

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

[700300] Disclosure of general information about company

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	B9 BEVERAGES PRIVATE LIMITED	
Corporate identity number	U80903DL2012PTC236595	
Permanent account number of entity	AAECD6739Q	
Address of registered office of company	PREMISE NO. 106, SECOND FLOOR BLOCK H, CONNAUGHT CIRCUS NEW DELHI New Delhi DL 110001 IN	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Consolidated	
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	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Auditors 1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Walker Chandiok & Co LLP
Name of auditor signing report	Ashish Gupta
Firms registration number of audit firm	001076N/N500013
Membership number of auditor	504662
Address of auditors	L 41, CONNAUGHT CIRCUS, NEW DELHI, CENTRAL DELHI, DELHI-110001
Permanent account number of auditor or auditor's firm	AAAFW4298E
SRN of form ADT-1	T65207490
Date of signing audit report by auditors	28/09/2021
Date of signing of balance sheet by auditors	28/09/2021

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

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

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 Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of B9 Beverages Private Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') as listed in Annexure I, which comprise the Consolidated Balance Sheet as at 31 March 2021, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 13 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We draw attention to Note 34 of the accompanying consolidated financial statements regarding the restatement done by the management of the Company in accordance with the principles of Indian Accounting Standard 8 – Accounting Policies, Changes in Accounting Estimates and Errors on account of various adjustments which are further described in the aforesaid note. Our opinion is not modified with respect to this matter.

We draw attention to Note 37 of the accompanying consolidated financial statements, which describes the uncertainties relating to the effect of COVID-19 pandemic outbreak and the management's evaluation of the impact on operations and the accompanying consolidated financial statements of the Group as at the balance sheet date, the extent of which is significantly dependent on future developments. Our opinion is not modified in respect of this matter.

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

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

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

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

Responsibilities of Management for the Consolidated Financial Statements

The accompanying consolidated financial statements have been approved by the Holding Company's Board of Directors. The Holding 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 consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group including in accordance with the accounting principles generally accepted in India, including the Ind AS specified under section 133 of the Act. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of consolidated Ind AS financial statements. Further, in terms of the provisions of the Act, the respective Board of Directors /management of the companies included in the Group covered under the Act are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial statements have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern; and

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

Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group, to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the financial statements, of which we are the independent auditors. For the other entities included in the financial statements, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

Other Matters

We did not audit the financial statements of four subsidiaries, whose financial statements reflect total assets of ₹ 765.29 million and net assets of (₹ 1,687.14) million as at 31 March 2021, total revenues of ₹ 67.59 million and net cash outflows amounting to ₹ 2.62 million for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors

whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, are based solely on the reports of the other auditors.

Further, of these four subsidiaries, three subsidiaries, are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India which have been audited by other auditors. Our opinion on the consolidated financial statements, in so far as it relates to the balances and affairs of such subsidiaries located outside India, is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by other auditors.

Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matters with respect to our reliance on the work done by and the reports of the other auditors.

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

Report on Other Legal and Regulatory Requirements

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

As required by Section 143 (3) of the Act, based on our audit and other auditors on separate financial statements of a subsidiary, we report, to the extent applicable, that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements;
- b) in our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of other auditors;
- c) the consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
- d) in our opinion, the aforesaid consolidated financial statements comply with Ind AS specified under section 133 of the Act;
- e) the matters described in paragraph 5 of the Emphasis of Matters, in our opinion, may have an adverse effect on the functioning of the

Group;

f) on the basis of the written representations received from the directors of the Holding Company and taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary company covered under the Act, none of the directors of the Group companies covered under the Act, are disqualified as on 31 March 2021 from being appointed as a director in terms of Section 164(2) of the Act.

g) with respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company, its subsidiary companies covered under the Act, and the operating effectiveness of such controls, refer to our separate report in 'Annexure A'; and

h) with respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries:

i. the consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group as detailed in Note 28 to the consolidated financial statements;

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

iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies covered under the Act, during the year ended 31 March 2021; and

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

For Walker Chandniok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662

UDIN: 21504662AAAAHQ5336

Place: New Delhi

Date: 28 September 2021

Annexure I

List of entities included in the consolidated financial statements.

- 1) B9 Beverages Private Limited, Holding Company

Wholly owned Subsidiaries

- 2) B9 Beverages Inc. USA
- 3) B9 Beverages SPRL, Belgium
- 4) B9 Beverages Pte Ltd, Singapore
- 5) Pomelo Flavormaker Merchandise and Events Private Limited, India

Annexure A

Independent Auditor's Report on the internal financial controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

In conjunction with our audit of the consolidated financial statements of B9 Beverages Private Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') as at and for the year ended 31 March 2021, we have audited the internal financial controls with reference to financial statements of the Holding Company, its subsidiary companies which are companies covered under the Act, as at that date.

Responsibilities of Management for Internal Financial Controls

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

Auditor's Responsibility for the Audit of the Internal Financial Controls with Reference to Financial Statements

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements of the Holding Company, its subsidiary companies, as aforesaid, based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by

the ICAI prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to

financial statements, and the Guidance Note issued by the ICAI. 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 with reference to financial statements were 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements includes obtaining an understanding of such internal financial controls, 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 and the audit evidence obtained by other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to financial statements of the Holding Company, its subsidiary companies as aforesaid.

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include 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 with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements 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 and based on the consideration of the reports of other auditors on internal financial controls with reference to financial statements of the subsidiary companies, the Holding Company, its subsidiary companies, which are companies covered under the Act, have in all material respects, adequate internal financial controls with reference to financial statements and such controls were operating effectively as at 31 March 2021, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Other Matter

We did not audit the internal financial controls with reference to financial statements insofar as it relates to a subsidiary company, which is a company covered under the Act, whose financial statements reflects total assets of ₹5.39mn and net assets of ₹ 5.01 mn as at 31 March 2021, total revenues of ₹ Nil and net cash inflows amounting to ₹.15 mn for the year ended on that date, as considered in the consolidated financial statements. The internal financial controls with reference to financial statements in so far as it relates to such subsidiary company have been audited by other auditors whose report has been furnished to us by the management and our report on the adequacy and operating effectiveness of the internal financial controls with reference to financial statements for the Group, as aforesaid, under Section 143(3)(i) of the Act in so far as it relates to such subsidiary company is based solely on the reports of the auditors of such company. Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and on the reports of the other auditors.

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662

UDIN: 21504662AAAAHQ5336

Place: New Delhi

Date: 28 September 2021

[110000] Balance sheet

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

	31/03/2021	31/03/2020	01/04/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	767.16	779.35	511.32
Capital work-in-progress	(A) 2,784.94	(B) 2,438.38	
Other intangible assets	44.72	52.74	61.7
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	212.35	261.62	
Other non-current financial assets	38.99	13.01	0
Total non-current financial assets	251.34	274.63	0
Other non-current assets	16.82	35.91	0
Total non-current assets	3,864.98	3,581.01	573.02
Current assets [Abstract]			
Inventories	993.82	864.91	0
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	1,212.51	914.63	
Cash and cash equivalents	152.38	132.76	156.11
Bank balance other than cash and cash equivalents	640.85	298.45	
Loans, current	24.59	4.86	
Other current financial assets	45.31	3.54	0
Total current financial assets	2,075.64	1,354.24	156.11
Current tax assets	0	0	
Other current assets	621.38	177.78	0
Total current assets	3,690.84	2,396.93	156.11
Total assets	7,555.82	5,977.94	729.13
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	132.74	130.89	130.83
Other equity	(C) -1,091.23	(D) -481.96	
Total equity attributable to owners of parent	-958.49	-351.07	130.83
Non controlling interest	0	0	
Total equity	-958.49	-351.07	130.83
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,373.54	895	
Other non-current financial liabilities	2,791.97	2,213.87	0
Total non-current financial liabilities	4,165.51	3,108.87	0
Provisions, non-current	33.29	29.25	
Other non-current liabilities	0	0	0
Total non-current liabilities	4,198.8	3,138.12	0
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	615.95	766.44	
Trade payables, current	1,831.82	1,214.4	
Other current financial liabilities	(E) 979.29	(F) 399.26	0
Total current financial liabilities	3,427.06	2,380.1	0
Other current liabilities	878.63	805.58	0
Provisions, current	9.82	5.21	
Total current liabilities	4,315.51	3,190.89	0
Total liabilities	8,514.31	6,329.01	0
Total equity and liabilities	7,555.82	5,977.94	130.83

Footnotes

- (A) Right-of-use assets 2,703.96 Capital work-in-progress 80.98
 (B) Right-of-use assets 2,373.46 Capital work-in-progress 64.92
 (C) Instruments entirely equity in nature 732.42 Other equity (1,823.65)
 (D) Instruments entirely equity in nature 311.64 Other equity (793.60)
 (E) Lease liabilities 435.23 Other financial liabilities 544.06
 (F) Lease liabilities 298.52 Other financial liabilities 100.74

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -73.76	[INR/shares] -101.02	[INR/shares] -73.76	[INR/shares] -101.02
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] -73.76	[INR/shares] -101.02	[INR/shares] -73.76	[INR/shares] -101.02
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -73.76	[INR/shares] -101.02	[INR/shares] -73.76	[INR/shares] -101.02
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] -73.76	[INR/shares] -101.02	[INR/shares] -73.76	[INR/shares] -101.02

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	4,307.64	4,787.51
Other income	120.97	150.21
Total income	4,428.61	4,937.72
Expenses [Abstract]		
Cost of materials consumed	854.13	900.57
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-21.82	11.5
Employee benefit expense	695.23	885.48
Finance costs	762.05	492.25
Depreciation, depletion and amortisation expense	749.62	582.76
Other expenses	(A) 3,904.53	(B) 5,239.84
Total expenses	6,943.74	8,112.4
Profit before exceptional items and tax	-2,515.13	-3,174.68
Exceptional items before tax	0	-4.23
Total profit before tax	-2,515.13	-3,178.91
Tax expense [Abstract]		
Current tax	0	0.01
Deferred tax	0	0
Total tax expense	0	0.01
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
Total profit (loss) for period from continuing operations	-2,515.13	-3,178.92
Profit (loss) from discontinued operations before tax	0	0
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-2,515.13	-3,178.92
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.18	2.65
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-0.18	2.65
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	-56.2	-49.44
Total other comprehensive income that will be reclassified to profit or loss, net of tax	-56.2	-49.44
Total other comprehensive income	-56.38	-46.79
Total comprehensive income	-2,571.51	-3,225.71
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	-56.38	-46.79
Total comprehensive income	-2,571.51	-3,225.71
Earnings per share explanatory [TextBlock]	Textual information (2) [See below]	
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -73.76	[INR/shares] -101.02
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -73.76	[INR/shares] -101.02
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -73.76	[INR/shares] -101.02
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -73.76	[INR/shares] -101.02

Footnotes

(A) Excise duty on sale of goods 2,475.79 Other expenses 1,428.74

(B) Excise duty on sale of goods 2,674.27 Other expenses 2,565.57

Textual information (2)

Earnings per share explanatory [Text Block]

Loss per share (in INR)	35		
(a) Basic		(73.76)	(101.02)
(b) Diluted		(73.76)	(101.02)

[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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Re-measurement (loss)/gain on defined benefit obligations	Re-measurement (loss)/gain on defined benefit obligations
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.18	2.65

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table]

..(1)

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

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

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

..(1)

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

Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Axis]	Other Comprehensive Income That Will Be Reclassified To Profit Or Loss Net Of Tax Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will be reclassified to profit or loss, net of tax, others	Exchange difference in translating financial statements of foreign operations	Exchange difference in translating financial statements of foreign operations
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	-56.2	-49.44

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

..(1)

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

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

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,515.13	-3,178.92		-2,515.13
Changes in comprehensive income components	-0.18	2.64		-0.18
Total comprehensive income	-2,515.31	-3,176.28		-2,515.31
Other changes in equity [Abstract]				
Other additions to reserves	2,074.17	1,769.54		2,074.17
Deductions to reserves [Abstract]				
Other deductions to reserves	168.13	90.91		168.13
Total deductions to reserves	168.13	90.91		168.13
Total other changes in equity	1,906.04	1,678.63		1,906.04
Total increase (decrease) in equity	-609.27	-1,497.65		-609.27
Other equity at end of period	-1,091.23	-481.96	1,015.69	-1,091.23

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Equity component of financial instrument [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,178.92		0	0
Changes in comprehensive income components	2.64			
Total comprehensive income	-3,176.28		0	0
Other changes in equity [Abstract]				
Other additions to reserves	1,769.54		420.78	0
Deductions to reserves [Abstract]				
Other deductions to reserves	90.91			
Total deductions to reserves	90.91			
Total other changes in equity	1,678.63		420.78	0
Total increase (decrease) in equity	-1,497.65		420.78	0
Other equity at end of period	-481.96	1,015.69	732.42	311.64

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]		
		01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-2,515.13	-3,178.92	
Changes in comprehensive income components		-0.18	2.64	
Total comprehensive income		-2,515.31	-3,176.28	
Other changes in equity [Abstract]				
Other additions to reserves		1,653.39	1,769.54	
Deductions to reserves [Abstract]				
Other deductions to reserves		168.13	90.91	
Total deductions to reserves		168.13	90.91	
Total other changes in equity		1,485.26	1,678.63	
Total increase (decrease) in equity		-1,030.05	-1,497.65	
Other equity at end of period	311.64	-1,823.65	-793.6	704.05

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			Share options outstanding account [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	1,609.67	1,735.84		43.72
Deductions to reserves [Abstract]				
Other deductions to reserves	111.93	41.47		
Total deductions to reserves	111.93	41.47		
Total other changes in equity	1,497.74	1,694.37		43.72
Total increase (decrease) in equity	1,497.74	1,694.37		43.72
Other equity at end of period	7,642.17	6,144.43	4,450.06	94.38

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Share options outstanding account [Member]		Foreign currency translation reserve [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	33.7			
Deductions to reserves [Abstract]				
Other deductions to reserves			56.2	49.44
Total deductions to reserves			56.2	49.44
Total other changes in equity	33.7		-56.2	-49.44
Total increase (decrease) in equity	33.7		-56.2	-49.44
Other equity at end of period	50.66	16.96	-89.5	-33.3

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Foreign currency translation reserve [Member]	Retained earnings [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-2,515.13	-3,178.92	
Changes in comprehensive income components		-0.18	2.64	
Total comprehensive income		-2,515.31	-3,176.28	
Total increase (decrease) in equity		-2,515.31	-3,176.28	
Other equity at end of period	16.14	-9,470.7	-6,955.39	-3,779.11

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-2,515.13	-3,178.92	
Changes in comprehensive income components	-0.18	2.64	
Total comprehensive income	-2,515.31	-3,176.28	
Total increase (decrease) in equity	-2,515.31	-3,176.28	
Other equity at end of period	-9,470.7	-6,955.39	-3,779.11

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

	01/04/2020 to 31/03/2021
Disclosure of notes on changes in equity [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of notes on changes in equity [Text Block]

(c) Other equity					
Particulars	Reserves and Surplus				Total
	Securities premium	Share options outstanding account	Retained earnings	Foreign currency translation reserve	
Balance as at April 1, 2019	4,450.06	-	(3,716.52)	16.14	749.68
Adjustment on account of Ind AS 8*	-	16.96	(62.59)	-	(45.63)
Balance as at April 1, 2019 (restated)	4,450.06	16.96	(3,779.11)	16.14	704.05
Add: Premium on shares issued	1,735.84	-	-	-	1,735.84
Less: Transaction costs in relation to issues of shares	(41.47)	-	-	-	(41.47)
Less: Loss for the year	-	-	(3,178.92)	-	(3,178.92)
Add: Other comprehensive income for the year	-	-	2.65	(49.44)	(46.79)
Add: Employee stock option expense (refer note 33)	-	33.70	-	-	33.70
Balance as at March 31, 2020 (restated)*	6,144.43	50.66	(6,955.38)	(33.30)	(793.59)
Add: Premium on shares issued	1,609.66	-	-	-	1,609.66
Less: Transaction costs in relation to issues of shares	(111.93)	-	-	-	(111.93)
Less: Loss for the year	-	-	(2,515.13)	-	(2,515.13)
Add: Other comprehensive income for the year	-	-	(0.18)	(56.20)	(56.38)
Add: Employee stock option expense (refer note 33)	-	43.72	-	-	43.72
Balance as at March 31, 2021	7,642.17	94.38	(9,470.69)	(89.50)	(1,823.64)
* See note 34 for details regarding the restatement as result of					

restatement					
See accompanying notes to the consolidated financial statements.	1 to 46				
12. Instruments entirely equity in nature					
Particulars					
Number					
(a) Authorised share capital					
CCCPS of INR 100/- each					
CCCPS of INR 15/- each					
Series A CCCPS of INR 100/- each					
Series A1 CCCPS of INR 100/- each					
Series A2 CCCPS of INR 15/- each					
Series B CCCPS of INR 15/- each (refer note ia)					
Pre-Series C CCCPS of INR 15/- each (refer note ii)					
Pre-Series C1 CCCPS of INR 15/- each. (refer note ii)					
Bridge Series CCCPS of INR 15/- each (refer note ii)					
Series C1 CCCPS of INR 100/- each					
Series C CCCPS of INR 100/- each					
OCPS of INR 15/- each					
Class B Promoter OCPS of Rs 100/- each					
Bonus CCCPS of INR 15/- each					
Bonus Series A CCCPS of INR 15/- each					
Bonus Series A1 CCCPS of INR 15/- each					
(b) Issued, subscribed and fully paid					

CCCPS of INR 100/- each
CCCPS of INR 15/- each
Series A CCCPS of INR 100/- each
Series A1 CCCPS of INR 100/- each
Series A2 CCCPS of INR 15/- each
Series B CCCPS of INR 15/- each
Pre-Series C CCCPS of INR 15/- each
Pre-Series C1 CCCPS of INR 15/- each
Series C1 CCCPS of INR 100/- each
Series C CCCPS of INR 100/- each
OCPS of INR 15/- each
Bonus CCCPS of INR 15/- each
Bonus Series A CCCPS of INR 15/- each
Bonus Series A1 CCCPS of INR 15/- each
(c) Issued, subscribed and partly paid
Bridge Series CCCPS of INR 15/- each (partly paid of INR 1/- each)
Class B Promoter OCPS of INR 100/- each (partly paid of INR 25/- each)
Total
Refer note (i) to (viii) below:
(i) Details of CCCPS issued during the year
Class of instrument
Pre Series C 1

Pre Series C 1
Pre Series C CCCPS
Series C CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Class B Promoter OCPS
(ii) Reconciliation of the authorised preference share capital:
Particulars
Number
CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
CCCPS of INR 15/- each
At the beginning of the year

Additions
At the end of the year
Particulars
Number
Series A CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series A1 CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series A2 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Series B CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Pre-Series C CCCPS of INR 15/- each
At the beginning of the year
Additions

At the end of the year
Pre-Series C1 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Series C1 CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series C CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Bridge Series CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
OCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Class B Promoter OCPS of INR 100/- each

At the beginning of the year
Additions
At the end of the year
Bonus CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Bonus Series A CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Particulars
Number
Bonus Series A1 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
(iii) Reconciliation of issued, subscribed and fully paid up preference share capital:
Particulars
Number
CCCPS of INR 100/- each
At the beginning of the year
Additions

At the end of the year

CCCPS of INR 15/- each

At the beginning of the year

Additions

At the end of the year

Series A CCCPS of INR 100/- each

At the beginning of the year

Additions

At the end of the year

Series A1 CCCPS of INR 100/- each

At the beginning of the year

Additions

At the end of the year

Series A2 CCCPS of INR 15/- each

At the beginning of the year

Additions

At the end of the year

Series B CCCPS of INR 15/- each

At the beginning of the year

Additions

At the end of the year

Pre-Series C CCCPS of INR 15/- each

At the beginning of the year
Additions
At the end of the year
Pre-Series C1 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Series C1 CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series C CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
OCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Bonus CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year

Particulars
Number
Bonus Series A CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Bonus Series A1 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
(iv) Reconciliation of issued, subscribed and partly paid up preference share capital:
Particulars
Number
Bridge Series CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Class B promoter OCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
(v) 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 (One Percent) per annum (the "CCCPS Preferential Dividend"). However, Bridge Series CCCPS will not be entitled to Dividend until

(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 shareholders of the Group, 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 (except pre-series C 1.372) and further, Class A Promoter OCPS shall be converted at a conversion rate of 1:349 (One is to Three Hundred and Forty at 1:1, 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) first closing date or (ii) in connection with an initial public offer, prior to filing of prospectus to competent authority, however, Bridge shares are fully paid up.

