funded defined benefit obligation			24.36	18.08	
Surplus / (Deficit)				(24.36)	(18.08)
Effect of asset ceiling, if any				-	-
Net assets / (liability)				(24.36)	(18.08)

(vi) Movement in the present value of defined benefit obligation is as follows:					
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020
Opening defined benefit obligation				18.08	13.01
Current service cost				6.62	6.77
Interest cost				1.01	0.97
Actuarial (gain)/losses on obligations				0.18	(2.65)
Benefits paid				(1.53)	(0.03)
Closing defined benefit obligations				24.36	18.08
(vii)	Expected maturity analysis of the undiscounted defined liability plans in future years				
Particulars				As at March 31, 2021	As at March 31, 2020
Duration of defined benefit obligation					
Less than 1 year				5.78	2.78
Between 1-2 years				6.18	3.18
Between 2-5 years				26.38	14.64
Over 5 years				96.34	53.30
Total					
Expected contributions to post-employment benefit plans is Nil (March 31, 2020: Nil).					

(viii) Bifurcation of closing net liability at the end of year:					
Particulars				As at March 31, 2021	As at March 31, 2020
Non-current				18.71	15.35
Current				5.65	2.73
					24.36
(ix) Sensitivity Analysis					
Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase. The sensitivity analysis below has been determined based on reasonably possible changes of the respective assumptions occurring at the end of reporting year, while holding all other assumptions constant.					
Discount rate and future salary escalation rate are the key actuarial assumptions to which the defined benefit obligations are particularly sensitive. The following table summarizes the impact on defined benefit obligations as at 31 March 2021 arising due to an increase/decrease in key actuarial assumptions by 100 basis points:					
	Discount rate	Salary escalation			
Impact of increase	1.12	1.07			

Impact of decrease	1.04	1.02			
(c) Other long-term employee benefits					
Amounts recognized in the Standalone Statement of profit and loss in note 24 "Employee benefits expense" under the head "salaries and wages" are as under:					
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020
Compensated absences				5.73	8.56
					5.73
Movement in the liability of compensated absences is as under:-					
Opening balance				16.40	11.31
Created during the year				5.73	8.56
Benefits paid				(3.38)	(3.48)
Closing balance				18.75	16.40
(x)	Weighted average duration of defined benefit obligations is 2.15 years as at March 31, 2021 and 3.07 years as at March 31, 2020.				

[612800] Notes - Borrowing costs

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	Key Managerial Personnels And Directors 1	Key Managerial Personnels And Directors 2	Key Managerial Personnels And Directors 3	Key Managerial Personnels And Directors 4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	ANKUR JAIN	SHASHI JAIN	SAKSHI VIJAY CHOPRA	HIROMASA HONDA
Director identification number of key managerial personnel or director	01846010	02040476	07129633	09084929
Date of birth of key managerial personnel or director	13/08/1980	17/11/1950	24/09/1978	
Designation of key managerial personnel or director	Managing Director	Director	Nominee Director	Nominee Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 38,42,573	[shares] 21,37,121	[shares] 0	[shares] 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]	Key Managerial Personnels And Directors 5
	01/04/2020 to 31/03/2021
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	VARUN KWATRA
Permanent account number of key managerial personnel or director	AXQPK8109B
Date of birth of key managerial personnel or director	01/11/1982
Designation of key managerial personnel or director	Company Secretary
Qualification of key managerial personnel or director	Company Secretary
Shares held by key managerial personnel or director	[shares] 0

[612200] Notes - Leases

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]	Textual information (61) [See below]	
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

Textual information (61)

Disclosure of leases [Text Block]

42. Leases				
A. Leases where the Company is a lessee				
<p>The Company leases several assets including land, buildings and plant and machinery.</p> <ul style="list-style-type: none"> - Leasehold Land: The Company's leases of land comprise of land taken on lease on for office and factory. - Building: The Company's leases of building comprise of lease of offices. - Plant and machinery: The Company leases brewery plant for the production of the beer. <p>Lease payments are fixed and lease term ranges between 6-9 years.</p>				
i. Right-of-use assets (ROU)				
The following table presents the carrying values of ROU:				
Particulars	Plant and equipment	Building	Lease hold land	Total
As at March 31, 2020	2,108.27	47.62	217.58	2,373.47
As at March 31, 2021	2,401.88	39.05	263.05	2,703.98
ii. Lease liabilities				
Particulars			As at March 31, 2021	As at March 31, 2021
Current			435.23	298.52
Non-current			2,791.97	2,213.87
Note: Refer note 43 for the maturity analysis of lease liabilities.				
iii. Amounts recognised in the Standalone statement of profit or loss				
Particulars			For year ended March 31, 2021	For year ended March 31, 2020
Depreciation on right-of-use assets			259.75	242.44

