

B9 BEVERAGES PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
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]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Walker Chandio& Co LLP
Name of auditor signing report	Ashish Gupta
Firms registration number of audit firm	001076N/N500013
Membership number of auditor	504662
Address of auditors	L 4 1 , CONNAUGHT CIRCUS, NEW DELHI, CENTRAL DELHI, 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	28/09/2022
Date of signing of balance sheet by auditors	28/09/2022

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

	01/04/2021 to 31/03/2022
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 1, which comprise the Consolidated Balance Sheet as at 31 March 2022, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Cash Flow 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 based on the consideration of the reports of the other auditors on separate financial statements and on the other financial information of the subsidiaries the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ('Ind AS') specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the consolidated state of affairs of the Group as at 31 March 2022, and their consolidated profit (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 Group 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 consolidated 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 11 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

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 are responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation 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 in accordance with the Ind AS specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India. The Holding Company's Board of Directors are 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 of the company 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 of the Group 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 Board of

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 respective 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 Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements. As part of an audit in accordance with Standards on Auditing specified under section 143(10) of the Act we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 Board of Directors' 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 or business activities within the Group to express an opinion on the consolidated 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 management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

We did not audit the financial statements of 4 subsidiaries, whose financial statements reflect total assets of INR 854.47 million, total revenues of INR 128.02 million, total net loss after tax of INR 740.15 million, total comprehensive income of INR (757.03) million and net cash flows (net) amounting to INR 4.75 million for the year ended on that date, as considered in the consolidated financial statements. This financial information has 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.

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.

Report on Other Legal and Regulatory Requirements

Based on our audit and on the consideration of the report of the other auditors, referred to in paragraph 11, on separate financial statements of the subsidiary, we report that the provisions of section 197 read with Schedule V to the Act are not applicable to the Holding Company and its subsidiary company, incorporated in India whose financial statements have been audited under the Act since none of such companies is a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.

As required by clause (xxi) of paragraph 3 of Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act based on the consideration of the Order reports issued till date by us and by the respective other auditors as mentioned in paragraph 11 above, of companies included in the consolidated financial statements for the year ended 31 March 2022 and covered under the Act we report that:

Following are the adverse remarks reported by us in the Order reports of the companies included in the consolidated financial statements for the year ended 31 March 2022 for which such Order reports have been issued till date:

Name	CIN	Holding Company / subsidiary / Associate / Joint Venture	Clause number of the CARO report which is qualified or adverse

B9 Beverages
Private Limited

U80903DL2012PTC236595 Holding Company

Clausei(a),(b) and clauseii (b)

As required by section 143(3) of the Act, based on our audit and on the consideration of the report of the other auditor on separate financial statements and other financial information of the subsidiary incorporated in India whose financial statements have been audited under the Act, we report, to the extent applicable, that:

- 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;
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 the other auditors;
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;
In our opinion, the aforesaid consolidated financial statements comply with Ind AS specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015;
On the basis of the written representations received from the directors of the Holding Company and its subsidiary companies 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 2022 from being appointed as a director in terms of section 164(2) of the Act.
With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company, and its subsidiary company covered under the Act, and the operating effectiveness of such controls, refer to our separate report in 'Annexure I' wherein we have expressed an unmodified opinion;
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 auditor on separate financial statements and other financial information of the subsidiary incorporated in India whose financial statements have been audited under the Act}:
- The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group as detailed in Note 27 to the consolidated financial statements;
The Holding Company, its subsidiary companies, did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2022;
There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary company, covered under the Act, during the year ended 31 March 2022;
- The respective managements of the Holding Company, its subsidiary company incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, as disclosed in note 47(b) to the consolidated financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Holding Company or its subsidiary companies to or in any persons or entities, including foreign entities ('the intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company, or any such subsidiary companies ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- The respective managements of the Holding Company, its subsidiary company incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, as disclosed in note 47(c) to the consolidated financial statements, no funds have been received by the Holding Company or its subsidiary companies, from any persons or entities, including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Holding Company, or any such subsidiary companies shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- Based on such audit procedures performed by us and that performed by the auditors of the subsidiaries, as considered reasonable and appropriate in the circumstances, nothing has come to our or other auditors' notice that has caused us or the other auditor to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

The Holding Company and its subsidiary companies have not declared or paid any dividend during the year ended 31 March 2022