(v) (a) Each Pre-Series C and C1 may be converted into equity shares at any time at the option of the holder of the pre-series C and C1;

(b) Each series C and C1 shall automatically be converted into equity shares, upon the earlier of (i) one day prior to expiry of 2 years from the date of conversion of the Pre-Series C and C1 CCCPS in accordance with Articles; or (iii) in connection with an IPO, prior to the filing of the IPO prospectus;

(vi) Each Class A promoter OCPS shall convert into equity shares: (a) at any time at the option of the holder of the promoter OCPS; (b) automatically upon the occurrence of an IPO, such that the Group is able to undertake an IPO without any promoter OCPS being in issue; (c) automatically prior to any other liquidity event in which the Group participates, such that it is possible to undertake such liquidity event without any promoter OCPS being in issue. Further, Class B Promoter OCPS shall convert into equity shares: (a) at any time at the option of the holder of the Class B Promoter OCPS or automatically upon expiry of 6 (Six) years from the date of issue; (b) automatically prior to the occurrence of an IPO, such that the Group is able to undertake an IPO without any Class B Promoter OCPS being in issue.

(vii) In the event of liquidation of the Group, the Series C CCCPS will get first preference, Series B and Series C1 will get the second preference, Series A2, Bonus Series A, Bonus Series A1, Pre-Series C, Pre-Series C1, Bonus CCCPS, Bridge Series CCCPS and Super An will get the third preference, and all other classes of CCCPS will get the fourth preference, in priority to the equity shares.

(vi) Details of shares held by each shareholder holding more than 5% fully paid up preference shares:

Particulars
Number
Series A CCCPS of INR 100/- each
Sequoia Capital India Investment IV
Series A1 CCCPS of INR 100/- each
Sequoia Capital India Investment IV
SCI Investments V
Series A2 CCCPS of INR 15/- each
SCI Investments V
Series B CCCPS of INR 15/- each
Advent Management Belgium S.A.
SCI Investments V

Particulars
Number
CCCPS of INR 100/- each
Nicoles Janseen & Charles Antoine Janssen
Saurabh N Agrawal
Gaurav Sharma
Sachin Goel
Vishal Chaudhry
Sachin Kumar
Madhuri Jain
CCCPS of INR 15/- each
Alok Chandra Misra
Ashish Dhawan
Akhil Dhawan
Shantanu Rastogi
Naik Family 2013 Trust
Atma Ram Builders (P) Limited
Pre-Series C CCCPS of INR 15/- each
Sixth Sense India opportunities 11
Shinhan Neoplux Energy Newbiz Fund
Rishabh Harsh Mariwala
Pre-Series C1 CCCPS of INR 15/- each
Advent Management Belgium S.A.
SCI Investments V

Series C CCCPS of INR 100/- each

Kirin Holdings PTE Ltd

Series C1 CCCPS of INR 100/- each

Seetharam Chowdary Pothineni

Vikramaditya Mohan Thapar Family Trust
--

Dharampal Satyapal Limited

OCPS of INR 15/- each

Ankur Jain

Bonus Series A CCCPS of INR 15/- each

Sequoia Capital India Investment IV

Bonus Series A1 CCCPS of INR 15/- each
--

Sequoia Capital India Investment IV

SCI Investments V

Bonus CCCPS of INR 15/- each

Akhil Dhawan

Alok Chandra Misra

Ashish Dhawan

Shantanu Rastogi

Mayank Singhal

Deepinder Goyal

Rohit Kumar Bansal

Kunal Bahl

Jitender Gupta

The Naik Family 2013 Trust

Nicolas Janssen

(vii) Details of shares held by each shareholder holding more than 5% partly paid up preference shares:

Particulars

Number

Bridge Series CCCPS of INR 15 each

Grand Anicut Fund-2

(viii) Aggregate number and class shares without payment being received in cash during the five years immediately preceding the

#####

Notes:

1. CCCPS is defined as Compulsory convertible cumulative preference shares.

2. OCPS is defined as Optionally Convertible Preference Shares

[320000] Cash flow statement, indirect

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-2,515.13	-3,178.91	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	(A) 753.72	(B) 485.77	
Adjustments for decrease (increase) in inventories	-206.37	-342.59	
Adjustments for decrease (increase) in trade receivables, current	-351.68	-323.87	
Adjustments for decrease (increase) in other current assets	-492.32	26.36	
Adjustments for increase (decrease) in trade payables, current	706.52	1,111.65	
Adjustments for depreciation and amortisation expense	749.62	582.76	
Adjustments for provisions, non-current	77.46	251.06	
Adjustments for unrealised foreign exchange losses gains	-56.2	-49.44	
Adjustments for share-based payments	43.72	33.7	
Other adjustments to reconcile profit (loss)	(C) 6.13	(D) 47.07	
Total adjustments for reconcile profit (loss)	1,230.6	1,822.47	
Net cash flows from (used in) operations	-1,284.53	-1,356.44	
Income taxes paid (refund)	-7.42	2.52	
Other inflows (outflows) of cash	0	-0.01	
Net cash flows from (used in) operating activities	-1,277.11	-1,358.97	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	304.67	470.56	
Proceeds from sales of investment property	0	0	
Cash advances and loans made to other parties	0	97.49	
Cash receipts from repayment of advances and loans made to other parties	42.99	0	
Interest received	8.65	8.56	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(E) -342.4	(F) 8.61	
Net cash flows from (used in) investing activities	-595.43	-550.88	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	56.04	1,735.9	
Proceeds from issuing other equity instruments	1,976.25	44.53	
Payments of other equity instruments	111.92	41.47	
Proceeds from borrowings	1,098.54	670	
Repayments of borrowings	(G) 290.49	(H) -106.84	
Payments of lease liabilities	(I) 69.34	(J) 153.77	
Interest paid	(K) 766.92	(L) 475.51	
Net cash flows from (used in) financing activities	1,892.16	1,886.52	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	19.62	-23.33	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	-0.02	
Net increase (decrease) in cash and cash equivalents	19.62	-23.35	
Cash and cash equivalents cash flow statement at end of period	152.38	132.76	156.11

Footnotes

- (A) Finance costs 762.05 Interest income on financial assets measured at amortised cost (8.33)
 (B) Finance costs 492.25 Interest income on financial assets measured at amortised cost (6.48)
 (C) Bad debts-Rs. 7.11 Loss allowances-Rs.46.69 Lease concessions-Rs. (47.67)
 (D) Bad debts-Rs. 1.32 Loss allowances-Rs.57.57 Lease concessions-Rs. (11.82)
 (E) Deposits made with banks- Rs. (640.53) Proceeds from maturity of deposits- Rs. 298.13
 (F) Deposits made with banks- Rs. (80.93) Proceeds from maturity of deposits- Rs. 89.54
 (G) Repayment of non-current borrowings-Rs. (140.00) Proceeds/ repayment from current borrowings (net)-Rs. (150.49)
 (H) Repayment of non-current borrowings-Rs. (335.00) Proceeds/ repayment from current borrowings (net)-Rs. 441.84
 (I) Payment of lease liabilities- principal- Rs. (69.34) Payment of lease liabilities- interest-Rs. (404.86)
 (J) Payment of lease liabilities- principal- Rs. (153.77) Payment of lease liabilities- interest-Rs. (225.93)
 (K) Interest paid (362.06) Payment of lease liabilities- interest (404.86)
 (L) Interest paid (249.58) Payment of lease liabilities- interest (225.93)

[610100] Notes - List of accounting policies

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

	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]

Textual information (4)

Disclosure of significant accounting policies [Text Block]

Corporate information		
B9 Beverages Private Limited ("the Company") was incorporated on May 28, 2012 under the Companies Act, 1956. The name of the Company was changed from Divya Jyoti Coaching Institute Private Limited to B9 Beverages Private Limited on September 9, 2015. The Company had acquired business related to 'Bira 91' beer of Cerana Beverages Private Limited on a slump sale basis on October 17, 2015. The Company is engaged in trading and manufacturing of alcoholic beverages. The Company is a private limited company incorporated and domiciled in India and has its registered office at H-106, Connaught Place, New Delhi-110001, India.		
The Company has a wholly owned subsidiary, namely B9 Beverages Inc. under the laws of the Delaware in the United States of America, B9 Beverages SPRL under the laws of 19, Dreve du Prieure - 1160 Brussels, Belgium, B9 Beverages Pte. Ltd under the law of Singapore and Pomelo Flavormaker Merchandise and Events Private Limited under the laws of India.		
The Consolidated financial statements were authorised for issue in accordance with a resolution of the Board of directors passed on September 28, 2021.		
Significant accounting policies		
Basis of preparation		
The consolidated financial statements of the Company and its subsidiaries (referred to as 'the Group') have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules as amended from time to time and presentation requirements of Schedule III (Division II) to the Companies Act, 2013, as applicable to the consolidated financial statements.		
All the financial information presented in INR (Indian rupee) has been rounded off to the nearest millions.		
The accounting policies adopted in the preparation of these consolidated financial statements are consistent with those of the previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy.		
The consolidated financial statements have been prepared on a going concern (refer note 45) 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).		
Also refer note 34 for restatement of comparative years.		
Principles of consolidation		
The consolidated financial statements relate to B9 Beverages Private Limited (the 'Company') and its subsidiaries (referred to as "the Group"). The consolidated financial statements have been prepared on the following basis:		
(i) The financial statements of the subsidiary company used in the consolidation is drawn upto the same reporting date as that of the Company i.e., March 31, 2021.		
(ii) The financial statements of the Company and its subsidiaries viz., B9 Beverages Inc, B9 Beverages SPRL, B9 Beverages Pte Ltd and Pomelo Flavormaker Merchandise and Events Pvt Ltd have been consolidated on a line by line basis by adding together like items of assets, liabilities, income, expenses, after eliminating intra-group transactions and any unrealized gains or losses in accordance with the Ind AS - 110 on "Consolidated Financial Statements".		
(iii) The financial statements of the Company and its subsidiary have been consolidated using uniform		

accounting policies for like transactions and other events in similar circumstances.		
Use of estimates		
<p>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. 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.</p> <p>Significant estimates and assumptions are used for, but not limited to,</p> <p>(i) Measurement of useful life and residual value of property, plant and equipment; (ii) Impairment assessment of non-financial assets-key assumptions underlying recoverable amount; (iii) Impairment assessment of financial assets; (iv) Allowance for uncollectible accounts receivables; (v) Identification of leases and measurement of lease liabilities and right of use assets; (vi) Measurement of defined benefit obligations:key actuarial assumptions; (vii) Fair value measurement of financial instruments. (viii) Recognition of deferred tax assets</p>		
Current versus non-current classification		
All assets and liabilities are classified into current and non-current.		
Assets:		
An asset is classified as current when it satisfies any of the following criteria:		
- expected to be realized or intended to be sold or consumed in the Group's normal operating cycle;		
- held primarily for the purpose of trading;		
- expected to be realized within twelve months after the reporting date; or		
- cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period		
All other assets are classified as non-current.		
Liabilities:		
A liability is classified as current when it satisfies any of the following criteria:		
- expected to be settled in the Group's normal operating cycle;		
- held primarily for the purpose of trading;		
- due to be settled within twelve months after the reporting period; or		
- the Group does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification		
All other liabilities are classified as non-current.		
Deferred tax assets/liabilities are classified as non-current assets/liabilities respectively.		
Operating Cycle:		

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle.		
Inventories		
Inventories are valued at the lower of cost or net realisable value. Costs incurred in bringing each product to its present location and condition are accounted for as follows:		
Raw materials, Packing materials and Stores and spares: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
Finished goods and Work-in-progress: Cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.		
Stock-in-trade: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
The cost of Inventory is determined on a weighted average basis. Net 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 comprise of cash at banks and on hand, cheques on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.		
Property, Plant and Equipment		
Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of an item of property, plant and equipment comprises of the purchase price and directly attributable costs of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. In the normal course of business, the Group keeps draft machines and visi coolers at customer's premises and are recorded under property, plant and equipment.		
Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible property, plant and equipment has been provided on the Straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013. The Group 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	
S.S. Kegs	10 years	
Draft Machine	10 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 Group, 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.		
De-recognition		
An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognized. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if required.		
Capital work in progress (CWIP)		
Projects under which property, plant and equipment are not yet ready for their intended use are disclosed as capital work-in-progress, and are carried at cost, comprising direct cost, related incidental expenses and attributable expenses.		
Assets costing less than Rs 5,000 each are fully depreciated in the year of purchase.		
Depreciation is charged on a pro-rata basis for assets purchased / sold during the year.		
Intangible assets		
Intangible assets that are acquired by the Group are measured initially at deemed cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortization and any accumulated impairment loss. Intangible assets comprise of software where it is expected to obtain future enduring economic benefits. Capitalization costs include license fees and cost of implementation/system integration services. The Costs are capitalized in the year in which the relevant software is applied for use.		
The useful lives of intangible assets are assessed as either finite or indefinite.		
Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite life is 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.		

Intangible assets are amortised over their estimated useful life on straight line method as follows:		
Assets	Estimated useful life of asset	
Software	4-10 years	
Intellectual Property Rights	10 years	
Amortisation of software and intellectual property rights is based on the economic benefits that are expected to accrue to the Group over such period.		
The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.		
Cash flow statement		
Statement of Cash flow is prepared segregating the cash flows from operating, investing and financing activities. Cash flow from operating activities is reported using indirect method. Under the indirect method, the net profit/(loss) is adjusted for the effects of: (a) transactions of a non-cash nature; (b) any deferrals or accruals of past or future operating cash receipts or payments and; (c) all other items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group 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 Group's financial statements are presented in Indian Rupees (INR), which is the Group's functional currency. Functional currency is the currency of the primary economic environment in which a Group operates and is normally the currency in which the Group primarily generates and expends cash.		
Transactions in foreign currencies are initially recorded by the Group at their respective functional currency spot rates at the date of the transaction.		
Foreign-currency denominated monetary assets and liabilities are translated to the relevant functional currency at exchange rates in effect at the balance sheet date. Exchange differences arising on settlement or translation of monetary items are recognized in the statement of profit and loss.		
Employee benefits		
The Group 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 Group's contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. ii. For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuation being carried out at each balance sheet date. Actuarial gains and losses are 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.		
Segment reporting		
An operating segment is a component of the Group 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 Group's other components, and for which discrete financial information is available. All operating segments' operating results are regularly reviewed by the Group's chief operating decision maker (CODM) to make decisions about resources to be allocated to the segments and assess their performance.		
The Group's chief operating officer is the chief operating decision maker.		
Leases		
<p>A lease is a contract that contains right to control the use of an identified asset for a period of time in exchange for consideration</p> <p>Group as a lessee The Group leases brewery plant, land and buildings. These leases are evaluated to determine whether it contains lease based on principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors as defined in Ind AS 116 effective from April 1, 2019. The Group recognises a right-of-use asset and lease liability at the commencement a lease. Right-of-use asset represents the Group's right to control the underlying assets under lease and the lease liability is the obligation to make the lease payments related to the underlying asset under lease. Right-of-use asset is measured initially based on the lease liability adjusted for any initial direct costs, prepaid rent and lease incentives. The lease liability is measured at the lease commencement date and determined using the present value of the minimum lease payments not yet paid and the Group's incremental borrowing rate. Right-of-use asset is depreciated based on straight line method over the lease term or useful life of right-of-use asset, whichever is less. Subsequently, right-of-use asset is measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of lease liability. Lease liability is subsequently measured by increase the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment made and remeasuring the carrying amount to reflect any reassessment or modification, if any.</p> <p>The Group has elected not to apply the requirements of Ind As 116-Leases to short term leases with a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized on a straight-line basis over the lease term in the statement of profit and loss.</p> <p>The Group is generally recognises the amount of the re-measurement of the lease liability as an adjustment to the right-of-use asset.</p>		
Earnings Per Share (EPS)		
<p>Basic EPS amounts are computed by dividing the net profit attributable to the equity holders of the Group by the weighted average number of equity shares outstanding during the year. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. Diluted EPS amounts are computed by dividing the net profit attributable to the equity holders of the Group by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. the average market value of the outstanding shares). Dilutive potential equity shares are deemed converted as at the beginning of the year, unless issued at a later date. Dilutive potential equity shares are determined independently for each year presented.</p> <p>The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for bonus shares.</p>		
Income Taxes		
Income tax expense comprises current and deferred income tax. Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity		

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

Deferred income tax assets and liabilities recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Group 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.

Provisions and contingencies

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group 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 liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.

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.

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 Group from a contract are lower than the unavoidable costs of meeting the future obligations under the contract.

Impairment of non-financial assets

At each reporting date, the Group reviews the carrying amounts of its non-financial assets to determine whether there is any indication of impairment. If there are indications of impairment, then the asset's

recoverable amount is estimated. For impairment testing, assets are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash generating units (CGUs). When the carrying amount of the CGU exceeds its recoverable amount (i.e. the higher of the fair value less costs of disposal and value in use), an impairment loss is recognized. The carrying amount is reduced to the recoverable amount and the reduction is recognized as an impairment loss in the Statement of Profit and Loss. The impairment loss recognized in the

prior accounting period is reversed to the extent of increase in the estimate of recoverable amount. Post impairment, depreciation is provided on the revised carrying value of the impaired asset over its remaining useful life.		
Fair value measurement		
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:		
- in the principal market for the asset or liability		
- in the absence of a principal market, in the most advantageous market for the asset or liability		
The principal or the most advantageous market must be accessible by the Group.		
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 Group 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 Group 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 Group 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.		

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 Group 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 Group 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 Group borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.		
Financial instruments		
A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.		
Financial assets		
Initial recognition and measurement		
All financial assets are recognized initially at fair value. Transaction costs that are directly attributable to the acquisition of financial assets (other than financial assets at fair value through profit or loss) are added to the fair value measured on initial recognition of financial asset. Purchase and sale of financial assets are accounted for at trade date.		
Subsequent measurement		
For purposes of subsequent measurement, financial assets are classified in three categories:		
- Debt instruments at amortized cost		
- Debt instruments at fair value through other comprehensive income (FVTOCI)		
- Debt instruments, derivatives and equity instruments at fair value through Profit & Loss (FVTPL)		

- Equity instruments measured at fair value through Other comprehensive income (FVTOCI)		
- Equity instruments in subsidiaries/associates carried at cost		
Debt instruments at amortized cost		
A 'debt instrument' is measured at the amortized cost if both the following conditions are met:		
(a) the asset is held within a business model whose objective is to hold assets for collecting contractual cash flows; and		
(b) contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.		
After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss. The category applies to the Group's trade receivables, unbilled revenue, cash and cash equivalents, other bank balances, security deposits, etc.		
Debt instrument at fair value through other comprehensive income (FVTOCI)		
A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:		
(a) the objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets; and		
(b) the asset's contractual cash flows represent SPPI.		
Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI).		
However, the Group 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 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 Group 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 Group's balance sheet) when:

(a) the contractual rights to receive cash flows from the asset have expired, or

(b) the Group 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 Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group 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 Group continues to recognize the asset to the extent of the Group's continuing involvement in the asset. In that case, the Group 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 Group 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 Group could be required to repay.

Impairment of financial assets

In accordance with Ind AS 109, the Group 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 Group follows 'simplified approach' for recognition of impairment loss allowance for trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Group 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 Group 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 Group'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 Group that are not designated as hedging instruments in hedge relationships as defined by 1st 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 Group. 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 Group 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 Group 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 Group's senior management determines change in the business model as a result of external or internal changes which are significant to the Group's operation. Such changes are evident to external parties. A change in the business model occurs when the Group either or ceases to perform an activity that is significant to its operations. If the Group 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 Group 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 Group derives revenue from manufacture and sale of Beer in the name of BIRA91 and its product BIRA 91 Hot Sauce.		
Under Ind AS 115, revenue is recognized upon transfer of control of promised goods to the 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.		
Sale 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 Group 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.		
A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets are recognized where there is excess of revenue over the billings. Revenue recognized but not billed to customers is classified either as contract assets or unbilled receivable in our consolidated Balance Sheet. Contract assets primarily relate to unbilled amounts on fixed price contracts using the cost to cost method of revenue recognition. Unbilled receivables represents contracts where right to consideration is unconditional (i.e. only the passage of time is required before the payment is due). A contract liability arises when there is excess billing over the revenue recognized.		
Other income		
Interest income is recognised using the effective interest rate method. The effective interest rate is the rate that discounts the estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instruments but does not consider the expected credit losses.		
Recently issued accounting pronouncements		
On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended Schedule III of the Companies Act, 2013. The amendments revise Division I, II and III of Schedule III and are applicable from April 01, 2021. The Group is evaluating the effect of the amendments on its consolidated financial statements.		
Amended standards adopted by the Group		
The Group has applied the following amendments for the first time for their annual reporting period commencing April 01, 2020. -Amendment to Ind AS 116, Leases, lease modification accounting for COVID-19, rent concession (Refer note 40).		

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	

Textual information (5)**Statement of Ind AS compliance [Text Block]**

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

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

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

The consolidated financial statements have been prepared on a going concern (refer note 45) 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).

Also refer note 34 for restatement of comparative years.

Textual information (6)**Statement of Ind AS compliance [Text Block]**

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

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

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

The consolidated financial statements have been prepared on a going concern (refer note 45) 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).

