

B9 BEVERAGES PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

[700300] Disclosure of general information about company

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	
Registration date	28/05/2012	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	18/02/2021	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
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
	01/04/2019 to 31/03/2020
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	4,571.86
Highest turnover contributing product or service (ITC 8 digit) code	22060000
Description of product or service	OTHR FERMNTD BEVRGS
Turnover of highest contributing product or service	4,571.86

[700600] Disclosures - Directors report**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]
	01/04/2019 to 31/03/2020
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%

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
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	18/02/2021	18/02/2021

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

	01/04/2019 to 31/03/2020
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, 2020.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Earnings 6,77,03,374 Outgo 31,12,93,145
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	18/02/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	B9 BEVERAGES PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Not Applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Not Applicable
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [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]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (12) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (14) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (15) [See below]

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (16) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	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]	Textual information (17) [See below]
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]	
Number of meetings of board	[pure] 31
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To,

The Members,

B9 Beverages Private Limited

Your Company's Directors are pleased in presenting their Eighth 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 2020.

The summarized financial results for the year ended 31st March 2020 are as under:-

Particulars	Standalone	Consolidated		
	(Rs. In Millions)	(Rs. In Millions)	2019-2020	2018-2019
	2019-2020	2018-2019	2019-2020	2018-2019
Revenue from Operations	4571.86	3503.67	4787.51	3549.80
Other Income	64.56	97.18	150.21	93.91
Total Revenue	4636.42	3600.85	4937.72	3643.71
Expenses	6138.75	4704.64	7077.47	5407.59
Profit before interest, depreciation, amortization and taxes (EBITDA)	(1502.33)	(1103.79)	(2139.75)	(1763.88)

Less:				
Depreciation and amortization	572.08	52.61	582.76	59.52
Interest and finance charges	498.96	194.03	498.96	194.50
Profit before Tax / (Loss)	(2573.37)	(1,350.43)	(3221.47)	(2017.90)
Exceptional items	(1600.74)	0.00	(4.23)	0.00
Tax Expenses	0.00	0.00	(0.01)	0.00
Other Comprehensive Income	2.65	4.58	2.65	4.58
Profit after Tax / (Loss)	(4,171.46)	(1,345.85)	(3223.06)	(2013.32)

FINANCIAL PERFORMANCE: -

(A) Standalone: -

The total revenue from operations of the Company for fiscal 2020 stood as ₹ 4571.86 million as against ₹ 3503.67 million for the fiscal year 2019 showing an increase of around 1.3 times. The EBIDTA (before exceptional items) increased to ₹ (1502.33) million for the fiscal year 2019-2020 as compared to ₹ (1103.79) million for the fiscal year 2018-2019.

Loss for the year has been increased to ₹ (2573.37) million in fiscal year 2019-2020 as compared to the Loss of ₹ (1,350.43) million for the fiscal year 2018-2019.

(B) Consolidated: -

During the year, Pomelo Flavormaker Merchandise and Event Pvt Ltd. has become the Wholly Owned Subsidiary of the Company in addition to the existing B9 Beverages PTE LTD; Singapore; B9 Beverages SPRL; Belgium, B9 Beverages INC; USA. The Consolidated financial performance of the Company is as: -

The total revenue from operations of the Company for fiscal 2019-2020 stood as ₹ 4787.51 million as against ₹ 3549.80 for the fiscal year 2018-2019 showing an increase of around 1.15 times.

The EBIDTA (before exceptional items) of the Company for fiscal 2019-2020 is ₹ (2139.75) million as compared to the ₹ (1763.88) million for the fiscal year 2018-19.

Loss for the fiscal year 2019-2020 is ₹ (3225.71) million as compared to the Loss of ₹ (2017.90) million for the fiscal year 2018-2019.

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 led 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 April Fools' Fest, ICC Men's Cricket World Cup, Indian Pale Ale brewed with Pomelo Launch, Malabar Stout Launch, International Curry Week, Horn OK Please, Palate Festival & LBB bazaar, India Cocktail Week, U2 Concert, Mumbai, Goa Sunsplash X BSL, Tata Mumbai Marathon x Light, Indis Art Fair, LR Taproom Launch, Bengaluru, ICC Women's Cricket World Cup, Australia.

The Company expands its sales operations and makes its presence felt in Delhi, Haryana, Chandigarh, Uttar Pradesh, Rajasthan, Madhya Pradesh, Chhattisgarh, West Bengal, Telangana, Maharashtra, Goa, Andhra Pradesh, Karnataka, Puducherry, Kerala, Jharkhand, Daman and Silvassa in 2019-20 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 United Kingdom (UK), Vietnam, Oman and expanded in 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 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 C 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 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.

BIRA 91 gain leadership position in premium & drive 12 % value share of the overall beer industry. Your directors are striving hard to assure that the Company will elicit good business in the coming years combating with the uncertain situations like 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, with a view to expand the business and Operations globally, the Company has enhanced its investment into the Equity Share Capital of B9 Beverages PTE LTD, in Singapore, B9 Beverages INC;USA.

Further, Company has also got incorporated its Wholly Owned Subsidiary, Pomelo Flavormaker Merchandise and Event Pvt Ltd. and enhanced its Investment during the year.

These expansions in Wholly Owned Subsidiaries will help the Company to dignify its product globally.

DIVIDEND:-

In view of the losses, your Directors express their inability to recommend any dividend for the year ended March 31, 2020.

CAPITAL STRUCTURE:-

During the F.Y. 2019-2020, the authorized share capital of the Company has been increased from Rs. 41,07,50,430/- (Rupees Forty-One Crores Seven Lakhs Fifty Thousand Four Hundred and Thirty Only) to Rs. 47,25,50,430/- (Rupees Forty-Seven 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 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 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; 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. 2019-2020 From INR 397,936,885 (Rupees Thirty-Nine Crores Seventy-Nine Lakhs Thirty-Six Thousand Eight Hundred and Eighty-Five Only) to INR 44,25,18,710 (Rupees Forty-Four Crores Twenty-Five Lakhs Eighteen Thousand Seven Hundred and Ten Only) divided into 1,30,87,162 (One Crore Thirty Lakhs Eighty-Seven Thousand One Hundred and Sixty-Two) equity shares of Rs. 10/- (Rupees Ten only) each; 20 (Twenty) equity shares of Rs. 1000 /- (Rupees Thousand Only) each; 24,784 (Twenty-Four Thousand Seven Hundred and Eighty-Four) Compulsory Convertible Cumulative Preference shares of Rs. 100/- (Rupees One Hundred only) each; 5,17,651 (Five Lakh Seventeen Thousand Six Hundred Fifty-One) Compulsory Convertible Cumulative Preference shares of Rs. 15/- (Rupees Fifteen only) each; 26,226 (Twenty-Six Thousand Two Hundred and Twenty-Six) Series A Compulsory Convertible Cumulative Preference Shares of Rs. 100/- (Rupees One Hundred only) each; 44,910 (Forty-Four Thousand Nine Hundred and Ten) Series A1 Compulsory Convertible Cumulative Preference Shares of Rs. 100/- (Rupees One Hundred only) each; 18,74,248 (Eighteen Lakhs Seventy-Four Thousand Two Hundred and Forty-Eight) Series A2 Compulsory Convertible Cumulative Preference Shares of Rs. 15/- (Rupees Fifteen only) each; 2989 (Two Thousand Nine Hundred Eighty-Nine) Optionally Convertible Preference Shares of Rs. 15/- (Rupees Fifteen only) each; 53,35,139 (Fifty- Three Lakhs Thirty-Five Thousand One Hundred and Thirty-Nine) Series B CCCPS of Rs. 15 /-(rupees Fifteen Only) each, 20,37,057 (Twenty Lakhs Thirty-Seven Thousand Fifty-Seven) Pre-Series C Compulsory Convertible Cumulative Preference Shares (Pre-Series C CCCPS) Rs. 15/- (Rupees Fifteen only) each, 9,28,400 (Nine Lakhs Twenty-Eight Thousand Four Hundred Only) Pre-Series C1 Compulsory Convertible Cumulative Preference Shares (Pre-Series C1 CCCPS) Rs. 15/- (Rupees Fifteen only) each, 40,000 (Forty Thousand) Bridge Series Compulsory Convertible Cumulative Preference Shares Rs. 15/- (Rupees Fifteen only) each (Bridge Series CCCPS), 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; 52,99,380 (Fifty-Two Lakhs Ninety-Nine Thousand Three Hundred and Eighty) Series A1 Compulsory Convertible Cumulative Preference Shares ("Bonus Series A1 CCCPS") of Rs. 15/- (Rupees Fifteen only) each.

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	Director	07129633
04.	Mr. Varun Kwatra	Company Secretary	AXQPK8109B

There is change in the directorship of the Company during the financial year 2019-2020.

MEETINGS OF THE BOARD OF DIRECTORS:-

The Board of Directors of the Company met "31" times during the year under review 04.04.2019, 30.04.2019, 04.05.2019, 13.05.2019, 24.05.2019, 27.05.2019, 29.05.2019, 13.06.2019, 14.06.2019, 22.06.2019, 24.06.2019, 28.06.2019, 19.08.2019, 30.08.2019, 05.09.2019, 17.09.2019, 08.11.2019, 04.12.2019, 10.12.2019, 21.12.2019, 06.01.2020, 14.01.2020, 22.01.2020, 28.01.2020, 01.02.2020, 24.02.2020, 25.02.2020, 26.02.2020, 29.02.2020, 14.03.2020, 19.03.2020 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 is as follows:

S.	Name of the	Category	No. of meetings held during	No. of meetings	Last AGM
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No.	Directors		their tenure	attended	attendance
01.	Mr. Ankur Jain	Managing Director	31	31	Present
02.	Mrs. Shashi Jain	Director	31	31	Present
03.	Ms. Sakshi Vijay Chopra	Nominee Director	31	31	Present
04.	Mr. Varun Kwatra	Company Secretary	31	31	Present

MEETINGS OF THE MEMBERS:-

The Seventh Annual General Meeting of the Company for the financial year 2018-19 was held on Monday, 30th September 2019 at 11:30A.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.	25.05.2019 at 11:00 A.M.	Registered Office	Ø Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company; Ø Approval of offer and Issue of Pre -Series C CCCPS on a private placement basis to Sixth Sense India Opportunities -II; Ø Approval of term of issue of Pre -Series C CCCPS;
02.	28.05.2019 at 4:30 P.M.	Registered Office	Approval of offer and issue of Non-Convertible Debentures;
03.	14.06.2019 at 01:30 P.M.	Registered Office	Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company; Approval of offer and Issue of Pre -Series C CCCPS on a private placement basis to group of persons; Approval of term of issue of Pre -Series C CCCPS;
04.	24.06.2019 at 04:00 P.M.	Registered Office	Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company; Approval of offer and Issue of Pre -Series C CCCPS on a private placement basis to group of persons; Approval of term of issue of Pre -Series C CCCPS;

05.	19.08.2019 at 4:00 P.M.	Registered Office	Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company;Approval of offer and Issue of Pre -Series C1 CCCPS on a private placement basis to proposed investors;Approval of term of issue of Pre -Series C1 CCCPS;Adoption of new AOA.
06.	11.12.2019 at 02:00 P.M.	Registered Office	Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company;Approval of offer and Issue of Pre -Series C CCCPS on a private placement basis to group of persons;Approval of term of issue of Pre -Series C CCCPS;
07.	27.12.2019 at 11:00 P.M.	Registered Office	Approval of offer and Issue of Pre -Series C CCCPS on a private placement basis to group of persons;Ø Approval of term of issue of Pre -Series C CCCPS;
08.	23.01.2020 at 03:00 P.M.	Registered Office	Approval of offer and Issue of Pre -Series C CCCPS on a private placement basis to Sixth Sense India Opportunities -II;Approval of term of issue of Pre -Series C CCCPS;Adoption of New AOA;
09.	03.02.2020 at 11:30 A.M.	Registered Office	Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company;Approval of offer and Issue of Bridge Series CCCPS on a private placement basis to Grand Anicut Fund-2;Approval of term of issue of Bridge Series CCCPS;
10.	26.02.2020 at 05:15 A.M.	Registered Office	Approval of company to issue non-convertible debentures for an amount of INR 6,00,00,000;
11.	02.03.2020at 01:30 P.M.	Registered Office	Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company;Approval of offer and Issue of Pre -Series C CCCPS on a private placement basis to group of persons;Approval of term of issue of Pre -Series C CCCPS;
12.	27.03.2020 at 03:30 P.M.	Registered Office	Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company;Approval of offer and Issue of Pre -Series C1 CCCPS on a private placement basis to SCI Investments V and Advent Management Belgium S.A.;Approval of term of issue of Pre -Series C1 CCCPS;Adoption of New AOA;

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under review, Company has made an Investment of USD 12,67,920 in B9 Beverages INC; of USA, and SGD 4,10,300 in B9 Beverages PTE; of Singapore, Wholly Owned Subsidiaries (“WOS”) of the Company.

The Company has also given loan of Euro 14,91,500 to B9 Beverages SPRL, Bruxelles, Belgium.

The Company has also given invested in 9,999 equity shares of Rupees 10 each of Pomelo flavormaker Merchandise and Events Private Limited resulting in wholly owned subsidiary of the Company.

Further, Company has provided Guarantee of GBP 1 Crore to B9 Beverages SPRL, Bruxelles, Belgium.

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 INR. 178 Crores from new and existing investors by issuing them Pre-Series C CCCPS of the face value of Rs. 15/- each during the year 2019-20. Further, the Company has also raised amount of INR 55 Crore from its existing Investors by issuing them Pre-Series C1 CCCPS (SCI Investments V and Advent Management Belgium S.A.).

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. 18.02.2021).

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 ARRANGMENTS 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

During the year, the Company has enhanced its Investment in B9 Beverages PTE LTD. Singapore and B9 Beverages INC, USA and the same continues to be the Wholly Owned Subsidiaries ("WOS") of the Company.

Further, Pomelo Flavormaker Merchandise and Event Pvt Ltd. has become the Wholly Owned Subsidiary ("WOS") of the Company during the year and the Company has made the Investment in it.

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 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 requirement of obtaining a Secretarial Audit Report from the Practicing Company Secretary is not applicable to the Company.

INTERNAL COMPLAINTS COMMITTEE AGAINST SEXUAL HARRASMENT

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 2019-20:

No. of complaints received: NIL

No of complaints disposed off: NIL

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	6,77,03,374

Outgo	31,12,93,145
-------	--------------

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:

- a) that in the preparation of the annual accounts for the period ended 31.03.2020, 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 31.03.2020;
- 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. 2018-19,has been enclosed as Annexurewith 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 reviewThe 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:18.02.2021

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

Annexure -1

Form No. AOC- 2

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

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub- section (1) of section 188 of the Companies Act, 2013 including certain armlength transactions under third provision thereto.

Details of contracts or arrangement or transaction not at arm's length basis:

B9 Beverages Private Limited has not entered into any contract or arrangement or transaction with its related parties which is not at arm's

length during Financial Year 2019-20.

2. Details of material contracts or arrangement or transactions at arm's length basis:

a) Name(s) of the related party and nature of relationship

Mrs.Shashi Jain:- Mrs. Shashi Jain, is also the Director of Cerana Beverages Private Limited;Mr. Ankur Jain is also the Director of Cerana Beverages Private Limited;Mrs. Ankeeta Pawa: - is wife of the Director of the Company, Mr. Ankur Jain;Mr. Ashok Kumar Jain:- is father of the Director of the Company, Mr. Ankur Jain;B9 Beverages PTE Ltd: -Wholly Owned Subsidiary of B9 Beverages Private Limited

b) Nature of contracts/arrangements/transactions

The Company has not entered into any Contract or arrangement with related part during the year.

c) Duration of the contracts/arrangement/transactions.

N.A.

d) Salient terms of the contracts or arrangement or transactions including the value, if any

None

e) Date(s) of approval by the board:

N.A.

f) Amount paid as advances, if any

By order of Board

B9 BEVERAGES PRIVATE LIMITED

(Ankur Jain)

(Shashi Jain)

(Managing Director) (Director)

(DIN: 01846010)

(DIN: 02024746)

(R/o. 23, Hanuman Road,

(R/o. 23, Hanuman Road,

New Delhi – 110001)

New Delhi – 110001)

Annexure -2

32. Employee Stock Option Scheme

The company has constituted an Employee Stock Option Plan under Bira91 Employee Stock Option Plan 2016. Employee Stock options granted are "Equity Settled Share Based payment transaction" and are accounted under the "Intrinsic Value Method" stated in IND AS 102: Share Base Payments issued by The Institute of Chartered Accountants of India.

During the previous year, in the extraordinary general meeting held on May 09, 2018, the shareholders approved the modification / alteration of the existing 'BIRA91 Employee Stock Option Plan 2016' ("ESOP 2016" / "Plan") and increase the maximum number of shares to be granted to employees to 9,97,898 (Earlier Year 4,73,373)

The ESOP 2016 plan allows the issue of options to employees of the Company and its subsidiaries (whether in India or abroad). Each option comprises one underlying equity share.

As per the Scheme, the board of directors grant the options to employees deemed eligible. The exercise price of each option shall be as such maybe determined by the Board which shall not be less than the face value per share as on the date of grant of options. Further, Employee Stock Options granted under ESOP 2016 shall vest not earlier than minimum period of 1 year and not later than maximum period of 5 years from the date of Grant and the vesting conditions are continuity of employment or service as on relevant date of vesting. The Vested Options can be exercised by the Option Grantee only in connection with or upon happening of a Liquidity Event within such period as prescribed by the Board in this regard.

Employee stock options details as on the balance sheet date are as follows:

Particulars	During the year ended March 31, 2020		During the year ended March 31, 2019	
	Options (Numbers)	Weighted Average Exercise price (Rs)	Options (Numbers)	Weighted Average Exercise price (Rs)
Option outstanding at the beginning of the year (A)	547,111	288	349,613	161
Increase during the year			524,525	-
Granted during the year (B)	259,277	429	280,140	429
Vested during the year	87,888	301	30,582	184
Exercised during the year (C)	5,997	184	10,710	82

			5,037	184
Lapsed during the year (D)	81,378	283	66,895	263
Options outstanding at the end of the year (E= A+B-C-D)	719,013	340	547,111	
Options available for grant - year ended March 31, 2020 (997,898-E-C) - year ended March 31, 2019 ((997,898) - E-C)	272,888		435,040	

Annexure III: -

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, 40 years, Graduate in Engineering	Managing Director/CEO	22,539,000	17.10.2015, 15 Years	Business Consultant, Reliance	S/o. Mrs. Shashi Jain, Director
02.	Vinaya Jain, 48, MBA	Sr. VP -Finance	1,40,00,004	03.01.2019, 19 Years	Company director and CFO of General Motors	_____
03.	Sudhir Jain, 60, Graduate in Engineering	Sr. VP-Manufacturing	1,20,00,000	15.01.2019, 23 Years	Senior Director Supply Chain for Molson Coors	_____
04.	Deepak Malhotra, 48 Years, PGDBA and	Sr. VP-	92,30,000	12.08.2019	Director Sales Ab Inbev	_____

	B.Sc.,	Sales		23 Years		
05.	Vandana Bedi,40, Mastersin Law	VP - Legal & Corporate Affairs	91,20,000	23.04.2018, 16 Years	Head - Legal and Corporate -Beam Global India	_____
06.	Swayampriya Shah, 45 Years, MBA	VP - HR & Admin.	80,00,000	01.09.2016, 21 Years	Director HR and Talent for CMGRP India	_____
07.	Gaddi Dutt Dave, 53 Years, MBA	VP-Sales	56,80,000	01.11.2015 22 Years	Regional Head, Lavazza	_____
08.	Bansidhar Verma. 48 Years, PGDM and Electrical engineering	Associate Director	56,08,800	18.02.2019 23 Years	General Manager, United breweries Ltd	_____
09.	Nayanabhiram Deekonda, 31, MBA	VP - Sales Growth & Agility	55,40,000	01.11.2015, 10 Years	ASM-Reckitt Banister	_____
10.	Sreekanth Neriyanuri,45,MBA	VP -Information Systems & IT	51,80,000	02.08.2017, 17 Years	Head - IT, Glaxo Smith	_____

B. The name of every employee(s) who was employed throughout the year ended March 31, 2020 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 Director Vinaya Jain, Sr. VP -Finance Sudhir Jain, Sr. VP-Manufacturing

C. Name of the Employee(s) employed for part of the financial year 2019-20 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 Director Vinaya Jain, Sr. VP -Finance Sudhir Jain, Sr. VP-Manufacturing

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.