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662

UDIN: 22504662AWHCKO9260

Place: New Delhi

Date: 28 September 2022

Annexure 1

List of entities included in the Consolidated Financial Statements

Name of the Holding Company	
B9 Beverages Private Limited	
S No.	Name of the subsidiaries
1	B9 Beverages Inc., USA
2	B9 Beverages SPRL, Belgium
3	B9 Beverages Pte. Ltd, Singapore
4	Pomelo Flavormaker Merchandise and Events Private Limited, India
S No.	Name of the step-down subsidiaries of B9 Beverages Pte. Ltd, Singapore
1	B9 Beverages Limited, UK
2	B9 Beverages Company Limited, Vietnam

Annexure B

Independent Auditor's Report on the internal financial controls with reference to the consolidated 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 2022, we have audited the internal financial controls with reference to financial statements of the Holding Company and 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 and 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 consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ('the Guidance Note') issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of 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 and its subsidiary companies, as aforesaid, based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('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 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 and 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, the Holding Company and its subsidiary companies, which are companies covered under the Act, have in all material respects, adequate internal financial controls with reference to consolidated financial statements and such controls were operating effectively as at 31 March 2022, based on the internal financial controls with reference to consolidated financial statements criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Walker Chandniok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662

UDIN: 22504662AWHCKO9260

Place: New Delhi

Date: 28 September 2022

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	847.81	767.16	779.35
Capital work-in-progress	(A) 2,816.18	(B) 2,784.94	
Other intangible assets	66.9	44.72	52.74
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	212.74	212.35	
Other non-current financial assets	307.17	38.99	
Total non-current financial assets	519.91	251.34	
Other non-current assets	127.91	16.82	
Total non-current assets	4,378.71	3,864.98	
Current assets [Abstract]			
Inventories	741.8	993.82	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	1,190.37	1,212.51	
Cash and cash equivalents	88.36	152.38	
Bank balance other than cash and cash equivalents	424.16	640.85	
Loans, current	0.4	24.59	
Other current financial assets	42.22	45.31	
Total current financial assets	1,745.51	2,075.64	
Current tax assets	0	0	
Other current assets	434.7	621.38	
Total current assets	2,922.01	3,690.84	
Total assets	7,300.72	7,555.82	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	142.08	132.74	130.89
Other equity	(C) -2,370.46	(D) -1,091.23	
Total equity attributable to owners of parent	-2,228.38	-958.49	
Non controlling interest	0	0	
Total equity	-2,228.38	-958.49	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,557.72	1,373.54	
Other non-current financial liabilities	2,674.43	2,791.97	
Total non-current financial liabilities	4,232.15	4,165.51	
Provisions, non-current	50.45	33.29	
Other non-current liabilities	0	0	
Total non-current liabilities	4,282.6	4,198.8	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,909.44	1,095.95	
Trade payables, current	2,032.47	1,831.82	
Other current financial liabilities	803.32	499.29	
Total current financial liabilities	4,745.23	3,427.06	
Other current liabilities	487.7	878.63	
Provisions, current	13.57	9.82	
Total current liabilities	5,246.5	4,315.51	
Total liabilities	9,529.1	8,514.31	
Total equity and liabilities	7,300.72	7,555.82	

Footnotes

- (A) Right-of-use assets 2,732.07 Capital work-in-progress 84.11
 (B) Right-of-use assets 2,703.96 Capital work-in-progress 80.98
 (C) Instruments entirely equity in nature 795.20 Other equity (3,165.66)
 (D) Instruments entirely equity in nature 732.42 Other equity (1,823.65)

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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] -96.93	[INR/shares] -73.76	[INR/shares] -96.93	[INR/shares] -73.76
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] -96.93	[INR/shares] -73.76	[INR/shares] -96.93	[INR/shares] -73.76
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -96.93	[INR/shares] -73.76	[INR/shares] -96.93	[INR/shares] -73.76
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] -96.93	[INR/shares] -73.76	[INR/shares] -96.93	[INR/shares] -73.76