Also refer note 34 for restatement of comparative years.

Textual information (7)

Disclosure of significant accounting policies [Text Block]

Corporate information		
B9 Beverages Private Limited ("the Company") was incorporated on May 28, 2012 under the Companies Act, 1956. The name of the Company was changed from Divya Jyoti Coaching Institute Private Limited to B9 Beverages Private Limited on September 9, 2015. The Company had acquired business related to 'Bira 91' beer of Cerana Beverages Private Limited on a slump sale basis on October 17, 2015. The Company is engaged in trading and manufacturing of alcoholic beverages. The Company is a private limited company incorporated and domiciled in India and has its registered office at H-106, Connaught Place, New Delhi-110001, India.		
The Company has a wholly owned subsidiary, namely B9 Beverages Inc. under the laws of the Delaware in the United States of America, B9 Beverages SPRL under the laws of 19, Dreve du Prieure - 1160 Brussels, Belgium, B9 Beverages Pte. Ltd under the law of Singapore and Pomelo Flavormaker Merchandise and Events Private Limited under the laws of India.		
The Consolidated financial statements were authorised for issue in accordance with a resolution of the Board of directors passed on September 28, 2021.		
Significant accounting policies		
Basis of preparation		
The consolidated financial statements of the Company and its subsidiaries (referred to as 'the Group') have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules as amended from time to time and presentation requirements of Schedule III (Division II) to the Companies Act, 2013, as applicable to the consolidated financial statements.		
All the financial information presented in INR (Indian rupee) has been rounded off to the nearest millions.		
The accounting policies adopted in the preparation of these consolidated financial statements are consistent with those of the previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy.		
The consolidated financial statements have been prepared on a going concern (refer note 45) 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).		
Also refer note 34 for restatement of comparative years.		
Principles of consolidation		
The consolidated financial statements relate to B9 Beverages Private Limited (the 'Company') and its subsidiaries (referred to as "the Group"). The consolidated financial statements have been prepared on the following basis:		
(i) The financial statements of the subsidiary company used in the consolidation is drawn upto the same reporting date as that of the Company i.e., March 31, 2021.		
(ii) The financial statements of the Company and its subsidiaries viz., B9 Beverages Inc, B9 Beverages SPRL, B9 Beverages Pte Ltd and Pomelo Flavormaker Merchandise and Events Pvt Ltd have been consolidated on a line by line basis by adding together like items of assets, liabilities, income, expenses, after eliminating intra-group transactions and any unrealized gains or losses in accordance with the Ind AS - 110 on "Consolidated Financial Statements".		
(iii) The financial statements of the Company and its subsidiary have been consolidated using uniform		

accounting policies for like transactions and other events in similar circumstances.		
Use of estimates		
<p>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. 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.</p> <p>Significant estimates and assumptions are used for, but not limited to,</p> <p>(i) Measurement of useful life and residual value of property, plant and equipment; (ii) Impairment assessment of non-financial assets-key assumptions underlying recoverable amount; (iii) Impairment assessment of financial assets; (iv) Allowance for uncollectible accounts receivables; (v) Identification of leases and measurement of lease liabilities and right of use assets; (vi) Measurement of defined benefit obligations:key actuarial assumptions; (vii) Fair value measurement of financial instruments. (viii) Recognition of deferred tax assets</p>		
Current versus non-current classification		
All assets and liabilities are classified into current and non-current.		
Assets:		
An asset is classified as current when it satisfies any of the following criteria:		
- expected to be realized or intended to be sold or consumed in the Group's normal operating cycle;		
- held primarily for the purpose of trading;		
- expected to be realized within twelve months after the reporting date; or		
- cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period		
All other assets are classified as non-current.		
Liabilities:		
A liability is classified as current when it satisfies any of the following criteria:		
- expected to be settled in the Group's normal operating cycle;		
- held primarily for the purpose of trading;		
- due to be settled within twelve months after the reporting period; or		
- the Group does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification		
All other liabilities are classified as non-current.		
Deferred tax assets/liabilities are classified as non-current assets/liabilities respectively.		
Operating Cycle:		

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle.		
Inventories		
Inventories are valued at the lower of cost or net realisable value. Costs incurred in bringing each product to its present location and condition are accounted for as follows:		
Raw materials, Packing materials and Stores and spares: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
Finished goods and Work-in-progress: Cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.		
Stock-in-trade: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.		
The cost of Inventory is determined on a weighted average basis. Net 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 comprise of cash at banks and on hand, cheques on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.		
Property, Plant and Equipment		
Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of an item of property, plant and equipment comprises of the purchase price and directly attributable costs of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. In the normal course of business, the Group keeps draft machines and visi coolers at customer's premises and are recorded under property, plant and equipment.		
Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible property, plant and equipment has been provided on the Straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013. The Group 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	
S.S. Kegs	10 years	
Draft Machine	10 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 Group, 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.		
De-recognition		
An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognized. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if required.		
Capital work in progress (CWIP)		
Projects under which property, plant and equipment are not yet ready for their intended use are disclosed as capital work-in-progress, and are carried at cost, comprising direct cost, related incidental expenses and attributable expenses.		
Assets costing less than Rs 5,000 each are fully depreciated in the year of purchase.		
Depreciation is charged on a pro-rata basis for assets purchased / sold during the year.		
Intangible assets		
Intangible assets that are acquired by the Group are measured initially at deemed cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortization and any accumulated impairment loss. Intangible assets comprise of software where it is expected to obtain future enduring economic benefits. Capitalization costs include license fees and cost of implementation/system integration services. The Costs are capitalized in the year in which the relevant software is applied for use.		
The useful lives of intangible assets are assessed as either finite or indefinite.		
Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite life is 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.		

Intangible assets are amortised over their estimated useful life on straight line method as follows:		
Assets	Estimated useful life of asset	
Software	4-10 years	
Intellectual Property Rights	10 years	
Amortisation of software and intellectual property rights is based on the economic benefits that are expected to accrue to the Group over such period.		
The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.		
Cash flow statement		
Statement of Cash flow is prepared segregating the cash flows from operating, investing and financing activities. Cash flow from operating activities is reported using indirect method. Under the indirect method, the net profit/(loss) is adjusted for the effects of: (a) transactions of a non-cash nature; (b) any deferrals or accruals of past or future operating cash receipts or payments and; (c) all other items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group 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 Group's financial statements are presented in Indian Rupees (INR), which is the Group's functional currency. Functional currency is the currency of the primary economic environment in which a Group operates and is normally the currency in which the Group primarily generates and expends cash.		
Transactions in foreign currencies are initially recorded by the Group at their respective functional currency spot rates at the date of the transaction.		
Foreign-currency denominated monetary assets and liabilities are translated to the relevant functional currency at exchange rates in effect at the balance sheet date. Exchange differences arising on settlement or translation of monetary items are recognized in the statement of profit and loss.		
Employee benefits		
The Group 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 Group's contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. ii. For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuation being carried out at each balance sheet date. Actuarial gains and losses are 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.		
Segment reporting		
An operating segment is a component of the Group 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 Group's other components, and for which discrete financial information is available. All operating segments' operating results are regularly reviewed by the Group's chief operating decision maker (CODM) to make decisions about resources to be allocated to the segments and assess their performance.		
The Group's chief operating officer is the chief operating decision maker.		
Leases		
<p>A lease is a contract that contains right to control the use of an identified asset for a period of time in exchange for consideration</p> <p>Group as a lessee The Group leases brewery plant, land and buildings. These leases are evaluated to determine whether it contains lease based on principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors as defined in Ind AS 116 effective from April 1, 2019. The Group recognises a right-of-use asset and lease liability at the commencement a lease. Right-of-use asset represents the Group's right to control the underlying assets under lease and the lease liability is the obligation to make the lease payments related to the underlying asset under lease. Right-of-use asset is measured initially based on the lease liability adjusted for any initial direct costs, prepaid rent and lease incentives. The lease liability is measured at the lease commencement date and determined using the present value of the minimum lease payments not yet paid and the Group's incremental borrowing rate. Right-of-use asset is depreciated based on straight line method over the lease term or useful life of right-of-use asset, whichever is less. Subsequently, right-of-use asset is measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of lease liability. Lease liability is subsequently measured by increase the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment made and remeasuring the carrying amount to reflect any reassessment or modification, if any.</p> <p>The Group has elected not to apply the requirements of Ind As 116-Leases to short term leases with a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized on a straight-line basis over the lease term in the statement of profit and loss.</p> <p>The Group is generally recognises the amount of the re-measurement of the lease liability as an adjustment to the right-of-use asset.</p>		
Earnings Per Share (EPS)		
<p>Basic EPS amounts are computed by dividing the net profit attributable to the equity holders of the Group by the weighted average number of equity shares outstanding during the year. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. Diluted EPS amounts are computed by dividing the net profit attributable to the equity holders of the Group by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. the average market value of the outstanding shares). Dilutive potential equity shares are deemed converted as at the beginning of the year, unless issued at a later date. Dilutive potential equity shares are determined independently for each year presented.</p> <p>The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for bonus shares.</p>		
Income Taxes		
Income tax expense comprises current and deferred income tax. Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity		

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

Deferred income tax assets and liabilities recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Group 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.

Provisions and contingencies

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group 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 liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.

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.

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 Group from a contract are lower than the unavoidable costs of meeting the future obligations under the contract.

Impairment of non-financial assets

At each reporting date, the Group reviews the carrying amounts of its non-financial assets to determine whether there is any indication of impairment. If there are indications of impairment, then the asset's

recoverable amount is estimated. For impairment testing, assets are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash generating units (CGUs). When the carrying amount of the CGU exceeds its recoverable amount (i.e. the higher of the fair value less costs of disposal and value in use), an impairment loss is recognized. The carrying amount is reduced to the recoverable amount and the reduction is recognized as an impairment loss in the Statement of Profit and Loss. The impairment loss recognized in the

prior accounting period is reversed to the extent of increase in the estimate of recoverable amount. Post impairment, depreciation is provided on the revised carrying value of the impaired asset over its remaining useful life.		
Fair value measurement		
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:		
- in the principal market for the asset or liability		
- in the absence of a principal market, in the most advantageous market for the asset or liability		
The principal or the most advantageous market must be accessible by the Group.		
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 Group 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 Group 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 Group 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.		

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 Group 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 Group 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 Group borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.		
Financial instruments		
A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.		
Financial assets		
Initial recognition and measurement		
All financial assets are recognized initially at fair value. Transaction costs that are directly attributable to the acquisition of financial assets (other than financial assets at fair value through profit or loss) are added to the fair value measured on initial recognition of financial asset. Purchase and sale of financial assets are accounted for at trade date.		
Subsequent measurement		
For purposes of subsequent measurement, financial assets are classified in three categories:		
- Debt instruments at amortized cost		
- Debt instruments at fair value through other comprehensive income (FVTOCI)		
- Debt instruments, derivatives and equity instruments at fair value through Profit & Loss (FVTPL)		

- Equity instruments measured at fair value through Other comprehensive income (FVTOCI)		
- Equity instruments in subsidiaries/associates carried at cost		
Debt instruments at amortized cost		
A 'debt instrument' is measured at the amortized cost if both the following conditions are met:		
(a) the asset is held within a business model whose objective is to hold assets for collecting contractual cash flows; and		
(b) contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.		
After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss. The category applies to the Group's trade receivables, unbilled revenue, cash and cash equivalents, other bank balances, security deposits, etc.		
Debt instrument at fair value through other comprehensive income (FVTOCI)		
A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:		
(a) the objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets; and		
(b) the asset's contractual cash flows represent SPPI.		
Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI).		
However, the Group 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 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 Group 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 Group's balance sheet) when:		
(a) the contractual rights to receive cash flows from the asset have expired, or		
(b) the Group 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 Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.		
When the Group 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 Group continues to recognize the asset to the extent of the Group's continuing involvement in the asset. In that case, the Group 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 Group 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 Group could be required to repay.		
Impairment of financial assets		
In accordance with Ind AS 109, the Group 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 Group follows 'simplified approach' for recognition of impairment loss allowance for trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.		
For recognition of impairment loss on other financial assets and risk exposure, the Group 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 Group 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 Group'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 Group that are not designated as hedging instruments in hedge relationships as defined by 1st 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 Group. 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 Group 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 Group 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 Group's senior management determines change in the business model as a result of external or internal changes which are significant to the Group's operation. Such changes are evident to external parties. A change in the business model occurs when the Group either or ceases to perform an activity that is significant to its operations. If the Group 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 Group 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 Group derives revenue from manufacture and sale of Beer in the name of BIRA91 and its product BIRA 91 Hot Sauce.		
Under Ind AS 115, revenue is recognized upon transfer of control of promised goods to the 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.		
Sale 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 Group 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.		
A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets are recognized where there is excess of revenue over the billings. Revenue recognized but not billed to customers is classified either as contract assets or unbilled receivable in our consolidated Balance Sheet. Contract assets primarily relate to unbilled amounts on fixed price contracts using the cost to cost method of revenue recognition. Unbilled receivables represents contracts where right to consideration is unconditional (i.e. only the passage of time is required before the payment is due). A contract liability arises when there is excess billing over the revenue recognized.		
Other income		
Interest income is recognised using the effective interest rate method. The effective interest rate is the rate that discounts the estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instruments but does not consider the expected credit losses.		
Recently issued accounting pronouncements		
On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended Schedule III of the Companies Act, 2013. The amendments revise Division I, II and III of Schedule III and are applicable from April 01, 2021. The Group is evaluating the effect of the amendments on its consolidated financial statements.		
Amended standards adopted by the Group		
The Group has applied the following amendments for the first time for their annual reporting period commencing April 01, 2020. -Amendment to Ind AS 116, Leases, lease modification accounting for COVID-19, rent concession (Refer note 40).		

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	248.12	511.02		248.12
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-260.31	-242.99		
Total Depreciation property plant and equipment	-260.31	-242.99		
Total increase (decrease) in property, plant and equipment	-12.19	268.03		248.12
Property, plant and equipment at end of period	767.16	779.35	511.32	1,321.81

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	511.02			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			260.31	242.99
Total Depreciation property plant and equipment			260.31	242.99
Total increase (decrease) in property, plant and equipment	511.02		260.31	242.99
Property, plant and equipment at end of period	1,073.69	562.67	554.65	294.34

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		59.63	130.18	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-52.02	-44.24	
Total Depreciation property plant and equipment		-52.02	-44.24	
Total increase (decrease) in property, plant and equipment		7.61	85.94	
Property, plant and equipment at end of period	51.35	506.46	498.85	412.91

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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	59.63	130.18		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				52.02
Total Depreciation property plant and equipment				52.02
Total increase (decrease) in property, plant and equipment	59.63	130.18		52.02
Property, plant and equipment at end of period	633.62	573.99	443.81	127.16

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			59.63	130.18
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	44.24		-52.02	-44.24
Total Depreciation property plant and equipment	44.24		-52.02	-44.24
Total increase (decrease) in property, plant and equipment	44.24		7.61	85.94
Property, plant and equipment at end of period	75.14	30.9	506.46	498.85

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		59.63	130.18	
Total increase (decrease) in property, plant and equipment		59.63	130.18	
Property, plant and equipment at end of period	412.91	633.62	573.99	443.81

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

..(7)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				3.93
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	52.02	44.24		-2.67
Total Depreciation property plant and equipment	52.02	44.24		-2.67
Total increase (decrease) in property, plant and equipment	52.02	44.24		1.26
Property, plant and equipment at end of period	127.16	75.14	30.9	15.97

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

..(8)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.97		3.93	4.97
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	3.55		3.93	4.97
Property, plant and equipment at end of period	14.71	11.16	20.6	16.67

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

..(9)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2.67	1.42	
Total Depreciation property plant and equipment		2.67	1.42	
Total increase (decrease) in property, plant and equipment		2.67	1.42	
Property, plant and equipment at end of period	11.7	4.63	1.96	0.54

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

..(10)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.42	23.39		3.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10.13	-8.62		
Total Depreciation property plant and equipment	-10.13	-8.62		
Total increase (decrease) in property, plant and equipment	-6.71	14.77		3.42
Property, plant and equipment at end of period	30.12	36.83	22.06	52.69

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

..(11)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	23.39			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			10.13	8.62
Total Depreciation property plant and equipment			10.13	8.62
Total increase (decrease) in property, plant and equipment	23.39		10.13	8.62
Property, plant and equipment at end of period	49.27	25.88	22.57	12.44

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

..(12)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.34	3.49	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-9.32	-12.47	
Total Depreciation property plant and equipment		-9.32	-12.47	
Total increase (decrease) in property, plant and equipment		-8.98	-8.98	
Property, plant and equipment at end of period	3.82	8.86	17.84	26.82

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

..(13)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.34	3.49		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				9.32
Total Depreciation property plant and equipment				9.32
Total increase (decrease) in property, plant and equipment	0.34	3.49		9.32
Property, plant and equipment at end of period	39.55	39.21	35.72	30.69

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

..(14)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.82	13.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12.47		-10.03	-9.95
Total Depreciation property plant and equipment	12.47		-10.03	-9.95
Total increase (decrease) in property, plant and equipment	12.47		-9.21	4.04
Property, plant and equipment at end of period	21.37	8.9	28.56	37.77

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

..(15)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.82	13.99	
Total increase (decrease) in property, plant and equipment		0.82	13.99	
Property, plant and equipment at end of period	33.73	55.12	54.3	40.31

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

..(16)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			Other property, plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				179.98
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10.03	9.95		-176.14
Total Depreciation property plant and equipment	10.03	9.95		-176.14
Total increase (decrease) in property, plant and equipment	10.03	9.95		3.84
Property, plant and equipment at end of period	26.56	16.53	6.58	177.19

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

..(17)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	335		179.98	335
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	168.71		179.98	335
Property, plant and equipment at end of period	173.35	4.64	520.23	340.25

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

..(18)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		176.14	166.29	
Total Depreciation property plant and equipment		176.14	166.29	
Total increase (decrease) in property, plant and equipment		176.14	166.29	
Property, plant and equipment at end of period	5.25	343.04	166.9	0.61

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

..(19)

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

Classes of property, plant and equipment [Axis]	Plantations [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.03	0		0.03
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.61	-0.61		
Total Depreciation property plant and equipment	-0.61	-0.61		
Total increase (decrease) in property, plant and equipment	-0.58	-0.61		0.03
Property, plant and equipment at end of period	3.45	4.03	4.64	5.28

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

..(20)

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

Classes of property, plant and equipment [Axis]	Plantations [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.61	0.61
Total Depreciation property plant and equipment			0.61	0.61
Total increase (decrease) in property, plant and equipment	0		0.61	0.61
Property, plant and equipment at end of period	5.25	5.25	1.83	1.22

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

..(21)

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

Classes of property, plant and equipment [Axis]	Plantations [Member]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		Gross carrying amount [Member]
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Reusable Bottles	Reusable Bottles	Reusable Bottles
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		179.95	335	179.95
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-175.53	-165.68	
Total Depreciation property plant and equipment		-175.53	-165.68	
Total increase (decrease) in property, plant and equipment		4.42	169.32	179.95
Property, plant and equipment at end of period	0.61	173.74	169.32	514.95

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Reusable Bottles	Reusable Bottles	Reusable Bottles
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Additions other than through business combinations, property, plant and equipment	335		
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss		175.53	165.68
Total Depreciation property plant and equipment		175.53	165.68
Total increase (decrease) in property, plant and equipment	335	175.53	165.68
Property, plant and equipment at end of period	335	341.21	165.68

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

..(1)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	10 - 15 years	10 - 15 years	10 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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	10 Years	10 Years	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	3 Years	3 Years	Over the remaining lease period	Over the remaining lease period
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Plantations [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer Member	Child	Refer Child Member	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer Member	Child	Refer Child Member	2- 3 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	2- 3 years	2- 3 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	Textual information (8) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (8)

Disclosure of property, plant and equipment [Text Block]

3. Property, plant and equipment						
Particulars	Leasehold improvements	Plant and equipment	Reusable Bottles	Furniture and fixtures	Office equipment	Computers
Gross carrying amount						
As at March 31, 2019	40.31	443.81	-	11.70	25.88	35.72
Additions	13.99	130.18	335.00	4.97	23.39	3.49
Disposals	-	-	-	-	-	-
As at March 31, 2020	54.30	573.99	335.00	16.67	49.27	39.21
Additions	0.82	59.63	179.95	3.93	3.42	0.34
Disposals	-	-	-	-	-	-
As at March 31, 2021	55.12	633.62	514.95	20.60	52.69	39.55
Accumulated depreciation						
As at March 31, 2019	6.58	30.90	-	0.54	3.82	8.90
Depreciation	9.95	44.24	165.68	1.42	8.62	12.47
Disposals	-	-	-	-	-	-
As at March 31, 2020	16.53	75.14	165.68	1.96	12.44	21.37
Depreciation	10.03	52.02	175.53	2.67	10.13	9.32
Disposals	-	-	-	-	-	-
As at March 31, 2021	26.56	127.16	341.21	4.63	22.57	30.69
Net carrying amount						
As at March 31, 2020	37.77	498.85	169.32	14.71	36.83	17.84

As at March 31, 2021	28.56	506.46	173.74	15.97	30.12	8.86
Notes :						
(i) For details regarding charge on property, plant and equipment, refer note 14 and 17(a).						
(ii) For details regarding contractual commitments for the acquisition of property, plant and equipment- refer note 28.						