Interest on lease liabilities			404.86	225.93
Expenses relating to short-term leases			39.38	17.65
Expenses relating to leases of low-value assets, excluding Short-term leases of low-value assets			0.10	0.12
Expense relating to variable lease payments not included in the measurement of lease liabilities			9.84	27.13
Rent concessions			(47.67)	(11.82)
Net impact on Standalone statement of profit and loss			666.26	501.45
During the year ended 31 March 2021, consequential to COVID-19 pandemic, the Company has renegotiated several rent concessions with the landlords. Further, in view of recent amendments by the Companies (Indian Accounting Standards) Amendment Rules, 2020, the Company has elected to apply the practical expedient of not assessing the rent concessions as a lease modification, as per MCA notification dated July 24, 2020 on Ind As 116 for rent concessions received on account of COVID-19 pandemic. Accordingly, per requirements of MCA notification, out of total rent concessions confirmed till March 31, 2021 of INR 47.67 mn (March 31, 2020: INR 11.82 mn).				
iv. Amounts recognised in the Standalone cash flow statement				
Particulars			For year ended March 31, 2021	For year ended March 31, 2020
Payment of lease liabilities- principal			69.34	153.77
Payment of lease liabilities- interest			404.86	225.93
Total cash outflows			474.20	379.70
B. Leases where the Company is a lessor				
The Company has not given any asset on lease.				

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	Miscellaneous Other Operating Revenues 1		Miscellaneous Other Operating Revenues 2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	6.71	10.59	13.14	14.01
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Sale of non-beer items	Sale of non-beer items	Scrap Sale	Scrap Sale
Miscellaneous other operating revenues	6.71	10.59	13.14	14.01

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (62) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	4,262.23	4,547.26
Revenue from sale of services	0	0
Other operating revenues	19.85	24.6
Other operating revenues	19.85	24.6
Total revenue from operations other than finance company	4,282.08	4,571.86
Total revenue from operations	4,282.08	4,571.86
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (63) [See below]	
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	19.85	24.6
Total other operating revenues	19.85	24.6
Total other operating revenues	19.85	24.6
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	19.85	24.6
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (64) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	245.67	23.79
Total interest income on current investments	245.67	23.79
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	18.58	25.96
Total interest income on non-current investments	18.58	25.96
Total interest income	264.25	49.75
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current equity securities	0	0
Total dividend income current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	15.64	27.42
Total net gain/loss on foreign currency fluctuations treated as other income	15.64	27.42
Miscellaneous other non-operating income	(A) 66.26	(B) 12.86
Total other non-operating income	81.9	40.28
Total other income	346.15	90.03
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (65) [See below]	
Interest expense [Abstract]		
Interest expense debt securities	(C) 717.05	(D) 459.74
Other interest charges	45	32.51
Total interest expense	762.05	492.25
Total finance costs	762.05	492.25
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (66) [See below]	
Salaries and wages	536.33	652.33
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	20.82	18.99
Total contribution to provident and other funds	20.82	18.99

Staff welfare expense	28.81	53.29
Other employee related expenses	(E) 43.72	(F) 33.7
Total employee benefit expense	629.68	758.31
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (67) [See below]	
Depreciation expense	259.75	242.44
Amortisation expense	2.32	2.33
Depletion expense	480.36	327.31
Total depreciation, depletion and amortisation expense	742.43	572.08
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (68) [See below]	
Consumption of stores and spare parts	(G) 20.58	(H) 29.72
Power and fuel	60.03	55.13
Rent	49.32	44.9
Repairs to building	12.22	10.27
Repairs to machinery	15.41	7.19
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(I) 2,599.3	(J) 2,806.72
Total rates and taxes excluding taxes on income	2,599.3	2,806.72
Travelling conveyance	22.99	65.96
Legal professional charges	24.95	45.26
Directors sitting fees	0	0
Advertising promotional expenses	114.71	404.76
Cost transportation [Abstract]		
Cost freight	310.26	323.01
Total cost transportation	310.26	323.01
Cost royalty	9.24	9.53
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Material cost contract	194.93	243.23
Total contract cost	194.93	243.23
Payments to auditor [Abstract]		
Payment for audit services	2.6	2.78
Total payments to auditor	2.6	2.78
CSR expenditure	0	0
Miscellaneous expenses	(K) 357.72	(L) 568.3
Total other expenses	(M) 3,794.26	(N) 4,616.76
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