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 April Fools' Fest, ICC Men's Cricket World Cup, Indian Pale Ale brewed with Pomelo Launch, Malabar Stout Launch, International Curry Week, Horn OKPlease, Palate Festival & LBB bazaar, India Cocktail Week, U2 Concert, Mumbai, Goa Sunsplash X BSL, Tata Mumbai Marathon x Light, Indis Art Fair, LR Taproom Launch, Bengaluru, ICC Women's Cricket World Cup, Australia. The Company expands its sales operations and makes its presence felt in Delhi, Haryana, Chandigarh, Uttar Pradesh, Rajasthan, Madhya Pradesh, Chhattisgarh, West Bengal, Telangana, Maharashtra, Goa, Andhra Pradesh, Karnataka, Puducherry, Kerala, Jharkhand, Daman and Silvassa in 2019-20 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 United Kingdom (UK), Vietnam, Oman and expanded in 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 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 C 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 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. BIRA 91 gain leadership position in premium & drive 12 % value share of the overall beer industry. Your directors are striving hard to assure that the Company will elicit good business in the coming years combating with the uncertain situations like 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

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)

Details regarding 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 (5)

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 31.03.2020, 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 31.03.2020; 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 (6)

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

The Company has raised an amount of around INR. 178 Crores from new and existing investors by issuing them Pre-Series C CCCPS of the face value of Rs. 15/- each during the year 2019-20. Further, the Company has also raised amount of INR 55 Crore from its existing Investors by issuing them Pre-Series C1 CCCPS (SCI Investments V and Advent Management Belgium S.A.).

Textual information (7)

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

During the year under review, Company has made an Investment of USD 12,67,920 in B9 Beverages INC; of USA, and SGD 4,10,3000 in B9 Beverages PTE; of Singapore, Wholly Owned Subsidiaries ("WOS") of the Company.

The Company has also given loan of Euro 14,91,500 to B9 Beverages SPRL, Bruxelles, Belgium.

The Company has also given invested in 9,999 equity shares of Rupees 10 each of Pomelo flavormaker Merchandise and Events Private Limited resulting in wholly owned subsidiary of the Company.

Further, Company has provided Guarantee of GBP 1 Crore to B9 Beverages SPRL, Bruxelles, Belgium.

Textual information (8)

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.

Annexure -1

Form No. AOC- 2

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

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub- section (1) of section 188 of the Companies Act, 2013 including certain armlength transactions under third provision thereto.

Details of contracts or arrangement or transaction not at arm's length basis:

B9 Beverages Private Limited has not entered into any contract or arrangement or transaction with its related parties which is not at arm's length during Financial Year 2019-20.

2. Details of material contracts or arrangement or transactions at arm's length basis:

a) Name(s) of the related party and nature of relationship

Mrs.Shashi Jain:- Mrs. Shashi Jain, is also the Director of Cerana Beverages Private Limited;Mr. Ankur Jain is also the Director of Cerana Beverages Private Limited;Mrs. Ankeeta Pawa: - is wife of the Director of the Company, Mr. Ankur Jain;Mr. Ashok Kumar Jain:- is father of the Director of the Company, Mr. Ankur Jain;B9 Beverages PTE Ltd: -Wholly Owned Subsidiary of B9 Beverages Private Limited

b) Nature of contracts/arrangements/transactions

The Company has not entered into any Contract or arrangement with related part during the year.

c) Duration of the contracts/arrangement/transactions.

N.A.

d) Salient terms of the contracts or arrangement or transactions including the value, if any

None

e) Date(s) of approval by the board:

N.A.

f) Amount paid as advances, if any

By order of Board

B9 BEVERAGES PRIVATE LIMITED

(Ankur Jain)

(Shashi Jain)

(Managing Director) (Director)

(DIN: 01846010)

(DIN: 02024746)

(R/o. 23, Hanuman Road,

(R/o. 23, Hanuman Road,

New Delhi – 110001)

New Delhi – 110001)

Textual information (9)

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 31.03.2020		
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 Delh 110001 011-41006793, e-mail: secretari

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	
1	Trading and supplying of Beverages i.e. Beer in the name of BIRA91	
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-2019]
		Demat
A. Promoters		
(1) Indian		
a) Individual/ HUF	5,973,697	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)	5,973,697	-
(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)	5,973,697	-
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) FIIs	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	Nil	3,857,411
0.00%	0.00%	
0.00%	0.00%	
0.00%	0.00%	
c) Others (specify)		
Non Resident Indians	Nil	44,387
Overseas Corporate Bodies	Nil	Nil
Nil	Nil	-
Foreign Nationals	Nil	369,971
Clearing Members	Nil	Nil
Trusts	Nil	133,042
Foreign Bodies -	Nil	Nil
Sub-total (B)(2):-	Nil	7,107,468
Total Public (B)	-	7,107,468

C. Shares held by Custodian for GDRs & ADRs	-	-
Grand Total (A+B+C)	5,973,697	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	3,836,576
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	01.04.2019

	Changes during the year	
	At the end of the year	31.03.2020
(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	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2020
2	SCI Investments V	
	At the beginning of the year	01.04.2019

	Changes during the year	NIL
	At the end of the year	31.03.2020
3	Atma Ram Builders Private Limited	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2020
4	Iti Jain	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2020
5	Anshul Agarwal	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2020
6	Akhil Dhawan	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL

	At the end of the year	31.03.2020
7	Ashish Dhawan	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2020
8	Sameer Mahandru	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2020
9	Ashwini Upadhyaya	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2020
10	Shantanu Rastogi	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2020

(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	01.04.2019
	Changes during the year	22.06.2019
	At the end of the year	31.03.2020
2	Name: Shashi Jain	
	At the beginning of the year	01.04.2019
	Changes during the year	
	At the end of the year	31.03.2020

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	280.51	604.09
ii) Interest due but not paid	-	-
iii) Interest accrued but not due		-
Total (i+ii+iii)	280.51	604.09
Change in Indebtedness during the financial year		
* Addition	3,584.58	951.46
* Reduction	(3,550.48)	(207.63)

Net Change	34.10	743.83
Indebtedness at the end of the financial year		
i) Principal Amount	313.60	1,347.83
ii) Interest due but not paid	1.47	1.38
iii) Interest accrued but not due		16.74
Total (i+ii+iii)	313.60	1,364.57
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/WTD/ Manager
	Name	Ankur Jain
	Designation	Director
1	Gross salary	22,539,000.00
(a) Salary as per provisions		

contained in section

22,539,000.00

1,499,858.00

17(1) of the Income-tax Act, 1961		
(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 (10)

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 (11)

Disclosure of financial summary or highlights [Text Block]

The summarized financial results for the year ended 31st March 2020 are as under:-

Particulars	Standalone	Consolidated		
	(Rs. In Millions)	(Rs. In Millions)	2019-2020	2018-2019
	2019-2020	2018-2019	2019-2020	2018-2019
Revenue from Operations	4571.86	3503.67	4787.51	3549.80
Other Income	64.56	97.18	150.21	93.91
Total Revenue	4636.42	3600.85	4937.72	3643.71
Expenses	6138.75	4704.64	7077.47	5407.59
Profit before interest, depreciation, amortization and taxes (EBITDA)	(1502.33)	(1103.79)	(2139.75)	(1763.88)
Less:				
Depreciation and amortization	572.08	52.61	582.76	59.52
Interest and finance charges	498.96	194.03	498.96	194.50
Profit before Tax / (Loss)	(2573.37)	(1,350.43)	(3221.47)	(2017.90)
Exceptional items	(1600.74)	0.00	(4.23)	0.00
Tax Expenses	0.00	0.00	(0.01)	0.00
Other Comprehensive Income	2.65	4.58	2.65	4.58

Profit after Tax / (Loss)	(4,171.46)	(1,345.85)	(3223.06)	(2013.32)
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FINANCIAL PERFORMANCE: -

(A) Standalone: -

The total revenue from operations of the Company for fiscal 2020 stood as ₹ 4571.86 million as against ₹ 3503.67 million for the fiscal year 2019 showing an increase of around 1.3 times. The EBIDTA (before exceptional items) increased to ₹ (1502.33) million for the fiscal year 2019-2020 as compared to ₹ (1103.79) million for the fiscal year 2018-2019.

Loss for the year has been increased to ₹ (2573.37) million in fiscal year 2019-2020 as compared to the Loss of ₹ (1,350.43) million for the fiscal year 2018-2019.

(B) Consolidated: -

During the year, Pomelo Flavormaker Merchandise and Event Pvt Ltd. has become the Wholly Owned Subsidiary of the Company in addition to the existing B9 Beverages PTE LTD; Singapore; B9 Beverages SPRL; Belgium, B9 Beverages INC; USA. The Consolidated financial performance of the Company is as: -

The total revenue from operations of the Company for fiscal 2019-2020 stood as ₹ 4787.51 million as against ₹ 3549.80 for the fiscal year 2018-2019 showing an increase of around 1.15 times.

The EBIDTA (before exceptional items) of the Company for fiscal 2019-2020 is ₹ (2139.75) million as compared to the ₹ (1763.88) million for the fiscal year 2018-19.

Loss for the fiscal year 2019-2020 is ₹ (3225.71) million as compared to the Loss of ₹ (2017.90) million for the fiscal year 2018-2019.

Textual information (12)

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 (13)

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

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	Director	07129633
04.	Mr. Varun Kwatra	Company Secretary	AXQPK8109B

There is change in the directorship of the Company during the financial year 2019-2020.

Textual information (14)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

During the year, the Company has enhanced its Investment in B9 Beverages PTE LTD. Singapore and B9 Beverages INC, USA and the same continues to be the Wholly Owned Subsidiaries ("WOS") of the Company.

Further, Pomelo Flavormaker Merchandise and Event Pvt Ltd. has become the Wholly Owned Subsidiary ("WOS") of the Company during the year and the Company has made the Investment in it.

Textual information (15)

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 (16)

Details of deposits which are not in compliance with requirements of chapter v of 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 (17)

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

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.

Textual information (18)

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

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'.

Annexure III: -

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, 40 years, Graduate in Engineering	Managing Director/CEO	22,539,000	17.10.2015, 15 Years	Business Consultant, Reliance	S/o. Mrs. Shashi Jain, Director
02.	Vinaya Jain, 48, MBA	Sr. VP -Finance	1,40,00,004	03.01.2019, 19 Years	Company director and CFO of General Motors	_____
03.	Sudhir Jain, 60, Graduate in Engineering	Sr. VP-Manufacturing	1,20,00,000	15.01.2019, 23 Years	Senior Director Supply Chain for Molson Coors	_____
04.	Deepak Malhotra, 48 Years, PGDBA and B.Sc.,	Sr. VP-Sales	92,30,000	12.08.2019 23 Years	Director Sales Ab Inbev	_____
05.	Vandana Bedi,40, Mastersin Law	VP - Legal & Corporate Affairs	91,20,000	23.04.2018, 16 Years	Head - Legal and Corporate -Beam Global India	_____
					Director HR	

06.	Swayampriya Shah, 45 Years, MBA	VP - HR & Admin.	80,00,000	01.09.2016, 21 Years	and Talent for CMGRP India	_____
07.	Gaddi Dutt Dave, 53 Years, MBA	VP-Sales	56,80,000	01.11.2015 22 Years	Regional Head, Lavazza	_____
08.	Bansidhar Verma. 48 Years, PGDM and Electrical engineering	Associate Director	56,08,800	18.02.2019 23 Years	General Manager, United breweries Ltd	_____
09.	Nayanabhiram Deekonda, 31, MBA	VP - Sales Growth & Agility	55,40,000	01.11.2015, 10 Years	ASM-Reckitt Banister	_____
10.	Sreekanth Neriyanuri,45,MBA	VP -Information Systems & IT	51,80,000	02.08.2017, 17 Years	Head - IT, Glaxo Smith	_____

B. The name of every employee(s) who was employed throughout the year ended March 31, 2020 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 Director Vinaya Jain, Sr. VP -Finance Sudhir Jain, Sr. VP-Manufacturing

C. Name of the Employee(s) employed for part of the financial year 2019-20 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 Director Vinaya Jain, Sr. VP -Finance Sudhir Jain, Sr. VP-Manufacturing

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
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	Managing Director	Director
Director identification number of director	01846010	02040476
Date of signing of financial statements by director	18/02/2021	18/02/2021

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

	01/04/2019 to 31/03/2020
Name of company secretary	VARUN KWATRA
Permanent account number of company secretary	AXQPK8109B
Date of signing of financial statements by company secretary	18/02/2021

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2019 to 31/03/2020
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 relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment's
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (20) [See below]
Disclosure relating to title deeds of immovable properties	(c) The Company does not have any immovable properties of freehold or leasehold land and building and hence reporting under clause (i)(c) of the CARO 2016 is not applicable.
Disclosure in auditors report relating to inventories	Textual information (21) [See below]
Disclosure in auditors report relating to loans	Textual information (22) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (23) [See below]
Disclosure relating to terms and conditions of loans granted	Not Applicable
Disclosure regarding receipt of loans granted	Not Applicable
Disclosure regarding terms of recovery of loans granted	Not Applicable
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (24) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (25) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (26) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	There are no dues of Income tax, Customs duty, Goods and Services tax, Value added tax and Excise duty which have not been deposited as on March 31, 2020 on account of disputes.
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (27) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (28) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (29) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (30) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (31) [See below]

Disclosure in auditors report relating to managerial remuneration	(xi) The Company is a private company and hence the provisions of Section 197 of the Companies Act, 2013 do not apply to the Company.
Disclosure in auditors report relating to Nidhi Company	(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the CARO 2016 is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (32) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (33) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (34) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	(xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and hence reporting under clause (xvi) of CARO 2016 is not applicable to the Company.

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Auditors 1
	01/04/2019 to 31/03/2020
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Deloitte Haskins & Sells LLP
Name of auditor signing report	Vijay Agarwal
Firms registration number of audit firm	117366W / W-100018
Membership number of auditor	094468
Address of auditors	7th Floor Building 10, Tower B Gurgaon, Haryana 122002
Permanent account number of auditor or auditor's firm	AACFD4815A
SRN of form ADT-1	G18205559
Date of signing audit report by auditors	18/02/2021
Date of signing of balance sheet by auditors	18/02/2021

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

	01/04/2019 to 31/03/2020
Disclosure in auditor's report explanatory [TextBlock]	Textual information (35) [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

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment's; (b) The Company has a program of verification of property, plant and equipment to cover all the items 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. Pursuant to the program, certain property, plant and equipment were physically verified by the Management during the previous year and no material discrepancies were noticed on such verification. Further, Property, Plant and equipment comprises of 650 ML reusable bottles under the brand name of BIRA ("Proprietary Bottles") which are essentially based on estimates and trend analysis performed by management with respect to the number of bottles in circulation and expected return rates. These proprietary bottles are with third party therefore physical verification could not be conducted by the management. (c) The Company does not have any immovable properties of freehold or leasehold land and building and hence reporting under clause (i)(c) of the CARO 2016 is not applicable.

Textual information (20)

Disclosure relating to physical verification and material discrepancies of fixed assets

(b) The Company has a program of verification of property, plant and equipment to cover all the items 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. Pursuant to the program, certain property, plant and equipment were physically verified by the Management during the previous year and no material discrepancies were noticed on such verification. Further, Property, Plant and equipment comprises of 650 ML reusable bottles under the brand name of BIRA ("Proprietary Bottles") which are essentially based on estimates and trend analysis performed by management with respect to the number of bottles in circulation and expected return rates. These proprietary bottles are with third party therefore physical verification could not be conducted by the management.

Textual information (21)

Disclosure in auditors report relating to inventories

(ii) As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals except at the year-end due to the Covid-19 related lockdown restrictions. Inventories were physically verified subsequent to the year-end by the management. No material discrepancies were noticed on physical verification conducted by the management.

Textual information (22)

Disclosure in auditors report relating to loans

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

Textual information (23)

Disclosure about loans granted to parties covered under section 189 of companies act

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

Textual information (24)

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

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in respect of making investments and loans given. The Company has not granted any loans, made investments or provided guarantees under Section 185 and not provided guarantees under Section 186 of the Companies Act 2013.

Textual information (25)

Disclosure in auditors report relating to deposits accepted

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public. The Company does not have any unclaimed deposits and accordingly the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 are not applicable to the Company.

Textual information (26)

Disclosure in auditors report relating to maintenance of cost records

(vi) According to the information and explanations given to us, the maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013, hence reporting under clause (vi) of the Companies (Auditor's Report) Order, 2016 ("CARO 2016") is not applicable.

Textual information (27)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

The Company has generally been regular in depositing undisputed statutory dues, including Employees' State Insurance, Provident Fund, Income-tax, Excise duty, Value added tax, Goods and Services tax, cess and other material statutory dues applicable to it to the appropriate authorities.

Textual information (28)

Disclosure relating to disputed statutory dues [Text Block]

There are no undisputed amounts in respect of these dues except Value added tax which has remained outstanding as at March 31, 2020 for a period of more than six months from the date they became payable.

Name of statute	Nature of dues	Period to which amount pertains	Amount involved (INR)	Amount unpaid (INR)*
Haryana Value Added Tax Act, 2004	VAT	FY 2019-20	17,665,162	17,665,162*

*subsequently deposited on June, 04, 2020

Textual information (29)

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

(viii) According to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks and financial institutions. The Company has not taken any loans or borrowings from government and no dues are payable to Debenture holders during the year.

Textual information (30)

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

(ix) In our opinion and according to the information and explanation given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause (ix) of CARO 2016 is not applicable to the Company.

Textual information (31)

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

(x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.

Textual information (32)

Disclosure in auditors report relating to transactions with related parties

(xiii) The Company is a Private Company, hence the provision of the Section 177 of the Companies Act, 2013 is not applicable to the Company. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 188 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the detail of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

Textual information (33)

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

(xiv) According to the information and explanations given to us, the Company has made private placement of shares during the year under review. In respect of the above issue, we further report that: (a) the requirement of Section 42 of the Companies Act, 2013, as applicable, have been complied with; and (b) the amounts raised have been applied by the Company during the year for the purposes for which the funds were raised. During the year, the Company has not made any preferential allotment of shares and any preferential allotment or private placement of fully or partly convertible debentures.

Textual information (34)

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

(xv) In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its directors or directors of its holding, subsidiary or persons connected with them and hence provisions of Section 192 of the Companies Act, 2013 are not applicable.

Textual information (35)

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

We have audited the accompanying standalone financial statements of B9 Beverages Private Limited ("the Company"), which comprise the Balance Sheet as at March 2020, and 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 significant accounting policies and other explanatory information (herein referred to as "the standalone financial statements").