[612100] Notes - Impairment of assets

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

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

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

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intellectual property rights [Member]	
	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	SLM	SLM	SLM	SLM
Useful lives or amortisation rates, other intangible assets	4 years	4 years	10 years	10 years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.93	0		0.93
Amortisation other intangible assets	-8.95	-8.96		
Total increase (decrease) in Other intangible assets	-8.02	-8.96		0.93
Other intangible assets at end of period	44.72	52.74	61.7	70.89

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]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			8.95	8.96
Total increase (decrease) in Other intangible assets	0		8.95	8.96
Other intangible assets at end of period	69.96	69.96	26.17	17.22

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.93	0	
Amortisation other intangible assets		-2.32	-2.33	
Total increase (decrease) in Other intangible assets		-1.39	-2.33	
Other intangible assets at end of period	8.26	14.83	16.22	18.55

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.93	0		
Amortisation other intangible assets				2.32
Total increase (decrease) in Other intangible assets	0.93	0		2.32
Other intangible assets at end of period	21.11	20.18	20.18	6.28

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Amortisation other intangible assets	2.33		-6.63	-6.63
Total increase (decrease) in Other intangible assets	2.33		-6.63	-6.63
Other intangible assets at end of period	3.96	1.63	29.89	36.52

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	43.15	49.78	49.78	49.78

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			Other intellectual property rights [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	6.63	6.63		-6.63
Total increase (decrease) in Other intangible assets	6.63	6.63		-6.63
Other intangible assets at end of period	19.89	13.26	6.63	29.89

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Amortisation other intangible assets	-6.63			
Total increase (decrease) in Other intangible assets	-6.63		0	0
Other intangible assets at end of period	36.52	43.15	49.78	49.78

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [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]		
	01/04/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		6.63	6.63	
Total increase (decrease) in Other intangible assets		6.63	6.63	
Other intangible assets at end of period	49.78	19.89	13.26	6.63

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]	Textual information (9) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (9)

Disclosure of other intangible assets [Text Block]

4. Other intangible assets			
Particulars	Software	IPR	Total
Gross carrying amount			
As at March 31, 2019	20.18	49.78	69.96
Additions	-	-	-
Disposals	-	-	-
As at March 31, 2020	20.18	49.78	69.96
Additions	0.93	-	0.93
Disposals	-	-	-
As at March 31, 2021	21.11	49.78	70.89
Accumulated amortization			
As at March 31, 2019	1.63	6.63	8.26
Amortization	2.33	6.63	8.96
Disposals	-	-	-
As at March 31, 2020	3.96	13.26	17.22
Amortization	2.32	6.63	8.95
Disposals	-	-	-
As at March 31, 2021	6.28	19.89	26.17
Net carrying amount			
As at March 31, 2020	16.22	36.52	52.74
As at March 31, 2021	14.83	29.89	44.72

[401000] Notes - Biological assets other than bearer plants

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

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

[611100] Notes - Financial instruments**Disclosure of financial liabilities [Table]**

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	3,427.06	2,380.1
Financial liabilities, at fair value	3,427.06	2,380.1

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,328.15	1,628.87	2,328.15	1,628.87
Financial assets, at fair value	2,328.15	1,628.87	2,328.15	1,628.87
Description of other financial assets at amortised cost class	Textual information (10) [See below]	Textual information (11) [See below]	Textual information (12) [See below]	Textual information (13) [See below]
Description of other financial assets at fair value class	Textual information (14) [See below]	Textual information (15) [See below]	Textual information (16) [See below]	Textual information (17) [See below]

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	2,328.15	1,628.87
Financial assets, at fair value	2,328.15	1,628.87
Description of other financial assets at amortised cost class	Textual information (18) [See below]	Textual information (19) [See below]
Description of other financial assets at fair value class	Textual information (20) [See below]	Textual information (21) [See below]

Textual information (10)

Description of other financial assets at amortised cost class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (11)

Description of other financial assets at amortised cost class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (12)

Description of other financial assets at amortised cost class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (13)

Description of other financial assets at amortised cost class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (14)

Description of other financial assets at fair value class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (15)

Description of other financial assets at fair value class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (16)

Description of other financial assets at fair value class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (17)

Description of other financial assets at fair value class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (18)

Description of other financial assets at amortised cost class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (19)

Description of other financial assets at amortised cost class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (20)

Description of other financial assets at fair value class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

Textual information (21)

Description of other financial assets at fair value class

- (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others financial assets (i) Loans
(ii) Others financial assets

[400400] Notes - Non-current investments

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

	31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments

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

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-1,277.11	-1,358.97
Net cash flows from (used in) operating activities	-1,277.11	-1,358.97
Net cash flows from (used in) investing activities, continuing operations	-595.43	-550.88
Net cash flows from (used in) investing activities	-595.43	-550.88
Net cash flows from (used in) financing activities, continuing operations	1,892.16	1,886.52
Net cash flows from (used in) financing activities	1,892.16	1,886.52

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity shares of INR 10/- each with voting rights
Number of shares authorised	[shares] 1,35,00,020	[shares] 1,35,00,020	[shares] 0	[shares] 1,35,00,000
Value of shares authorised	135.02	135.02	0	135
Number of shares issued	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 0	[shares] 1,32,72,000
Value of shares issued	132.74	130.89	0	132.72
Number of shares subscribed and fully paid	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 0	[shares] 1,32,72,000
Value of shares subscribed and fully paid	132.74	130.89	0	132.72
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 0	[shares] 1,32,72,000
Total value of shares subscribed	132.74	130.89	0	132.72
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 0	[shares] 1,32,72,000
Value of shares called	132.74	130.89	0	132.72
Value of shares paid-up	132.74	130.89	0	132.72
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 1,85,000	[shares] 6,000		[shares] 1,85,000
Total aggregate number of shares issued during period	[shares] 1,85,000	[shares] 6,000		[shares] 1,85,000
Total increase (decrease) in number of shares outstanding	[shares] 1,85,000	[shares] 6,000		[shares] 1,85,000
Number of shares outstanding at end of period	[shares] 1,32,72,020	[shares] 1,30,87,020	[shares] 1,30,81,020	[shares] 1,32,72,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	1.85	0.06		1.85
Total aggregate amount of increase in equity share capital during period	1.85	0.06		1.85
Total increase (decrease) in share capital	1.85	0.06		1.85
Equity share capital at end of period	132.74	130.89	130.83	132.72
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
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 INR 10/- each with voting rights
---------------	--	--	--	---

Disclosure of classes of equity share capital [Table]

..(2)

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

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

Disclosure of classes of equity share capital [Table]

..(3)

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

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

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity shares of INR 10/- each with voting rights	Equity shares of Rs. 10 each with voting rights	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares of INR 10/- each with voting rights	Equity shares of Rs. 10 each with voting rights	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each
Name of shareholder			Ankur Jain	Ankur Jain
Permanent account number of shareholder			AHPPJ7877G	AHPPJ7877G
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 38,42,573	[shares] 38,36,596
Percentage of shareholding in company			28.95%	29.32%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 INR 10/- each	Equity shares with voting rights of INR 10/- each
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each
Name of shareholder	Shashi Jain	Shashi Jain	Sequoia Capital India Investment IV	Sequoia Capital India Investment IV
Permanent account number of shareholder	AAIPJ1365R	AAIPJ1365R		
Country of incorporation or residence of shareholder	INDIA	INDIA	MAURITIUS	MAURITIUS
Number of shares held in company	[shares] 21,37,121	[shares] 21,37,121	[shares] 10,47,676	[shares] 10,47,676
Percentage of shareholding in company	16.10%	16.33%	7.89%	8.01%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]		Name of shareholder [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares of INR 1,000/- each with voting rights	Equity shares of Rs. 1000 each with voting rights
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares of INR 1,000/- each with voting rights	Equity shares of Rs. 1000 each with voting rights
Name of shareholder	SCI Investments V	SCI Investments V		
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS		
Number of shares held in company	[shares] 10,03,051	[shares] 10,03,051		
Percentage of shareholding in company	7.56%	7.66%		

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (22) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 0	[pure] 0
Nature of security on private placement of equity share	NA	NA
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (22)

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

11. Equity share capital
Particulars
(a) Authorised
Equity shares of INR 10/- each with voting rights
Equity shares of INR 1,000/- each with voting rights
(b) Issued, subscribed and fully paid
Equity shares of INR 10/- each with voting rights
Equity shares of INR 1,000/- each with voting rights
Refer note (i) to (ix) below:
(i) Reconciliation of authorised equity share capital:
Particulars
Equity shares with voting rights of INR 10/- each
At the beginning of the year
Additions
At the end of the year
Equity shares with voting rights of INR 1,000/- each
At the beginning of the year
Additions

At the end of the year
(ii) Reconciliation of issued, subscribed and fully paid up equity share capital:
Particulars
Equity shares with voting rights of INR 10/- each
At the beginning of the year
Additions
At the end of the year
Equity shares with voting rights of INR 1,000/- each
At the beginning of the year
Additions
At the end of the year
(iii) During the financial year, the Group has issued 130,909 equity shares of INR 10/- each at a price of INR 275.00/- (including premium) of Directors held on August 24, 2020.
(iv) During the financial year, the Group has issued 53,908 equity shares of INR 10/- each at a price of INR 371.00/- (including premium) of Directors held on August 29, 2020.
(v) During the financial year, the Group has issued 100 equity shares of INR 10/- each at a price of INR 387.04/- (including premium) of Directors held on January 25, 2021.
(vi) During the previous year, the Group has issued 5,997 equity shares of INR 10/- each at a price of INR 184.37/- (including premium) of Directors held on May 04, 2019.
(vii) Rights, preferences and restrictions attached to the shareholders:
Equity shareholders:
#####
(viii) Details of equity shares held by each shareholder holding more than 5% fully paid up equity shares:
Particulars
Equity shares with voting rights of INR 10/- each
Ankur Jain (refer note 31)
Shashi Jain
Sequoia Capital India Investment IV
SCI Investments V

Particulars
Equity shares with voting rights of INR 1,000/- each
Ankur Jain
(ix) Aggregate number and class shares without payment being received in cash during the five years immediately preceding the
#####

12. Instruments entirely equity in nature
Particulars
Number
(a) Authorised share capital
CCCPS of INR 100/- each
CCCPS of INR 15/- each
Series A CCCPS of INR 100/- each
Series A1 CCCPS of INR 100/- each
Series A2 CCCPS of INR 15/- each
Series B CCCPS of INR 15/- each (refer note ia)
Pre-Series C CCCPS of INR 15/- each (refer note ii)
Pre-Series C1 CCCPS of INR 15/- each. (refer note ii)
Bridge Series CCCPS of INR 15/- each (refer note ii)
Series C1 CCCPS of INR 100/- each
Series C CCCPS of INR 100/- each
OCPS of INR 15/- each

Class B Promoter OCPS of Rs 100/- each

Bonus CCCPS of INR 15/- each

Bonus Series A CCCPS of INR 15/- each

Bonus Series A1 CCCPS of INR 15/- each

(b) Issued, subscribed and fully paid

CCCPS of INR 100/- each

CCCPS of INR 15/- each

Series A CCCPS of INR 100/- each

Series A1 CCCPS of INR 100/- each

Series A2 CCCPS of INR 15/- each

Series B CCCPS of INR 15/- each

Pre-Series C CCCPS of INR 15/- each

Pre-Series C1 CCCPS of INR 15/- each

Series C1 CCCPS of INR 100/- each

Series C CCCPS of INR 100/- each

OCPS of INR 15/- each

Bonus CCCPS of INR 15/- each

Bonus Series A CCCPS of INR 15/- each

Bonus Series A1 CCCPS of INR 15/- each

(c) Issued, subscribed and partly paid

Bridge Series CCCPS of INR 15/- each (partly paid of INR 1/- each)

Class B Promoter OCPS of INR 100/- each (partly paid of INR 25/- each)

Total
Refer note (i) to (viii) below:
(i) Details of CCCPS issued during the year
Class of instrument
Pre Series C 1
Pre Series C 1
Pre Series C CCCPS
Series C CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Series C1 CCCPS
Class B Promoter OCPS
(ii) Reconciliation of the authorised preference share capital:
Particulars
Number

CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Particulars
Number
Series A CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series A1 CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series A2 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Series B CCCPS of INR 15/- each

At the beginning of the year
Additions
At the end of the year
Pre-Series C CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Pre-Series C1 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Series C1 CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series C CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Bridge Series CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year

OCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Class B Promoter OCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Bonus CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Bonus Series A CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Particulars
Number
Bonus Series A1 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year

(iii) Reconciliation of issued, subscribed and fully paid up preference share capital:

Particulars
Number
CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Series A CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series A1 CCCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
Series A2 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year

Series B CCCPS of INR 15/- each

At the beginning of the year

Additions

At the end of the year

Pre-Series C CCCPS of INR 15/- each

At the beginning of the year

Additions

At the end of the year

Pre-Series C1 CCCPS of INR 15/- each

At the beginning of the year

Additions

At the end of the year

Series C1 CCCPS of INR 100/- each

At the beginning of the year

Additions

At the end of the year

Series C CCCPS of INR 100/- each

At the beginning of the year

Additions

At the end of the year

OCPS of INR 15/- each

At the beginning of the year

Additions
At the end of the year
Bonus CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Particulars
Number
Bonus Series A CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
Bonus Series A1 CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year
(iv) Reconciliation of issued, subscribed and partly paid up preference share capital:
Particulars
Number
Bridge Series CCCPS of INR 15/- each
At the beginning of the year
Additions
At the end of the year

Class B promoter OCPS of INR 100/- each
At the beginning of the year
Additions
At the end of the year
(v) Rights, preferences and restrictions attached to the shareholders:
Preference shareholders:
<p>The issuance of above classes of Preference shares shall carry the following rights: -</p> <p>(i) All Classes of CCCPS including the Pre-Series C, Pre-Series C1 and Bridge Series are issued at a minimum Preferential Dividend (One Percent) per annum (the "CCCPS Preferential Dividend"). However, Bridge Series CCCPS will not be entitled to Dividend until their shares are fully paid up.</p> <p>(ii) The holders of all Classes of preference shares including the Pre-Series C, C1 and Bridge Series shall have a right to vote on matters of the Group, however, Bridge Series CCCPS will not be entitled to vote until their shares are fully paid up.</p> <p>(iii) Each CCCPS shall be converted into an equivalent number of Equity Shares at a conversion ratio of 1:1 (except pre-series C 1.372) and further, Class A Promoter OCPS shall be converted at a conversion rate of 1:349 (One is to Three Hundred and Forty at 1:1, if the holder of the OCPS exercises its rights to convert the OCPS into equity shares.</p> <p>(iv) The preference shares of all classes except Pre-Series C and C1 will be converted at conversion price, upon the earlier of (i) first closing date or (ii) in connection with an initial public offer, prior to filing of prospectus to competent authority, however, Bridge Series shares are fully paid up.</p> <p>(v) (a) Each Pre-Series C and C1 may be converted into equity shares at any time at the option of the holder of the pre-series C and C1; (b) Each series C and C1 shall automatically be converted into equity shares, upon the earlier of (i) one day prior to expiry of 2 (Two) years from the date of 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 the IPO prospectus; (c) Each Class A Promoter OCPS shall automatically be converted into equity shares, upon the earlier of (i) one day prior to expiry of 2 (Two) years from the date of conversion of the Pre-Series C and C1 CCCPS in accordance with Articles; or (ii) in connection with and IPO, prior to the filing of the IPO prospectus.</p> <p>(vi) Each Class A promoter OCPS shall convert into equity shares: (a) at any time at the option of the holder of the promoter OCPS; (b) automatically upon the occurrence of an IPO, such that the Group is able to undertake an IPO without any promoter OCPS being in issue; (c) automatically prior to any other liquidity event, such that it is possible to undertake such liquidity event without any promoter OCPS being in issue. Further, Class B Promoter OCPS shall convert into equity shares: (a) at any time at the option of the holder of the Class B Promoter OCPS or automatically upon expiry of 6 (Six) years from the date of conversion of the Pre-Series C and C1 CCCPS in accordance with Articles; (b) automatically upon the occurrence of an IPO, such that the Group is able to undertake an IPO without any Class B Promoter OCPS being in issue.</p> <p>(vii) In the event of liquidation of the Group, the Series C CCCPS will get first preference, Series B and Series C1 will get the second preference, Series A2, Bonus Series A, Bonus Series A1, Pre-Series C, Pre-Series C1, Bonus CCCPS, Bridge Series CCCPS and Super A1 CCCPS will get the third preference and Super A2 CCCPS will get the fourth preference. All classes of CCCPS shall have the right to receive the assets of the Group before any distribution to other classes of CCCPS, in priority to the equity shares.</p>
(vi) Details of shares held by each shareholder holding more than 5% fully paid up preference shares:
Particulars
Number
Series A CCCPS of INR 100/- each
Sequoia Capital India Investment IV
Series A1 CCCPS of INR 100/- each
Sequoia Capital India Investment IV
SCI Investments V

Series A2 CCCPS of INR 15/- each

SCI Investments V

Series B CCCPS of INR 15/- each

Advent Management Belgium S.A.

SCI Investments V

Particulars

Number

CCCPS of INR 100/- each

Nicoles Janseen & Charles Antoine Janssen

Saurabh N Agrawal

Gaurav Sharma

Sachin Goel

Vishal Chaudhry

Sachin Kumar

Madhuri Jain

CCCPS of INR 15/- each

Alok Chandra Misra

Ashish Dhawan

Akhil Dhawan

Shantanu Rastogi

Naik Family 2013 Trust

Atma Ram Builders (P) Limited

Pre-Series C CCCPS of INR 15/- each

Sixth Sense India opportunities 11

Shinhan Neoplux Energy Newbiz Fund
Rishabh Harsh Mariwala
Pre-Series C1 CCCPS of INR 15/- each
Advent Management Belgium S.A.
SCI Investments V
Series C CCCPS of INR 100/- each
Kirin Holdings PTE Ltd
Series C1 CCCPS of INR 100/- each
Seetharam Chowdary Pothineni
Vikramaditya Mohan Thapar Family Trust
Dharampal Satyapal Limited
OCPS of INR 15/- each
Ankur Jain
Bonus Series A CCCPS of INR 15/- each
Sequoia Capital India Investment IV
Bonus Series A1 CCCPS of INR 15/- each
Sequoia Capital India Investment IV
SCI Investments V
Bonus CCCPS of INR 15/- each
Akhil Dhawan
Alok Chandra Misra
Ashish Dhawan

Shantanu Rastogi
Mayank Singhal
Deepinder Goyal
Rohit Kumar Bansal
Kunal Bahl
Jitender Gupta
The Naik Family 2013 Trust
Nicolas Janssen
(vii) Details of shares held by each shareholder holding more than 5% partly paid up preference shares:
Particulars
Number
Bridge Series CCCPS of INR 15 each
Grand Anicut Fund-2
(viii) Aggregate number and class shares without payment being received in cash during the five years immediately preceding the
#####
Notes:
1. CCCPS is defined as Compulsory convertible cumulative preference shares.
2. OCPS is defined as Optionally Convertible Preference Shares

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,373.54	895	755	895

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	755	895	755	895

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Intercompany borrowings [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 618.54	0	200	313.61

Footnotes

(A) Unsecured external commercial borrowings from others- Rs. 1,098.54 Less: Current maturities clubbed under "other current financial liabilities" (refer note 17c)- Rs. (480.00)

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	415.95	452.83	0	113.61

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]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	113.61	0	(A) 113.61

Footnotes

(A) Cash credit facility from Kotak Mahindra Bank

Classification of borrowings [Table]

..(6)

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

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

Classification of borrowings [Table]

..(7)

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

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

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	Details Of Bonds Or Debentures 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others
Rate of interest	18.00%	18.00%
Particulars of redemption or conversion	Textual information (23) [See below]	Textual information (24) [See below]
Nominal value per bond or debenture	[pure] 10	[pure] 10
Number of bonds or debentures	[pure] 755	[pure] 895

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

	01/04/2020 to 31/03/2021
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (25) [See below]

Textual information (23)

Particulars of redemption or conversion

"Tranche A (INR 400/- mn) @18% p.a. The Group has withdrawn INR 290/- mn from the sanction limit, INR 200/- mn in June 12, 2019 and INR 90/- mn in February 25, 2020 with a maturity period of 1,095 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 11, 2022. - Out of total INR 90/- mn, the amount of INR 15/- mn was repaid in March 2020. Maturity date: June 11, 2022" "Tranche B (INR 300/- mn) @18% p.a. The Group has fully withdrawn the sanction limit, INR 250/- mn in November 29, 2017 and INR 50/- mn in March 07, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date June 21, 2021 which has been extended to January 31, 2022. - Out of total INR 200/- mn, the amount of INR 140/- mn was repaid in February 06, 2021. Maturity date: January 31, 2022" "Tranche C (INR 200/- mn) @18% p.a. The Group has fully withdrawn the sanction limit 200 mn in March 21, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21,2021, which have been extended to January 31, 2022. Maturity date: January 31, 2022" "Tranche D (INR 90/- mn) @18% p.a. The Group has fully withdrawn the sanction limit 90 mn in November 27, 2018 with a maturity Period of 730 days and shall be taken as discharge on payment of all amounts due in respect thereof on the maturity date i.e. November 25, 2020 which have been extended to January 31, 2022. - Out of total INR 90 mn, The amount of INR 30 mn was paid on April 2019. Maturity date: January 31, 2022" "Tranche E (INR 60/- mn) @18% p.a. The Group has fully withdrawn the sanction limit INR 60/- mn in February 27, 2020 with a maturity Period of 367 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21,2021 which have been extended to January 31, 2022."