Footnotes

- (A) Rent concessions- Rs. 47.67 Miscellaneous income- Rs. 18.59
 (B) Rent concessions- Rs. 11.82 Miscellaneous income- Rs. 1.04
 (C) - loans and debentures- Rs. 312.19 - lease liabilities- Rs. 404.86
 (D) - loans and debentures- Rs. 233.81 - lease liabilities- Rs. 225.93
 (E) Share based payment (refer note 34)
 (F) Share based payment (refer note 34)
 (G) Consumption of non-beer items -Rs. 3.65 Consumption of store and spares -Rs.16.93
 (H) Consumption of non-beer items -Rs. 7.13 Consumption of store and spares -Rs. 22.59
 (I) Excise duty on sale of goods 2,475.79 Rates and taxes 123.51
 (J) Excise duty on sale of goods 2,671.56 Rates and taxes 135.16
 (K) Bad debts 7.11 Loss allowances (refer note 45) 41.83 Provision for expired inventory 59.89 Promoter fees 85.39 Miscellaneous 163.50
 (L) Bad debts 1.32 Loss allowances (refer note 45) 57.42 Provision for expired inventory 240.63 Promoter fees 33.77 Miscellaneous 235.16
 (M) Excise duty on sale of goods 2,475.79 Other expenses 1,318.47
 (N) Excise duty on sale of goods 2,671.56 Other expenses 1,945.20

Textual information (62)

Disclosure of notes on revenue from operations explanatory [Text Block]

21. Revenue from operations		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Sale of products (including excise duty)	4,262.23	4,547.26
Other operating revenues	19.85	24.60
Revenue from operations	4,282.08	4,571.86
Note :		
(i) Sale of product comprises:		
Sale of beer	4,262.23	4,547.26
(ii) Other operating revenue comprises:		
Sale of scrap	13.14	14.01
Sale of non beer items	6.71	10.59
Total	4,282.08	4,571.86
The following table provides information about receivables, contract assets and contract liabilities from contracts with customers:		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Contract assets	-	-
Contract liabilities (advances from customers against sale of goods)		
Opening balance	16.47	12.62
Revenue recognized that was included in the contract liability balance at the beginning of the year	(16.47)	(12.62)
Closing balance	17.64	16.47
Disaggregate revenue information		

The disaggregated revenue from contracts with the customers is as follow:		
Revenue by offerings		
Sale of beer	432.51	417.85
Sale of non-beer items	6.71	14.01
Scrap Sale	13.14	10.59
Total	452.36	442.45
Geography wise		
India	4,238.47	4,569.70
Other than India	43.61	2.16
Total	4,282.08	4,571.86
Reconciliation of revenue recognized with the contracted price is as follows:		
Contracted price	4,545.84	5,070.09
Reduction towards variable consideration component*	(263.76)	(498.23)
Total	4,282.08	4,571.86
*The reduction towards variable components includes consumer promotions, volume linked schemes.		
Timing of revenue recognition		
At a point in time	4,282.08	4,571.86
Total	4,282.08	4,282.08

Textual information (63)

Disclosure of notes on other operating revenues explanatory [Text Block]

Sale of non-beer items	6.71	14.01
Scrap Sale	13.14	10.59

Textual information (64)

Disclosure of notes on other income explanatory [Text Block]

22. Other income		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Interest income from financial assets measured at amortised cost.		
- on bank deposits	18.58	25.96
- on loan/receivables from subsidiary company	237.34	17.52
- others	8.33	6.27
Rent concessions	47.67	11.82
Net gain on foreign currency transactions and translations	15.64	27.42
Miscellaneous income	18.59	1.04
Total	346.15	90.03

Textual information (65)

Disclosure of notes on finance cost explanatory [Text Block]

25. Finance costs		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Interest expenses on financial instruments at amortised costs :		
- loans and debentures	312.19	233.81
- lease liabilities	404.86	225.93
Other borrowing costs		
- delayed payment of statutory dues	45.00	32.51
Total	762.05	492.25

Textual information (66)

Disclosure of notes on employee benefit expense explanatory [Text Block]

24. Employee benefits expense		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Salaries, wages and bonus	536.33	652.33
Contributions to provident and other funds (refer note 31)	20.82	18.99
Staff welfare	28.81	53.29
Share based payment (refer note 34)	43.72	33.70
Total	629.68	758.31

Textual information (67)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

26. Depreciation and amortization expense		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Depreciation of property, plant and equipment	259.75	242.44
Amortization of intangible assets	2.32	2.33
Depreciation of right-of-use assets	480.36	327.31
Total	742.43	572.08