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	7,188.51	4,307.64
Other income	76.2	120.97
Total income	7,264.71	4,428.61
Expenses [Abstract]		
Cost of materials consumed	1,632.91	854.13
Changes in inventories of finished goods, work-in-progress and stock-in-trade	684.42	-21.82
Employee benefit expense	935.67	695.23
Finance costs	877.25	762.05
Depreciation, depletion and amortisation expense	908.13	749.62
Other expenses	(A) 6,186.97	(B) 3,904.53
Total expenses	11,225.35	6,943.74
Profit before exceptional items and tax	-3,960.64	-2,515.13
Exceptional items before tax	0	0
Total profit before tax	-3,960.64	-2,515.13
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	0
Total tax expense	0	0
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	-3,960.64	-2,515.13
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	-3,960.64	-2,515.13
Profit or loss, attributable to owners of parent	-3,960.64	-2,515.13
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	-5.26	-0.18
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-5.26	-0.18
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	-73.06	-56.2
Total other comprehensive income that will be reclassified to profit or loss, net of tax	-73.06	-56.2
Total other comprehensive income	-78.32	-56.38
Total comprehensive income	-4,038.96	-2,571.51
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	-3,960.64	-2,515.13
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	-78.32	-56.38
Total comprehensive income	-4,038.96	-2,571.51
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	-3,960.64	-2,515.13
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] -96.93	[INR/shares] -73.76
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -96.93	[INR/shares] -73.76
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -96.93	[INR/shares] -73.76
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -96.93	[INR/shares] -73.76

Footnotes

(A) Other expenses 2,920.31 Excise duty on sale of goods 3,266.66

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

Textual information (2)**Earnings per share explanatory [Text Block]**

34. Loss per share (LPS)		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Loss attributable to equity shareholders	(3,960.64)	(2,571.51)
Weighted average number of shares	40,858,953	34,863,578
Basic/Diluted loss per share of face value of INR 10/- each	(96.93)	(73.76)
Diluted loss per share of face value of INR 10/- each*	(96.93)	(73.76)
*On conversion of preference shares and options into equity shares earnings will be anti-dilutive, therefore effect of anti-dilutive potential equity shares are ignored in calculating diluted loss per share.		
Reconciliation of weighted average number of shares considered above for computing loss per share:-		
Particulars	As at March 31, 2022	As at March 31, 2021
Weightage average number of equity shares	13,729,699	13,714,946
Weightage average number of CCCPS#	27,604,114	21,111,581
Weighted average number of shares used above	41,333,813	34,826,527
# Equity shares that will be issued upon the conversion of a mandatorily convertible instrument (CCPS here) are included in the calculation of basic earnings per share from the date of issue as per Ind AS 33 " Earnings per Share".		

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

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	-5.26	-0.18

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]	1
	01/04/2020 to 31/03/2021
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
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	-73.06	-56.2

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]	1
	01/04/2020 to 31/03/2021
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
Other comprehensive income that will be reclassified to profit or loss, before tax, others	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,960.64	-2,515.13		-3,960.64
Changes in comprehensive income components	1.74	-0.18		1.74
Total comprehensive income	-3,958.9	-2,515.31		-3,958.9
Other changes in equity [Abstract]				
Other additions to reserves	2,653.3	2,074.17		2,653.3
Deductions to reserves [Abstract]				
Other deductions to reserves	121.71	168.13		121.71
Total deductions to reserves	121.71	168.13		121.71
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	148.08	0		148.08
Total other changes in equity	2,679.67	1,906.04		2,679.67
Total increase (decrease) in equity	-1,279.23	-609.27		-1,279.23
Other equity at end of period	-2,370.46	-1,091.23	-481.96	-2,370.46

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]		Share application money pending allotment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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		0	0
Changes in comprehensive income components	-0.18		7	0
Total comprehensive income	-2,515.31		7	0
Other changes in equity [Abstract]				
Other additions to reserves	2,074.17			
Deductions to reserves [Abstract]				
Other deductions to reserves	168.13			
Total deductions to reserves	168.13			
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0			
Total interim dividend appropriation	0			
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0			
Final special dividend appropriation	0			
Total final dividend appropriation	0			
Total dividend appropriation	0			
Total appropriations for dividend, dividend tax and retained earnings	0			
Other changes in equity, others	0			
Total other changes in equity	1,906.04			
Total increase (decrease) in equity	-609.27		7	0
Other equity at end of period	-1,091.23	-481.96	7	0

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Share application money pending allotment [Member]	Equity component of financial instrument [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		62.78	420.78	
Total other changes in equity		62.78	420.78	
Total increase (decrease) in equity		62.78	420.78	
Other equity at end of period	0	795.2	732.42	311.64