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 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its loss, total comprehensive loss, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Emphasis of Matter

We draw attention to note 36.3 to the standalone financial statements relating to the Company's assessment that no provision against the carrying amounts of its long term strategic investment to its wholly owned subsidiary, B9 Beverages Pte. Ltd, Singapore of Rs 324.78 million is presently necessary, for the reasons stated in the said note. Our opinion is not qualified in respect of this matter.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board'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 during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the standalone 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 financial 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 system 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 the 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

On account of the Covid-19 related lockdown restrictions, management was able to perform year end physical verification of inventories, subsequent to year end. However, we were not able to physically observe the stock verification carried out by the management. Consequently, we have performed alternative procedures to audit the existence of inventory as per the guidance provided in SA 501 "Audit Evidence- Specific consideration for selected items" and have obtained sufficient audit evidence to issue our unmodified opinion on these standalone financial statements. Our report on the standalone financial statement is not modified in respect of this matter.

The comparative financial information of the Company for the year ended 31st March 2019 and the related transition date opening balance sheet as at 1st April 2018 included in these standalone financial statements, have been prepared after adjusting previously issued the standalone financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 to comply with Ind AS. Adjustments made to the previously issued standalone financial statements to comply with Ind AS have been audited by us. Our opinion on the standalone financial statements is not modified in respect of the above matters on the comparative financial information.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, based on our audit, we report 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 purposes of our audit.

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 Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended,

In our opinion and to the best of our information and according to the explanations given to us, the Company being a private company, section 197 of the Act related to the managerial remuneration is not applicable.

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:

The Company does not have any pending litigations which would impact its financial position – Refer Note 39 of the standalone financial statements.

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses – Refer Note 40 of the standalone financial statements.

There were no amount which were required to be transferred to the Investor Education and Protection Fund by the Company – Refer Note 41 of the standalone financial statements.

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

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W / W-100018)

Vijay Agarwal

(Partner)

(Membership No. 094468)

UDIN:

Place: Gurgaon

Date: February XX, 2020

ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory

Requirements’ section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause

(i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of B9 Beverages Private Limited (“the Company”) as of March 31, 2020 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W / W-100018)

Vijay Agarwal

(Partner)

(Membership No. 094468)

UDIN:

Place: Gurgaon

Date: February XX, 2020

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) s

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment's;

(b) The Company has a program of verification of property, plant and equipment to cover all the items 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. Pursuant to the program, certain property, plant and equipment were physically verified by the Management during the previous year and no material discrepancies were noticed on such verification.

Further, Property, Plant and equipment comprises of 650 ML reusable bottles under the brand name of BIRA ("Proprietary Bottles") which are essentially based on estimates and trend analysis performed by management with respect to the number of bottles in circulation and expected return rates. These proprietary bottles are with third party therefore physical verification could not be conducted by the management.

(c) The Company does not have any immovable properties of freehold or leasehold land and building and hence reporting under clause (i)(c) of the CARO 2016 is not applicable.

(ii) As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals except at the year-end due to the Covid-19 related lockdown restrictions. Inventories were physically verified subsequent to the year-end by the management. No material discrepancies were noticed on physical verification conducted by the management.

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in respect of making investments and loans given. The Company has not granted any loans, made investments or provided guarantees under Section 185 and not provided guarantees under Section 186 of the Companies Act 2013.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public. The Company does not have any unclaimed deposits and accordingly the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 are not applicable to the Company.

(vi) According to the information and explanations given to us, the maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013, hence reporting under clause (vi) of the Companies (Auditor's Report) Order, 2016 ("CARO 2016") is not applicable.

(vii) According to the information and explanations given to us and the records of the Company examined by us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Employees' State Insurance, Provident Fund, Income-tax, Excise duty, Value added tax, Goods and Services tax, cess and other material statutory dues applicable to it to the appropriate authorities.

(b) There are no undisputed amounts in respect of these dues except Value added tax which has remained outstanding as at March 31, 2020 for a period of more than six months from the date they became payable.

Name of statute	Nature of dues	Period to which amount pertains	Amount involved (INR)	Amount unpaid (INR)*
Haryana Value Added Tax Act, 2004	VAT	FY 2019-20	17,665,162	17,665,162*

*subsequently deposited on June, 04, 2020

(c) There are no dues of Income tax, Customs duty, Goods and Services tax, Value added tax and Excise duty which have not been deposited as on March 31, 2020 on account of disputes.

(viii) According to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks and financial institutions. The Company has not taken any loans or borrowings from government and no dues are payable to Debenture holders during the year.

(ix) In our opinion and according to the information and explanation given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause (ix) of CARO 2016 is not applicable to the Company.

(x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.

(xi) The Company is a private company and hence the provisions of Section 197 of the Companies Act, 2013 do not apply to the Company.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the CARO 2016 is not applicable.

(xiii) The Company is a Private Company, hence the provision of the Section 177 of the Companies Act, 2013 is not applicable to the Company. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 188 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the detail of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

(xiv) According to the information and explanations given to us, the Company has made private placement of shares during the year under review.

In respect of the above issue, we further report that:

- (a) the requirement of Section 42 of the Companies Act, 2013, as applicable, have been complied with; and
- (b) the amounts raised have been applied by the Company during the year for the purposes for which the funds were raised.

During the year, the Company has not made any preferential allotment of shares and any preferential allotment or private placement of fully or partly convertible debentures.

(xv) In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its directors or directors of its holding, subsidiary or persons connected with them and hence provisions of Section 192 of the Companies Act, 2013 are not applicable.

(xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and hence reporting under clause (xvi) of CARO 2016 is not applicable to the Company.

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W / W-100018)

Vijay Agarwal

(Partner)

(Membership No. 094468)

UDIN:

Place: Gurgaon

Date: February XX, 2020

[700700] Disclosures - Secretarial audit report

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

	01/04/2019 to 31/03/2020
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[110000] Balance sheet

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

	31/03/2020	31/03/2019	01/04/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	775.29	506.69	254.26
Capital work-in-progress	58.57	61.2	53.21
Other intangible assets	16.22	18.55	11.69
Intangible assets under development	2,373.47	0	0
Non-current financial assets [Abstract]			
Non-current investments	324.78	557.99	210.92
Loans, non-current	156.99	308.17	0
Other non-current financial assets	85.88	673.49	677.69
Total non-current financial assets	567.65	1,539.65	888.61
Other non-current assets	39.15	105.12	34.51
Total non-current assets	3,830.35	2,231.21	1,242.28
Current assets [Abstract]			
Inventories	404.53	477.37	415.02
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	928.62	651.39	710.3
Cash and cash equivalents	120.76	128.39	144.18
Bank balance other than cash and cash equivalents	298.45	307.06	351.61
Loans, current	0	0	0
Other current financial assets	8.4	164.59	8.8
Total current financial assets	1,356.23	1,251.43	1,214.89
Current tax assets	12.98	10.45	2.66
Other current assets	256.65	206.4	83.42
Total current assets	2,030.39	1,945.65	1,715.99
Total assets	5,860.74	4,176.86	2,958.27
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	442.53	397.94	302.27
Other equity	-259.94	2,216.2	786.66
Total equity attributable to owners of parent	182.59	2,614.14	1,088.93
Total equity	182.59	2,614.14	1,088.93
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	895	560	500
Other non-current financial liabilities	2,213.87	0	0
Total non-current financial liabilities	3,108.87	560	500
Provisions, non-current	29.27	22.59	18.19
Other non-current liabilities	0	2.25	0.06
Total non-current liabilities	3,138.14	584.84	518.25
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	766.44	324.6	775.31
Trade payables, current	1,053.44	307.76	263.86
Other current financial liabilities	47.04	69.34	20.42
Total current financial liabilities	1,866.92	701.7	1,059.59
Other current liabilities	667.88	274.45	290.75
Provisions, current	5.21	1.73	0.75
Total current liabilities	2,540.01	977.88	1,351.09
Total liabilities	5,678.15	1,562.72	1,869.34
Total equity and liabilities	5,860.74	4,176.86	2,958.27

[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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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] -325.82	[INR/shares] -105.45	[INR/shares] -325.82	[INR/shares] -105.45
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] -325.82	[INR/shares] -105.45	[INR/shares] -325.82	[INR/shares] -105.45
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -325.82	[INR/shares] -105.45	[INR/shares] 325.82	[INR/shares] -105.45
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] -325.82	[INR/shares] -105.45	[INR/shares] 325.82	[INR/shares] -105.45

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	4,571.86	3,503.67
Other income	64.56	97.18
Total income	4,636.42	3,600.85
Expenses [Abstract]		
Cost of materials consumed	733.5	590.26
Changes in inventories of finished goods, work-in-progress and stock-in-trade	39.35	4.09
Employee benefit expense	707.99	456.01
Finance costs	498.96	194.04
Depreciation, depletion and amortisation expense	572.08	52.61
Other expenses	4,657.91	3,654.27
Total expenses	7,209.79	4,951.28
Profit before exceptional items and tax	-2,573.37	-1,350.43
Exceptional items before tax	-1,600.74	0
Total profit before tax	-4,174.11	-1,350.43
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-4,174.11	-1,350.43
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-4,174.11	-1,350.43
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	2.65	4.58
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	2.65	4.58
Total other comprehensive income	2.65	4.58
Total comprehensive income	-4,171.46	-1,345.85
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	2.65	4.58
Total comprehensive income	-4,171.46	-1,345.85
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -325.82	[INR/shares] -105.45
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -325.82	[INR/shares] -105.45
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -325.82	[INR/shares] -105.45
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -325.82	[INR/shares] -105.45

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

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss Net Of Tax Others 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 gain on defined benefit plans	Re-measurement gain on defined benefit plans
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	2.65	4.58

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

[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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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	-4,174.11	-1,350.43		-4,174.11
Changes in comprehensive income components	2.65	4.58		2.65
Total comprehensive income	-4,171.46	-1,345.85		-4,171.46
Other changes in equity [Abstract]				
Other additions to reserves	1,742.55	2,779.22		1,742.55
Deductions to reserves [Abstract]				
Other deductions to reserves	47.23	3.83		47.23
Total deductions to reserves	47.23	3.83		47.23
Total other changes in equity	1,695.32	2,775.39		1,695.32
Total increase (decrease) in equity	-2,476.14	1,429.54		-2,476.14
Other equity at end of period	-259.94	2,216.2	786.66	-259.94

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,350.43		-4,174.11	-1,350.43
Changes in comprehensive income components	4.58		2.65	4.58
Total comprehensive income	-1,345.85		-4,171.46	-1,345.85
Other changes in equity [Abstract]				
Other additions to reserves	2,779.22		1,742.55	2,779.22
Deductions to reserves [Abstract]				
Other deductions to reserves	3.83		47.23	3.83
Total deductions to reserves	3.83		47.23	3.83
Total other changes in equity	2,775.39		1,695.32	2,775.39
Total increase (decrease) in equity	1,429.54		-2,476.14	1,429.54
Other equity at end of period	2,216.2	786.66	-259.94	2,216.2

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		1,735.84	2,779.22	
Deductions to reserves [Abstract]				
Other deductions to reserves		1.6	3.83	
Total deductions to reserves		1.6	3.83	
Total other changes in equity		1,734.24	2,775.39	
Total increase (decrease) in equity		1,734.24	2,775.39	
Other equity at end of period	786.66	6,184.3	4,450.06	1,674.67

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Debenture redemption reserve [Member]			Retained earnings [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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	0		-4,174.11
Changes in comprehensive income components				2.65
Total comprehensive income	0	0		-4,171.46
Other changes in equity [Abstract]				
Other additions to reserves	6.71	0		
Deductions to reserves [Abstract]				
Other deductions to reserves				45.63
Total deductions to reserves				45.63
Total other changes in equity	6.71	0		-45.63
Total increase (decrease) in equity	6.71	0		-4,217.09
Other equity at end of period	6.71	0	0	-6,450.95

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,350.43		-4,174.11	-1,350.43
Changes in comprehensive income components	4.58		2.65	4.58
Total comprehensive income	-1,345.85		-4,171.46	-1,345.85
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	0		45.63	0
Total deductions to reserves	0		45.63	0
Total other changes in equity	0		-45.63	0
Total increase (decrease) in equity	-1,345.85		-4,217.09	-1,345.85
Other equity at end of period	-2,233.86	-888.01	-6,450.95	-2,233.86

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]
	01/04/2018
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	-888.01

[320000] Cash flow statement, indirect

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-4,174.11	-1,350.43	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	498.96	194.04	
Adjustments for decrease (increase) in trade receivables, current	-480.95	-142.93	
Adjustments for decrease (increase) in trade receivables, non-current	-22.8	-117.19	
Adjustments for decrease (increase) in other current assets	73.53	-118.34	
Adjustments for increase (decrease) in trade payables, current	745.68	45.27	
Adjustments for increase (decrease) in other current liabilities	92.86	-14.6	
Adjustments for depreciation and amortisation expense	572.08	52.61	
Adjustments for provisions, current	3.47	0.98	
Adjustments for provisions, non-current	3.48	4.4	
Adjustments for unrealised foreign exchange losses gains	-1.88	9.2	
Adjustments for interest income	-49.74	-91.89	
Other adjustments to reconcile profit (loss)	1,651.17	56.75	
Total adjustments for reconcile profit (loss)	3,185.34	62.08	
Net cash flows from (used in) operations	-988.77	-1,288.35	
Income taxes paid (refund)	-2.52	-7.79	
Net cash flows from (used in) operating activities	-986.25	-1,280.56	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	136.69	5.95	
Proceeds from sales of investment property	0	212.06	
Purchase of investment property	0	210	
Interest received	32.41	87.95	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-1,238.34	-1,143.96	
Net cash flows from (used in) investing activities	-1,069.24	-1,048	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,784.4	2,871.05	
Proceeds from borrowings	791.84	190	
Repayments of borrowings	46	549.71	
Interest paid	482.38	198.57	
Income taxes paid (refund)	0	0	
Net cash flows from (used in) financing activities	2,047.86	2,312.77	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-7.63	-15.79	
Net increase (decrease) in cash and cash equivalents	-7.63	-15.79	
Cash and cash equivalents cash flow statement at end of period	120.76	128.39	144.18

[610100] Notes - List of accounting policies

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

	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (36) [See below]

Textual information (36)

Disclosure of significant accounting policies [Text Block]

Notes forming part of the financial statements (All figures in millions, unless otherwise stated)		
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 authorised for issue in accordance with a resolution of the Board of directors on February 18 2021.		
Significant accounting policies		
Basis of preparation of Financial Statements		
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 together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 issued by the Ministry of Corporate Affairs.		
For all periods up to and including the year ended March 31, 2019, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions and regulatory pronouncements (Indian GAAP).		
The financial statements for the year ended March 31, 2020 are the first financial statements, the Company has prepared in accordance with Ind AS.		
All financial information presented in INR has been rounded off to the nearest millions.		
Accounting policies have been consistently applied except :		
- Where a newly issued accounting standard is initially adopted or a revision to an existing account standard required a change to the accounting policy hitherto to in use.		
The financial statements have been prepared on a going concern (Refer note 36) 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).		
First time adoption of Ind-AS		
These financial statements of the Company as at and for the year ended March 31, 2020 have been prepared in accordance with Ind AS . For the purpose of transition to Ind AS, the Company has followed the guidance prescribed in Ind AS 101- First Time adoption of Indian Accounting Standard, with April 1, 2018 as the transition date and IGAAP as the previous GAAP.		
The transition to Ind AS has resulted in changes in the presentation of the financial statements, disclosures in the notes there to and accounting policies and principles. The accounting policies set out below have been applied in preparing the financial statements for the year ended March 31, 2020 and the comparative information.		

(a) Optional exemptions and certain exceptions availed on first time adoption of Ind AS 101 are as follows:

1. Share based payment

Company has taken optional exemption and accordingly accounted for equity settled stock options using the 'intrinsic value' method with prospective approach as fair valuation approach is not able to computed with.

2. Property , Plant and Equipment

The Company has elected to continue with the carrying value of all its property , plant and equipment and intangible assets recognised as of April 1, 2018 (transition date), measured as per the previous GAAP and used that carrying value as its deemed cost as of the transition date.

3. Leases

On availing this exemption, Company has opted for option (b) of Para D9B of Ind AS 116, and measured a right-of-use asset at the date of transition to Ind AS. The Company has chosen, on a lease-by-lease basis, to measure that right-of-use asset at its carrying amount as if Ind AS 116 had been applied since the commencement date of the lease (see paragraph D9E), but discounted using the lessee's incremental borrowing rate at the date of transition to Ind AS;

4. Investments in Subsidiaries

The Company has availing the exemption and accordingly deemed cost of Investment in subsidiary shall be previous GAAP carrying amount at that date (April 01, 2018).

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.

Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is treated as current when it is:

- expected to be realized or intended to sold or consumed in normal operating cycle;

- held primarily for the purpose of trading;

- expected to be realized within twelve months after the reporting period; 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.

A liability is treated as current when it is:

- expected to be settled in normal operating cycle;

- held primarily for the purpose of trading;

- due to be settled within twelve months after the reporting period; or

- there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current assets/liabilities.		
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 and 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.		
Stock-in-trade: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
Cost is determined on a weighted average basis. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.		
Cash and cash equivalents		
Cash and cash equivalents in the balance sheet and cash flow statement comprise cash at banks and 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 Equipments are carried at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use. 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 equipments, these assets are depreciated utilizing the straight-line method over an estimated economic life.		
During the year, Company has capitalised 650 ml of reusable bottles as property, plant and equipment. The obligation of collection cost on returnable packaging materials is measured on the basis of an actual cost incurred at the time of collection of reusable bottles.		
Capital work in progress (CWIP)		
Projects under which tangible property, plant and equipments are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses and attributable expenses.		
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 appropriate.		

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 costs 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 costs of implementation/system integration services. The Costs are capitalized in the year in which the relevant software is implemented 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 lives is recognised 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 recognised in the Statement of Profit and Loss when the asset is derecognised.		
Depreciation and Amortisation		
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 equipments:		
Assets	Estimated useful life of asset	
Plant and equipments	10 - 15 years	
Reusable Bottles 650 ML *	2- 3 years	
Office equipments	5 years	
Computers	3 Years	
Laboratory equipments	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 recognises 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.		
Intangible assets are amortised over their estimated useful life on straight line method as follows:		
Assets	Estimated useful life of asset	
Computer software	4 years	
SAP		10 years
Amortisation of software and Intellectual property rights 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.		
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.		
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 statement 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 currency are recorded on initial recognition at the exchange rate prevailing at the time of transaction.		
Monetary items denominated in foreign currency are reported using the closing exchange rate on each balance sheet date.		
The exchange differences arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statements are recognised as income / expense in the period in which they arise.		
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:		

<p>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 and when services are rendered by the employees.</p> <p>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 valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of other comprehensive income in the period in which they occur.</p> <p>iii. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised 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.</p> <p>The cost of short-term compensated absences is accounted when the absences occur.</p>		
Segment reporting		
<p>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 to make decisions about resources to be allocated to the segments and assess their performance.</p>		
The Company's Chief Operating Officer is the chief operating decision maker (CODM).		
Leases		
<p>Ind AS 116 on Leases notified on March 30, 2019 replaces Ind AS 17 on Leases, including appendices thereto. The Company has adopted this standard from effective date (i.e. April 01, 2019) and made adjustment to the comparative financial statements.</p> <p>Ind AS 116 is effective for annual periods beginning on or after April 1, 2019. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under Ind AS 17.</p> <p>The standard includes two recognition exemptions for lessees – leases of 'low-value' assets (e.g., computers) and short-term leases (i.e., leases with a lease term of 12 months or less).</p> <p>At the commencement date of a lease, a Company is recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees are separately recognise interest expense on the lease liability and the depreciation expense on the right-of-use asset. Lessees are re-measure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments).</p> <p>The Company is generally recognise the amount of the re-measurement of the lease liability as an adjustment to the right-of-use asset.</p>		
Earnings Per Share		
<p>Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.</p>		
<p>For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.</p>		

Taxes on income		
Provision for current taxation is ascertained on the basis of assessable profits computed in accordance with the provisions of the Income-tax Act, 1961.		
Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.		
Deferred tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the reporting date. 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. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised 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 recognised outside statement of profit and loss is recognised outside statement of profit and loss i.e. in other comprehensive income.		
Deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.		
Provisions and contingencies		
Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, 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 assets / liabilities		
Contingent assets are not recognised. However, when realisation of income is virtually certain, then the related asset is no longer a contingent asset, and is recognised as an asset.		
A disclosure for contingent liabilities is made where there is-		
a) a possible obligation 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; or		
b) a present obligation that arises from past events but is not recognized because:		
- it is not probable that an outflow of resources embodying economic benefit will be required to settle the obligation; or		
- the amount of the obligation cannot be measured with sufficient reliability.		
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		
Cash generating units as defined in Ind AS 36 on impairment of assets are identified at the balance sheet date. At the date of Balance Sheet, if there are indications of impairment and the carrying amount of the cash generating unit 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.		
Operating cycle		
Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.		
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.