Textual information (24)

Particulars of redemption or conversion

"Tranche A (INR 400/- mn) @18% p.a. The Group has withdrawn INR 290/- mn from the sanction limit, INR 200/- mn in June 12, 2019 and INR 90/- mn in February 25, 2020 with a maturity period of 1,095 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 11, 2022. - Out of total INR 90/- mn, the amount of INR 15/- mn was repaid in March 2020. Maturity date: June 11, 2022" "Tranche B (INR 300/- mn) @18% p.a. The Group has fully withdrawn the sanction limit, INR 250/- mn in November 29, 2017 and INR 50/- mn in March 07, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date June 21, 2021 which has been extended to January 31, 2022. - Out of total INR 200/- mn, the amount of INR 140/- mn was repaid in February 06, 2021. Maturity date: January 31, 2022" "Tranche C (INR 200/- mn) @18% p.a. The Group has fully withdrawn the sanction limit 200 mn in March 21, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21,2021, which have been extended to January 31, 2022. Maturity date: January 31, 2022" "Tranche D (INR 90/- mn) @18% p.a. The Group has fully withdrawn the sanction limit 90 mn in November 27, 2018 with a maturity Period of 730 days and shall be taken as discharge on payment of all amounts due in respect thereof on the maturity date i.e. November 25, 2020 which have been extended to January 31, 2022. - Out of total INR 90 mn, The amount of INR 30 mn was paid on April 2019. Maturity date: January 31, 2022" "Tranche E (INR 60/- mn) @18% p.a. The Group has fully withdrawn the sanction limit INR 60/- mn in February 27, 2020 with a maturity Period of 367 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21,2021 which have been extended to January 31, 2022."

Textual information (25)

Disclosure of notes on borrowings explanatory [Text Block]

17(a) Current borrowings		
Particulars	As at March 31, 2021	As at March 31, 2020
From banks (secured)		
Cash credit	-	113.61
Loan repayable on demand	200.00	200.00
From others (unsecured)		
Working capital loan	415.95	452.83
Total	615.95	766.44

[612700] Notes - Income taxes

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	0.01
Total current tax expense (income) and adjustments for current tax of prior periods	0	0.01
Adjustments for deferred tax of prior periods	0	0
Total tax expense (income)	0	0.01
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	0	0.01
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	0
Total tax expense (income)	0	0.01

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

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

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

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]			
	Classification of assets based on security [Member]			Unsecured considered good [Member]
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	01/04/2019	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,236.09	992.03	0	1,236.09
Allowance for bad and doubtful debts	23.58	77.4	0	23.58
Total trade receivables	1,212.51	914.63	0	1,212.51
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]	Classification of assets based on security [Member]	Unsecured considered good [Member]
Classification of assets based on security [Axis]	31/03/2020	31/03/2021	31/03/2020	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	992.03	1,236.09	992.03	(A) 1,236.09
Allowance for bad and doubtful debts	77.4	23.58	77.4	23.58
Total trade receivables	914.63	1,212.51	914.63	1,212.51
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0			0
Trade receivables due by other officers	0			0
Total trade receivables due by directors, other officers or others	0			0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0			0
Total trade receivables due by firms or companies in which any director is partner or director	0			0

Footnotes

(A) Trade receivables - unsecured, considered good- Rs. 1,212.51 - unsecured, credit impaired- Rs. 23.58

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]
	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	(A) 992.03
Allowance for bad and doubtful debts	77.4
Total trade receivables	914.63
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

Footnotes

(A) Trade receivables - unsecured, considered good- Rs. 914.63 - unsecured, credit impaired- Rs. 77.40

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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	2.32	1.58	5.55	12.97
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Prepaid rent	Prepaid rent	Income receivable tax	Income receivable tax
Other non-current assets, others	2.32	1.58	5.55	12.97

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	Other Noncurrent Assets Others 3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	2.31	14.88
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Others	Others
Other non-current assets, others	2.31	14.88

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Other Current Financial Assets Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	45.31	3.54
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Current maturites of loan given to others, Interest accrued but not due and Other receivables	Current maturites of loan given to others, Interest accrued but not due and Other receivables
Other current financial assets others	45.31	3.54

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Other Current Financial Liabilities Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	487.42	382.52
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Security deposits, Payables for property, plant and equipment, Others and Lease liabilities	Security deposits, Payables for property, plant and equipment and Lease liabilities
Other current financial liabilities, others	487.42	382.52

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	Other Non Current Financial Assets Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	38.99	13.01
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Bank deposits	Bank deposits
Other non-current financial assets, others	38.99	13.01

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] 01/04/2020 to 31/03/2021
	31/03/2021	31/03/2020	01/04/2019	
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	993.82	864.91	0	220.04
Mode of valuation				lower of cost and net realisable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Raw materials [Member]	Work-in-progress [Member]		Finished goods [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	145.93	45.3	35.24	652.31
Mode of valuation	lower of cost and net realisable value	lower of cost and net realisable value	lower of cost and net realisable value	lower of cost and net realisable value

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Finished goods [Member]	Stores and spares [Member]	
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]			
Inventories notes [Abstract]			
Classification of inventories [Abstract]			
Classification of inventories [Line items]			
Inventories	648.55	76.17	35.19
Mode of valuation	lower of cost and net realisable value	lower of cost and net realisable value	lower of cost and net realisable value

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	Other Noncurrent Financial Liabilities Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	2,791.97	2,213.87
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	2,791.97	2,213.87

Other 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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	0.04	0.26
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Others	Others
Other current liabilities, others	0.04	0.26

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	Other Current Assets Others 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	621.38	177.78
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Advances to suppliers, Prepaid expenses* and Balance with government/revenue authorities	Advances to suppliers, Prepaid expenses* and Balance with government/revenue authorities
Other current assets, others	621.38	177.78

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]			
	Security deposits [Member]			
	Unsecured considered good [Member]		Doubtful [Member]	
Classification of loans [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	98.35	104.63	4.23	4.23
Allowance for bad and doubtful loans	0	0	4.23	4.23
Total loans	98.35	104.63	0	0
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

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of loans [Axis]	Other loans, others [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	114	156.99	24.59	4.86
Allowance for bad and doubtful loans	0	0	0	0
Total loans	114	156.99	24.59	4.86
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

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Capital advances [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	6.64	6.48	65.29	58.17
Nature of other advance	Capital advances	Capital advances	Advances suppliers to	Advances suppliers to
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	18.71	15.35	5.65	2.73
Provision leave encashment	14.58	13.9	4.17	2.48
Total provisions for employee benefits	33.29	29.25	9.82	5.21
CSR expenditure provision	0	0	0	0
Total provisions	33.29	29.25	9.82	5.21

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (26) [See below]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (27) [See below]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (28) [See below]		
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (29) [See below]		
Total other non-current financial assets	38.99	13.01	0
Disclosure of notes on advances explanatory [TextBlock]	Textual information (30) [See below]		
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (31) [See below]		
Advances, non-current	6.64	6.48	
Total other non-current assets	16.82	35.91	0
Disclosure of inventories Explanatory [TextBlock]	Textual information (32) [See below]		
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (33) [See below]		
Fixed deposits with banks	0	0	
Other balances with banks	152.35	132.75	156.11
Total balance with banks	152.35	132.75	156.11
Cash on hand	0.03	0.01	
Total cash and cash equivalents	152.38	132.76	156.11
Bank balance other than cash and cash equivalents	640.85	298.45	
Total cash and bank balances	793.23	431.21	156.11
Nature of other cash and cash equivalents	- original maturity more than 3 months and remaining maturity of less than 12 months*	- original maturity more than 3 months but less than 12 months*	
Balances held with banks to extent held as margin money	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	0
Bank deposits with more than 12 months maturity	0	0	
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (34) [See below]		
Security deposits	0	0	
Total other current financial assets	45.31	3.54	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (35) [See below]		
Total other current assets	621.38	177.78	0
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (36) [See below]		
Total other non-current financial liabilities	2,791.97	2,213.87	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (37) [See below]		
Nature of other provisions	Others	Others	
Total other non-current liabilities	0	0	0
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (38) [See below]		
Current maturities of long-term debt	480	0	
Interest accrued on borrowings	0	0	
Interest accrued on public deposits	0	0	
Interest accrued others	11.87	16.74	
Unpaid dividends	0	0	
Unpaid matured deposits and interest accrued thereon	0	0	
Unpaid matured debentures and interest accrued thereon	0	0	
Debentures claimed but not paid	0	0	
Public deposit payable, current	0	0	
Total other current financial liabilities	(A) 979.29	(B) 399.26	0
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (39) [See below]		
Advance received from customers	17.64	16.47	
Total other advance	17.64	16.47	0
Taxes payable other tax	860.95	788.85	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	860.95	788.85	0
Total other current liabilities	878.63	805.58	0

Footnotes

(A) Lease liabilities 435.23 Other financial liabilities 544.06

(B) Lease liabilities 298.52 Other financial liabilities 100.74

Textual information (26)

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

9(a) Trade receivables		
Particulars	As at March 31, 2021	As at March 31, 2020
Trade receivables		
- unsecured, considered good	1,212.51	914.63
- unsecured, credit impaired	23.58	77.40
	1,236.09	992.03
Less: Loss allowance (refer note 44.1)	(23.58)	(77.40)
Total	1,212.51	914.63
Note:		
(i) No trade receivables are due from directors or other officers of the Company either severally or jointly with any other person.		
(ii) All amounts are short term. The net carrying amount of trade receivables is considered a reasonable approximation of their fair value.		
9(b) Cash and cash equivalents		
Particulars	As at March 31, 2021	As at March 31, 2020
Balances with banks		
-in current accounts	152.35	132.75
Cash on hand	0.03	0.01
Total	152.38	132.76
Note: There are no repatriation restrictions with regards to cash and cash equivalents at the end of reporting year and previous year.		
9(c) Bank balances other than above		
Particulars	As at March 31, 2021	As at March 31, 2020
In deposit accounts		

- original maturity more than 3 months and remaining maturity of less than 12 months*	640.85	298.45
Total	640.85	298.45
* Fixed deposits pledged for current borrowings and bank guarantees amounting INR 240.85 mn (March 31, 2020: INR 298.45 mn) with government authorities.		
9(d) Loans		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured, considered good)		
Security deposits	24.59	4.86
Total	24.59	4.86
9(e) Other financial assets		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured, considered good)		
Current maturities of loan given to others	36.42	-
Interest accrued but not due	3.86	3.54
Other receivables	5.03	-
Total	45.31	3.54
10. Other current assets		
Particulars	As at March 31, 2021	As at March 31, 2020
Advances to suppliers	65.29	58.17
Prepaid expenses*	435.70	53.48
Balance with government/revenue authorities	120.39	66.13
Total	621.38	177.78
*Includes INR 369.92 mn payments pertaining to business promotional expenses to be incurred by its wholly owned subsidiary, B9 Beverages SPRL, Belgium, through International Cricket Council tournaments, being deferred on account of Covid-19.		

Terms of non-current borrowings		
	Balance outstanding	
Terms of loans	As at March 31, 2021	As at March 31, 2020
<p>Tranche A (INR 400/- mn) @18% p.a. The Group has withdrawn INR 290/- mn from the sanction limit, INR 200/- mn in June 12, 2019 and INR 90/- mn in February 25, 2020 with a maturity period of 1,095 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 11, 2022. - Out of total INR 90/- mn, the amount of INR 15/- mn was repaid in March 2020. Maturity date: June 11, 2022</p>	200.00	200.00
75.00	75.00	
<p>Tranche B (INR 300/- mn) @18% p.a. The Group has fully withdrawn the sanction limit, INR 250/- mn in November 29, 2017 and INR 50/- mn in March 07, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date June 21, 2021 which has been extended to January 31, 2022. - Out of total INR 200/- mn, the amount of INR 140/- mn was repaid in February 06, 2021. Maturity date: January 31, 2022</p>	110.00	250.00
50.00	50.00	
<p>Tranche C (INR 200/- mn) @18% p.a. The Group has fully withdrawn the sanction limit 200 mn in March 21, 2018 with a maturity Period of 916 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021, which have been extended to January 31, 2022. Maturity date: January 31, 2022</p>	200.00	200.00
<p>Tranche D (INR 90/- mn) @18% p.a. The Group has fully withdrawn the sanction limit 90 mn in November 27, 2018 with a maturity Period of 730 days and shall be taken as discharge on payment of all amounts due in respect thereof on the maturity date i.e. November 25, 2020 which have been extended to January 31, 2022. - Out of total INR 90 mn, The amount of INR 30 mn was paid on April 2019. Maturity date: January 31, 2022</p>	60.00	60.00
<p>Tranche E (INR 60/- mn) @18% p.a. The Group has fully withdrawn the sanction limit INR 60/- mn in February 27, 2020 with a maturity Period of 367 days and shall be taken as discharge on payment of all amount due in respect thereof on the maturity date i.e. June 21, 2021 which have been extended to January 31, 2022.</p>	60.00	60.00
<p>External Commercial Borrowing (ECB) @ LIBOR + Margin 4.5% (subject to 5% p.a.) During the year the Group has received unsecured financing of USD 15/- mn (i.e., INR 1,098.54/- mn) from Kirin Holdings Singapore Pte Limited repayable after 10 years from the date of disbursement. In compliance with ECB guidelines, but in any event after the expiry of 1 year from disbursement date, the repayment process shall convert into Series C CCPS using USD/INR rate prevailing at execution date, at the option of lender. The interest will accrue on year-on-year basis but shall only be payable on maturity date.</p>	1,098.54	-
15. Lease liabilities (refer note 40)		
Also refer note 34 for restatement of comparative years.	As at March 31, 2021	As at March 31, 2020

Current	435.23	298.52
Non-current	2,791.97	2,213.87
Total	3,227.20	2,512.39
16. Provisions (Non-current)		
Particulars	As at March 31, 2021	As at March 31, 2020
Employee benefit obligations (refer note 30)		
Gratuity	18.71	15.35
Compensated absences	14.58	13.90
Total	33.29	29.25
17(a) Current borrowings		
Particulars	As at March 31, 2021	As at March 31, 2020
From banks (secured)		
Cash credit	-	113.61
Loan repayable on demand	200.00	200.00
From others (unsecured)		
Working capital loan	415.95	452.83
Total	615.95	766.44

Details of current borrowings:					
S no	Particulars	As at March 31, 2021	As at March 31, 2020	Nature of securities	Rate of interest
	Secured				
					MCLR +

1	IDFC First bank Limited (WCDL)	200.00	200.00	Pari passu charge on all current and future assets and negative lien on BIRA brand name	Margin (between 12 to 13%) (March 31, 2020: MCLR + 3.25%)
	Unsecured				
2	CapSave Finance Private Limited	50.00	-	Unsecured	12.95% p.a. (March 31m 2020: Nil)
3	Resilient Innovations Private Limited	365.95	149.46	Unsecured	1.7% per 30 days (march 31, 2020: 1.7% per 30 days)
4	Atma Ram Builders Private Limited	-	15.00	Unsecured	12 % p.a. (March 31, 2020: 12 % p.a.)
5	Boom Works Communications India Private Limited	-	100.00	Unsecured	24% p.a. (March 31, 2020: 24% p.a.)
6	Minions ventures private limited	-	188.38	Unsecured	14-14.5% p.a. (March 31, 2020: 14-14.5% p.a.)
7	The Cash credit facility from Kotak Mahindra Bank was obtained during the year ended 31 March, 2020.	-	113.60	Unsecured	6 Month MCLR + 4.80% p.a. (March 31, 2020 : 6 Month MCLR + 4.80% p.a.)
	Reconciliation of liabilities arising from financing activities				
	Particulars		As at March 31, 2021	As at March 31, 2020	
	Opening balance				
	Non-current borrowings (including current maturities)		895.00	591.00	
	Current borrowings		766.44	324.60	

Lease liabilities			2,512.39	363.69
Interest accrued but not due			16.74	0.17
Cash flows				
Proceeds from non-current borrowings			1,098.54	670.00
Repayment of non-current borrowings			(140.00)	(335.00)
(Repayments)/proceeds from current borrowings (net)			(150.49)	441.84
Payment of lease liabilities-principal			(69.34)	(153.77)
Payment of lease liabilities-interest			(404.86)	(225.93)
Interest paid			(362.06)	(249.58)
Non-cash changes				
Finance costs			762.05	492.25
Lease liabilities			822.27	2,283.12
Forex adjustments			9.55	-
Rent concessions			(47.67)	(11.82)
Closing balance				
Non-current borrowings (including current maturities)			1,853.54	895.00
Current borrowings			615.95	766.44
Lease liabilities			3,227.20	2,512.39
Interest accrued but not due			11.87	16.74

17(b) Trade payables

Particulars

(a) Total outstanding dues of micro and small enterprises (refer note 29);

(b) Total outstanding dues of creditors other than micro and small enterprises
Total
17(c) Other financial liabilities
Particulars
Current maturities of non-current borrowings (refer note 14)
Interest accrued but not due
Security deposits
Payables for property, plant and equipment
Others
Total
18. Other current liabilities
Particulars
Advances from customers
Statutory dues payable*#
Others
Total
#####
19. Provisions (Current)
Particulars
Employee benefit obligations (refer note 30)
Gratuity
Compensated absences
Total

Textual information (27)

Disclosure of notes on trade receivables explanatory [Text Block]

9(a) Trade receivables		
Particulars	As at March 31, 2021	As at March 31, 2020
Trade receivables		
- unsecured, considered good	1,212.51	914.63
- unsecured, credit impaired	23.58	77.40
	1,236.09	992.03
Less: Loss allowance (refer note 44.1)	(23.58)	(77.40)
Total	1,212.51	914.63
Note:		
(i) No trade receivables are due from directors or other officers of the Company either severally or jointly with any other person.		
(ii) All amounts are short term. The net carrying amount of trade receivables is considered a reasonable approximation of their fair value.		

Textual information (28)

Disclosure of notes on loans explanatory [Text Block]

5(a) Loans		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured and considered good)		
Loans to others*	114.00	156.99
Security deposits	98.35	104.63
Total (A)	212.35	261.62
(Unsecured and credit impaired)		
Security deposits	4.23	4.23
Less: loss allowance	(4.23)	(4.23)
Total (B)	-	-
Total (A+B)	212.35	261.62
Particulars of loan given in accordance with section 186(4) of the Companies Act, 2013, as amended:		
*The Group has given a loan to Raja Kaimoor Breweries Limited amounting to INR 114.00 mn (March 31, 2020: INR 156.99 mn) as at the reporting date. The loan carries an interest of 12.00% p.a (March 31, 2020: 12.00% p.a). The loan has been provided for business purposes and is repayable in 52 instalments.		

9(d) Loans		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured, considered good)		
Security deposits	24.59	4.86
Total	24.59	4.86

Textual information (29)

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

5(b) Other financial assets		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured and considered good)		
Bank deposits*	38.99	13.01
Total	38.99	13.01
*These deposits have been pledged with government authorities.		

Textual information (30)

Disclosure of notes on advances explanatory [Text Block]

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

10. Other current assets		
Particulars	As at March 31, 2021	As at March 31, 2020
Advances to suppliers	65.29	58.17

Textual information (31)

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

7. Other non-current assets		
Particulars	As at March 31, 2021	As at March 31, 2020
Capital advances	6.64	6.48
Prepaid rent	2.32	1.58
Others	2.31	14.88
Total	11.27	22.93

Textual information (32)

Disclosure of inventories Explanatory [Text Block]

8. Inventories		
Particulars	As at March 31, 2021	As at March 31, 2020
(Valued at lower of cost and net realizable value, unless otherwise stated)		
Raw materials*	220.04	145.93
Work-in-progress	45.30	35.24
Finished goods**	652.31	648.55
Stores, spares and consumables	76.17	35.19
Total	993.82	864.91
Note : Refer note 14 and 17(a) for pledged assets.		
*The Company has created a provision for expired inventories amounting to INR 2.3 mn (March 31, 2020: INR 15.14 mn).		
**The Company has created a provision for expired inventories amounting to INR 20.56 mn (March 31, 2020: INR 107.26 mn).		