Textual information (68)

Disclosure of notes on other expenses explanatory [Text Block]

27. Other expenses		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Consumption of non-beer items	3.65	7.13
Consumption of store and spares	16.93	22.59
Royalty	9.24	9.53
Power and fuel	60.03	55.13
Rent (refer note 42)	49.32	44.90
- Machinery	15.41	7.19
- Others	12.22	10.27
Production fees to contractor	194.93	243.23
Rates and taxes	123.51	135.16
Travelling and conveyance	22.99	65.96
Freight and forwarding	310.26	323.01
Marketing and promotion	114.71	404.76
Legal and professional	24.95	45.26
Audit fees (refer note below)	2.60	2.78
Bad debts	7.11	1.32
Loss allowances (refer note 45)	41.83	57.42
Provision for expired inventory	59.89	240.63
Promoter fees	85.39	33.77
Miscellaneous	163.50	235.16
Total	1,318.47	1,945.20
Note:		
Payment to auditors' (including taxes)		
For statutory audit	2.60	2.78
Total	2.60	2.78

[613200] Notes - Cash flow statement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	128.09	120.76	128.39
Cash and cash equivalents classified as part of disposal group held for sale	0	0	0
Cash and cash equivalents	128.09	120.76	128.39
Income taxes paid (refund), classified as operating activities	-8.19	2.52	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	-8.19	2.52	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]	Textual information (69) [See below]	
Changes in inventories of finished goods	-44.87	24.04
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-44.87	24.04
Exceptional items before tax	0	-513.86
Total exceptional items	0	-513.86
Details of nature of exceptional items	Loss allowance [refer note 4(b)] and Provision for impairment in the value of investment (refer note 38.1)	Loss allowance [refer note 4(b)] and Provision for impairment in the value of investment (refer note 38.1)
Domestic sale manufactured goods	4,218.62	4,545.1
Total domestic turnover goods, gross	4,218.62	4,545.1
Export sale manufactured goods	43.61	2.16
Total export turnover goods, gross	43.61	2.16
Total revenue from sale of products	4,262.23	4,547.26
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	484.38	863.55
Bad debts of related parties	0	0

Textual information (69)

Additional information on profit and loss account explanatory [Text Block]

29. Contingent liabilities and commitments (to the extent not provided for)				
(i) Contingent liabilities				
The Company has issued letters of financial support to its wholly owned subsidiaries, B9 Beverages SPRL, Belgium and B9 Beverages Pte Limited, Singapore to provide continuing financial support to these companies to meet all their obligations and liabilities as and when the need arises for atleast next 12 months from the reporting date.				
The Company has a pending tax litigation under the Income Tax Act, 1961. The amount involved is INR 21.87 mn.				
(ii) Capital commitments				
Particulars			As at March 31, 2021	As at March 31, 2020
Estimated amount of contracts remaining to be executed on capital account and not provided for [net of capital advances of INR 6.64 mn (March 31, 2020: INR 6.48 mn)]		36.43	54.92	
(iii) Other commitments				
The Company has other commitments for the purchase orders which are issued after considering requirements per operating cycle for purchase of goods and services. The Company does not have any long term commitment or material non-cancellable contractual commitments/contracts which might have a material impact on the standalone financial statements.				
30. Disclosure under section 22 of chapter V of the Micro, Small and Medium Enterprises Development Act, 2006:				
In terms of the section 22 of chapter V of Micro, Small and Medium Enterprises Development Act 2006 (MSMED Act 2006), the disclosure of payments due to any supplies are as follows:				
Particulars			As at March 31, 2021	As at March 31, 2020
a) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year included in				
Principal amount due to any supplier			154.01	117.10
Interest due on above			0.38	2.72

b) The amount of interest paid by the buyer in terms of section 16 of the MSMED ACT 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.		-	-	
c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointment day during the period) but without adding the interest specified under the MSMED Act, 2006.		-	-	
d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		3.10	2.72	
e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible under section 23 of the MSMED Act 2006.		3.10	2.72	
31. Employee benefit obligations:				
(a) Defined contribution plans:				
Amounts recognized in the standalone Statement of profit and loss are as under:				
Particulars			As at March 31, 2021	As at March 31, 2020
Employers' contribution to Employee provident fund [refer to note (i) below]			20.47	18.66
Employers' contribution to Employee State Insurance [refer to note (ii) below]			0.35	0.33
Total			20.82	18.99
The expenses incurred on account of the above defined contribution plans have been included in note 24 "Employee Benefits Expenses" under the head "Contribution to provident and other funds".				
(i) Employers' contribution to provident fund				
The Company makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Employee's provident fund. The Company has no obligation other than to make the specified contributions. The contributions are charged to the Standalone Statement of Profit and Loss as they accrue.				
(ii) Employers' contribution to State Insurance				
The Company's contribution paid/ payable under the scheme to the Employee State Insurance is recognised as an expense in the Standalone Statement of Profit and Loss during the year in which the employee renders the related service.				
(b) Defined benefit plans				
Gratuity plan The Company operates a gratuity plan wherein every employee is entitled to the benefit. Gratuity is payable to all eligible employees (who have completed 5 years or				