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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.

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Financial assets

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

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

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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.

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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

(OC1).		
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 whilst 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 recognises impairment loss allowance based on lifetime ECLs 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 recognising 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 1nd 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 recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Gains or losses on liabilities held for trading are recognised 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 recognised 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.		
Effective April 1, 2018, the Company has applied Ind AS 115 "Revenue from Contracts with Customers" which establishes a comprehensive framework to depict timing and amount of revenue to be recognised. The Company has adopted Ind AS 115 using cumulative catch-up transition method, where any effect arising upon application of this standard is recognised as at the date of initial application (i.e April 1, 2018).		
Upon application of Ind AS 115, Revenue is recognized upon transfer of control of promised goods to the customers. 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. Revenue from sales of goods to Corporations are recognised 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 recognised in full until it is highly probable that a significant reversal in the amount of cumulative revenue recognised 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.		
Other income		
Interest income is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts 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 instrument but does not consider the expected credit losses.		
Significant accounting judgements, estimates and assumptions		
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.		
Estimates and assumptions		
The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.		
Critical judgements, estimates and assumptions		
1. Impairment of property, plant and equipment		
Each plant is an identifiable asset that generates cash inflows and is independent of the cash inflows of the other plants, hence identified as cash generating units. The Company assesses the carrying amounts of plant (CGU) to determine whether there is any indication that those assets have suffered an impairment loss. Where the carrying amount of CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. An impairment loss (if any) is recognised in the statement of profit and loss.		
While assessing the recoverable amount, the Company used the discounted cash flow approach including various significant estimates and assumptions such as forecast of future revenue, operating margins, growth rate and selection of the discount rates.		
As at March 31, 2020, the estimated recoverable amount of the CGU exceeded its carrying amount and the change in estimated future economic conditions on account of possible effects relating to COVID-19 is unlikely to cause the carrying amount to exceed the recoverable amount of the CGU.		
2. Impairment of Investment in subsidiaries		
The Company assesses the carrying amounts of investment in subsidiaries and associates to determine whether there is any indication that those investments have suffered an impairment loss. Where the carrying amount of investments exceed its recoverable amount, the investment is considered impaired and is written down to its recoverable amount. An impairment loss (if any) is recognised in the statement of profit and loss.		
While assessing the recoverable amount, the Company used the discounted cash flow approach including various significant assumptions such as such as forecast of future revenue, operating margins, growth rate and selection of the discount rates.		
As at March 31, 2020, the estimated recoverable amount of the investments exceeded its carrying amount and the change in estimated future economic conditions on account of possible effects relating to COVID-19 is unlikely to cause the carrying amount to exceed the recoverable amount of the investments. Also refer note 35.		
3. Depreciation on reusable Bottles		

<p>The Company has capitalised 650 ml of reusable BIRA proprietary bottles as property, plant and equipment which will be depreciated over a period of 3 years viz @ 50% in year 1, 25% in year 2 and 3 respectively, based on the best estimate and trend analysis done the management. The useful life of these bottles are subject to regular assessment to be done by management at a regular interval with respect to actual bottles returned and collected.</p>		
<p>4. Allowance of doubtful trade receivable</p>		
<p>The expected credit loss is mainly based on the ageing of the receivable balances and historical experience. The receivables are assessed on an individual basis or grouped into homogeneous groups and assessed for impairment collectively, depending on their significance. Moreover, trade receivables are written off on a case-to-case basis if deemed not to be collectible on the assessment of the underlying facts and circumstances.</p>		
<p>5. Compulsory Convertible Cumulative Preference Shares</p>		
<p>Company had assessed its CCPS Pre series C and C1 ("CCPS instruments") as equity instrument as the event leading to possible variability in the conversion price i.e. "Qualified financing" is well within the control of the Company since inception of the agreement. Further, Company has necessary liquidity (including access to liquidity/funding from sources other than qualified financing) and robust business plan in place leading to no economic compulsion to go for qualified financing to carry its business operations in the near future. As such, management has taken a view that the Company does not have any contractual obligation to deliver variable number of its equity instruments since the pre requisite condition of qualified financing is well within the control of Company, accordingly the CCPS instruments meets fix to fix criteria and qualifies as an equity instrument with respect to presentation in the financial statements.</p>		
<p>6. Leases</p>		
<p>The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company may adopt the incremental borrowing rate for the entire portfolio of leases as a whole. The lease payments shall include fixed payments, variable lease payments, residual value guarantees and payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments.</p>		
<p>7. Fair value measurement of financial instruments</p>		
<p>When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.</p>		

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (37) [See below]	Not Applicable
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 (38) [See below]	

Textual information (37)**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 together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 issued by the Ministry of Corporate Affairs.

For all periods up to and including the year ended March 31, 2019, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions and regulatory pronouncements (Indian GAAP).

The financial statements for the year ended March 31, 2020 are the first financial statements, the Company has prepared in accordance with Ind AS.

All financial information presented in INR has been rounded off to the nearest millions.

Accounting policies have been consistently applied except :

- Where a newly issued accounting standard is initially adopted or a revision to an existing account standard required a change to the accounting policy hitherto to in use.

The financial statements have been prepared on a going concern (Refer note 36) 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).

Textual information (38)

Disclosure of significant accounting policies [Text Block]

Notes forming part of the financial statements (All figures in millions, unless otherwise stated)		
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 authorised for issue in accordance with a resolution of the Board of directors on February 18 2021.		
Significant accounting policies		
Basis of preparation of Financial Statements		
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 together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 issued by the Ministry of Corporate Affairs.		
For all periods up to and including the year ended March 31, 2019, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions and regulatory pronouncements (Indian GAAP).		
The financial statements for the year ended March 31, 2020 are the first financial statements, the Company has prepared in accordance with Ind AS.		
All financial information presented in INR has been rounded off to the nearest millions.		
Accounting policies have been consistently applied except :		
- Where a newly issued accounting standard is initially adopted or a revision to an existing account standard required a change to the accounting policy hitherto to in use.		
The financial statements have been prepared on a going concern (Refer note 36) 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).		
First time adoption of Ind-AS		
These financial statements of the Company as at and for the year ended March 31, 2020 have been prepared in accordance with Ind AS . For the purpose of transition to Ind AS, the Company has followed the guidance prescribed in Ind AS 101- First Time adoption of Indian Accounting Standard, with April 1, 2018 as the transition date and IGAAP as the previous GAAP.		
The transition to Ind AS has resulted in changes in the presentation of the financial statements, disclosures in the notes there to and accounting policies and principles. The accounting policies set out below have been applied in preparing the financial statements for the year ended March 31, 2020 and the comparative information.		

(a) Optional exemptions and certain exceptions availed on first time adoption of Ind AS 101 are as follows:

1. Share based payment

Company has taken optional exemption and accordingly accounted for equity settled stock options using the 'intrinsic value' method with prospective approach as fair valuation approach is not able to computed with.

2. Property , Plant and Equipment

The Company has elected to continue with the carrying value of all its property , plant and equipment and intangible assets recognised as of April 1, 2018 (transition date), measured as per the previous GAAP and used that carrying value as its deemed cost as of the transition date.

3. Leases

On availing this exemption, Company has opted for option (b) of Para D9B of Ind AS 116, and measured a right-of-use asset at the date of transition to Ind AS. The Company has chosen, on a lease-by-lease basis, to measure that right-of-use asset at its carrying amount as if Ind AS 116 had been applied since the commencement date of the lease (see paragraph D9E), but discounted using the lessee's incremental borrowing rate at the date of transition to Ind AS;

4. Investments in Subsidiaries

The Company has availing the exemption and accordingly deemed cost of Investment in subsidiary shall be previous GAAP carrying amount at that date (April 01, 2018).

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.

Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is treated as current when it is:

- expected to be realized or intended to sold or consumed in normal operating cycle;

- held primarily for the purpose of trading;

- expected to be realized within twelve months after the reporting period; 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.

A liability is treated as current when it is:

- expected to be settled in normal operating cycle;

- held primarily for the purpose of trading;

- due to be settled within twelve months after the reporting period; or

- there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current assets/liabilities.		
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 and 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.		
Stock-in-trade: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
Cost is determined on a weighted average basis. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.		
Cash and cash equivalents		
Cash and cash equivalents in the balance sheet and cash flow statement comprise cash at banks and 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 Equipments are carried at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use. 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 equipments, these assets are depreciated utilizing the straight-line method over an estimated economic life.		
During the year, Company has capitalised 650 ml of reusable bottles as property, plant and equipment. The obligation of collection cost on returnable packaging materials is measured on the basis of an actual cost incurred at the time of collection of reusable bottles.		
Capital work in progress (CWIP)		
Projects under which tangible property, plant and equipments are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses and attributable expenses.		
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 appropriate.		

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 costs 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 costs of implementation/system integration services. The Costs are capitalized in the year in which the relevant software is implemented 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 lives is recognised 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 recognised in the Statement of Profit and Loss when the asset is derecognised.		
Depreciation and Amortisation		
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 equipments:		
Assets	Estimated useful life of asset	
Plant and equipments	10 - 15 years	
Reusable Bottles 650 ML *	2- 3 years	
Office equipments	5 years	
Computers	3 Years	
Laboratory equipments	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 recognises 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.		
Intangible assets are amortised over their estimated useful life on straight line method as follows:		
Assets	Estimated useful life of asset	
Computer software	4 years	
SAP		10 years
Amortisation of software and Intellectual property rights 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.		
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.		
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 statement 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 currency are recorded on initial recognition at the exchange rate prevailing at the time of transaction.		
Monetary items denominated in foreign currency are reported using the closing exchange rate on each balance sheet date.		
The exchange differences arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statements are recognised as income / expense in the period in which they arise.		
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:		

<p>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 and when services are rendered by the employees.</p> <p>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 valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of other comprehensive income in the period in which they occur.</p> <p>iii. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised 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.</p> <p>The cost of short-term compensated absences is accounted when the absences occur.</p>		
Segment reporting		
<p>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 to make decisions about resources to be allocated to the segments and assess their performance.</p>		
The Company's Chief Operating Officer is the chief operating decision maker (CODM).		
Leases		
<p>Ind AS 116 on Leases notified on March 30, 2019 replaces Ind AS 17 on Leases, including appendices thereto. The Company has adopted this standard from effective date (i.e. April 01, 2019) and made adjustment to the comparative financial statements.</p> <p>Ind AS 116 is effective for annual periods beginning on or after April 1, 2019. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under Ind AS 17.</p> <p>The standard includes two recognition exemptions for lessees – leases of 'low-value' assets (e.g., computers) and short-term leases (i.e., leases with a lease term of 12 months or less).</p> <p>At the commencement date of a lease, a Company is recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees are separately recognise interest expense on the lease liability and the depreciation expense on the right-of-use asset. Lessees are re-measure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments).</p> <p>The Company is generally recognise the amount of the re-measurement of the lease liability as an adjustment to the right-of-use asset.</p>		
Earnings Per Share		
<p>Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.</p>		
<p>For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.</p>		

Taxes on income		
Provision for current taxation is ascertained on the basis of assessable profits computed in accordance with the provisions of the Income-tax Act, 1961.		
Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.		
Deferred tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the reporting date. 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. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised 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 recognised outside statement of profit and loss is recognised outside statement of profit and loss i.e. in other comprehensive income.		
Deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.		
Provisions and contingencies		
Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, 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 assets / liabilities		
Contingent assets are not recognised. However, when realisation of income is virtually certain, then the related asset is no longer a contingent asset, and is recognised as an asset.		
A disclosure for contingent liabilities is made where there is-		
a) a possible obligation 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; or		
b) a present obligation that arises from past events but is not recognized because:		
- it is not probable that an outflow of resources embodying economic benefit will be required to settle the obligation; or		
- the amount of the obligation cannot be measured with sufficient reliability.		
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		
Cash generating units as defined in Ind AS 36 on impairment of assets are identified at the balance sheet date. At the date of Balance Sheet, if there are indications of impairment and the carrying amount of the cash generating unit 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.		
Operating cycle		
Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.		
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 plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

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

(OC1).		
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 whilst 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 recognises impairment loss allowance based on lifetime ECLs 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 recognising 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 1nd 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 recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Gains or losses on liabilities held for trading are recognised 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 recognised 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.		
Effective April 1, 2018, the Company has applied Ind AS 115 "Revenue from Contracts with Customers" which establishes a comprehensive framework to depict timing and amount of revenue to be recognised. The Company has adopted Ind AS 115 using cumulative catch-up transition method, where any effect arising upon application of this standard is recognised as at the date of initial application (i.e April 1, 2018).		
Upon application of Ind AS 115, Revenue is recognized upon transfer of control of promised goods to the customers. 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. Revenue from sales of goods to Corporations are recognised 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 recognised in full until it is highly probable that a significant reversal in the amount of cumulative revenue recognised 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.		
Other income		
Interest income is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts 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 instrument but does not consider the expected credit losses.		
Significant accounting judgements, estimates and assumptions		
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.		
Estimates and assumptions		
The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.		
Critical judgements, estimates and assumptions		
1. Impairment of property, plant and equipment		
Each plant is an identifiable asset that generates cash inflows and is independent of the cash inflows of the other plants, hence identified as cash generating units. The Company assesses the carrying amounts of plant (CGU) to determine whether there is any indication that those assets have suffered an impairment loss. Where the carrying amount of CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. An impairment loss (if any) is recognised in the statement of profit and loss.		
While assessing the recoverable amount, the Company used the discounted cash flow approach including various significant estimates and assumptions such as forecast of future revenue, operating margins, growth rate and selection of the discount rates.		
As at March 31, 2020, the estimated recoverable amount of the CGU exceeded its carrying amount and the change in estimated future economic conditions on account of possible effects relating to COVID-19 is unlikely to cause the carrying amount to exceed the recoverable amount of the CGU.		
2. Impairment of Investment in subsidiaries		
The Company assesses the carrying amounts of investment in subsidiaries and associates to determine whether there is any indication that those investments have suffered an impairment loss. Where the carrying amount of investments exceed its recoverable amount, the investment is considered impaired and is written down to its recoverable amount. An impairment loss (if any) is recognised in the statement of profit and loss.		
While assessing the recoverable amount, the Company used the discounted cash flow approach including various significant assumptions such as such as forecast of future revenue, operating margins, growth rate and selection of the discount rates.		
As at March 31, 2020, the estimated recoverable amount of the investments exceeded its carrying amount and the change in estimated future economic conditions on account of possible effects relating to COVID-19 is unlikely to cause the carrying amount to exceed the recoverable amount of the investments. Also refer note 35.		
3. Depreciation on reusable Bottles		

<p>The Company has capitalised 650 ml of reusable BIRA proprietary bottles as property, plant and equipment which will be depreciated over a period of 3 years viz @ 50% in year 1, 25% in year 2 and 3 respectively, based on the best estimate and trend analysis done the management. The useful life of these bottles are subject to regular assessment to be done by management at a regular interval with respect to actual bottles returned and collected.</p>		
<p>4. Allowance of doubtful trade receivable</p>		
<p>The expected credit loss is mainly based on the ageing of the receivable balances and historical experience. The receivables are assessed on an individual basis or grouped into homogeneous groups and assessed for impairment collectively, depending on their significance. Moreover, trade receivables are written off on a case-to-case basis if deemed not to be collectible on the assessment of the underlying facts and circumstances.</p>		
<p>5. Compulsory Convertible Cumulative Preference Shares</p>		
<p>Company had assessed its CCPS Pre series C and C1 ("CCPS instruments") as equity instrument as the event leading to possible variability in the conversion price i.e. "Qualified financing" is well within the control of the Company since inception of the agreement. Further, Company has necessary liquidity (including access to liquidity/funding from sources other than qualified financing) and robust business plan in place leading to no economic compulsion to go for qualified financing to carry its business operations in the near future. As such, management has taken a view that the Company does not have any contractual obligation to deliver variable number of its equity instruments since the pre requisite condition of qualified financing is well within the control of Company, accordingly the CCPS instruments meets fix to fix criteria and qualifies as an equity instrument with respect to presentation in the financial statements.</p>		
<p>6. Leases</p>		
<p>The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company may adopt the incremental borrowing rate for the entire portfolio of leases as a whole. The lease payments shall include fixed payments, variable lease payments, residual value guarantees and payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments.</p>		
<p>7. Fair value measurement of financial instruments</p>		
<p>When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.</p>		

[610300] Notes - Accounting policies, changes in accounting estimates and errors**Disclosure of voluntary change in accounting policy [Table]**

..(1)

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

Voluntary changes in accounting policy [Axis]	Voluntary Changes In Accounting Policy 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of voluntary change in accounting policy [Abstract]		
Disclosure of voluntary change in accounting policy [Line items]		
Description of nature of voluntary change in accounting policy	Mentioned in accounting policy notes	NA
Description of reasons why applying new accounting policy provides reliable and more relevant information	Mentioned in accounting policy notes	NA

Disclosure of initial application of standards or interpretations [Table]

..(1)

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

Initially applied Ind ASs [Axis]	Initially Applied Ind ASs 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of initial application of standards or interpretations [Abstract]		
Disclosure of initial application of standards or interpretations [Line items]		
Title of initially applied Ind AS	Textual information (39) [See below]	NA
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	The previous GAAP figures have been reclassified to conform to Ind AS presentation requirements.	NA
Description of nature of change in accounting policy	Mentioned in accounting policy notes	NA
Description of transitional provisions of initially applied Ind AS	Mentioned in accounting policy notes	NA
Description of transitional provisions of initially applied Ind AS that might have effect on future periods	Mentioned in accounting policy notes	NA

Disclosure of changes in accounting estimates [Table]

..(1)

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

Accounting estimates [Axis]	Accounting Estimates 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of changes in accounting estimates [Abstract]		
Disclosure of changes in accounting estimates [Line items]		
Description of nature of change in accounting estimate [TextBlock]	Textual information (40) [See below]	
Increase (decrease) in accounting estimate	0	0
Description of fact that amount of change in accounting estimate is impracticable [TextBlock]	Mentioned in Accounting policy notes	

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	Yes	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	Yes	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	Yes	No

Textual information (39)

Title of initially applied Ind AS

Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016

Textual information (40)

Description of nature of change in accounting estimate [Text Block]

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenue

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

..(1)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 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]