Textual information (33)

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

9(b) Cash and cash equivalents		
Particulars	As at March 31, 2021	As at March 31, 2020
Balances with banks		
-in current accounts	152.35	132.75
Cash on hand	0.03	0.01
Total	152.38	132.76
Note: There are no repatriation restrictions with regards to cash and cash equivalents at the end of reporting year and previous year.		
9(c) Bank balances other than above		
Particulars	As at March 31, 2021	As at March 31, 2020
In deposit accounts		
- original maturity more than 3 months and remaining maturity of less than 12 months*	640.85	298.45
Total	640.85	298.45
* Fixed deposits pledged for current borrowings and bank guarantees amounting INR 240.85 mn (March 31, 2020: INR 298.45 mn) with government authorities.		

Textual information (34)

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

9(e) Other financial assets		
Particulars	As at March 31, 2021	As at March 31, 2020
(Unsecured, considered good)		
Current maturities of loan given to others	36.42	-
Interest accrued but not due	3.86	3.54
Other receivables	5.03	-
Total	45.31	3.54

Textual information (35)

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

10. Other current assets		
Particulars	As at March 31, 2021	As at March 31, 2020
Advances to suppliers	65.29	58.17
Prepaid expenses*	435.70	53.48
Balance with government/revenue authorities	120.39	66.13
Total	621.38	177.78
*Includes INR 369.92 mn payments pertaining to business promotional expenses to be incurred by its wholly owned subsidiary, B9 Beverages SPRL, Belgium, through International Cricket Council tournaments, being deferred on account of Covid-19.		

Textual information (36)

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

15. Lease liabilities (refer note 40)		
Also refer note 34 for restatement of comparative years.	As at March 31, 2021	As at March 31, 2020
Current	435.23	298.52
Non-current	2,791.97	2,213.87
Total	3,227.20	2,512.39

Textual information (37)

Disclosure of notes on provisions explanatory [Text Block]

16. Provisions (Non-current)		
Particulars	As at March 31, 2021	As at March 31, 2020
Employee benefit obligations (refer note 30)		
Gratuity	18.71	15.35
Compensated absences	14.58	13.90
Total	33.29	29.25

19. Provisions (Current)		
Particulars	As at March 31, 2021	As at March 31, 2020
Employee benefit obligations (refer note 30)		
Gratuity	5.65	2.73
Compensated absences	4.17	2.48
Total	9.82	5.21

Textual information (38)

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

17(c) Other financial liabilities		
Particulars	As at March 31, 2021	As at March 31, 2020
Current maturities of non-current borrowings (refer note 14)	480.00	-
Interest accrued but not due	11.87	16.74
Security deposits	22.50	15.38
Payables for property, plant and equipment	29.22	68.62
Others	0.47	-
Total	544.06	100.74

15. Lease liabilities (refer note 40)		
Also refer note 34 for restatement of comparative years.	As at March 31, 2021	As at March 31, 2020
Current	435.23	298.52

Textual information (39)

Disclosure of other current liabilities notes explanatory [Text Block]

18. Other current liabilities		
Particulars	As at March 31, 2021	As at March 31, 2020
Advances from customers	17.64	16.47
Statutory dues payable*#	860.95	788.85
Others	0.04	0.26
Total	878.63	805.58

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (40) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	0	0	
Total contingent liabilities	0	0	0
Classification of commitments [Abstract]			
Other commitments	0	0	
Total commitments	0	0	0
Total contingent liabilities and commitments	0	0	0
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	7.89%	8.01%	
Value of share capital held by foreign company	104.76	104.76	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	-958.49	-351.07	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	

Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (40)

Disclosure of additional balance sheet notes explanatory [Text Block]

28. Contingent liabilities and commitments (to the extent not provided for)	
(i) Contingent liabilities	
The Group has a pending tax litigation under the Income Tax Act, 1961. The amount involved is INR 21.87 mn.	
(ii) Capital Commitments	
Particulars	
Estimated amount of contracts remaining to be executed on capital account and not provided for [net of capital advances of INR 6.64 mn (March 31, 2020: INR 6.48 mn)]	36.43
(iii) Other commitments	
The Group has other commitments for the purchase orders which are issued after considering requirements per operating cycle for purchase of goods and services. The Group does not have any long term commitment or material non-cancellable contractual commitments/contracts which might have a material impact on the consolidated financial statements.	
29. Disclosure under Section 22 of chapter V of the Micro, Small and Medium Enterprises Development Act, 2006:	
In terms of the clause 22 of chapter V of Micro, Small and Medium Enterprises Development Act 2006 (MSMED Act 2006), the disclosure of payments due to any supplier are as follows:	
Particulars	
a) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year included in	
Principal amount due to any supplier	
Interest due on above	
b) The amount of interest paid by the buyer in terms of section 16 of the MSMED ACT 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-
c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointment day during the period) but without adding the interest specified under the MSMED Act, 2006.	-
d) The amount of interest accrued and remaining unpaid at the end of each accounting year	3.10
#####	3.10
30. Employee benefit obligations:	
(a) Defined contribution plans:	

Amounts recognized in the Consolidated statement of profit and loss are as under:	
Particulars	
Employers' contribution to Employee provident fund [refer to note (i) below]	
Employers' contribution to Employee State Insurance [refer to note (ii) below]	
Total	
The expenses incurred on account of the above defined contribution plans have been included in note 23 "Employee Benefits Expenses" under the head "Contribution to provident and other funds"	
(i) Employers' contribution to provident fund	
The Group makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Employee's provident fund. The Group has no obligation other than to make the specified contributions. The contributions are charged to the consolidated Statement of Profit and Loss as they accrue.	
(ii) Employers' contribution to State Insurance	
The Group's contribution paid/payable under the scheme to the Employee State Insurance is recognised as an expense in the Consolidated Statement of Profit and Loss during the year in which the employee renders the related service.	
(b) Defined benefit plans	
Gratuity plan The Group operates a gratuity plan wherein every employee is entitled to the benefit. Gratuity is payable to all eligible employees (who have completed 5 years or more of service) of the Group on retirement, separation, death or permanent disablement, of an amount equivalent to 15 days basic salary payable for each completed year of service or part thereof in excess of 6 months in terms of the provisions of The Payment of Gratuity Act, 1972.	
(i) These plans typically expose the Company to actuarial risks such as investment risk, salary risk, interest rate risk and longevity risk.	
Investment Risk	
The probability or likelihood of occurrence of losses relative to the expected return on any particular investment.	
Salary Risk	
The present value of defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in rate of increase in salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.	
Interest Risk	
The plan exposes the Group to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefit and will thus result in an increase in value of the liability.	

Longevity Risk						
The present value of defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after employment. An increase in the life expectancy of the plan participants will increase the plans liability.						
(ii) The principal assumptions used for the purpose of the actuarial valuation (Gratuity) are as follows:						
Particulars				As at March 31, 2021	As at March 31, 2020	
Discount rate				4.57%	5.56%	
Salary increase				8.00%	8.00%	
Retirement age (years)				62	62	
Mortality Table				IALM* 2012-2014	IALM* 2012-2014	
					2012-2014	2012-2014
Attrition Rate						
18 to 30 years				38.00%	28.00%	
18 to 45 years				35.00%	23.00%	
Above 45 years				31.00%	24.00%	
*IALM-Indian Assured Lives Mortality						
The cost of the defined benefit plans and other long term benefits are determined using actuarial valuations. An actuarial valuations involves making various assumptions that may differ from actual developments in the future. These includes the determination of the discount rate, future						

salary increases and mortality rate. Due to these complexity involved in the valuation it is highly sensitive to the changes in these assumptions. All assumptions are reviewed at each reporting date. The present value of the defined benefit obligation and the related current service cost and planned service cost

were measured using the projected unit cost method.						
(iii) Amounts recognised in consolidated statement of profit and loss in respect of these benefit plans are as follows:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	
Current Service cost				6.62	6.77	
Net interest expenses				1.01	0.97	
Total				7.63	7.74	
These amounts for the year are included in Note 23 "Employee benefits expenses". Gratuity expense is included under the head "Gratuity".						
(iv) Amounts recognised in Other Comprehensive Income:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	
Actuarial (gain)/loss arising from changes in financial assumptions			9.31	(0.09)		
Actuarial (gain)/loss arising from changes in demographic assumptions			(3.03)	(3.85)		
Actuarial (gain)/loss arising from changes in experience adjustments			(6.10)	1.30		
Total				0.18	(2.65)	
(v) The amount included in Consolidated Balance Sheet arising from the entity's obligation in						

respect of its defined benefit plans is as follows:					
Particulars				As at March 31, 2021	As at March 31, 2020
Present value of funded defined benefit obligation				24.36	18.08
Surplus/(Deficit)				(24.36)	(18.08)
Effect of asset ceiling, if any				-	-
Net assets/(liability)				(24.36)	(18.08)
(vi) Movements in the present value of defined benefit obligation are as follows:					
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020
Opening defined benefit obligation				18.08	13.01
Current service cost				6.62	6.77
Interest cost				1.01	0.97
Actuarial (gain)/losses on obligation				0.18	(2.65)
Benefits paid				(1.53)	(0.02)
Closing defined benefit obligation				24.36	18.08
(vii) Expected maturity analysis of the defined benefit plans in future years					
Particulars				As at March 31, 2021	As at March 31, 2020
Duration of defined benefit obligation					
Less than 1 year				5.78	2.78
Between 1-2 years				6.18	3.18
Between 2-5 years				26.38	14.64

Over 5 years				96.34	53.30	
Total						
Expected contributions to post-employment benefit plans is Nil (March 31, 2020: Nil)						
(viii) Bifurcation of closing net liability at the end of year:						
Particulars				As at March 31, 2021	As at March 31, 2020	
Non-current				18.71	15.35	
Current				5.65	2.73	
Total				24.36	18.08	
(ix) Sensitivity analysis						

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase. The sensitivity analysis below has been determined based on reasonably possible changes of the respective assumptions occurring at the end of reporting year, while holding all other assumptions constant.

Discount rate and future salary escalation rate are the key actuarial assumptions to which the defined benefit obligations are particularly sensitive. The following table summarizes the impact on defined benefit obligations as at 31 March 2021 arising due to an increase/decrease in

key actuarial assumptions by 100 basis points:						
Particulars	Discount rate	Salary escalation				
Impact of increase	1.12	1.07				
Impact of decrease	1.04	1.02				
(c) Other long-term employee benefits						
Amounts recognized in the Consolidated Statement of profit and loss in note 23 "Employee benefits expense" under the head "salaries and wages" are as under:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	
Compensated absences				5.73	8.56	
Total				5.73	8.56	
Movement in the liability of compensated absences is as under:-						
Opening balance				16.38	11.31	
Created during the year				5.73	8.56	
Benefits paid				(3.38)	(3.50)	
Closing balance				18.73	16.38	
(x) Weighted average duration of deferred benefit obligations is 2.15 years as at March 31, 2021 and 3.07 years as at March 31, 2020 .						

Additional information required by Schedule III to the Act:								
As at March 31, 2021								
Name of entity in the group	Net Assets (Total Assets- Total Liabilities)	Share in profits/(Loss)	Share in other comprehensive income/(loss)	Share in total comprehensive income/(loss)				
As % of Consolidated net assets	Amount	As % of Consolidated net assets	Amount	As % of Consolidated net assets	Amount	As % of Consolidated net assets	Amount	
Parent B9 Bevergaes Private Limited	-119.56%	1,145.95	84.01%	-2,112.89	0.32%	-0.18	82.17%	-2,113
Subsidiaries Incorporated in India Pomelo Flavourmaker Merchandise and events Private Limited	-0.52%	5.01	0.04%	-1.06	0.00%	-	0.04%	-1.06
Subsidiaries Incorporated outside India B9 Bevergaes Inc, USA	9.18%	-87.98	2.17%	-54.69	0.00%	-	2.13%	-54.69
B9 Bevergaes SPRL Belgium	166.09%	-1,591.95	15.93%	-400.64	0.00%	-	15.58%	-400.6
B9 Bevergaes Pte. Ltd, Singapore	1.27%	-12.22	3.79%	-95.35	-11.90%	6.71	3.45%	-88.64
Inter group elimination	43.54%	-417.30	-5.94%	149.50	111.58%	-62.91	-3.37%	86.59
As at 31 March 2021	100.00%	-958.49	100.00%	-2,515.13	100.00%	-56.38	100.00%	-2,571
As at March 31, 2020								
Name of entity in the	Net Assets (Total	Share in	Share in other comprehensive	Share in total comprehensive				

group	Assets- Total Liabilities)	profits/(Loss)	income/(loss)	income/(loss)				
As % of Consolidated net assets	Amount	As % of Consolidated net assets	Amount	As % of Consolidated net assets	Amount	As % of Consolidated net assets	Amount	
Parent B9 Bevergaes Private Limited	-368.85%	1,294.92	95.91%	-3,048.91	-5.66%	2.65	94.44%	-3,046
Subsidiaries Incorporated in India Pomelo Flavourmaker Merchandise and events Private Limited	-0.02%	0.07	0.00%	-0.00	0.00%	-	0.00%	-0.00
Subsidiaries Incorporated outside India B9 Bevergaes Inc, USA	10.00%	-35.11	3.81%	-121.08	0.00%	-	3.75%	-121.0
B9 Bevergaes SPRL Belgium	321.52%	-1,128.76	16.89%	-537.03	0.00%	-	16.65%	-537.0
B9 Bevergaes Pte. Ltd, Singapore	-22.32%	78.37	4.87%	-154.72	9.72%	-4.55	4.94%	-159.2
Inter group elimination	159.67%	-560.56	-21.48%	682.82	95.94%	-44.89	-19.78%	637.9
As at 31 March 2020	100.00%	-351.07	100.00%	-3,178.92	100.00%	-46.79	100.00%	-3,225

32. Segment reporting

#####

Information about geographical areas:

Particulars

India

USA

Belgium

Singapore
Total
Revenue from external customers
-Within India
-Outside India
Total
Non current segment assets
-Within India
-Outside India
Total
Non-current segment assets include property, plant and equipments, capital work in progress, intangible assets, Right of use assets.
33. Employee Stock Option Scheme
On April 06, 2016, the Board of Directors approved the Employees Stock Option Plan 2016 ("ESOP 2016"), which was subsequently approved by the shareholders on April 15, 2016. ESOP 2016 was formulated with the objective to enable the Group to grant Options for equity shares to eligible employees, officers and directors of the Group and its subsidiaries, to purchase shares from the Group at a pre-determined price. The ESOP 2016 was amended subsequently and was approved by the shareholders on May 09, 2018. The resolution provides that Options so granted shall not exceed 997,898 shares of the Group at any given point of time ("Ceiling Limit").
As per ESOP 2016, holders of vested Options are entitled to purchase one equity share for every Option at an exercise price determined by the Board of Directors, which shall not be lesser than the face value per share as on the date of grant of options.
a. The Options were granted during the current and previous year are mentioned in the table below:
Grant Date
June 01, 2020
January 01, 2020
June 01, 2019
b. Measurement of fair values
The fair values are measured based on the Black-Scholes-Merton model. The fair value of the options and inputs used in the measurement of fair values of the equity-settled share based payments are as follows:

Particulars
Fair value per Option at grant date (in INR)
Share price at grant date (in INR)
Exercise price (in INR)
Expected volatility
Expected life (in years)
Expected dividends
Risk-free interest rate

The risk-free interest rate is the implied yield currently available on zero-coupon government issues of the country in whose currency expressed, with a remaining term equal to the expected term of the option being valued. Expected volatility is a measure of the amount expected to fluctuate during a period. The measure of volatility used in option pricing models is the annualised standard deviation of compounded rates of return on the share over a period of time.

c. Effect of employee stock option schemes on the consolidated statement of profit and loss

Particulars
Employee stock option scheme expense*
Total
*included in Salaries, wages and bonus (refer note 23)

d. Reconciliation of outstanding share options

The number and weighted-average exercise prices of share options under the share option schemes are as follows:

Particulars
Options (Numbers)
Option outstanding at the beginning of the year (A)
Add: Options granted during the year (B)
Vested during the year
Less: Options exercised during the year (C)
Less: Options lapsed/ forfeited during the year (D)
Options outstanding at the end of the year (E= A+B-C-D)

Options exercisable at the end of the year
Particulars
Weighted average remaining life of options outstanding at the end of year (in years)

34. Restatement with respect to previous years
#####

Extract of Consolidated Balance sheet as at 01 April 2019
Particulars
Assets
Non-current assets
Right-of-use assets
Current Assets
Inventory
Equity and liabilities
Other equity
Share options outstanding amount
Retained earnings
Non-current liabilities
Lease liabilities
Current liabilities
Lease liabilities
Other current liabilities

Extract of Consolidated Balance sheet as at 31 March 2020

Particulars

Assets

Non-current assets

Loans

Others financial assets

Other non-current assets

Current assets

Inventories

Equity and liabilities

Other Equity

Securities premium

Share options outstanding amount

Retained earnings

Debenture redemption reserve

Current Liabilities

total outstanding dues of creditors other than micro and small enterprises

Other financial Liabilities

Other current liabilities

Extract of Consolidated Statement of Profit and Loss for the year ended 31 March 2020

Particulars

Employee benefits expense

Other Expenses

Loss after tax

Total comprehensive loss for the year
Extract of Standalone Cash Flow Statement for the year ended March 31, 2020:
Particulars
Net cash used in operating activities
Net cash used in investing activities
Net cash used in financing activities
Net increase/(decrease) in cash and cash equivalents
#####
Footnotes:
1. Correction of errors due to measurement issues
(i) During the previous year, while transitioning to Ind AS, the management inadvertently applied Ind AS 116 with effect from April 2018. However, such inappropriate application did not have any material impact on the financial position of the Company being not applied upon transition.
(ii) During the current year, the management of the Company noticed certain discrepancies in valuation of inventories due to non levied on production. The same has been corrected by increasing carrying values of inventories (finished goods) at reporting date liability for excise duty payable.
(iii) Till the previous year, the management of the Company was valuing employee stock options using intrinsic value method. With the Company has valued the employee stock options on the basis of fair value to comply with the requirements of Ind AS 102, "Share-based Payment". The impact of prior periods has also been recorded in the respective years.
2. Correction of presentation of financial statement items
The management has also identified financial impact of prior period adjustments due to change in presentation of certain assets in the balance sheet in order to reflect a true and fair presentation of the balances. In addition to this, there was also an erroneous presentation in the prior years. These expenses were recorded as legal and professional charges in the other expenses. However, this has now been adjusted to securities premium in the Statement of Changes in equity.
The management had also identified certain errors with respect to consolidation of accounts of holding company and its subsidiaries for the year, which have now been corrected.
35. Loss per share (LPS)
Particulars
Loss attributable to equity shareholders
Weighted average number of equity shares for basic EPS (number)

Basic loss per share of face value of INR 10/- each
Diluted loss per share of face value of INR 10/- each*
*On conversion of preference shares and options into equity shares earnings will be anti-dilutive, therefore effect of anti-dilutive p ignored in calculating diluted loss per share.
Reconciliation of weighted average number of shares considered above for computing loss per share:-
Particulars
Equity shares
Opening
Issued during the year [refer note 11 for details]
Closing
Compulsorily Convertible Preference Shares (CCPS)
Opening
Issued during the year [refer note 12 for details]
Closing
Weighted average number of shares used above

36. Income Taxes				
Particulars			For the year ended March 31, 2021	For the year ended March 31, 2020
Tax expense comprises of				
Current tax			-	-
Deferred tax			-	-
Total			-	-
The reconciliation between the				

Company's provision for income tax and amount computed by applying the statutory income tax rate in India is as follows:				
			For the year ended March 31, 2021	For the year ended March 31, 2020
Loss before tax			(2,515.13)	(3,178.91)
Statutory tax rate			25.17%	25.17%
Expected tax credits			(633.01)	(800.07)
Tax effect on amounts which are not deductible/(taxable) in calculating taxable income			3.53	159.79
Unrecognised deferred tax asset on deductible temporary differences and unused tax credits			629.48	640.28
Total tax expense			-	-
Components of deferred tax assets and liabilities as on March 31, 2021:				
	As at March 31, 2020	Recognized in profit and loss	Recognized in OCI	As at March 31, 2021
Deferred tax assets				
Expenses allowed on payment basis	13.27	5.00	0.05	18.31
Lease liabilities (net of Right of use assets)	34.96	96.72	-	131.68
Property, plant and equipment	-	8.52	-	8.52
Unabsorbed depreciation	90.96	57.08	-	148.04
Unsued tax losses	1,674.49	937.69	-	2,612.18
Others	16.74	(2.41)	-	14.33
Total deferred tax assets (A)	1,830.42	1,102.60	0.05	2,933.06
Deferred tax recognized to the extent of deferred tax liabilities	0.36	(0.36)	-	-
Deferred tax liabilities				