more of service) of the Company on retirement, separation, death or permanent disablement, of an amount equivalent to 15 days basic salary payable for

each completed year of service or part thereof in excess of 6 months in terms of the provisions of The Payment of Gratuity Act, 1972.						
(i) These plans typically expose the Company to actuarial risks such as investment risk, salary risk, interest rate risk and longevity risk.						
Investment risk						
The probability or likelihood of occurrence of losses relative to the expected return on any particular investment.						
Salary risk						
The present value of defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in rate of increase in salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.						
Interest risk						
The plan exposes the Company to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefit and will thus result in an increase in value of the liability.						
Longevity risk						
The present value of defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after employment. An increase in the life expectancy of the plan participants will increase the plans liability.						

(ii) The principal assumptions used for the purpose of the actuarial valuation (Gratuity) are as follows:						
Particulars				As at March 31, 2021	As at March 31, 2020	
Discount rate				4.57%	5.56%	
Salary increase				8.00%	8.00%	
Retirement age (years)				62	62	
Mortality table				IALM* 2012-2014	IALM* 2012-2014	
Attrition rate						
18 to 30 years				38.00%	28.00%	
18 to 45 years				35.00%	23.00%	
Above 45 years				31.00%	24.00%	
*IALM-Indian Assured Lives Mortality						
<p>The cost of the defined benefit plans and other long term benefits are determined using actuarial valuation. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rate. Due to these complexities involved in the valuation, it is highly sensitive to the changes in these assumptions. All assumptions are reviewed at each reporting date.</p>						

The present value of defined benefit obligation and the related current service cost and past service cost are

measured using the projected unit cost method.						
(iii) Amounts recognised in Standalone Statement of profit and loss in respect of these benefit plans are as follows:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	
Current service cost				6.62	6.77	
Net interest expense				1.01	0.97	
Total				7.63	7.74	
These amounts for the year are included in note 24 "Employee Benefits Expenses". Gratuity expense is included under the head "Gratuity".						
(iv) Amounts recognised in Other Comprehensive Income:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	
Actuarial (gain)/loss arising from changes in financial assumptions			9.31	(0.09)		
Actuarial (gain)/loss arising from changes in demographic assumptions			(3.03)	(3.85)		
Actuarial (gain)/loss arising from changes in experience adjustments			(6.10)	1.29		

Total				0.18	(2.65)	
(v) The amount included in Standalone Balance Sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:						
Particulars				As at March 31, 2021	As at March 31, 2020	
Present value of funded defined benefit obligation			24.36	18.08		
Surplus / (Deficit)				(24.36)	(18.08)	
Effect of asset ceiling, if any				-	-	
Net assets / (liability)				(24.36)	(18.08)	
(vi) Movement in the present value of defined benefit obligation is as follows:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	
Opening defined benefit obligation				18.08	13.01	
Current service cost				6.62	6.77	
Interest cost				1.01	0.97	
Actuarial (gain)/losses on obligations				0.18	(2.65)	
Benefits paid				(1.53)	(0.03)	
Closing defined benefit obligations				24.36	18.08	
	Expected maturity analysis of the undiscounted					

(vii)

defined

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[illegible]

[611200] Notes - Fair value measurement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 1		Significant Investments In Subsidiaries 2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages INC	B9 Beverages INC	B9 BEVERAGES SPRL	B9 BEVERAGES SPRL
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	BELGIUM	BELGIUM
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	USD	USD	EUR	EUR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	363	363	318,600	318,600
Reserves and surplus of subsidiary	-88	-463,049	-1,616.27	-13,498,276
Total assets of subsidiary	20.97	437,623	561.57	4,879,640
Total liabilities of subsidiary	108.95	437,623	2,153.62	4,879,640
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	14.08	356,481	8.43	2,289,440
Profit before tax of subsidiary	-54.69	-1,707,587	-400.64	-9,465,278
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-54.69	-1,707,587	-400.64	-9,465,278
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	B9 Beverages INC	B9 Beverages INC	B9 BEVERAGES SPRL	B9 BEVERAGES SPRL
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	BELGIUM	BELGIUM