..(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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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	511.02	306.15		511.02
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-242.42	-50.98		
Total Depreciation property plant and equipment	-242.42	-50.98		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	2.74		0
Total disposals and retirements, property, plant and equipment	0	2.74		0
Total increase (decrease) in property, plant and equipment	268.6	252.43		511.02
Property, plant and equipment at end of period	775.29	506.69	254.26	1,068.55

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]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	306.15			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			242.42	50.98
Total Depreciation property plant and equipment			242.42	50.98
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.88		0	0.14
Total disposals and retirements, property, plant and equipment	2.88		0	0.14
Total increase (decrease) in property, plant and equipment	303.27		242.42	50.84
Property, plant and equipment at end of period	557.53	254.26	293.26	50.84

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]	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	01/04/2018 to 31/03/2019	01/04/2018	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	130.18	225.99		130.18
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-43.74	-30.74		
Total Depreciation property plant and equipment	-43.74	-30.74		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	2.74		0
Total disposals and retirements, property, plant and equipment	0	2.74		0
Total increase (decrease) in property, plant and equipment	86.44	192.51		130.18
Property, plant and equipment at end of period	494.88	408.44	215.93	569.22

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]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	225.99			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			43.74	30.74
Total Depreciation property plant and equipment			43.74	30.74
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.88		0	0.14
Total disposals and retirements, property, plant and equipment	2.88		0	0.14
Total increase (decrease) in property, plant and equipment	223.11		43.74	30.6
Property, plant and equipment at end of period	439.04	215.93	74.34	30.6

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]	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]		
	01/04/2018	31/03/2020	31/03/2019	01/04/2018
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		4.97	8.72	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.42	-0.54	
Total Depreciation property plant and equipment		-1.42	-0.54	
Total increase (decrease) in property, plant and equipment		3.55	8.18	
Property, plant and equipment at end of period	0	14.72	11.17	2.99

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]	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 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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	4.97	8.72		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.42
Total Depreciation property plant and equipment				1.42
Total increase (decrease) in property, plant and equipment	4.97	8.72		1.42
Property, plant and equipment at end of period	16.68	11.71	2.99	1.96

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]	Furniture and fixtures [Member]	Office 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]	
	01/04/2018 to 31/03/2019	01/04/2018	31/03/2020	31/03/2019
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			23.39	17.55
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.54		-8.58	-3.72
Total Depreciation property plant and equipment	0.54		-8.58	-3.72
Total increase (decrease) in property, plant and equipment	0.54		14.81	13.83
Property, plant and equipment at end of period	0.54	0	36.72	21.91

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]	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]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
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	17.55	
Total increase (decrease) in property, plant and equipment		23.39	17.55	
Property, plant and equipment at end of period	8.08	49.02	25.63	8.08

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]	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 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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				3.49
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	8.58	3.72		-12.44
Total Depreciation property plant and equipment	8.58	3.72		-12.44
Total increase (decrease) in property, plant and equipment	8.58	3.72		-8.95
Property, plant and equipment at end of period	12.3	3.72	0	17.84

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	23.69		3.49	23.69
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8.79			
Total Depreciation property plant and equipment	-8.79			
Total increase (decrease) in property, plant and equipment	14.9		3.49	23.69
Property, plant and equipment at end of period	26.79	11.89	39.07	35.58

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]	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]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
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		12.44	8.79	
Total Depreciation property plant and equipment		12.44	8.79	
Total increase (decrease) in property, plant and equipment		12.44	8.79	
Property, plant and equipment at end of period	11.89	21.23	8.79	0

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]	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]
	31/03/2020	31/03/2019	01/04/2018	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	13.99	30.2		13.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9.95	-6.58		
Total Depreciation property plant and equipment	-9.95	-6.58		
Total increase (decrease) in property, plant and equipment	4.04	23.62		13.99
Property, plant and equipment at end of period	37.78	33.74	10.12	54.31

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]	Leasehold improvements [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	30.2			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			9.95	6.58
Total Depreciation property plant and equipment			9.95	6.58
Total increase (decrease) in property, plant and equipment	30.2		9.95	6.58
Property, plant and equipment at end of period	40.32	10.12	16.53	6.58

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]	Leasehold improvements [Member]	Other property, plant and equipment [Member]		
	Owned assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	01/04/2018	31/03/2020	31/03/2019	01/04/2018
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	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-166.29	-0.61	
Total Depreciation property plant and equipment		-166.29	-0.61	
Total increase (decrease) in property, plant and equipment		168.71	-0.61	
Property, plant and equipment at end of period	0	173.35	4.64	5.25

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]	Other property, plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [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	01/04/2018 to 31/03/2019	01/04/2018	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	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				166.29
Total Depreciation property plant and equipment				166.29
Total increase (decrease) in property, plant and equipment	335	0		166.29
Property, plant and equipment at end of period	340.25	5.25	5.25	166.9

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]	Other property, plant and equipment [Member]	Plantations [Member]		
	Owned assets [Member]	Owned assets [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]		
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	31/03/2019	01/04/2018
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	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.61	-0.61	-0.61	
Total Depreciation property plant and equipment	0.61	-0.61	-0.61	
Total increase (decrease) in property, plant and equipment	0.61	-0.61	-0.61	
Property, plant and equipment at end of period	0.61	4.03	4.64	5.25

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]	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	01/04/2018 to 31/03/2019	01/04/2018	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	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.61
Total Depreciation property plant and equipment				0.61
Total increase (decrease) in property, plant and equipment	0	0		0.61
Property, plant and equipment at end of period	5.25	5.25	5.25	1.22

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]	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]	
	01/04/2018 to 31/03/2019	01/04/2018	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
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	0.61		-165.68
Total Depreciation property plant and equipment	0.61		-165.68
Total increase (decrease) in property, plant and equipment	0.61		169.32
Property, plant and equipment at end of period	0.61	0	169.32

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

..(19)

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

Classes of property, plant and equipment [Axis]	Other 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	01/04/2018 to 31/03/2019	01/04/2018	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	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				165.68
Total Depreciation property plant and equipment				165.68
Total increase (decrease) in property, plant and equipment	335	0		165.68
Property, plant and equipment at end of period	335	0	0	165.68

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other 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]	Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2018
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*	
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		0
Total Depreciation property plant and equipment		0
Total increase (decrease) in property, plant and equipment		0
Property, plant and equipment at end of period		0

[612100] Notes - Impairment of assets

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 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]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
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	8.49		0
Amortisation other intangible assets	-2.33	-1.63		
Total increase (decrease) in Other intangible assets	-2.33	6.86		0
Other intangible assets at end of period	16.22	18.55	11.69	20.18

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]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
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	8.49			
Amortisation other intangible assets			2.33	1.63
Total increase (decrease) in Other intangible assets	8.49		2.33	1.63
Other intangible assets at end of period	20.18	11.69	3.96	1.63

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]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	31/03/2020	31/03/2019	01/04/2018	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	8.49		0
Amortisation other intangible assets	-2.33	-1.63		
Total increase (decrease) in Other intangible assets	-2.33	6.86		0
Other intangible assets at end of period	16.22	18.55	11.69	20.18

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]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	8.49			
Amortisation other intangible assets			2.33	1.63
Total increase (decrease) in Other intangible assets	8.49		2.33	1.63
Other intangible assets at end of period	20.18	11.69	3.96	1.63

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]
	01/04/2018
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]	
Other intangible assets at end of period	0

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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	670.49	1,581.7	928.62	651.39
Financial assets, at fair value	670.49	1,581.7	928.62	651.39
Description of other financial assets at amortised cost class	Financial assets	Financial assets	Trade receivables	Trade receivables

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]	
	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	5,274.32	1,261.71
Financial liabilities, at fair value	5,274.32	1,261.71

[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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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			
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 shares of subsidiary companies at cost	Unquoted equity shares of subsidiary companies at cost
Non-current investments	0	420.19	24.48	24.48
Name of body corporate in whom investment has been made	B9 Beverages Inc	B9 Beverages Inc	B9 Beverages SPRL	B9 Beverages SPRL
Number of shares of non-current investment made in body corporate	[shares] 32,810	[shares] 15,200	[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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 shares of subsidiary companies at cost	Unquoted equity shares of subsidiary companies at cost
Non-current investments	300.2	113.32	0.1	0
Name of body corporate in whom investment has been made	B9 Beverages Pte Ltd	B9 Beverages Pte Ltd	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] 22,00,000	[shares] 9,999	[shares] 0

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

	31/03/2020	31/03/2019	01/04/2018
Disclosure of notes on non-current investments explanatory [TextBlock]			
Aggregate amount of quoted non-current investments	0	0	0
Market value of quoted non-current investments	0	0	0
Aggregate amount of unquoted non-current investments	324.78	557.99	210.92
Aggregate provision for diminution in value of non-current investments	0	0	0

[400500] Notes - Current investments

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

	31/03/2020	31/03/2019	01/04/2018
Disclosure of notes on current investments explanatory [TextBlock]			
Aggregate amount of quoted current investments	0	0	0
Market value of quoted current investments	0	0	0
Aggregate amount of unquoted current investments	0	0	0
Aggregate provision for diminution in value of current investments	0	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-986.25	-1,280.56
Net cash flows from (used in) operating activities	-986.25	-1,280.56
Net cash flows from (used in) investing activities, continuing operations	-1,069.24	-1,048
Net cash flows from (used in) investing activities	-1,069.24	-1,048
Net cash flows from (used in) financing activities, continuing operations	2,047.86	2,312.77
Net cash flows from (used in) financing activities	2,047.86	2,312.77

[400100] Notes - Equity share capital

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]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 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 of Rs. 10 each with voting rights	Equity shares of Rs. 10 each with voting rights	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 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] 38,36,596	[shares] 38,36,576
Percentage of shareholding in company			29.32%	29.33%

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]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 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 Rs. 10 each	Equity shares with voting rights of Rs. 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	16.33%	16.34%	8.01%	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]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 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 Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each
Name of shareholder	S C I Investments V	SCI Investments V	ATMA RAM BUILDERS PVT LTD	ATMA RAM BUILDERS PVT LTD
CIN of shareholder			U74899DL1982PTC013266	U74899DL1982PTC013266
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS	INDIA	INDIA
Number of shares held in company	[shares] 10,03,051	[shares] 10,03,051	[shares] 0	[shares] 0
Percentage of shareholding in company	7.66%	7.67%	0.00%	0.00%

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]		Equity shares 3 [Member]	
	Name of shareholder [Member]		Name of shareholder [Member]	
Name of shareholder [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity shares of Rs. 1000 each with voting rights	Equity shares of Rs. 1000 each with voting rights	CCCPS of Rs. 100 each	CCCPS of Rs. 100 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. 1000 each with voting rights	Equity shares of Rs. 1000 each with voting rights	CCCPS of Rs. 100 each	CCCPS of Rs. 100 each

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

..(5)

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

Classes of equity share capital [Axis]	Equity shares 4 [Member]		Equity shares 5 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Name of shareholder [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	CCCPS of Rs. 15 each	CCCPS of Rs. 15 each	Series A CCCPS of Rs. 100 each	Series A CCCPS of Rs. 100 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	CCCPS of Rs. 15 each	CCCPS of Rs. 15 each	Series A CCCPS of Rs. 100 each	Series A CCCPS of Rs. 100 each

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

..(6)

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

Classes of equity share capital [Axis]	Equity shares 6 [Member]		Equity shares 7 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Name of shareholder [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Series A1 CCCPS of Rs. 100 each	Series A1 CCCPS of Rs. 100 each	Series A2 CCCPS of Rs. 15 each	Series A2 CCCPS of Rs. 15 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	Series A1 CCCPS of Rs. 100 each	Series A1 CCCPS of Rs. 100 each	Series A2 CCCPS of Rs. 15 each	Series A2 CCCPS of Rs. 15 each

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

..(7)

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

Classes of equity share capital [Axis]	Equity shares 8 [Member]		Equity shares 9 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Name of shareholder [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Series B CCCPS of Rs. 15 each	Series B CCCPS of Rs. 15 each	Pre-Series C CCCPS of Rs. 15 each	Pre-Series C CCCPS of Rs. 15 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	Series B CCCPS of Rs. 15 each	Series B CCCPS of Rs. 15 each	Pre-Series C CCCPS of Rs. 15 each	Pre-Series C CCCPS of Rs. 15 each

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

..(8)

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

Classes of equity share capital [Axis]	Equity shares 10 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity share (Consolidated equity)	Equity share (Consolidated equity)
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 share (Consolidated equity)	Equity share (Consolidated equity)

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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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
Number of shares authorised	[shares] 2,59,51,820	[shares] 2,33,12,220	[shares] 0	[shares] 1,35,00,000
Value of shares authorised	462.2	410.74	0	135
Number of shares issued	[shares] 2,45,04,520	[shares] 2,23,20,920	[shares] 0	[shares] 1,30,87,000
Value of shares issued	442.53	397.94	0	130.87
Number of shares subscribed and fully paid	[shares] 2,45,04,520	[shares] 2,23,20,920	[shares] 0	[shares] 1,30,87,000
Value of shares subscribed and fully paid	442.53	397.94	0	130.87
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] 2,45,04,520	[shares] 2,23,20,920	[shares] 0	[shares] 1,30,87,000
Total value of shares subscribed	442.53	397.94	0	130.87
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,44,64,110	[shares] 2,22,80,510	[shares] 0	[shares] 1,30,87,000
Value of shares called	442.53	397.94	0	130.87
Value of shares paid-up	442.53	397.94	0	130.87
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 other issues of shares	[shares] 21,83,600	[shares] 67,57,560		[shares] 6,000
Total aggregate number of shares issued during period	[shares] 21,83,600	[shares] 67,57,560		[shares] 6,000
Total increase (decrease) in number of shares outstanding	[shares] 21,83,600	[shares] 67,57,560		[shares] 6,000
Number of shares outstanding at end of period	[shares] 2,45,04,520	[shares] 2,23,20,920	[shares] 1,55,63,360	[shares] 1,30,87,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	44.59	95.67		0.06
Total aggregate amount of increase in equity share capital during period	44.59	95.67		0.06
Total increase (decrease) in share capital	44.59	95.67		0.06
Equity share capital at end of period	442.53	397.94	302.27	130.87
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]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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] 1,30,81,000		[shares] 20	[shares] 20
Value of shares issued	130.81		0.02	0.02
Number of shares subscribed and fully paid	[shares] 1,30,81,000		[shares] 20	[shares] 20
Value of shares subscribed and fully paid	130.81		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] 1,30,81,000		[shares] 20	[shares] 20
Total value of shares subscribed	130.81		0.02	0.02
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,30,81,000		[shares] 20	[shares] 20
Value of shares called	130.81		0.02	0.02
Value of shares paid-up	130.81		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 other issues of shares	[shares] 11,45,895		[shares] 0	[shares] 20
Total aggregate number of shares issued during period	[shares] 11,45,895		[shares] 0	[shares] 20
Total increase (decrease) in number of shares outstanding	[shares] 11,45,895		[shares] 0	[shares] 20
Number of shares outstanding at end of period	[shares] 1,30,81,000	[shares] 1,19,35,105	[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 other issues during period	11.46		0	0.02
Total aggregate amount of increase in equity share capital during period	11.46		0	0.02
Total increase (decrease) in share capital	11.46		0	0.02
Equity share capital at end of period	130.81	119.35	0.02	0.02
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]	Equity shares 3 [Member]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		CCCPS of Rs. 100 each	CCCPS of Rs. 100 each	
Number of shares authorised		[shares] 25,000	[shares] 25,000	
Value of shares authorised		2.5	2.5	
Number of shares issued		[shares] 24,800	[shares] 24,800	
Value of shares issued		2.48	2.48	
Number of shares subscribed and fully paid		[shares] 24,800	[shares] 24,800	
Value of shares subscribed and fully paid		2.48	2.48	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 24,800	[shares] 24,800	
Total value of shares subscribed		2.48	2.48	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 24,800	[shares] 24,800	
Value of shares called		2.48	2.48	
Value of shares paid-up		2.48	2.48	
Par value per share		[INR/shares] 100	[INR/shares] 100	
Amount per share called in case shares not fully called		[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 other issues of shares		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 0	[shares] 24,800	[shares] 24,800	[shares] 24,800
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period		0	0	
Total aggregate amount of increase in equity share capital during period		0	0	
Total increase (decrease) in share capital		0	0	
Equity share capital at end of period		2.48	2.48	2.48
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	
Application money received for allotment of securities and due for refund, interest accrued		0	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	
Type of share		CCCPS of Rs. 100 each	CCCPS of Rs. 100 each	

Disclosure of classes of equity share capital [Table]

..(4)

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

Classes of equity share capital [Axis]	Equity shares 4 [Member]			Equity shares 5 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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	CCCPS of Rs. 15 each	CCCPS of Rs. 15 each		Series A CCCPS of Rs. 100 each
Number of shares authorised	[shares] 9,50,000	[shares] 9,50,000		[shares] 26,200
Value of shares authorised	14.25	14.25		2.62
Number of shares issued	[shares] 5,18,000	[shares] 5,18,000		[shares] 26,200
Value of shares issued	7.77	7.77		2.62
Number of shares subscribed and fully paid	[shares] 5,18,000	[shares] 5,18,000		[shares] 26,200
Value of shares subscribed and fully paid	7.77	7.77		2.62
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] 5,18,000	[shares] 5,18,000		[shares] 26,200
Total value of shares subscribed	7.77	7.77		2.62
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,18,000	[shares] 5,18,000		[shares] 26,200
Value of shares called	7.77	7.77		2.62
Value of shares paid-up	7.77	7.77		2.62
Par value per share	[INR/shares] 15	[INR/shares] 15		[INR/shares] 100
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 other issues of shares	[shares] 0	[shares] 2,75,445		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 2,75,445		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 2,75,445		[shares] 0
Number of shares outstanding at end of period	[shares] 5,18,000	[shares] 5,18,000	[shares] 2,42,555	[shares] 26,200
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0	4.13		0
Total aggregate amount of increase in equity share capital during period	0	4.13		0
Total increase (decrease) in share capital	0	4.13		0
Equity share capital at end of period	7.77	7.77	3.64	2.62
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	CCCPS of Rs. 15 each	CCCPS of Rs. 15 each		Series A CCCPS of Rs. 100 each

Disclosure of classes of equity share capital [Table]

..(5)

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

Classes of equity share capital [Axis]	Equity shares 5 [Member]		Equity shares 6 [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Series A CCCPS of Rs. 100 each		Series A1 CCCPS of Rs. 100 each	Series A1 CCCPS of Rs. 100 each
Number of shares authorised	[shares] 26,200		[shares] 45,000	[shares] 45,000
Value of shares authorised	2.62		4.5	4.5
Number of shares issued	[shares] 26,200		[shares] 44,900	[shares] 44,900
Value of shares issued	2.62		4.49	4.49
Number of shares subscribed and fully paid	[shares] 26,200		[shares] 44,900	[shares] 44,900
Value of shares subscribed and fully paid	2.62		4.49	4.49
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] 26,200		[shares] 44,900	[shares] 44,900
Total value of shares subscribed	2.62		4.49	4.49
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 26,200		[shares] 4,490	[shares] 4,490
Value of shares called	2.62		4.49	4.49
Value of shares paid-up	2.62		4.49	4.49
Par value per share	[INR/shares] 100		[INR/shares] 100	[INR/shares] 100
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 other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 26,200	[shares] 26,200	[shares] 44,900	[shares] 44,900
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	2.62	2.62	4.49	4.49
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	Series A CCCPS of Rs. 100 each		Series A1 CCCPS of Rs. 100 each	Series A1 CCCPS of Rs. 100 each

Disclosure of classes of equity share capital [Table]

..(6)