Property, plant and equipment	0.36	(0.36)	-	-
Total deferred tax liabilities (B)	0.36	(0.36)	-	-
Net deferred tax asset* (A-B)	-	-	-	-
Components of deferred tax assets and liabilities as on 31 March 2020:				
	As at March 31, 2019	Recognized in profit and loss	Recognized in OCI	As at March 31, 2020
Deferred tax assets				
Expenses allowed on payment basis	7.59	6.34	(0.66)	13.27
Lease liabilities (net of Right of use assets)	-	34.96	-	34.96
Unabsorbed depreciation	50.21	40.76	-	90.97
Unused tax losses	548.33	1,126.16	-	1,674.49
Others	1.61	15.13	-	16.74
Total deferred tax assets (A)	607.74	1,223.35	(0.66)	1,830.43
Deferred tax recognized to the extent of deferred tax liabilities	14.26	(13.90)	-	0.36
Deferred tax liabilities				
Property, plant and equipment	14.26	(13.90)	-	0.36
Total deferred tax liabilities (B)	14.26	(13.90)	-	0.36
Net deferred tax asset* (A-B)	-	-	-	-
The unused tax benefits for which no deferred tax assets are recognised, are as follows:				
Particulars			As at March 31, 2021	As at March 31, 2020
Unabsorbed depreciation (never expires)				

Gross amount			588.21	361.45
Unrecognised tax impact			148.04	90.97
Unused tax losses (expiry AY 2029-30)				
Gross amount			5,713.00	4,236.48
Unrecognised tax impact			1,437.85	1,066.24
Other deductible temporary differences (never expires)				
Gross amount			686.76	256.70
Unrecognised tax impact			172.84	64.61

37. Estimation of uncertainties relating to the global health pandemic from Coronavirus (Covid 19)

The global spread of Covid 19 impacted businesses across all sectors and geographies. As a result, operations of most industries were affected temporarily in compliance with lockdown announced by Central Government of India and other directives/orders issued by other relevant authorities which resulted in lower sales as compared to previous periods. The management of the Group has considered all internal and external sources of information, including economic forecasts and estimates from market sources as at the date of the approval of these consolidated financial statements in determining its liquidity position for next one year, carrying value of assets comprising property, plant and equipment, right of use assets, inventories, receivables and other current assets as at the balance sheet date. On the basis of evaluation and current indicators of future economic conditions, the Group has concluded that no material adjustments are required in the consolidated financial statements other than those already recognised as of the reporting date. Given the uncertainties associated with nature, condition and duration of Covid 19, the impact assessment on the Group's

<p>consolidated financial statements will be continuously made and provided for as required.</p>				
<p>38. Transfer Pricing</p>				
<p>The Group has established a comprehensive system of maintenance of information and documents as required by transfer pricing legislation under section 92D for its international transactions as well as specified domestic transactions. Based on the transfer pricing regulations/policy, the transfer pricing study for the year ended March 31, 2021 is to be conducted on or before due date of the filing of return and the Group will further update above information and records based on the same and expected these to be in existence latest by that date. Management believes that all the above transactions are at arm's length price and the aforesaid legislations will not have impact on the financial statement, particularly on the amount of tax expenses and provision for taxation.</p>				
<p>39.Code on Social security The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Group towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Group will carry out an evaluation of the impact and record the same in the consolidated financial statements in the period in which the Code becomes effective and the related rules are published.</p>				
<p>41.Capital management</p>				
<p>The Group's objective for capital management is to maximize shareholder's value, safeguard business continuity and support the growth of the Group. The Group aims to manage its capital efficiently so as to safeguard its ability to continue as a going concern and to optimize returns to all its shareholders. The capital structure of the Group consists of net debt (borrowings net of cash and cash equivalents) and total equity of the Group. The Group's management reviews the capital structure of the Group on a periodic basis. As a part of the review, the management considers the cost of capital and risks associated with each class of capital. The Group also evaluates its gearing measures through activity ratios such as Debt Equity Ratio, Debt Service Coverage Ratio, Interest Service Coverage Ratio and Debt to EBIDTA Ratio on a periodic basis.</p>				

The following table provides detail of the debt and equity at the end of the reporting period:			
Particulars	Note No.	As at March 31, 2021	As at March 31, 2020
Debt	14, 17(a), 17(c)	2,469.49	1,661.44
Cash & bank balances	9(b), 9(c)	793.23	431.21
Net debt		1,676.26	1,230.23
Total equity	11,12,13	(958.49)	(351.07)
Net debt to equity ratio		(1.75)	(3.50)
42. Financial instruments by category			
The criteria for recognition of financial instruments is explained in significant accounting policies (Note 2)			
Particulars		As at March 31, 2021	As at March 31, 2020
Financial assets			
Measured at amortised cost ^			
Loans		236.94	266.48
Other financial assets		84.30	16.55
Trade receivables		1,212.51	914.63
Cash and cash equivalents		152.38	132.76
Bank balances other than above		640.85	298.45
Total		2,326.98	1,628.87
Financial liabilities			
Measured at amortised cost ^			
Borrowings		1,989.49	1,661.44
Trade payables		1,831.82	1,214.40

Other financial liabilities		544.06	100.74
Lease liability (Non-current)		3,227.20	2,512.39
Total		7,592.57	5,488.97
^ Carrying value of the financial assets and liabilities designated at amortised cost approximates its fair value.			
43.Financial risk management			
<p>The Group is exposed to market risk, credit risk and liquidity risk which may impact the fair value of its financial instruments. The Group's Corporate treasury function plays the role of monitoring financial risk arising from business operations and financing activities.</p> <p>Financial risk management within the Group is governed by policies and guidelines approved by the senior management and the Board of Directors. These risk management policies aim to reduce volatility in financial statements while maintaining balance between providing predictability in the Group's business plan along with reasonable participation in market movement. The Group's policies and guidelines also cover areas such as cash management, investment of excess funds and the raising of short and long-term debt. Compliance with the policies and guidelines is managed by the Corporate Treasury function within the Group. Review of the financial risk is done on a monthly basis by the CEO and on a quarterly basis by the Board of Directors. The objective of financial risk management is to contain, where deemed appropriate, exposures on net basis to the various types of financial risks mentioned above in order to limit any negative impact on the Group's results and financial position.</p>			
44.1 Credit risk management			
<p>Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, and other financial instruments.</p> <p>To manage trade receivables, the Group periodically assesses the financial reliability of customers, taking into account the financial conditions, economic trends, analysis of historical bad debts and aging of such receivables.</p> <p>Credit risk from balances with banks and financial institutions is managed by the Group's treasury department in accordance with the Group's policy. Investments of surplus funds are made only with counter parties who meet the parameters specified in Investment Policy of the Group. The investment policy is reviewed by the Group's Board of Directors on an annual basis and if required, the same may be updated during the year. The investment policy specifies the limits of investment in various categories of products so as to minimize the concentration of risks and therefore mitigate financial loss due to counter party's potential failure.</p>			
Particulars		As at March 31, 2021	As at March 31, 2020
Trade receivables		1,212.51	914.63
Cash and cash equivalents		152.38	132.76
Bank balances other than above		640.85	298.45
Loans		236.94	266.48

Total		2,242.68	1,612.32

The allowance for expected credit loss on trade receivables is as below:				
Particulars				Financial assets
As at March 31, 2019				42.74
Provided during the year				34.66
As at March 31, 2020				77.40
Utilised during the year				(53.82)
As at March 31, 2021				23.58

Other than financial assets mentioned above, none of the Group's financial assets are either impaired or past due, and there were no indications that defaults in payment obligations would occur.

44.2 Liquidity Risk Management

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

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

requirements are met through adequate availability of long term capital (Debt & Equity).				
Particulars			As at March 31, 2021	As at March 31, 2020
Total committed working capital limits			250.00	380.00
Utilized working capital limit			250.00	320.00
Unutilized working capital limit			-	60.00
Maturities of financial liabilities				
The tables below analyse the Group's financial liabilities into relevant maturity groupings based on their contractual maturities. The amount disclosed in the table are the contractual undiscounted cash flow.				
Particulars	Upto 1 year	Between 1 year to 5 years	Over 5 years	Total
As at March 31, 2021				
Borrowings*	697.79	814.00	1,604.49	3,116.28
Trade payables	1,831.82	-	-	1,831.82
Lease liabilities	830.69	3,276.81	658.97	4,766.47
Other financial liabilities	544.06	-	-	544.06
	3,904.36	4,090.81	2,263.46	10,258.63
As at March 31, 2020				
Borrowings*	778.57	1,141.00	-	1,919.57
Trade payables	1,214.40	-	-	1,214.40
Lease liabilities	521.87	3,564.28	1,202.19	5,288.34
Other financial liabilities	100.74	-	-	100.74

	2,615.58	4,705.28	1,202.19	8,523.05
* Including Current maturities of non-current borrowings				
44.3 Market Risk				
Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk and interest rate risk. The Group is primarily exposed to fluctuation in foreign currency exchange rates.				
(This page has been intentionally left blank)				
Foreign Currency Risk Management				
Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in exchange rates. Foreign currency risk in the Group is attributable to Group's operating activities and financing activities. The Group's exchange rate risk primarily arises when revenue / costs are generated in a currency that is different from the reporting currency (transaction risk). The information is monitored by the Board of Directors. This foreign currency risk exposure of the Group are majorly in Euro (EUR) and U.S. Dollar (USD). The Group's exposure to foreign currency changes for all other currencies is not material. Non-derivative foreign currency exposure as of 31 March 2021 and 31 March 2020 in major currencies is as below:				
Particulars	Currency		As at March 31, 2021	As at March 31, 2020
Assets	EURO		95,040	68,239
(INR in millions)		8.17	5.67	
Exchange rate (INR/EURO)		85.96	83.05	

USD		727,669	139,622	
(INR in millions)		53.29	10.53	
Exchange rate (INR/USD)		73.24	75.38	
GBP		9,496	9,496	
(INR in millions)		0.96	0.88	
Exchange rate (INR/GBP)		101.10	92.67	
SGD		100,660	-	
(INR in millions)		5.48	-	
Exchange rate (INR/SGD)		54.43	-	
AUD		18,512	6,080	
(INR in millions)		1.03	0.28	
Exchange rate (INR/AUD)		55.70	46.05	
	USD		21,505,338	213,855
	(INR in millions)		1,574.97	16.12
	Exchange rate (INR/USD)		73.24	75.38
	AUD		2,510	2,288
	(INR in millions)		0.14	0.10
	Exchange rate (INR/AUD)		55.70	46.05
	CAD		2,365	2,365
	(INR in millions)		0.14	0.12
	Exchange rate (INR/CAD)		58.06	52.73

Liabilities	SGD		176,989	-
	(INR in millions)		9.63	-
	Exchange rate (INR/SGD)		54.43	-
	VND		44,109,863	-
	(INR in millions)		0.14	-
	Exchange rate (INR/VND)		-	-
	GBP		21,158	-
	(INR in millions)		2.13	-
	Exchange rate (INR/GBP)		100.68	-
	EURO		196,165	798.31
	(INR in millions)		16.86	0.07
	Exchange rate (INR/EURO)		85.96	83.05
Foreign currency sensitivity analysis				
The following table details the Group's sensitivity to a 1% increase and decrease in the INR against the relevant foreign currency. The sensitivity analysis includes only outstanding foreign currency denominated monetary items as tabulated above and adjusts their translation at the year end for 1% change in foreign currency rates. A positive number below indicates an increase in profit before tax or vice-versa.				
	Year ended March 31, 2021	Year ended March 31, 2020		
	INR strengthens by 1%	INR weakens by 1%	INR strengthens by 1%	INR weakens by 1%
Impact on profit /(loss) for the year				

EURO	(0.09)	0.09	0.44	(0.44)
USD	(15.30)	15.30	0.96	(0.96)
45. Going concern assessment				

The Group has incurred losses (total comprehensive loss) of INR 2,571.51 mn in current year (previous year: INR 3,225.71 mn) and has accumulated losses of INR 9,470.69 mn as at March 31, 2021 (March 31, 2020: INR 6,955.38 mn), which has eroded the net worth of the Group.

Based on the financial projections, capital infusions during the year including expected capital infusions, the Group expects growth in its operations, improved operating performance and increased market presence in coming years and also, expects to earn enhanced cash inflows from its operating activities. The Group believes such anticipated internally generated funds from operations in future, expected capital infusions and its available revolving undrawn credit facilities as at March 31, 2021 along with certain other current assets (financial and non-financial) as on date, will enable it to meet its future known obligations and expected liabilities arising out of future actions for next year, in the ordinary course of business.

In view of the same, the management of the Group is hopeful of generating sufficient cash flows in the future to meet the Group's financial obligations. Therefore, these Consolidated financial statements have been prepared on a going concern basis.

--	--	--	--	--

--	--	--	--	--

46. Events occurring after reporting period

Issue of share capital: The Group has allotted 20,000 Series C1 CCCPS of the Group at INR 387.04/- per share (face value of INR 100/- per share and a share premium of INR 287.04/- per share) on April 05, 2021. The Group has also allotted 1,360,510 Pre-Series D CCCPS of the Group at INR 500.00/- per share (face value of INR 15/- per share and a share premium of INR 485.00/- per share) on various dates subsequent to March 31, 2021.

--	--	--	--	--

[611800] Notes - Revenue

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

	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (41) [See below]

Textual information (41)**Disclosure of revenue [Text Block]**

Sale of goods		
<p>The Group derives revenue from manufacture and sale of Beer in the name of BIRA91 and its product BIRA 91 Hot Sauce.</p> <p>Under 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.</p>		
Sale of goods		
<p>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 Group 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.</p> <p>A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets are recognized where there is excess of revenue over the billings. Revenue recognized but not billed to customers is classified either as contract assets or unbilled receivable in our consolidated Balance Sheet. Contract assets primarily relate to unbilled amounts on fixed price contracts using the cost to cost method of revenue recognition. Unbilled receivables represents contracts where right to consideration is unconditional (i.e. only the passage of time is required before the payment is due).</p> <p>A contract liability arises when there is excess billing over the revenue recognized.</p>		

[612400] Notes - Service concession arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (42) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (42)

Disclosure of employee benefits [Text Block]

30. Employee benefit obligations:		
(a) Defined contribution plans:		
Amounts recognized in the Consolidated statement of profit and loss are as under:		
Particulars	As at March 31, 2021	As at March 31, 2020
Employers' contribution to Employee provident fund [refer to note (i) below]	20.47	18.66
Employers' contribution to Employee State Insurance [refer to note (ii) below]	0.35	0.33
Total	20.82	18.99
The expenses incurred on account of the above defined contribution plans have been included in note 23 "Employee Benefits Expenses" under the head "Contribution to provident and other funds"		
(i) Employers' contribution to provident fund		
The Group makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Employee's provident fund. The Group has no obligation other than to make the specified contributions. The contributions are charged to the consolidated Statement of Profit and Loss as they accrue.		
(ii) Employers' contribution to State Insurance		
The Group's contribution paid/payable under the scheme to the Employee State Insurance is recognised as an expense in the Consolidated Statement of Profit and Loss during the year in which the employee renders the related service.		
(b) Defined benefit plans		
Gratuity plan The Group operates a gratuity plan wherein every employee is entitled to the benefit. Gratuity is payable to all eligible employees (who have completed 5 years or more of service) of the Group on retirement, separation, death or permanent disablement, of an amount equivalent to 15 days basic salary payable for each completed year of service or part thereof in excess of 6 months in terms of the provisions of The Payment of Gratuity Act, 1972.		
(i) These plans typically expose the Company to actuarial risks such as investment risk, salary risk, interest rate risk and longevity risk.		
Investment Risk		
The probability or likelihood of occurrence of losses relative to the expected return on any particular investment.		

Salary Risk			
The present value of defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in rate of increase in salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.			
Interest Risk			
The plan exposes the Group to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefit and will thus result in an increase in value of the liability.			

Longevity Risk						

The present value of defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after employment. An increase in the life expectancy of the plan participants will increase the plans liability.

--	--	--	--	--	--	--

(ii) The principal assumptions used for the purpose of the actuarial valuation (Gratuity) are as follows:

Particulars				As at March 31, 2021	As at March 31, 2020	
Discount rate				4.57%	5.56%	
Salary increase				8.00%	8.00%	
Retirement age (years)				62	62	
Mortality Table				IALM* 2012-2014	IALM* 2012-2014	
					2012-2014	2012-2014
Attrition Rate						
18 to 30 years				38.00%	28.00%	
18 to 45 years				35.00%	23.00%	
Above 45 years				31.00%	24.00%	

*IALM-Indian Assured Lives Mortality						
The cost of the defined benefit plans and other long term benefits are determined using actuarial valuations. An actuarial valuations involves making various assumptions that may differ from actual developments in the future. These includes the determination of the discount rate, future salary increases and mortality rate. Due to these complexity involved in the valuation it is highly sensitive to the changes in these assumptions. All assumptions are reviewed at each reporting date. The present value of the defined benefit obligation and the related current service cost and planned service cost were measured using the projected unit cost method.						
(iii) Amounts recognised in consolidated statement of profit and loss in respect of these benefit plans are as follows:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	
Current Service cost				6.62	6.77	
Net interest expenses				1.01	0.97	
Total				7.63	7.74	
These amounts for the year are included in Note 23 "Employee benefits expenses". Gratuity						

expense is included under the head "Gratuity".						
(iv) Amounts recognised in Other Comprehensive Income:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	
Actuarial (gain)/loss arising from changes in financial assumptions			9.31	(0.09)		
Actuarial (gain)/loss arising from changes in demographic assumptions			(3.03)	(3.85)		
Actuarial (gain)/loss arising from changes in experience adjustments			(6.10)	1.30		
Total				0.18	(2.65)	
(v) The amount included in Consolidated Balance Sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:						
Particulars				As at March 31, 2021	As at March 31, 2020	
Present value of funded defined benefit obligation				24.36	18.08	
Surplus/(Deficit)				(24.36)	(18.08)	
Effect of asset ceiling, if any				-	-	
Net assets/(liability)				(24.36)	(18.08)	
(vi) Movements in the present value of defined benefit obligation are as follows:						
Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020	

Opening defined benefit obligation				18.08	13.01	
Current service cost				6.62	6.77	
Interest cost				1.01	0.97	
Actuarial (gain)/losses on obligation				0.18	(2.65)	
Benefits paid				(1.53)	(0.02)	
Closing defined benefit obligation				24.36	18.08	
(vii) Expected maturity analysis of the defined benefit plans in future years						
Particulars				As at March 31, 2021	As at March 31, 2020	
Duration of defined benefit obligation						
Less than 1 year				5.78	2.78	
Between 1-2 years				6.18	3.18	
Between 2-5 years				26.38	14.64	
Over 5 years				96.34	53.30	
Total						
Expected contributions to post-employment benefit plans is Nil (March 31, 2020: Nil)						
(viii) Bifurcation of closing net liability at the end of year:						
Particulars				As at March 31, 2021	As at March 31, 2020	
Non-current				18.71	15.35	
Current				5.65	2.73	
Total				24.36	18.08	

(ix) Sensitivity analysis					
---------------------------	--	--	--	--	--

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase. The sensitivity analysis below has been determined based on reasonably possible changes of the respective assumptions occurring at the end of reporting year, while holding all other assumptions constant.

Discount rate and future salary escalation rate are the key actuarial assumptions to which the defined benefit obligations are particularly sensitive. The following table summarizes the impact on defined benefit obligations as at 31 March 2021 arising due to an increase/decrease in key actuarial assumptions by 100 basis points:

--

Particulars	Discount rate	Salary escalation
Impact of increase	1.12	1.07
Impact of decrease	1.04	1.02

--	--	--	--	--	--	--

(c) Other long-term employee benefits					
---------------------------------------	--	--	--	--	--

Amounts recognized in the Consolidated Statement of profit and loss in note 23 "Employee benefits expense" under the head "salaries and wages" are as under:

Particulars				For the year ended March 31, 2021	For the year ended March 31, 2020
Compensated absences				5.73	8.56

Total				5.73	8.56	
Movement in the liability of compensated absences is as under:-						
Opening balance				16.38	11.31	
Created during the year				5.73	8.56	
Benefits paid				(3.38)	(3.50)	
Closing balance				18.73	16.38	
(x) Weighted average duration of deferred benefit obligations is 2.15 years as at March 31, 2021 and 3.07 years as at March 31, 2020 .						