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Reserves [Member]			Securities premium reserve [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,960.64	-2,515.13		0
Changes in comprehensive income components	-5.26	-0.18		
Total comprehensive income	-3,965.9	-2,515.31		0
Other changes in equity [Abstract]				
Other additions to reserves	2,590.52	1,653.39		2,590.52
Deductions to reserves [Abstract]				
Other deductions to reserves	121.71	168.13		48.65
Total deductions to reserves	121.71	168.13		48.65
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		
Final special dividend appropriation	0	0		
Total final dividend appropriation	0	0		
Total dividend appropriation	0	0		
Total appropriations for dividend, dividend tax and retained earnings	0	0		
Other changes in equity, others	148.08	0		
Total other changes in equity	2,616.89	1,485.26		2,541.87
Total increase (decrease) in equity	-1,349.01	-1,030.05		2,541.87
Other equity at end of period	-3,172.66	-1,823.65	-793.6	10,184.04

Statement of changes in equity [Table]

..(5)

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	31/03/2020	01/04/2021 to 31/03/2022	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		0	43.72
Deductions to reserves [Abstract]				
Other deductions to reserves	111.93			
Total deductions to reserves	111.93			
Other changes in equity, others			(A) 148.08	0
Total other changes in equity	1,497.74		148.08	43.72
Total increase (decrease) in equity	1,497.74		148.08	43.72
Other equity at end of period	7,642.17	6,144.43	242.45	94.37

(A) Add: Employee stock option expense (refer note 33)

Statement of changes in equity [Table]

..(6)

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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		73.06	56.2	
Total deductions to reserves		73.06	56.2	
Total other changes in equity		-73.06	-56.2	
Total increase (decrease) in equity		-73.06	-56.2	
Other equity at end of period	50.65	-162.56	-89.5	-33.3

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,960.64	-2,515.13		-3,960.64
Changes in comprehensive income components	-5.26	-0.18		-5.26
Total comprehensive income	-3,965.9	-2,515.31		-3,965.9
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-3,965.9	-2,515.31		-3,965.9
Other equity at end of period	-13,436.59	-9,470.69	-6,955.38	-13,436.59

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2020 to 31/03/2021	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	
Changes in comprehensive income components	-0.18	
Total comprehensive income	-2,515.31	
Other changes in equity [Abstract]		
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim special dividend appropriation	0	
Total interim dividend appropriation	0	
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	
Final special dividend appropriation	0	
Total final dividend appropriation	0	
Total dividend appropriation	0	
Total appropriations for dividend, dividend tax and retained earnings	0	
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-2,515.31	
Other equity at end of period	-9,470.69	-6,955.38

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

	01/04/2021 to 31/03/2022
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]

12. Instruments entirely equity in nature				
Particulars	As at March 31, 2022		As at March 31, 2021	
	Number	Amount	Number	Amount
(a) Authorised share capital				
CCCPS of INR 100/- each	25,000	2.50	25,000	2.50
CCCPS of INR 15/- each	950,000	14.25	950,000	14.25
Series A CCCPS of INR 100/- each	26,226	2.62	26,226	2.62
Series A1 CCCPS of INR 100/- each	45,000	4.50	45,000	4.50
Series A2 CCCPS of INR 15/- each	2,000,000	30.00	2,000,000	30.00
Series B CCCPS of INR 15/- each	5,350,000	80.25	5,350,000	80.25
Pre-Series C CCCPS of INR 15/- each	2,500,000	37.50	2,500,000	37.50
Pre-Series C1 CCCPS of INR 15/- each	1,580,000	23.70	1,580,000	23.70
Bridge Series CCCPS of INR 15 each	40,000	0.60	40,000	0.60
Series C1 CCCPS of INR 100/- each	1,300,000	130.00	1,300,000	130.00
Series C CCCPS of INR 100/- each	2,910,000	291.00	2,910,000	291.00
Pre Series D CCCPS of INR 15/-each	3,500,000	52.50	-	-
Pre Series D1 CCCPS of INR 15/-each	5,000,000	75.00	-	-
Subscription CCCPS of INR 15/- each	180,000	2.70	-	-
OCPS of INR 15/- each	3,000	0.05	3,000	0.05
Class B Promoter OCPS of Rs 100/- each	75,000	7.50	75,000	7.50
Bonus CCCPS of INR 15/- each	1,043,474	15.65	1,043,474	15.65
Bonus Series A CCCPS of INR 15/- each	3,094,668	46.42	3,094,668	46.42
Bonus Series A1 CCCPS of INR 15/- each	5,299,380	79.49	5,299,380	79.49
	34,921,748	896.23	26,241,748	766.03
(b) Issued, subscribed and fully paid shares				
CCCPS of INR 100/- each	23,720	2.37	24,784	2.48
CCCPS of INR 15/- each	517,651	7.77	517,651	7.77
Series A CCCPS of INR 100/- each	26,226	2.62	26,226	2.62
Series A1 CCCPS of INR 100/- each	43,121	4.31	44,910	4.49
Series A2 CCCPS of INR 15/- each	1,504,946	22.57	1,874,248	28.11
Series B CCCPS of INR 15/- each	5,335,139	80.03	5,335,139	80.03
Pre-Series C CCCPS of INR 15/- each	1,953,724	29.31	2,053,724	30.80
Pre-Series C1 CCCPS of INR 15/- each.	1,494,198	22.42	1,563,140	23.45
Series C1 CCCPS of INR 100/- each	1,138,887	113.89	1,184,806	118.48
Series C CCCPS of INR 100/- each	2,906,606	290.66	2,906,606	290.66
Pre Series D CCCPS of INR 15/-each	3,309,836	49.65	-	-
Pre Series D1 CCCPS of INR 15/-each	2,000,000	29.96	-	-
OCPS of INR 15/- each	2,989	0.05	2,989	0.05
Bonus CCCPS of INR 15/- each	917,922	13.75	1,043,474	15.65
Bonus Series A CCCPS of INR 15/- each	3,094,668	46.42	3,094,668	46.42
Bonus Series A1 CCCPS of INR 15/- each	5,163,950	77.44	5,299,380	79.49
Sub total (b)	29,433,583	793.22	24,971,745	730.50
(c) Issued, subscribed and partly paid shares				
Bridge Series CCCPS of INR 15/- each (partly paid of INR 1/- each)	40,000	0.04	40,000	0.04
Class B Promoter OCPS of INR 100/- each (partly paid of INR 25/- each)	75,000	1.88	75,000	1.88
Subscription CCCPS of INR 15 /-each (partly paid of INR 0.1/-each)	60,000	0.06	-	-
Sub total (c)	175,000	1.98	115,000	1.92