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

Classes of equity share capital [Axis]	Equity shares 6 [Member]	Equity shares 7 [Member]		
	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		Series A2 CCCPS of Rs. 15 each	Series A2 CCCPS of Rs. 15 each	
Number of shares authorised		[shares] 20,00,000	[shares] 20,00,000	
Value of shares authorised		30	30	
Number of shares issued		[shares] 18,74,000	[shares] 18,74,000	
Value of shares issued		28.11	28.11	
Number of shares subscribed and fully paid		[shares] 18,74,000	[shares] 18,74,000	
Value of shares subscribed and fully paid		28.11	28.11	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 18,74,000	[shares] 18,74,000	
Total value of shares subscribed		28.11	28.11	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 18,74,000	[shares] 18,74,000	
Value of shares called		28.11	28.11	
Value of shares paid-up		28.11	28.11	
Par value per share		[INR/shares] 15	[INR/shares] 15	
Amount per share called in case shares not fully called		[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 other issues of shares		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 44,900	[shares] 18,74,000	[shares] 18,74,000	[shares] 18,74,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period		0	0	
Total aggregate amount of increase in equity share capital during period		0	0	
Total increase (decrease) in share capital		0	0	
Equity share capital at end of period	4.49	28.11	28.11	28.11
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	
Application money received for allotment of securities and due for refund, interest accrued		0	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	
Type of share		Series A2 CCCPS of Rs. 15 each	Series A2 CCCPS of Rs. 15 each	

Disclosure of classes of equity share capital [Table]

..(7)

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

Classes of equity share capital [Axis]	Equity shares 8 [Member]			Equity shares 9 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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	Series B CCCPS of Rs. 15 each	Series B CCCPS of Rs. 15 each		Pre-Series C CCCPS of Rs. 15 each
Number of shares authorised	[shares] 53,50,000	[shares] 53,50,000		[shares] 25,00,000
Value of shares authorised	80.25	80.25		37.5
Number of shares issued	[shares] 53,36,000	[shares] 53,36,000		[shares] 20,38,000
Value of shares issued	80.04	80.04		30.57
Number of shares subscribed and fully paid	[shares] 53,36,000	[shares] 53,36,000		[shares] 20,38,000
Value of shares subscribed and fully paid	80.04	80.04		30.57
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] 53,36,000	[shares] 53,36,000		[shares] 20,38,000
Total value of shares subscribed	80.04	80.04		30.57
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 53,36,000	[shares] 53,36,000		[shares] 20,38,000
Value of shares called	80.04	80.04		30.57
Value of shares paid-up	80.04	80.04		30.57
Par value per share	[INR/shares] 15	[INR/shares] 15		[INR/shares] 15
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 other issues of shares	[shares] 0	[shares] 53,36,000		[shares] 20,38,000
Total aggregate number of shares issued during period	[shares] 0	[shares] 53,36,000		[shares] 20,38,000
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 53,36,000		[shares] 20,38,000
Number of shares outstanding at end of period	[shares] 53,36,000	[shares] 53,36,000	[shares] 0	[shares] 20,38,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0	80.04		30.57
Total aggregate amount of increase in equity share capital during period	0	80.04		30.57
Total increase (decrease) in share capital	0	80.04		30.57
Equity share capital at end of period	80.04	80.04		30.57
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	Series B CCCPS of Rs. 15 each	Series B CCCPS of Rs. 15 each		Pre-Series C CCCPS of Rs. 15 each

Disclosure of classes of equity share capital [Table]

..(8)

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

Classes of equity share capital [Axis]	Equity shares 9 [Member]		Equity shares 10 [Member]	
	01/04/2018 to 31/03/2019	01/04/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Pre-Series C CCCPS of Rs. 15 each		Equity share (Consolidated equity)	Equity share (Consolidated equity)
Number of shares authorised	[shares] 0		[shares] 15,55,600	[shares] 14,16,000
Value of shares authorised	0		155.56	141.6
Number of shares issued	[shares] 0		[shares] 15,55,600	[shares] 14,16,000
Value of shares issued	0		155.56	141.6
Number of shares subscribed and fully paid	[shares] 0		[shares] 15,55,600	[shares] 14,16,000
Value of shares subscribed and fully paid	0		155.56	141.6
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] 0		[shares] 15,55,600	[shares] 14,16,000
Total value of shares subscribed	0		155.56	141.6
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 0		[shares] 15,55,600	[shares] 14,16,000
Value of shares called	0		155.56	141.6
Value of shares paid-up	0		155.56	141.6
Par value per share	[INR/shares] 0		[INR/shares] 100	[INR/shares] 100
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 other issues of shares	[shares] 0		[shares] 1,39,600	[shares] 200
Total aggregate number of shares issued during period	[shares] 0		[shares] 1,39,600	[shares] 200
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 1,39,600	[shares] 200
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 15,55,600	[shares] 14,16,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0		13.96	0.02
Total aggregate amount of increase in equity share capital during period	0		13.96	0.02
Total increase (decrease) in share capital	0		13.96	0.02
Equity share capital at end of period	0		155.56	141.6
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			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Pre-Series C CCCPS of Rs. 15 each		Equity share (Consolidated equity)	Equity share (Consolidated equity)

Disclosure of classes of equity share capital [Table]

..(9)

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

Classes of equity share capital [Axis]	Equity shares 10 [Member]
	01/04/2018
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] 14,15,800
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	141.58

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (41) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (41)

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

10. Share capital						
Equity Share Capital						
Particulars	As at March 31, 2020		As at March 31, 2019		As at April 01, 2018	
	Number	Rs. in millions	Number	Rs. in millions	Number	Rs. in millions
(a) Authorised share capital						
Equity shares of Rs. 10 each with voting rights	13,500,000	135.00	13,500,000	135.00	11,942,550	119.43
Equity shares of Rs. 1000 each with voting rights	20	0.02	20	0.02	-	-
	13,500,020	135.02	13,500,020	135.02	11,942,550	119.43
(b) Issued, subscribed and fully paid						
Equity shares of Rs. 10 each with voting rights	13,087,162	130.87	13,081,165	130.81	11,935,105	119.35
Equity shares of Rs. 1000 each with voting rights	20	0.02	20	0.02	-	-
	13,087,182	130.89	13,081,185	130.83	11,935,105	119.35
Refer note (i) to (ix) below:						
(i) During the year, the Company has issued 5997 equity shares of Rs.10 each at a price of Rs.184.37 (including premium of Rs.174.37) in the meeting of Board of Directors held on May 04, 2019 (ii) The shares issued on May 04th, 2019 are the ESOPs that has been exercised by the employees.						
(iii) Reconciliation of authorised equity share capital:						

Particulars	As at March 31, 2020		As at March 31, 2019		As at April 01, 2018	
	Number	Rs. in millions	Number	Rs. in millions	Number	Rs. in millions
Equity Shares with voting rights of Rs. 10 each						
At the beginning of the year	13,500,000	135.00	11,942,550	119.43	11,942,550	119.43
Addition during the year	-	-	1,557,450	15.57	-	-
At the end of the year	13,500,000	135.00	13,500,000	135.00	11,942,550	119.43
Equity Shares with voting rights of Rs. 1000 each						
At the beginning of the year	20.00	0.02	-	-	-	-
Addition during the year	-	-	20	0.02	-	-
At the end of the year	20	0.02	20	0.02	-	-
(iv) Reconciliation of issued, subscribed and fully paid up equity share capital:						
Particulars	As at March 31, 2020		As at March 31, 2019		As at April 01, 2018	
	Number	Rs. in millions	Number	Rs. in millions	Number	Rs. in millions
Equity Shares with voting rights of Rs. 10 each						
At the beginning of the year	13,081,165	130.81	11,935,105	119.35	11,935,105	119.35
Addition during the year	5,997	0.06	1,146,060	11.46	-	-
At the end of the year	13,087,162	130.87	13,081,165	130.81	11,935,105	119.35
Equity Shares with voting rights of Rs. 1000 each						
At the beginning of the year	20	0.02	-	-	-	-
Addition during the year	-	-	20	0.02	-	-

At the end of the year	20	0.02	20	0.02	-	-
(v) Rights, preferences and restrictions attached to the shareholders:						
Equity shareholders:						
<p>The Company has two classes of equity shares having a par value of Rs. 10 each and Rs. 1000 each. 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 to their shareholding. Further, the shareholder holding equity shares of the face value of Rs. 1000 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.</p>						
(vi) Details of shares held by each shareholder holding more than 5% fully paid up equity shares:						
Particulars	As at March 31, 2020		As at March 31, 2019		As at April 01, 2018	

	Number	%	Number	%	Number	%
Equity shares with voting rights of Rs. 10 each						
Ankur Jain (refer note 13.1(i))	3,836,596	29.32%	3,836,576	29.33%	3,835,825	32.14%
Shashi Jain	2,137,121	16.33%	2,137,121	16.34%	2,137,121	17.91%
Sequoia Capital India Investment IV	1,047,676	8.01%	1,047,676	8.01%	1,047,676	8.78%
SCI Investments V	1,003,051	7.66%	1,003,051	7.67%	1,003,051	8.40%
Atma Ram Builders (P) Limited					639,863	5.36%
Equity shares with voting rights of Rs. 1000 each						
Ankur Jain	20	100%	20	100%	-	-
(vii) Aggregate number and class of bonus shares without payment being received in cash:						
Particulars				Aggregate number of bonus shares		
				As at	As at	As at
				March 31, 2020	March 31, 2019	April 01, 2018
Equity shares with voting rights						
Fully paid up by way of bonus shares				11,834,810	11,834,810	11,834,810
				11,834,810	11,834,810	11,834,810
(viii) The Company does not have any holding / ultimate holding company						
(ix) Shares reserved for issue under Option Shares reserved for issue under ESOP (Refer Note - 32)						

11. Instruments entirely equity in nature

Particulars	As at March 31, 2020	
	Number	Rs
(a) Authorised share capital		
CCCPS of Rs. 100 each	25,000	2.5
CCCPS of Rs. 15 each	950,000	14.
Series A CCCPS of Rs. 100 each	26,226	2.6
Series A1 CCCPS of Rs. 100 each	45,000	4.5
Series A2 CCCPS of Rs. 15 each	2,000,000	30.
Series B CCCPS of Rs. 100 each (refer note ia)	-	-
Series B CCCPS of Rs. 15 each (refer note ia)	5,350,000	80.
Pre-Series C CCCPS of Rs. 15 each (refer note ii)	2,500,000	37.
Pre-Series C1 CCCPS of Rs. 15/- each. (refer note ii)	1,580,000	23.
Bridge Series CCCPS of Rs. 15 each (refer note ii)	40,000	0.6
OCPS of Rs. 15 each	3000.00	0.0
Bonus CCCPS of Rs. 15 each	1,043,474	15.
Bonus Series A CCCPS of Rs. 15 each	3,094,668	46.
Bonus Series A1 CCCPS of Rs. 15 each	5,299,380	79.
	21,956,748	337.
(b) Issued, subscribed and fully paid		
CCCPS of Rs. 100 each	24,784	2.4
CCCPS of Rs. 15 each	517,651	7.7
Series A CCCPS of Rs. 100 each	26,226	2.6
Series A1 CCCPS of Rs. 100 each	44,910	4.4
Series A2 CCCPS of Rs. 15 each	1,874,248	28.
Series B CCCPS of Rs. 15 each	5,335,139	80.

Pre-Series C CCCPS of Rs. 15 each	2,037,057	30.
Pre-Series C1 CCCPS of Rs. 15/- each.	928,400	13.
OCPS of Rs. 15 each	2,989	0.0
Bonus CCCPS of Rs. 15 each	1,043,474	15.
Bonus Series A CCCPS of Rs. 15 each	3,094,668	46.
Bonus Series A1 CCCPS of Rs. 15 each	5,299,380	79.
	20,228,926	31.
(c) Issued, subscribed and partly paid		
Bridge Series CCCPS of Rs. 15 each (partly paid of Rs 1 each)	40,000	0.0
	40,000	0.0
Refer note (i) to (xii) below:		
(i) During the year, the Company has increased its authorized share capital at the extra ordinary general meetings held on May 25, 2019, June 14, 2019 , August 19,2019, December 12, 2019 , February 03rd , 2020, March 2nd 2020 and March 27, 2020.		
(ia) During the previous year, the Company has changed its existing authorized share capital by sud division of existing 12,000 series B compulsorily convertible of the face value of Rs.100 each to 80,000 Series B CCCPS of Rs.15 each at the extra ordinary general meeting held on May 09, 2018.		
(ii) During the year, the Company has changed its existing authorized share capital by addition of Pre-Series C CCCPS of Rs. 15 each , Pre-Series C1 of Rs. 15/- each and Bridge Series CCCPS of Rs. 15 each at the extra ordinary general meeting held on May 25, 2019, June 14, 2019 , August 19,2019, December 12, 2019 , February 03rd , 2020, March 2nd 2020 and March 27, 2020.		
(iii) During the year, the Company has issued 20,37,057 Pre-Series C CCCPS of Rs. 15 each in Board of director's meeting held on May 29, 2019, June 22, 2019, June 28, 2019, December 21, 2019, January 06, 2020, January 14, 2020, January 28, 2020, March 14, 2020 and March 19, 2020 at a price of Rs. 600 per share (including Rs. 585 premium per share).		
(iv) During the year, the Company has issued 9,28,400 Pre-Series C1 CCCPS of Rs. 15/- each. in Board of director's meeting held on August 20th , 2019 and September 05th, 2019 at a price of Rs. 600 per share (including Rs. 585 premium per share).		
(v) During the year, the Company has issued 40,000 Bridge Series CCCPS of Rs. 15 each. in Board of director's meeting held on February 24th , 2020 at a price of Rs. 600 per share (including Rs. 585 premium per share).The shares are partly paid up and Rs. 1 / share has been called till now .		
(vi) Reconciliation of the authorised preference share capital:		

Particulars	As at March 31, 2020	
	Number	Rs.
CCCPS of Rs. 100 each		
At the beginning of the year	25,000	25.
Addition during the year	-	-
At the end of the year	25,000	25.
CCCPS of Rs. 15 each		
At the beginning of the year	950,000	14.
Addition during the year	-	-
At the end of the year	950,000	14.
Series A CCCPS of Rs. 100 each		
At the beginning of the year	26,226	2.6
Addition during the year	-	-
At the end of the year	26,226	2.6
Series A1 CCCPS of Rs. 100 each		
At the beginning of the year	45,000	45.
Addition during the year	-	-
At the end of the year	45,000	45.
Series B CCCPS of Rs. 100 each		
At the beginning of the year	-	-
Addition during the year	-	-
changed its existing authorized share capital by sud division of existing 12,000 series B compulsorily convertible of the face value of Rs.100 each to 80,000 series B compulsorily convertible cumulative preference shares (Series B CCCPS") of Rs.15 each	-	-

At the end of the year	-	-
Series A2 CCCPS of Rs. 15 each		
At the beginning of the year	2,000,000	30.
Addition during the year	-	-
At the end of the year	2,000,000	30.
Series B CCCPS of Rs. 15 each		
At the beginning of the year	5,350,000	80.
Addition during the year	-	-
At the end of the year	5,350,000	80.
Pre-Series C CCCPS of Rs. 15 each		
At the beginning of the year	-	-
Addition during the year	2,500,000	37.
At the end of the year	2,500,000	37.
Pre-Series C1 CCCPS of Rs. 15/- each.		
At the beginning of the year	-	-
Addition during the year	1,580,000	23.
At the end of the year	1,580,000	23.
Bridge Series CCCPS of Rs. 15 each		
At the beginning of the year	-	-
Addition during the year	40,000	0.6
At the end of the year	40,000	0.6
OCPS of Rs. 15 each		

At the beginning of the year	3000.00	0.0
Addition during the year	-	-
At the end of the year	3,000	0.0
Bonus CCCPS of Rs. 15 each		
At the beginning of the year	1,043,474	15.
Addition during the year	-	-
At the end of the year	1,043,474	15.
Bonus Series A CCCPS of Rs. 15 each		
At the beginning of the year	3,094,668	46.
Addition during the year	-	-
At the end of the year	3,094,668	46.
Bonus Series A1 CCCPS of Rs. 15 each		
At the beginning of the year	5,299,380	79.
Addition during the year	-	-
At the end of the year	5,299,380	79.
(vii) Reconciliation of issued, subscribed and fully paid up preference share capital:		
Particulars	As at March 31, 2020	
	Number	Rs
CCCPS of Rs. 100 each		
At the beginning of the year	24,784	2.4
Addition during the year	-	-
At the end of the year	24,784	2.4

CCCPS of Rs. 15 each		
At the beginning of the year	517,651	7.7
Addition during the year	-	-
At the end of the year	517,651	7.7
Series A CCCPS of Rs. 100 each		
At the beginning of the year	26,226	2.6
Addition during the year	-	-
At the end of the year	26,226	2.6
Series A1 CCCPS of Rs. 100 each		
At the beginning of the year	44,910	4.4
Addition during the year	-	-
At the end of the year	44,910	4.4
Series A2 CCCPS of Rs. 15 each		
At the beginning of the year	1,874,248	28.
Addition during the year	-	-
At the end of the year	1,874,248	28.
Series B CCCPS of Rs. 15 each		
At the beginning of the year	5,335,139	80.
Addition during the year	-	-
At the end of the year	5,335,139	80.
Pre-Series C CCCPS of Rs. 15 each		
At the beginning of the year	-	-

Addition during the year	2,037,057	30.
At the end of the year	2,037,057	30.
Pre-Series C1 CCCPS of Rs. 15/- each.		
At the beginning of the year	-	-
Addition during the year	928,400	13.
At the end of the year	928,400	13.
OCPS of Rs. 15 each		
At the beginning of the year	2,989	0.0
Addition during the year	-	-
At the end of the year	2,989	0.0
Bonus CCCPS of Rs. 15 each		
At the beginning of the year	1,043,474	15.
Addition during the year	-	-
At the end of the year	1,043,474	15.
Bonus Series A CCCPS of Rs. 15 each		
At the beginning of the year	3,094,668	46.
Addition during the year	-	-
At the end of the year	3,094,668	46.
Bonus Series A1 CCCPS of Rs. 15 each		
At the beginning of the year	5,299,380	79.
Addition during the year	-	-
At the end of the year	5,299,380	79.
(viii) Reconciliation of issued, subscribed and partly paid up preference share		

capital:		
Particulars	-	
	Number	Rs
Bridge Series CCCPS of Rs. 15 each		
At the beginning of the year	-	-
Addition during the year	40,000	0.0
At the end of the year	40,000	0.0
(ix) Rights, preferences and restrictions attached to the shareholders:		
Preference shareholders:		
The issuance of above classes of Preference shares shall carry the following rights: -		
(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.		
(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.		
(iii) Each CCCPS shall be converted into an equivalent number of Equity Shares at a conversion Ratio of 1:1 including Bridge Series CCCPS (subject to the condition that their shares are fully paid up) and further, OCPS shall be converted at a conversion rate of 1:349 (One is to Three Hundred and Forty-Nine) Equity Shares, if the holder of the OCPS exercises its rights to convert the OCPS into Equity Shares.		
(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.		
(v) (a) Each Pre-Series C and C1 may be converted into Equity Shares at any time at 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.		
(vi) Each 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 Event in which the Promoters participate, such that it is possible to undertake such Liquidity Event without any Promoter OCPS being in issue.		
(vii) In the event of liquidation of the Company, the Series B will get the First preference, than the Series A, Series A1, Series A2, Bonus Series A, Bonus Series A1, Pre-Series C, Pre-Series C1, 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.		
(x) Details of shares held by each shareholder holding more than 5% fully paid up preference shares:		
Particulars	As at March 31, 2020	
	Number	%
Series A CCCPS of Rs. 100 each		
Sequoia Capital India Investment IV	26,226	100%
Series A1 CCCPS of Rs. 100 each		
Sequoia Capital India Investment IV	23,140	52%
SCI Investments V	21,770	48%
Series A2 CCCPS of Rs. 15 each		
SCI Investments V	1,874,248	100%
Series B CCCPS of Rs. 15 each		
Advent Management Belgium S.A.	3,055,165	57%
SCI Investments V	2,279,974	43%
CCCPS of Rs. 100 each		
Nicoles Janseen & Charles Antoine Janssen	1,450	6%
Saurabh N Agrawal	2,662	11%
Gaurav Sharma	1,966	8%
Sachin Goel	1,966	8%
Vishal Chaudhry	3,950	16%
Sachin Kumar	1,984	8%
Madhuri Jain	1,984	8%
CCCPS of Rs. 15 each		
Alok Chandra Misra	70,058	13%
Ashish Dhawan	38,856	8%
Akhil Dhawan	38,856	8%
Shantanu Rastogi	111,534	22%
Naik Family 2013 Trust	112,297	22%