[612800] Notes - Borrowing costs

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]	Textual information (43) [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 (43)

Disclosure of leases [Text Block]

40. Leases				
A. Leases where the Group is a lessee				
The Group leases several assets including land, buildings and plant and machinery. - Leasehold Land: The Group's leases of land comprise of land taken on lease on for office and factory. - Building: The Group's leases of building comprise of lease of offices. - Plant and machinery: The Group leases brewery plant for the production of the beers. Lease payments are fixed and lease term ranges 6-9 years.				
i. Right-of-use assets (ROU)				
The following table presents the carrying values of ROU:				
Particulars	Plant and equipment	Building	Lease hold land	Total
As ar March 31, 2020	2,108.27	47.62	217.57	2,373.46
As ar March 31, 2021	2,401.88	39.04	263.04	2,703.96
ii. Lease liabilities				
Particulars			As at March 31, 2021	As at March 31, 2021
Current			435.23	298.52
Non current			2,791.97	2,213.87
Note: Refer note 41 for the maturity analysis of lease liabilities.				
iii. Amounts recognised in the Consolidated statement of profit and loss				
Particulars			For year ended March 31, 2021	For year ended March 31, 2020
Depreciation on right-of-use assets			259.75	242.44
Interest on lease liabilities			404.86	225.93

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

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	Miscellaneous Other Operating Revenues 1		Miscellaneous Other Operating Revenues 2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	6.71	13.67	13.14	14.01
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Sale of non-beer items	Sale of non-beer items	Scrap Sale	Scrap Sale
Miscellaneous other operating revenues	6.71	13.67	13.14	14.01

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (44) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (45) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	4,287.79	4,759.83
Revenue from sale of services	0	0
Other operating revenues	19.85	27.68
Other operating revenues	19.85	27.68
Total revenue from operations other than finance company	4,307.64	4,787.51
Total revenue from operations	4,307.64	4,787.51
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (46) [See below]	
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	19.85	27.68
Total other operating revenues	19.85	27.68
Total other operating revenues	19.85	27.68
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	19.85	27.68
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (47) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	18.58	25.96
Interest on other current investments	8.33	6.48
Total interest income on current investments	26.91	32.44
Total interest income	26.91	32.44
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	26.62	72.1
Total net gain/loss on foreign currency fluctuations treated as other income	26.62	72.1
Miscellaneous other non-operating income	(A) 67.44	(B) 45.67
Total other non-operating income	94.06	117.77
Total other income	120.97	150.21
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (48) [See below]	
Interest expense [Abstract]		
Interest expense debt securities	312.19	233.81
Interest expense borrowings	45	32.51
Interest lease financing	404.86	225.93
Total interest expense	762.05	492.25
Total finance costs	762.05	492.25
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (49) [See below]	
Salaries and wages	587.77	757.91
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	28.45	26.73
Total contribution to provident and other funds	28.45	26.73
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	43.72	33.7
Total employee share based payment	43.72	33.7
Staff welfare expense	35.29	67.14
Total employee benefit expense	695.23	885.48
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (50) [See below]	
Depreciation expense	260.31	246.47
Amortisation expense	8.95	8.97
Depletion expense	480.36	327.32
Total depreciation, depletion and amortisation expense	749.62	582.76
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (51) [See below]	
Consumption of stores and spare parts	20.58	29.72
Power and fuel	60.03	55.13
Rent	53.21	51.89
Repairs to building	12.22	11.65
Repairs to machinery	15.41	7.31
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	2,600.65	2,818.9
Total rates and taxes excluding taxes on income	2,600.65	2,818.9
Travelling conveyance	23.05	70.42
Legal professional charges	51.07	90.67
Directors sitting fees	0	0
Advertising promotional expenses	0.44	6.21
Cost transportation [Abstract]		
Cost freight	316.1	397.93
Total cost transportation	316.1	397.93
Cost royalty	0	0.57
Net provisions charged [Abstract]		
Other provisions created	(C) 124.14	(D) 308.61
Total net provisions charged	124.14	308.61
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	5.51	3.14
Total payments to auditor	5.51	3.14
CSR expenditure	0	0
Miscellaneous expenses	(E) 622.12	(F) 1,387.69
Total other expenses	(G) 3,904.53	(H) 5,239.84
Current tax [Abstract]		
Current tax pertaining to current year	0	0.01
Total current tax	0	0.01

Footnotes

(A) Rent concessions- Rs. 47.67 Miscellaneous income-Rs. 19.77

(B) Rent concessions- Rs. 11.82 Miscellaneous income-Rs. 33.85

(C) Provision for expired inventory-Rs. 46.69 Foreign exchange fluctuation-Rs. 77.46

(D) Provision for expired inventory-Rs. 57.57 Foreign exchange fluctuation-Rs. 251.04

(E) Production fees to contractor Excise duty, fees and permit fees on change in inventory Communication Marketing expenses Bad debts Foreign exchange fluctuation Promoter fees Miscellaneous expenses

(F) Production fees to contractor Excise duty, fees and permit fees on change in inventory Communication Marketing expenses Bad debts Foreign exchange fluctuation Promoter fees Miscellaneous expenses

(G) Excise duty on sale of goods 2,475.79 Other expenses 1,428.74

(H) Excise duty on sale of goods 2,674.27 Other expenses 2,565.57

Textual information (44)

Subclassification and notes on income and expense explanatory [Text Block]

20. Revenue from operations		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Sale of products (including excise duty)	4,287.79	4,759.83
Other operating revenues	19.85	27.68
Revenue from operations	4,307.64	4,787.51
Note :		
(i) Sale of product comprises:		
Sale of beer	4,287.79	4,759.83
(ii) Other operating revenue comprises:		
Sale of scrap	13.14	14.01
Sale of non-beer items	6.71	13.67
Total	4,307.64	4,787.51
The following table provides information about receivables, contract assets and contract liabilities from contracts with customers:		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Contract assets		
Contract liabilities (advances from customers against sale of goods)		
Opening balance	16.47	12.63
Revenue recognized that was included in the contract liability balance at the beginning of the year	(16.47)	(12.63)
Closing balance	17.64	16.47
Disaggregate revenue information		
The disaggregated revenue from contracts with the customers is as follow:		

Revenue by offerings		
Sale of beer	4,287.79	4,759.83
Sale of non-beer items	6.71	13.67
Scrap Sale	13.14	14.01
Total	4,307.64	4,787.51
Geography wise		
India	4,265.97	4,553.66
Other than India	41.67	233.85
Total	4,307.64	4,787.51
Reconciliation of revenue recognised with the contracted price is as follows:		
Contracted price	4,571.40	5,285.74
Reduction towards variable consideration component*	(263.76)	(498.23)
Total	4,307.64	4,787.51
*The reduction towards variable components includes consumer promotions, volume linked schemes.		
Timing of revenue recognition		
At a point in time	4,307.64	4,787.51
Total	4,307.64	4,787.51
21. Other income		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Interest income from financial assets measured at amortised cost		
- on bank deposits	18.58	25.96
- others	8.33	6.48
Rent concessions	47.67	11.82

Net gain on foreign exchange fluctuation	26.62	72.10
Miscellaneous income	19.77	33.85
Total	120.97	150.21
22. Cost of materials consumed and changes in inventories of finished goods and work-in-progress		
(i) Cost of materials consumed		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Inventories at the beginning of the year	145.93	188.67
Add: Purchases during the year	928.24	857.83
Less: Inventories at the end of the year	(220.04)	(145.93)
Cost of materials consumed	854.13	900.57
(ii) Changes in inventories of finished goods and work-in-progress		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Inventories at the end of the year		
Finished goods	652.31	648.55
Work-in-progress	45.30	35.24
	697.61	683.79
Inventories at the beginning of the year		
Finished goods	648.55	526.08
Work in progress	35.24	17.70
	683.79	543.78
Decrease/(increase) in inventories	(13.82)	(140.01)
Decrease/(increase) on excise duty on inventories	8.00	(151.51)
Net decrease/(increase)	(21.82)	11.50

23. Employee benefits expense		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Salaries, wages and bonus	587.77	757.91
Contributions to provident and other funds (Refer Note 30)	28.45	26.73
Staff welfare expenses	35.29	67.14
Share based payment expenses (Refer Note 33)	43.72	33.70
Total	695.23	885.48
24. Finance costs		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Interest expenses on instruments at amortised costs :		
- loans & debentures	312.19	233.81
- lease liabilities	404.86	225.93
Other borrowing costs		
- delayed payment of statutory dues	45.00	32.51
Total	762.05	492.25
25. Depreciation and amortization expense		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Depreciation of property, plant and equipment	260.31	246.47
Amortisation of intangible assets	8.95	8.97
Depreciation of right-of-use assets	480.36	327.32
Total	749.62	582.76
(This page has been intentionally left blank)		

26. Other expenses		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Consumption of non beer items	3.65	7.13
Consumption of consumables	16.93	22.59
Royalty	-	0.57
Power and fuel	60.03	55.13
Rent (Refer note 40)	53.21	51.89
Repair and maintenance		
- Machinery	15.41	7.31
-Others	12.22	11.65
Production fees to contractor	194.93	243.23
Excise duty, fees and permit fees on change in inventory	1.12	9.47
Rates and taxes	123.74	135.16
Communication	0.26	0.66
Travelling and conveyance	23.05	70.42
Freight and forwarding	316.10	397.93
Business promotion	0.44	6.21
Marketing expenses	147.28	823.41
Legal and professional	51.07	90.67
Audit fees (refer note below)	5.51	3.14
Bad debts	7.11	1.32
Provision for expected credit loss (refer note 44.1)	46.69	57.57
Provision for expired inventory	77.46	251.04
Foreign exchange fluctuation	(1.01)	2.88

Promoter fees	85.39	33.77
Miscellaneous expenses	188.15	282.39
Total	1,428.74	2,565.57
Note:		
(i) Payment to auditors' comprise (including taxes)		
For statutory audit	5.51	3.14
Total	5.51	3.14
27. Exceptional items		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Provision for impairment of loans and advances [refer note 5(a)]	-	4.23
Total	-	4.23

Textual information (45)

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

20. Revenue from operations		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Sale of products (including excise duty)	4,287.79	4,759.83
Other operating revenues	19.85	27.68
Revenue from operations	4,307.64	4,787.51
Note :		
(i) Sale of product comprises:		
Sale of beer	4,287.79	4,759.83
(ii) Other operating revenue comprises:		
Sale of scrap	13.14	14.01
Sale of non-beer items	6.71	13.67
Total	4,307.64	4,787.51
The following table provides information about receivables, contract assets and contract liabilities from contracts with customers:		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Contract assets		
Contract liabilities (advances from customers against sale of goods)		
Opening balance	16.47	12.63
Revenue recognized that was included in the contract liability balance at the beginning of the year	(16.47)	(12.63)
Closing balance	17.64	16.47
Disaggregate revenue information		
The disaggregated revenue from contracts with the customers is as follow:		
Revenue by offerings		

Sale of beer	4,287.79	4,759.83
Sale of non-beer items	6.71	13.67
Scrap Sale	13.14	14.01
Total	4,307.64	4,787.51
Geography wise		
India	4,265.97	4,553.66
Other than India	41.67	233.85
Total	4,307.64	4,787.51
Reconciliation of revenue recognised with the contracted price is as follows:		
Contracted price	4,571.40	5,285.74
Reduction towards variable consideration component*	(263.76)	(498.23)
Total	4,307.64	4,787.51
*The reduction towards variable components includes consumer promotions, volume linked schemes.		
Timing of revenue recognition		
At a point in time	4,307.64	4,787.51
Total	4,307.64	4,787.51

Textual information (46)

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

20. Revenue from operations		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Other operating revenues	19.85	27.68

Textual information (47)

Disclosure of notes on other income explanatory [Text Block]

21. Other income		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Interest income from financial assets measured at amortised cost		
- on bank deposits	18.58	25.96
- others	8.33	6.48
Rent concessions	47.67	11.82
Net gain on foreign exchange fluctuation	26.62	72.10
Miscellaneous income	19.77	33.85
Total	120.97	150.21

Textual information (48)

Disclosure of notes on finance cost explanatory [Text Block]

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

Textual information (49)

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

23. Employee benefits expense		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Salaries, wages and bonus	587.77	757.91
Contributions to provident and other funds (Refer Note 30)	28.45	26.73
Staff welfare expenses	35.29	67.14
Share based payment expenses (Refer Note 33)	43.72	33.70
Total	695.23	885.48

Textual information (50)

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

25. Depreciation and amortization expense		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Depreciation of property, plant and equipment	260.31	246.47
Amortisation of intangible assets	8.95	8.97
Depreciation of right-of-use assets	480.36	327.32
Total	749.62	582.76

Textual information (51)

Disclosure of notes on other expenses explanatory [Text Block]

26. Other expenses		
Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Consumption of non beer items	3.65	7.13
Consumption of consumables	16.93	22.59
Royalty	-	0.57
Power and fuel	60.03	55.13
Rent (Refer note 40)	53.21	51.89
Repair and maintenance		
- Machinery	15.41	7.31
-Others	12.22	11.65
Production fees to contractor	194.93	243.23
Excise duty, fees and permit fees on change in inventory	1.12	9.47
Rates and taxes	123.74	135.16
Communication	0.26	0.66
Travelling and conveyance	23.05	70.42
Freight and forwarding	316.10	397.93
Business promotion	0.44	6.21
Marketing expenses	147.28	823.41
Legal and professional	51.07	90.67
Audit fees (refer note below)	5.51	3.14
Bad debts	7.11	1.32
Provision for expected credit loss (refer note 44.1)	46.69	57.57
Provision for expired inventory	77.46	251.04
Foreign exchange fluctuation	(1.01)	2.88
Promoter fees	85.39	33.77
Miscellaneous expenses	188.15	282.39
Total	1,428.74	2,565.57
Note:		
(i) Payment to auditors' comprise (including taxes)		
For statutory audit	5.51	3.14
Total	5.51	3.14

[613200] Notes - Cash flow statement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	152.38	132.76	156.11
Cash and cash equivalents classified as part of disposal group held for sale	0	0	0
Cash and cash equivalents	152.38	132.76	156.11
Income taxes paid (refund), classified as operating activities	-7.42	2.52	
Income taxes paid (refund), classified as investing activities	0	0	
Total income taxes paid (refund)	-7.42	2.52	

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-21.82	11.5
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-21.82	11.5
Exceptional items before tax	0	-4.23
Total exceptional items	0	-4.23
Details of nature of exceptional items	Provision for doubtful advances	Provision for doubtful advances
Domestic sale manufactured goods	4,246.12	4,525.98
Total domestic turnover goods, gross	4,246.12	4,525.98
Export sale manufactured goods	41.67	233.85
Total export turnover goods, gross	41.67	233.85
Total revenue from sale of products	4,287.79	4,759.83
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	215.7	373.69
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

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

[613300] Notes - Operating segments

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

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

[610700] Notes - Business combinations

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

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

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 3		Significant Investments In Subsidiaries 4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages PTE LTD	B9 Beverages PTE LTD	P O M E L O FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	P O M E L O FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	INDIA	INDIA
CIN of subsidiary company			U74110DL2019PTC350111	U74110DL2019PTC350111
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	Yes	Yes
SRN of filing of balance sheet by subsidiary			T01326149	T01326149
Reason if no filing has been made by subsidiary	NA	NA		
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	SGD	SGD	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	6,303,000	6,303,000	10,100,000	10,100,000
Reserves and surplus of subsidiary	-337	-2,675,817	-1.09	0
Total assets of subsidiary	177.26	5,102,807	5.39	0
Total liabilities of subsidiary	189.48	5,102,807	0.38	0
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	28.29	375,732	0	0
Profit before tax of subsidiary	-95.35	-1,456,270	1.06	0
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-95.35	-1,456,270	1.06	0
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	B9 Beverages PTE LTD	B9 Beverages PTE LTD	P O M E L O FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	P O M E L O FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	INDIA	INDIA
CIN of subsidiary company			U74110DL2019PTC350111	U74110DL2019PTC350111

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 4	[pure] 4
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements**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	Significant Investments In Subsidiaries 3	Significant Investments In Subsidiaries 4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	B9 Beverages INC	B9 BEVERAGES SPRL	B9 Beverages PTE LTD	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Principal place of business of subsidiary consolidated	UNITED STATES	BELGIUM	SINGAPORE	INDIA
Country of incorporation or residence of subsidiary consolidated	UNITED STATES	BELGIUM	SINGAPORE	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/3021	31/03/3021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	Entities Consolidated 1	Entities Consolidated 2	Entities Consolidated 3	Entities Consolidated 4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	B9 Beverages INC	B9 BEVERAGES SPRL	B9 Beverages PTE LTD	P O M E L O FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Type of entity consolidated	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	20.97	561.57	177.26	5.39
Net assets of entity as percentage of consolidated net assets	100.00%	100.00%	100.00%	100.00%
Amount of share in profit or loss of entity consolidated	-54.69	-400.64	-95.35	1.06
Share in profit or loss of entity as percentage of consolidated profit or loss	100.00%	100.00%	100.00%	100.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	100.00%	100.00%	100.00%	100.00%
Amount of share in comprehensive income consolidated	0	0	0	0

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

	01/04/2020 to 31/03/2021
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

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

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

Disclosure of subsidiaries [Table]

..(2)

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

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in 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]		Key management personnel of entity or parent [Member]	
	Record 1		Record 1	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SCI Investments V	SCI Investments V	Ankur Jain	Ankur Jain
Country of incorporation or residence of related party	MAURITIUS	MAURITIUS	INDIA	INDIA
Permanent account number of related party			AHPPJ7877G	AHPPJ7877G
Description of nature of transactions with related party	Enterprises having significant influence over the entity	Enterprises having significant influence over the entity	Compensation of KMP*, Advances to suppliers, Issue of Class B promoter OPCS including security premium	Compensation of KMP* and Advance to suppliers
Description of nature of related party relationship	Issue of Pre-Series C1 CCCPS including security premium	Issue of Pre-Series C1 CCCPS including security premium	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP)
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense			16.79	20.89
Other related party transactions contribution made	152.35	348.15	42.02	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0			
Amounts receivable related party transactions	0	0	0.69	0.58
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]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
	Record 2		Record 1	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shashi Jain	Shashi Jain	Ankeeta Pawa	Ankeeta Pawa
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAIPJ1365R	AAIPJ1365R	ARQPP1578D	ARQPP1578D
Identification number of foreign related party in country of incorporation or residence	Compensation of KMP* and Rent expense	Compensation of KMP* and Rent expense		
Description of nature of transactions with related party	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP)	NA	Advances to suppliers
Description of nature of related party relationship			Relative of KMP	Relative of KMP
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	1.2	1.2		
Other related party transactions contribution made	1.49	1.5		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0.02
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (52) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (52)

Disclosure of related party [Text Block]

31. Related party transactions						
<p>In the normal course of business, the Group 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 Group, as required to be disclosed under Ind AS 24 "Related Party Disclosures" is as follows:</p>						
a. List of related parties and nature of relationship where control exists:						
List of related parties with whom transactions have taken place and nature of relationship:						
Description of relationship	Names of related parties					
Wholly Owned Subsidiary	<p>B9 Beverages Inc. B9 Beverages SPRL B9 Beverages Pte Ltd (w.e.f. April 24, 2018)</p> <p>Pamelo Flavormaker Merchandise and Events Private Limited (w.e.f. June 24, 2019)</p>					
	<p>B9 Beverages Limited, UK (w.e.f. December 14, 2018)</p> <p>B9 Beverages Company Limited, Vietnam</p>					

(w.e.f. March
08, 2019)
B9 Beverages
Private
Limited,

Stepdown Subsidiary

	Hongkong (w.e.f. January 22, 2019)					
Companies under Common Control	Cerana Beverages Private Limited					
Enterprises having significant influence over the entity	SCI Investments V					
Key Managerial Personnel (KMP)	Ankur Jain, Director					
Shashi Jain, Director						
Relative of KMP	Iti Jain					
Ankeeta Pawa						
b. Related party transactions						
S.No.	Particulars			For the year ended March 31, 2021	For the year ended March 31, 2020	
A.	Transactions during the year					
A.1	Issue of Pre-Series C1 CCCPS including security premium					
	SCI Investments V				152.35	348.15
A.2	Compensation of KMP*					
	Ankur Jain		16.79	20.89		
	Shashi Jain		1.49	1.50		
	Ankeeta Pawa				1.85	1.95
A.3	Rent expense:					
	Shashi Jain		1.20	1.20		
A.4	Issue of Class B promoter OCPS including					

	security premium					
	Ankur Jain				42.02	-
B .	Balance outstanding					
B.1	Advances to suppliers					
	Ankeeta Pawa				-	0.02
	Ankur Jain				0.69	0.58
	Shashi Jain				-	-
*The above remuneration to KMP does not include contribution to gratuity fund and compensated absences, as this contribution is a lump sum amount for all relevant employees based on actuarial valuation.						
Notes:						
Mr. Ankur Jain, KMP of the Group has pledged his equity shares amounting to 3,112,330 (March 2020: 3,227,273) for securing the amount of INR 755.00 mn of debentures (March 31, 2020: INR 895.00 mn).						

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

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

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

[610500] Notes - Events after reporting period

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -73.76	[INR/shares] -101.02
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -73.76	[INR/shares] -101.02
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -73.76	[INR/shares] -101.02
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -73.76	[INR/shares] -101.02
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No