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 3		Significant Investments In Subsidiaries 4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages PTE LTD	B9 Beverages PTE LTD	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	India	India
CIN of subsidiary company			U74110DL2019PTC350111	U74110DL2019PTC350111
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	Yes	Yes
SRN of filing of balance sheet by subsidiary			T88038542	T01326149
Reason if no filing has been made by subsidiary	NA	NA		
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2019		
End date of accounting period of subsidiary	31/03/2021	31/03/2020		
Percentage of shareholding in subsidiary	100.00%	100.00%		
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	SGD	SGD		
Exchange rate as applicable for subsidiary	NA	NA		
Share capital of subsidiary	6,303,000	6,303,000		
Reserves and surplus of subsidiary	-337	-2,675,817	-1.09	0
Total assets of subsidiary	177.26	5,102,807	5.38	0
Total liabilities of subsidiary	189.48	5,102,807	0.38	0
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	28.29	375,732	0	0
Profit before tax of subsidiary	-95.35	-1,456,270	-1.06	0
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-95.35	-1,456,270	-1.06	0
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	B9 Beverages PTE LTD	B9 Beverages PTE LTD	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	India	India
CIN of subsidiary company			U74110DL2019PTC350111	U74110DL2019PTC350111

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 4	[pure] 4
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

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 1		Significant Investments In Subsidiaries 2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages INC	B9 Beverages INC	B9 BEVERAGES SPRL	B9 BEVERAGES SPRL
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	BELGIUM	BELGIUM

Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 3		Significant Investments In Subsidiaries 4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages PTE LTD	B9 Beverages PTE LTD	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
CIN of subsidiary company			U74110DL2019PTC350111	U74110DL2019PTC350111
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	India	India

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	NA	NA
Method used to account for investments in joint ventures	NA	NA
Method used to account for investments in associates	NA	NA

[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]	Entities with joint control or significant influence over entity [Member]		Subsidiaries [Member]	
Related party [Axis]	Record 1		Record 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SCI Investments V	SCI Investments V	B 9 Beverages Inc.	B9 Beverages Inc.
Country of incorporation or residence of related party	MAURITIUS	MAURITIUS	United States	United States
Description of nature of transactions with related party	Issue of pre-series C1 CCCPS including security premium	Issue of pre-series C1 CCCPS including security premium	Trade receivable and Advances to suppliers	Sale of products (Finished goods), Investments made, Trade receivable and Advances to suppliers
Description of nature of related party relationship	Enterprises having significant influence over the entity	Enterprises having significant influence over the entity	Wholly owned subsidiaries	Wholly owned subsidiaries
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions			0	0.43
Other related party transactions expense			0	0
Other related party transactions contribution made	152.35	348.15	0	89.44
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	(A) 68.61	(B) 26.56
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Trade receivable- Rs. 5.14 Advances to suppliers- Rs. 63.47

(B) Trade receivable- Rs. 0.43 Advances to suppliers- Rs. 0.02

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	Record 2		Record 3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	B9 Beverages SPRL,	B9 Beverages SPRL,	B9 Beverages Pte. Ltd,	B9 Beverages Pte. Ltd,
Country of incorporation or residence of related party	Belgium	Belgium	Singapore	Singapore
Description of nature of transactions with related party	Textual information (70) [See below]	Textual information (71) [See below]	Sale of products (Finished goods), Trade payables, Advances to suppliers and Trade receivable	Sale of products (Finished goods), Advances to suppliers and Trade receivable Investments made, Trade payables
Description of nature of related party relationship	Wholly owned subsidiaries	Wholly owned subsidiaries	Wholly owned subsidiaries	Wholly owned subsidiaries
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	6.51	16.1	1.54
Other related party transactions expense	(A) 9.24	(B) 9.53	0	0
Other related party transactions income	(C) 237.34	17.52		
Other related party transactions contribution made	0	(D) 143.71	0	211.36
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	37.31	30.77	2.07	2.07
Amounts receivable related party transactions	(E) 1,560.55	(F) 1,131.06	(G) 127.92	(H) 61.04
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Royalty expense- Rs. 9.24

(B) Royalty expense- Rs. 9.53

(C) Interest income on loan given- Rs. 19.59 Interest income on sale of intellectual property rights ('IPR')- Rs. 217.75