Atma Ram Builders (P) Limited	65,949	13%
Pre-Series C CCCPS of Rs. 15 each		
Sixth Sense India opportunities 11	666,668	33%
Shinhan Neoplux Energy Newbiz Fund	239,170	12%
Rishabh Harsh Mariwala	116,667	6%
Pre-Series C1 CCCPS of Rs. 15/- each.		
Advent Management Belgium S.A.	348,150	37%
SCI Investments V	580,250	63%
OCPS of Rs. 15 each		
Ankur Jain	2,989	100%
Bonus Series A CCCPS of Rs. 15 each		
Sequoia Capital India Investment IV	3,094,668	100%
Bonus Series A1 CCCPS of Rs. 15 each		
Sequoia Capital India Investment IV	2,730,520	52%
SCI Investments V	2,568,860	48%
Bonus CCCPS of Rs. 15 each		
Akhil Dhawan	61,006	6%
Alok Chandra Misra	69,502	7%
Ashish Dhawan	61,006	6%
Shantanu Rastogi	69,502	7%
Mayank Singhal	66,670	6%
Deepinder Goyal	77,526	7%
Rohit Kumar Bansal	62,776	6%
Kunal Bahl	62,776	6%
Jitender Gupta	53,808	5%
The Naik Family 2013 Trust	71,154	7%
Nicolas Janssen	171,100	16%
(xi) Details of shares held by each shareholder holding more than 5% partly paid up preference shares:		

Particulars		
	Number	%
Bridge Series CCCPS of Rs. 15 each		
Grand Anicut Fund-2	40,000	100
(xii) Aggregate number and class of bonus shares without payment being received in cash:		
Particulars		
CCCPS		
Fully paid up by way of bonus shares		
Series A CCCPS		
Fully paid up by way of bonus shares		
Series A1 CCCPS		
Fully paid up by way of bonus 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]			
	Borrowings [Member]		Bonds/debentures [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	895	560	895	560

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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	895	560	895	560

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	313.6	280.51	452.84	44.09

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]	Working capital loans from banks [Member]		Loans repayable on demand [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	200	90	113.6	190.51
Nature of security [Abstract]				
Nature of security	Secured	Secured		

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]		Intercorporate borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	113.6	190.51	452.84	44.09
Nature of security [Abstract]				
Nature of security	Secured	Secured		

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 (42) [See below]	Textual information (43) [See below]
Nominal value per bond or debenture	[pure] 895	[pure] 895
Number of bonds or debentures	[pure] 895	[pure] 560

Textual information (42)**Particulars of redemption or conversion**

Details of security of outstanding borrowing and other terms are as follows: - (i) First ranking and exclusive charge in the nature of pledge over the 32,27,273 numbers of Equity shares held by Mr. Ankur Jain, promoter of the Company for securing the amount of Rs. 895 as at March 31, 2020. (ii) The Company shall not be entitled to redeem 500 debentures issued on November 30, 2017, March 08, 2018 and March 22, 2018 within the lock-in period (18 months) and 90 Debentures issued on November 27, 2018 within the lock-in-period (12 months) commencing from the date of allotment and 100 debentures have been issued during the year on April 18, 2018 and do not have any lock-in-period, out of such 100 debentures, 99 debentures have been redeemed during the financial year 2018-19. (iii) Terms of Interest and Repayment: Tranche A (Rs. 300) - Interest on amount of Rs 250 is charged at the rate of 18% p.a on outstanding amount starting from November 29, 2017. - Interest on amount of Rs 50 is charged at the rate of 18% p.a on outstanding amount starting from March 07, 2018. - Debentures has been issued 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 02, 2020. The same have been extended to June 21,2021 as per amendment agreement signed on June 2, 2020 Tranche B (Rs. 200) - Interest is charged at the rate of 18% p.a on outstanding amount starting from March 21, 2018. - Debentures has been issued 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. September 22, 2020. The same have been extended to June 21,2021 as per amendment agreement signed on June 2, 2020 Tranche C (Rs. 100) - Interest is charged at the rate of 18% p.a on outstanding amount starting from April 18, 2018. - Debentures has been issued with a maturity Period of 369 days and has been redeemed on the maturity date i.e. April 22, 2019. Tranche D (Rs. 90) - Interest is charged at the rate of 18% p.a on outstanding amount starting from November 27, 2018. - Debentures has been issued with a maturity Period of 730 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. November 25, 2020. The amount of Rs. 30 was paid on April 2019. The Maturity for balance payment have been extended to June 21,2021 as per amendment agreement signed on June 2, 2020. Tranche E (Rs. 400) - Out of total Rs.400, Rs. 290 is drawn from the tranche. - Interest on amount of Rs 200 is charged at the rate of 18% p.a on outstanding amount starting from June 12, 2019. - Interest on amount of Rs 90 is charged at the rate of 18% p.a on outstanding amount starting from February 25, 2020. Further, Rs.15 was paid in March 2020. - Debentures has been issued with a maturity Period of 1095 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. Tranche F (Rs. 60) - Interest is charged at the rate of 18% p.a on outstanding amount starting from February 27, 2020. - Debentures has been issued 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. February 28, 2020. The Maturity have been extended to June 21,2021 as per amendment agreement signed on June 2, 2020.

Textual information (43)

Particulars of redemption or conversion

Details of security of outstanding borrowing and other terms are as follows: - (i) First ranking and exclusive charge in the nature of pledge over the 32,27,273 numbers of Equity shares held by Mr. Ankur Jain, promoter of the Company for securing the amount of Rs. 895 as at March 31, 2020. (ii) The Company shall not be entitled to redeem 500 debentures issued on November 30, 2017, March 08, 2018 and March 22, 2018 within the lock-in period (18 months) and 90 Debentures issued on November 27, 2018 within the lock-in-period (12 months) commencing from the date of allotment and 100 debentures have been issued during the year on April 18, 2018 and do not have any lock-in-period, out of such 100 debentures, 99 debentures have been redeemed during the financial year 2018-19. (iii) Terms of Interest and Repayment: Tranche A (Rs. 300) - Interest on amount of Rs 250 is charged at the rate of 18% p.a on outstanding amount starting from November 29, 2017. - Interest on amount of Rs 50 is charged at the rate of 18% p.a on outstanding amount starting from March 07, 2018. - Debentures has been issued 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 02, 2020. The same have been extended to June 21,2021 as per amendment agreement signed on June 2, 2020 Tranche B (Rs. 200) - Interest is charged at the rate of 18% p.a on outstanding amount starting from March 21, 2018. - Debentures has been issued 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. September 22, 2020. The same have been extended to June 21,2021 as per amendment agreement signed on June 2, 2020 Tranche C (Rs. 100) - Interest is charged at the rate of 18% p.a on outstanding amount starting from April 18, 2018. - Debentures has been issued with a maturity Period of 369 days and has been redeemed on the maturity date i.e. April 22, 2019. Tranche D (Rs. 90) - Interest is charged at the rate of 18% p.a on outstanding amount starting from November 27, 2018. - Debentures has been issued with a maturity Period of 730 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. November 25, 2020. The amount of Rs. 30 was paid on April 2019. The Maturity for balance payment have been extended to June 21,2021 as per amendment agreement signed on June 2, 2020. Tranche E (Rs. 400) - Out of total Rs.400, Rs. 290 is drawn from the tranche. - Interest on amount of Rs 200 is charged at the rate of 18% p.a on outstanding amount starting from June 12, 2019. - Interest on amount of Rs 90 is charged at the rate of 18% p.a on outstanding amount starting from February 25, 2020. Further, Rs.15 was paid in March 2020. - Debentures has been issued with a maturity Period of 1095 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. Tranche F (Rs. 60) - Interest is charged at the rate of 18% p.a on outstanding amount starting from February 27, 2020. - Debentures has been issued 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. February 28, 2020. The Maturity have been extended to June 21,2021 as per amendment agreement signed on June 2, 2020.

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Unused tax losses [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax liability (assets)	0	0
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	0	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	0	0
Total increase (decrease) in deferred tax liability (assets)	0	0
Deferred tax liability (assets) at end of period	0	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Description of nature and extent of government grants recognised in financial statements	NA	NA
Indication of other forms of government assistance with direct benefits for entity	NA	NA
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	NA	NA
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018	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	404.53	477.37	415.02	145.93
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

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]
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	189.03	34.17	14.29	173.92
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]	Stock-in-trade [Member]		Stores and spares [Member]
	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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	233.15	3.46	17.53	47.05
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]

..(4)

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

Classification of inventories [Axis]	Stores and spares [Member]
	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	23.37
Mode of valuation	At lower of cost and net realisable value

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]			Unsecured considered good [Member]
	Classification of assets based on security [Member]			
Classification of assets based on security [Axis]	31/03/2020	31/03/2019	01/04/2018	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	693.1	0	928.62
Allowance for bad and doubtful debts	76.36	41.71	0	76.36
Total trade receivables	928.62	651.39	0	852.26
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]
	Unsecured considered good [Member]	Doubtful [Member]		
Classification of assets based on security [Axis]	31/03/2019	31/03/2020	31/03/2019	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	651.39	76.36	41.71	1,004.98
Allowance for bad and doubtful debts	41.71	0	0	76.36
Total trade receivables	609.68	76.36	41.71	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	

Subclassification of trade receivables [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]
	31/03/2019	31/03/2020	31/03/2019	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	693.1	928.62	651.39	76.36
Allowance for bad and doubtful debts	41.71	76.36	41.71	0
Total trade receivables	651.39	852.26	609.68	76.36
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

Subclassification of trade receivables [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]
Classification of assets based on security [Axis]	Doubtful [Member]
	31/03/2019
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	41.71
Allowance for bad and doubtful debts	0
Total trade receivables	41.71
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

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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	6.48	90.2	164.26	38.61
Nature of other advance	Capital advances	Capital advances	Unsecured, considered good	Unsecured, considered good
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

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	2.13	6.19
Nature of other advance	Unsecured, considered good	Unsecured, considered good
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	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
Total advance due by firms or companies in which any director is partner or director	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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
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	15.35	12.97	2.73	0.04
Provision leave encashment	13.92	9.62	2.48	1.69
Total provisions for employee benefits	29.27	22.59	5.21	1.73
CSR expenditure provision	0	0	0	0
Total provisions	29.27	22.59	5.21	1.73

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		Other Current Assets Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	43.87	64.11	2.13	6.19
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Advances to employees	Advances to employees
Other current assets, others	43.87	64.11	2.13	6.19

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	Other Current Assets Others 3		Other Current Assets Others 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	0	12.78	36.03
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Special additional duty	Special additional duty	Goods and service tax	Goods and service tax
Other current assets, others	0	0	12.78	36.03

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	Other Current Assets Others 5		Other Current Assets Others 6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	33.57	59.21	0.04	2.25
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advance excise and import duty	Advance excise and import duty	Others	Others
Other current assets, others	33.57	59.21	0.04	2.25

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	2,213.87	0
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liability	Lease liability
Other non-current financial liabilities, others	2,213.87	0

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	352.68	115.5	0.21	146.33
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory dues	Statutory dues	Others	Others
Other current liabilities, others	352.68	115.5	0.21	146.33

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	Other Current Liabilities Others 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	298.52	0
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Lease liability	Lease liability
Other current liabilities, others	298.52	0

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		Other Current Financial Liabilities Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	15.38	15.21	14.92	22.96
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Security deposits received	Security deposits received	Capital creditors	Capital creditors
Other current financial liabilities, others	15.38	15.21	14.92	22.96

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		Other Non Current Financial Assets Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	72.87	20.39	0	650
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security deposits	Security deposits	Amount recoverable against Sale of Intellectual Property Rights from B9 Beverages SPRL	Amount recoverable against Sale of Intellectual Property Rights from B9 Beverages SPRL
Other non-current financial assets, others	72.87	20.39	0	650

Other non-current financial assets, others [Table]

..(2)

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

Classification of other non-current financial assets others [Axis]	Other Non Current Financial Assets Others 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	13.01	3.1
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Bank deposits	Bank deposits
Other non-current financial assets, others	13.01	3.1

Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	Other Noncurrent Liabilities Others 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	0	2.25
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Lease equalization	Lease equalization
Other non-current liabilities others	0	2.25

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		Other Current Financial Assets Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	3.54	1.45	0	136.69
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued but not due	Interest accrued but not due	Assets held for sale	Assets held for sale
Other current financial assets others	3.54	1.45	0	136.69

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	Other Current Financial Assets Others 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	0	4.77
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Interest accrued but not due*	Interest accrued but not due*
Other current financial assets others	0	4.77

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		Other Noncurrent Assets Others 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	31.75	7.05	0.92	7.87
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Security deposit*	Security deposit*	Prepaid rent**	Prepaid rent**
Other non-current assets, others	31.75	7.05	0.92	7.87

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]			
	Loans given other related parties [Member]		Loans given to other companies [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	392.38	248.67	156.99	59.5
Allowance for bad and doubtful loans	392.38	0	0	0
Total loans	0	248.67	156.99	59.5
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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Total other non-current financial assets	85.88	673.49	677.69
Advances, non-current	6.48	90.2	3.97
Total other non-current assets	39.15	105.12	34.51
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	0
Other balances with banks	120.75	128.38	144.1
Total balance with banks	120.75	128.38	144.1
Cash on hand	0.01	0.01	0.08
Total cash and cash equivalents	120.76	128.39	144.18
Bank balance other than cash and cash equivalents	298.45	307.06	351.61
Total cash and bank balances	419.21	435.45	495.79
Nature of other cash and cash equivalents	- original maturity more than 3 months but 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	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	0
Security deposits	4.86	21.68	6.51
Total other current financial assets	8.4	164.59	8.8
Advances, current	164.26	38.61	24.01
Total other current assets	256.65	206.4	83.42
Total other non-current financial liabilities	2,213.87	0	0
Total other non-current liabilities	0	2.25	0.06
Current maturities of long-term debt	0	31	0
Interest accrued on borrowings	0	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	16.74	0.17	4.69
Unpaid dividends	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	0
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Total other current financial liabilities	47.04	69.34	20.42
Advance received from customers	16.47	12.62	2.44
Total other advance	16.47	12.62	2.44
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	0	0	0
Total other current liabilities	667.88	274.45	290.75

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	178.72	224.75	89.75
Total contingent liabilities	178.72	224.75	89.75
Classification of commitments [Abstract]			
Other commitments	54.92	37.41	49.33
Total commitments	54.92	37.41	49.33
Nature of other commitments	Estimated amount of contracts remaining to be executed on capital account and not provided for (net of capital advances of Rs. 6.48 (March 31, 2019 of Rs. 149.65 and April 01, 2018 of Rs 3.40)	Estimated amount of contracts remaining to be executed on capital account and not provided for (net of capital advances of Rs. 6.48 (March 31, 2019 of Rs. 149.65 and April 01, 2018 of Rs 3.40)	
Total contingent liabilities and commitments	233.64	262.16	139.08
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	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	0
Deposits matured but not claimed	0	0	0
Interest on deposits accrued and due but not paid	0	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	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0	[pure] 0
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	182.59	2,614.14	1,088.93
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	0
Unclaimed matured debentures	0	0	0
Unclaimed matured deposits	0	0	0
Interest unclaimed amount	0	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
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[611800] Notes - Revenue

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

	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (44) [See below]

Textual information (44)

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.

Effective April 1, 2018, the Company has applied Ind AS 115 “Revenue from Contracts with Customers” which establishes a comprehensive framework to depict timing and amount of revenue to be recognised. The Company has adopted Ind AS 115 using cumulative catch-up transition method, where any effect arising upon application of this standard is recognised as at the date of initial application (i.e April 1, 2018).

Upon application of Ind AS 115, Revenue is recognized upon transfer of control of promised goods to the customers. 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. Revenue from sales of goods to Corporations are recognised 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 recognised in full until it is highly probable that a significant reversal in the amount of cumulative revenue recognised 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.

[612400] Notes - Service concession arrangements

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Record 1		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Present value of funded defined benefit obligation	Present value of funded defined benefit obligation	
Changes in net defined benefit liability (assets) [Abstract]			
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	0	0	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0	0	
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (assets)	0	0	
Increase (decrease) through other changes, net defined benefit liability (assets)	5.07	1.72	
Total increase (decrease) in net defined benefit liability (assets)	5.07	1.72	
Net defined benefit liability (assets) at end of period	18.08	13.01	11.29

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Record 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Present value of funded defined benefit obligation	Present value of funded defined benefit obligation
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	18.08	13.01
Net surplus (deficit) in plan	-18.08	-13.01
Actuarial assumption of discount rates	0.00%	0.00%

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	Textual information (45) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (45)

Disclosure of employee benefits [Text Block]

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 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 valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised 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 recognised 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.

[612800] Notes - Borrowing costs

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
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	VARUN KWATRA
Director identification number of key managerial personnel or director	01846010	02040476	07129633	
Permanent account number of key managerial personnel or director	AHPPJ7877G	AAIPJ1365R		AXQPK8109B
Date of birth of key managerial personnel or director	13/08/1980	17/11/1950	24/09/1978	01/11/1982
Designation of key managerial personnel or director	Managing Director	Director	Nominee Director	Company Secretary
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Company Secretary
Shares held by key managerial personnel or director	[shares] 38,36,596	[shares] 21,37,121	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	22,539,000	1,499,858	0	1,262,400
Gross salary to key managerial personnel or director	22,539,000	1,499,858	0	1,262,400
Sitting fees key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	22,539,000	1,499,858	0	1,262,400

[612200] Notes - Leases

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]	Textual information (46) [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 (46)

Disclosure of leases [Text Block]

Ind AS 116 on Leases notified on March 30, 2019 replaces Ind AS 17 on Leases, including appendices thereto. The Company has adopted this standard from effective date (i.e. April 01, 2019) and made adjustment to the comparative financial statements.

Ind AS 116 is effective for annual periods beginning on or after April 1, 2019. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under Ind AS 17.

The standard includes two recognition exemptions for lessees – leases of 'low-value' assets (e.g., computers) and short-term leases (i.e., leases with a lease term of 12 months or less).

At the commencement date of a lease, a Company is recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees are separately recognise interest expense on the lease liability and the depreciation expense on the right-of-use asset. Lessees are re-measure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments).