(D) Loans given

(E) Trade receivable- Rs. 6.30 Advances to suppliers- Rs. 214.38 Amount recoverable against sale of intellectual property rights-Rs. 867.75 Interest accrued but not received on Loan- Rs. 39.61 Loans- Rs. 432.51

(F) Trade receivable- Rs. 6.30 Advances to suppliers- Rs. 36.88 Amount recoverable against sale of intellectual property rights 650 Loans- Rs. 417.85 Interest accrued but not received on Loan 20.02

(G) Trade receivable- Rs. 29.38 Advances to suppliers- Rs. 98.53

(H) Trade receivable- Rs. 12.02 Advances to suppliers- Rs. 49.02

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Record 4		Record 5	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Pomelo Flavormaker Merchandise and Events Private Limited	Pomelo Flavormaker Merchandise and Events Private Limited	B 9 Beverages Limited	B9 Beverages Limited
Country of incorporation or residence of related party	INDIA	INDIA	UNITED KINGDOM	UNITED KINGDOM
CIN of related party	U74110DL2019PTC350111	U74110DL2019PTC350111		
Description of nature of transactions with related party	Investments made	Investments made	Trade receivable	Sale of products (Finished goods) and Trade receivable
Description of nature of related party relationship	Wholly owned subsidiaries	Wholly owned subsidiaries	Stepdown subsidiaries	Stepdown subsidiaries
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions			0	6.16
Other related party transactions contribution made	6	0.1		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	5.96	5.96
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Subsidiaries [Member]		Key management personnel of entity or parent [Member]	
	Record 6		Record 1	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	B9 Beverages Company Limited	B9 Beverages Company Limited	Ankur Jain	Ankur Jain
Country of incorporation or residence of related party	Viet Nam	Viet Nam	INDIA	INDIA
Permanent account number of related party			AHPPJ7877G	AHPPJ7877G
Description of nature of transactions with related party	Trade receivable	Sale of products (Finished goods) and Trade receivable	Issue of class B OCPS including security premium and Compensation to KMP*	Compensation to KMP*
Description of nature of related party relationship	Stepdown subsidiaries	Stepdown subsidiaries	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	3.56		
Other related party transactions contribution made			58.81	20.89
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	3.56	3.56	(A) 0.69	(B) 0.58
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Advances to suppliers

(B) Advances to suppliers

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]		Other related parties [Member]	
Related party [Axis]	Record 2		Record 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shashi Jain	Shashi Jain	Ankeeta Pawa	Ankeeta Pawa
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAIPJ1365R	AAIPJ1365R	ARQPP1578D	ARQPP1578D
Description of nature of transactions with related party	Compensation to KMP* and Rent expense	Compensation to KMP* and Rent expense	Compensation to KMP*	Compensation to KMP*, Advances to suppliers
Description of nature of related party relationship	Key management personnel (KMP)	Key management personnel (KMP)	Relative of Key Managerial Personnel	Relative of Key Managerial Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	(A) 2.69	(B) 2.7	1.85	1.95
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0.02
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Compensation to KMP*- Rs. 1.49 Rent expense- Rs. 1.20

(B) Compensation to KMP*- Rs. 1.50 Rent expense- Rs. 1.20

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (72) [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	No	No

Textual information (70)**Description of nature of transactions with related party**

Royalty expense, Interest income on loan given, Interest income on sale of intellectual property rights ('IPR'), Trade payables, Loans, Amount recoverable against sale of intellectual property rights, Trade receivable, Advances to suppliers and Interest accrued but not received on Loan

Textual information (71)**Description of nature of transactions with related party**

Sale of products (Finished goods), Loans given, Royalty expense, Interest income on loan given, Trade payables, Loans, Amount recoverable against sale of intellectual property rights, Trade receivable, Trade receivable B9 Beverages Pte. Ltd, Singapore B9 Beverages Limited, UK B9 Beverages SPRL, Belgium B9 Beverages Company Limited, Vietnam B9 Beverages Inc., USA and Advances to suppliers

Textual information (72)

Disclosure of related party [Text Block]