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

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	14.01	3.24	10.59	3.63
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Sale of scrap	Sale of scrap	Non beer items sale	Non beer items sale
Miscellaneous other operating revenues	14.01	3.24	10.59	3.63

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	4,547.26	3,496.8
Revenue from sale of services	0	0
Other operating revenues	24.6	6.87
Other operating revenues	24.6	6.87
Total revenue from operations other than finance company	4,571.86	3,503.67
Total revenue from operations	4,571.86	3,503.67
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	24.6	6.87
Total other operating revenues	24.6	6.87
Total other operating revenues	24.6	6.87
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	24.6	6.87
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	25.96	77.23
Interest on other current investments	23.78	14.66
Total interest income on current investments	49.74	91.89
Total interest income	49.74	91.89
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]		
Other net gain (loss) on foreign currency fluctuations treated as other income	1.95	0
Total net gain/loss on foreign currency fluctuations treated as other income	1.95	0
Miscellaneous other non-operating income	12.87	5.29
Total other non-operating income	14.82	5.29
Total other income	64.56	97.18
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense debt securities	140.25	101.92
Interest expense other borrowings	51.24	79.3
Interest lease financing	225.93	0
Other interest charges	81.54	12.82
Total interest expense	498.96	194.04
Total finance costs	498.96	194.04
Employee benefit expense [Abstract]		
Salaries and wages	613.66	397.77
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	39.52	21.08
Total contribution to provident and other funds	39.52	21.08
Gratuity	7.74	6.31
Staff welfare expense	47.07	30.85
Total employee benefit expense	707.99	456.01
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	242.44	50.98
Amortisation expense	2.33	1.63

Depletion expense	327.31	0
Total depreciation, depletion and amortisation expense	572.08	52.61
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	29.72	28.53
Power and fuel	55.13	20.65
Rent	44.9	174.28
Repairs to building	16.49	7.01
Repairs to machinery	5.82	6.65
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	28.82	21.05
Total rates and taxes excluding taxes on income	28.82	21.05
Telephone postage	8.14	5.75
Printing stationery	9.01	5.2
Travelling conveyance	90.92	99.3
Legal professional charges	85.12	131.31
Directors sitting fees	0	0
Registration filing fees	67.71	48.11
Advertising promotional expenses	10.79	9.05
Cost transportation [Abstract]		
Cost freight	323.01	185.75
Total cost transportation	323.01	185.75
Cost royalty	9.53	29.1
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	243.23	136.36
Total contract cost	243.23	136.36
Payments to auditor [Abstract]		
Payment for audit services	2.78	2.71
Payment for reimbursement of expenses	0	0.07
Total payments to auditor	2.78	2.78
CSR expenditure	0	0
Miscellaneous expenses	3,626.79	2,743.39
Total other expenses	4,657.91	3,654.27
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

[613200] Notes - Cash flow statement

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2018
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	120.76	128.39	144.18
Cash and cash equivalents classified as part of disposal group held for sale	0	0	0
Cash and cash equivalents	120.76	128.39	144.18
Income taxes paid (refund), classified as operating activities	-2.52	-7.79	
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)	-2.52	-7.79	

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	59.23	4.82
Changes in inventories of work-in-progress	-19.88	-0.73
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	39.35	4.09
Exceptional items before tax	-1,600.74	0
Total exceptional items	-1,600.74	0
Details of nature of exceptional items	Provision for doubtful debts on loans and advances (refer note 4(b),4(c) and 7(d)) Provision for diminution in the value of investment (refer note 4(a))	Provision for doubtful debts on loans and advances (refer note 4(b),4(c) and 7(d)) Provision for diminution in the value of investment (refer note 4(a))
Domestic sale manufactured goods	4,547.26	3,496.8
Total domestic turnover goods, gross	4,547.26	3,496.8
Total revenue from sale of products	4,547.26	3,496.8
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	863.55	1,645.29
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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**Details of subsidiaries liquidated or sold during year [Table]**

..(1)

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

Subsidiaries liquidated or sold during year [Axis]	Subsidiaries Liquidated Or Sold During Year 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Details of subsidiaries liquidated or sold during year [Abstract]		
Details of subsidiaries liquidated or sold during year [LineItems]		
Name of subsidiary liquidated or sold during year	B9 Beverages Private Limited	B9 Beverages Private Limited
Country of incorporation or residence of subsidiary liquidated or sold during year	HONG KONG	HONG KONG

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 BEVERAGES SPRL	B9 BEVERAGES SPRL	B9 BEVERAGES INC	B9 BEVERAGES INC
Country of incorporation or residence of subsidiary	BELGIUM	BELGIUM	UNITED STATES	UNITED STATES
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	01/04/2019	01/04/2018	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	EUR	EUR	USD	USD
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	318,600	318,600	363	363
Reserves and surplus of subsidiary	-13,498,276	-13,498,276	-463,049	-463,049
Total assets of subsidiary	4,879,640	4,879,640	437,623	437,623
Total liabilities of subsidiary	4,879,640	4,879,640	437,623	437,623
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	2,289,440	2,289,440	356,481	356,481
Profit before tax of subsidiary	-9,465,278	-9,465,278	-1,707,587	-1,707,587
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-9,465,278	-9,465,278	-1,707,587	-1,707,587
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	B9 BEVERAGES SPRL	B9 BEVERAGES SPRL	B9 BEVERAGES INC	B9 BEVERAGES INC
Country of incorporation or residence of subsidiary	BELGIUM	BELGIUM	UNITED STATES	UNITED STATES

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 BEVERAGES PTE. LTD	B9 BEVERAGES PTE. LTD	B9 BEVERAGES LIMITED	B9 BEVERAGES LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	UNITED KINGDOM	UNITED KINGDOM
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	01/04/2019	01/04/2018	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	SGD	SGD	GBP	GBP
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	6,303,000	6,303,000	157,000	157,000
Reserves and surplus of subsidiary	-2,675,817	-2,675,817	-684,590	-684,590
Total assets of subsidiary	5,102,807	5,102,807	126,428	126,428
Total liabilities of subsidiary	5,102,807	5,102,807	126,428	126,428
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	375,732	375,732	33,941	33,941
Profit before tax of subsidiary	-1,456,270	-1,456,270	-684,590	-684,590
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-1,456,270	-1,456,270	-684,590	-684,590
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	B9 BEVERAGES PTE. LTD	B9 BEVERAGES PTE. LTD	B9 BEVERAGES LIMITED	B9 BEVERAGES LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	UNITED KINGDOM	UNITED KINGDOM

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	B9 BEVERAGES COMPANY LIMITED	B9 BEVERAGES COMPANY LIMITED
Country of incorporation or residence of subsidiary	Socialist Republic of Vietnam	Socialist Republic of Vietnam
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No
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
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	VND	VND
Exchange rate as applicable for subsidiary	NA	NA
Share capital of subsidiary	2,326,000,000	2,326,000,000
Reserves and surplus of subsidiary	-16,681,822,052	-16,681,822,052
Total assets of subsidiary	4,372,721,015	4,372,721,015
Total liabilities of subsidiary	4,372,721,015	4,372,721,015
Investment of subsidiary	0	0
Turnover of subsidiary	1,083,216,020	1,083,216,020
Profit before tax of subsidiary	-16,681,822,052	-16,681,822,052
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-16,681,822,052	-16,681,822,052
Proposed dividend of subsidiary	0	0
Name of subsidiary	B9 BEVERAGES COMPANY LIMITED	B9 BEVERAGES COMPANY LIMITED
Country of incorporation or residence of subsidiary	Socialist Republic of Vietnam	Socialist Republic of Vietnam

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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] 5	[pure] 5
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	Yes	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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 BEVERAGES SPRL	B9 BEVERAGES SPRL	B9 BEVERAGES INC	B9 BEVERAGES INC
Country of incorporation or residence of subsidiary	BELGIUM	BELGIUM	UNITED STATES	UNITED STATES
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

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	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 BEVERAGES PTE. LTD	B9 BEVERAGES PTE. LTD	B9 BEVERAGES LIMITED	B9 BEVERAGES LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	UNITED KINGDOM	UNITED KINGDOM
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	B9 BEVERAGES COMPANY LIMITED	B9 BEVERAGES COMPANY LIMITED
Country of incorporation or residence of subsidiary	Socialist Republic of Vietnam	Socialist Republic of Vietnam
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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]			
	Record 1		Record 2	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	Sequoia Capital India Operations LLC	Sequoia Capital India Operations LLC
Country of incorporation or residence of related party	MAURITIUS	MAURITIUS	MAURITIUS	MAURITIUS
Description of nature of transactions with related party	Issue of Pre-Series C1 CCCPS including security premium and Issue of Series B CCCPS including security premium	Issue of Pre-Series C1 CCCPS including security premium and Issue of Series B CCCPS including security premium	Trade payables	Trade payables
Description of nature of related party relationship	Enterprises having significant influence	Enterprises having significant influence	Enterprises having significant influence	Enterprises having significant influence
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution made	348.15	978.29		
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
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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]			
	Record 1		Record 2	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	B9 Beverages Ltd.	B9 Beverages Ltd.	B9 Beverages Company Limited	B9 Beverages Company Limited
Country of incorporation or residence of related party	UNITED KINGDOM	UNITED KINGDOM	Belgium	Belgium
Description of nature of transactions with related party	Sales made and Trade receivable			
Description of nature of related party relationship	Stepdown Subsidiary	Stepdown Subsidiary	Stepdown Subsidiary	Stepdown Subsidiary
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	6.16	0	3.56	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	5.96	0	3.56	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Record 3		Record 4	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	B9 Beverages Inc	B9 Beverages Inc	B9 Beverages SPRL	B9 Beverages SPRL
Country of incorporation or residence of related party			BELGIUM	BELGIUM
Description of nature of transactions with related party	Investments made during the year/Loans given during the year/Investments/Advance Given	Investments made during the year/Loans given during the year/Investments/Advance Given	Investments made during the year/Loans given during the year/Sales made/Royalty/Interest Income on loan given/Trade payables/Loans Given/Other current assets/Trade receivable/Investments/Advance Given	Investments made during the year/Loans given during the year/Sales made/Royalty/Interest Income on loan given/Trade payables/Loans Given/Other current assets/Trade receivable/Investments/Advance Given
Description of nature of related party relationship	Wholly Owned Subsidiary	Wholly Owned Subsidiary	Wholly Owned Subsidiary	Wholly Owned Subsidiary
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0.43	0	6.51	0
Other related party transactions expense	89.44	225.81	143.71	256.61
Other related party transactions income			27.04	33.88
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	509.63	420.19	1,134.51	945.35
Amounts receivable related party transactions	(A) 26.56	0	6.3	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Trade receivable (Gross of provision)- 0.43 Advance Given (Gross of provision)- 26.13

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]			
	Record 5		Record 6	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	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 related party	UNITED STATES	UNITED STATES	INDIA	INDIA
CIN of related party			U74110DL2019PTC350111	U74110DL2019PTC350111
Description of nature of transactions with related party	Textual information (47) [See below]	Textual information (48) [See below]	Investments made during the year/Investments	Investments made during the year/Investments
Description of nature of related party relationship	Wholly Owned Subsidiary	Wholly Owned Subsidiary	Wholly Owned Subsidiary	Wholly Owned Subsidiary
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	1.54	10.48		
Other related party transactions expense	211.36	115.53	0.1	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(A) 375.77	(B) 113.32	0.1	0
Amounts receivable related party transactions	12.02	11.74	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Trade payables- 2.07 Investments (Gross of provision)- 324.68 Advance Given (Gross of provision)- 49.02

(B) Trade payables- 0 Investments (Gross of provision)- 113.32 Advance recoverable on account of Travelling and other expenses- 1.14

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]			
	Record 1		Record 2	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ankur Jain	Ankur Jain	Shashi Jain	Shashi Jain
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AHPPJ7877G	AHPPJ7877G	AAIPJ1365R	AAIPJ1365R
Description of nature of transactions with related party	Textual information (49) [See below]	Textual information (50) [See below]	Remuneration/Rent Paid to/Advance recoverable on account of Travelling and other expenses	Remuneration/Rent Paid to/Advance recoverable on account of Travelling and other expenses
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	20.89	20.45	2.7	2.62
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0.58	0.71	0	0.08
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Other related parties [Member]	
	Record 1	
Related party [Axis]	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Ankeeta Pawa	Ankeeta Pawa
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	ARQPP1578D	ARQPP1578D
Description of nature of transactions with related party	Remuneration/Advance recoverable on account of Travelling and other expenses	Remuneration/Advance recoverable on account of Travelling and other expenses
Description of nature of related party relationship	Relative of Key Managerial Personnel	Relative of Key Managerial Personnel
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Other related party transactions expense	1.95	1.63
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0.02	0.17
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (51) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (47)

Description of nature of transactions with related party

Investments made during the year/Expense incurred by the Company on behalf of related party/Sales made/Expenses/Trade payables/Trade receivable/Investments/Advance Given/Advance recoverable on account of Travelling and other expenses

Textual information (48)

Description of nature of transactions with related party

Investments made during the year/Expense incurred by the Company on behalf of related party/Sales made/Expenses/Trade payables/Trade receivable/Investments/Advance Given/Advance recoverable on account of Travelling and other expenses

Textual information (49)

Description of nature of transactions with related party

Remuneration/Issue of Optionally convertible preference share capital including security premium/Issue of Equity Shares with voting rights of Rs. 1000 each/Advance recoverable on account of Travelling and other expenses

Textual information (50)

Description of nature of transactions with related party

Remuneration/Issue of Optionally convertible preference share capital including security premium/Issue of Equity Shares with voting rights of Rs. 1000 each/Advance recoverable on account of Travelling and other expenses

Textual information (51)

Disclosure of transactions between related parties [Text Block]

30. Related party transactions				
<p>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:</p>				
a. Details of related parties				
Description of relationship		Names of related parties		
		B9 Beverages Inc. B9 Beverages SPRL B9 Beverages Pte Ltd (w.e.f. April 24, 2018) Pomelo Flavormaker		

Wholly
Owned
Subsidiary

Merchandise
and Events
Private

		Limited (w.e.f. June 24, 2019)		
Stepdown Subsidiary		B9 Beverages Limited, UK (w.e.f. December 14, 2018) B9 Beverages Company Limited, Vietnam (w.e.f. March 08, 2019) B9 Beverages Private Limited, Hongkong (w.e.f. January 22, 2019)		
Companies under Common Control		Cerana Beverages Private Limited		
Enterprises having significant influence		Sequoia Capital India Operations LLC		
		Sequoia Capital India Investment IV		
		SCI Investments V		
Key Managerial Personnel (KMP)		Ankur Jain		
		Shashi Jain		
Relative of Key Managerial Personnel		Iti Jain		
		Ankeeta Pawa		
b. Related party transactions				
S.No.	Particulars			
A.	Transactions during the			

	year			
A.1	Enterprises having significant influence			
A.1.1	Issue of Pre-Series C1 CCCPS including security premium			
	SCI Investments V		348.15	-
A.1.2	Issue of Series B CCCPS including security premium			
	SCI Investments V		-	978.29
A.1.3	Sales made			
	B9 Beverages Ltd.		6.16	-
	B9 Beverages Company Limited		3.56	-
A.2	Wholly Owned Subsidiary			
A.2.1	Investments made during the year			
	B9 Beverages Inc.		89.44	225.81
	B9 Beverages SPRL		-	7.94
	B9 Beverages PTE Ltd		211.36	113.32
	Pomelo Flavormaker Merchandise and Events Private Limited		0.10	-
A.2.2	Expense incurred by the Company on behalf of related party			
	B9 Beverages PTE. LTD		-	1.14
A.2.3	Loans given during the year			
	B9 Beverages			

	SPRL		143.71	248.67
A.2.4	Sales made			
	B9 Beverages PTE. LTD		1.54	10.48
	B9 Beverages SPRL		6.51	-
	B9 Beverages Inc.		0.43	-
A.2.5	Royalty			
	B9 Beverages SPRL		9.53	29.10
A.2.6	Interest Income on loan given			
	B9 Beverages SPRL		17.52	4.77
A.2.7	Expenses			
	B9 Beverages PTE. LTD		-	1.07
A.3	Key Managerial Personnel			
A.3.1	Remuneration*			
	Ankur Jain		20.89	19.61
	Shashi Jain		1.50	1.38
A.3.2	Rent Paid to:			
	Shashi Jain		1.20	1.24
A.3.3	Issue of Optionally convertible preference share capital including security premium			
	Ankur Jain		-	0.82
A.3.4	Issue of Equity Shares with voting rights of Rs. 1000 each			
	Ankur Jain		-	0.02
	Relative of Key			

A.4	Managerial Personnel				
A.4.1	Remuneration*				
	Ankeeta Pawa		1.95	1.63	
B .	Balance outstanding				
S.No.	Particulars		As at March 31, 2020	As at March 31, 2019	As at April 01, 2018
B.1	Trade payables				
	Sequoia Capital India Operations LLC		-	-	4.05
	B9 Beverages SPRL		30.77	22.20	-
	B9 Beverages PTE. LTD		2.07	-	-
B.2	Loans Given (Gross of provision) #				
	B9 Beverages SPRL		392.38	248.67	-
B.3	Other current assets (Gross of provision) #				
	B9 Beverages SPRL		650.00	650.00	650.00
B.4	Trade receivable (Gross of provision)#				
	B9 Beverages Pte. Ltd.		12.02	10.60	-
	B9 Beverages Ltd.		5.96	-	-
	B9 Beverages SPRL		6.30	-	-
	B9 Beverages Company Limited		3.56	-	-
	B9 BEVERAGES INC		0.43	-	-
B.5	Investments (Gross of provision) #				
	B9 Beverages Inc.		509.63	420.19	194.38
	B9 Beverages SPRL		24.48	24.48	16.54
	B9 Beverages Pte Ltd		324.68	113.32	-
	Pomelo Flavormaker Merchandise and Events Private Limited		0.10	-	-
B.6	Advance Given (Gross of provision) #				

	B9 Beverages Pte Ltd		49.02	-	-
	B9 Beverages SPRL		36.88	-	-
	B9 Beverages Inc.		26.13	-	-
C .					
C.1	Advance recoverable on account of Travelling and other expenses				
	Ankeeta Pawa		0.02	0.17	0.15
	Ankur Jain		0.58	0.71	1.34
	B9 Beverages PTE. LTD		-	1.14	-
	Shashi Jain		-	0.08	-

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

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Contingent liabilities [Member]		Other contingent liabilities [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Bank Guarantee	Bank Guarantee	Bank Guarantee	Bank Guarantee
Estimated financial effect of contingent liabilities	178.72	224.75	178.72	224.75
Description of other contingent liabilities others	Bank Guarantee	Bank Guarantee		

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other guarantees given [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Bank Guarantee	Bank Guarantee
Estimated financial effect of contingent liabilities	178.72	224.75

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (52) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Bank Guarantee	Bank Guarantee

Textual information (52)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

Provisions and contingencies		
<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, 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.</p>		
<p>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.</p>		
<p>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.</p>		
Contingent assets / liabilities		
<p>Contingent assets are not recognised. However, when realisation of income is virtually certain, then the related asset is no longer a contingent asset, and is recognised as an asset.</p>		
A disclosure for contingent liabilities is made where there is-		
<p>a) a possible obligation 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; or</p>		
<p>b) a present obligation that arises from past events but is not recognized because:</p>		
<p>- it is not probable that an outflow of resources embodying economic benefit will be required to settle the obligation; or</p>		
<p>- the amount of the obligation cannot be measured with sufficient reliability.</p>		
<p>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.</p>		
<p>Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.</p>		
<p>Provisions, contingent liabilities, contingent assets and commitments are reviewed at each reporting period.</p>		
<p>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.</p>		

[700200] Notes - Corporate social responsibility

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

	01/04/2019 to 31/03/2020
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -325.82	[INR/shares] -105.45
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -325.82	[INR/shares] -105.45
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -325.82	[INR/shares] -105.45
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -325.82	[INR/shares] -105.45
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-4,174.1	-1,350.42
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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	Yes	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