32. Related party transactions				
In the normal course of business, the Company enters into transactions at arm's length with companies under common control, key management personnel and relative of key managerial personnel. The names of related parties of the Company, as required to be disclosed under Ind AS 24 "Related Party Disclosures" is as follows:				
a. List of related parties and nature of relationship where control exists:				
List of related parties with whom transactions have taken place and nature of relationship:				
Description of relationship		Names of related parties		
Wholly owned subsidiaries		B9 Beverages Inc., USA B9 Beverages SPRL, Belgium B9 Beverages Pte. Ltd, Singapore Pomelo Flavormaker Merchandise and Events Private Limited, India		
Stepdown subsidiaries		B9 Beverages Limited, UK (Wholly Owned Subsidiary of B9 Beverages Pte. Ltd) B9 Beverages Company Limited, Vietnam (Wholly Owned Subsidiary of B9 Beverages Pte. Ltd)		
Enterprises having significant influence over the entity		SCI Investments V		
Key management personnel (KMP)		Ankur Jain, Director		
		Shashi Jain,		

		Director		
Relatives of KMP		Ankeeta Pawa		
b. Related party transactions				
S.No.	Particulars		For the year ended March 31, 2021	For the year ended March 31, 2020
A.	Transactions during the year			
A.1	Issue of pre-series C1 CCCPS including security premium			
	SCI Investments V		152.35	348.15
A.2	Issue of class B OCPS including security premium			
	Ankur Jain		42.02	-
A.3	Sale of products (Finished goods)			
	B9 Beverages Limited, UK		-	6.16
	B9 Beverages Company Limited, Vietnam		-	3.56
	B9 Beverages Pte. Ltd, Singapore		16.10	1.54
	B9 Beverages SPRL, Belgium		-	6.51
	B9 Beverages Inc., USA			0.43
A.4	Investments made			
	B9 Beverages Inc., USA		-	89.44

	B9 Beverages Pte. Ltd, Singapore		-	211.36
	Pomelo Flavormaker Merchandise and Events Private Limited, India		6.00	0.10
A.5	Loans given			
	B9 Beverages SPRL, Belgium		-	143.71
A.6	Royalty expense			
	B9 Beverages SPRL, Belgium		9.24	9.53
A.7	Interest income on loan given			
	B9 Beverages SPRL, Belgium		19.59	17.52
A.8	Interest income on sale of intellectual property rights ('IPR')			
	B9 Beverages SPRL, Belgium		217.75	-
A.9	Compensation to KMP*			
	Ankur Jain		16.79	20.89
	Shashi Jain		1.49	1.50
	Ankeeta Pawa		1.85	1.95
A.10	Rent expense			
	Shashi Jain		1.20	1.20
			As at	As at

S.No.	Particulars		March 31, 2021	March 31, 2020
B .	Balance outstanding			
B.1	Trade payables			
	B9 Beverages SPRL, Belgium		37.31	30.77
	B9 Beverages Pte. Ltd, Singapore		2.07	2.07
B.2	Loans			
	B9 Beverages SPRL, Belgium		432.51	417.85
B.3	Amount recoverable against sale of intellectual property rights			
	B9 Beverages SPRL, Belgium		867.75	650.00
B.4	Trade receivable			
	B9 Beverages Pte. Ltd, Singapore		29.38	12.02
	B9 Beverages Limited, UK		5.96	5.96
	B9 Beverages SPRL, Belgium		6.30	6.30
	B9 Beverages Company Limited, Vietnam		3.56	3.56
	B9 Beverages Inc., USA		5.14	0.43
B.5	Advances to suppliers			
	B9 Beverages Pte. Ltd, Singapore		98.53	49.02
	B9 Beverages SPRL,			

	Belgium		214.38	36.88
	B9 Beverages Inc., USA		63.47	26.13
	Ankeeta Pawa		-	0.02
	Ankur Jain		0.69	0.58
B.6	Interest accrued but not received on Loan			
	B9 Beverages SPRL, Belgium		39.61	20.02
* The above remuneration to KMP does not include contribution to gratuity fund and compensated absences, as this contribution is a lump sum amount for all relevant employees based on actuarial valuation.				
Notes:				
(i) Mr. Ankur Jain, KMP of the Company has pledged his equity shares amounting to 3,112,330 (March 2020: 3,227,273) for securing the amount of INR 755.00 mn of debentures (March 31, 2020: INR 895.00 mn).				
(ii) The Company has issued letters of financial support to its wholly owned subsidiaries, B9 Beverages SPRL, Belgium and B9 Beverages Pte. Ltd, Singapore to provide continuing financial support to these companies to meet all their obligations and liabilities as and when the need arises for atleast next 12 months.				

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No
Description of other contingent liabilities others	NA	NA

[700200] Notes - Corporate social responsibility

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

	01/04/2020 to 31/03/2021
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -60.61	[INR/shares] -95.48
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -60.61	[INR/shares] -95.48
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -60.61	[INR/shares] -95.48
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -60.61	[INR/shares] -95.48
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-2,112.89	-3,048.91
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] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0