Total (b+c)	29,608,583	795.20	25,086,745	732.42
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Refer note (i) to (xiii) below:

(i) Details of CCCPS issued during the year ended March 31, 2022 (on various dates):

Class of instrument	Number of shares	Nominal value (Amount in INR)	Securities premium (Amount in INR)
Series C1 CCCPS	20,000	5.74	2.00
Pre Series D CCCPS	3,309,836	1,605.27	49.65
Pre Series D1 CCCPS	2,000,000	970.00	30.00
Total	5,329,836	2,581.01	81.65

Details of CCCPS issued during the year ended March 31, 2021 (on various dates):

Class of instrument	Number of shares	Nominal value (Amount in INR)	Securities premium (Amount in INR)
Class B Promoter OCPS	75,000	34.52	1.88
Pre Series C CCCPS	16,667	9.75	0.25
Pre Series C1	634,740	371.32	9.52
Series C CCCPS	2,906,606	834.31	290.66
Series C1 CCCPS	1,184,806	340.09	118.48
Total	4,817,819	1,589.99	420.79

(ii) Reconciliation of the authorised preference share capital:

Particulars	As at March 31, 2022		As at March 31, 2021	
	Amount	Number	Amount	
Number				
CCCPS of INR 100/- each				
At the beginning of the year	25,000	2.50	25,000	2.50
Additions	-	-	-	-
At the end of the year	25,000	2.50	25,000	2.50
CCCPS of INR 15 each				
At the beginning of the year	950,000	14.25	950,000	14.25
Additions	-	-	-	-
At the end of the year	950,000	14.25	950,000	14.25
Series A CCCPS of INR 100/- each				
At the beginning of the year	26,226	2.62	26,226	2.62
Additions	-	-	-	-
At the end of the year	26,226	2.62	26,226	2.62
Series A1 CCCPS of INR 100/- each				
At the beginning of the year	45,000	4.50	45,000	4.50
Additions	-	-	-	-
At the end of the year	45,000	4.50	45,000	4.50
Series A2 CCCPS of INR 15/- each				
At the beginning of the year	2,000,000	30.00	2,000,000	30.00
Additions	-	-	-	-
At the end of the year	2,000,000	30.00	2,000,000	30.00
Series B CCCPS of INR 15/- each				
At the beginning of the year	5,350,000	80.25	5,350,000	80.25
Additions	-	-	-	-
At the end of the year	5,350,000	80.25	5,350,000	80.25
Pre-Series C CCCPS of INR 15/- each				
At the beginning of the year	2,500,000	37.50	2,500,000	37.50
Additions	-	-	-	-

At the end of the year	2,500,000	37.50	2,500,000	37.50
Pre-Series C1 CCCPS of INR 15/- each.				
At the beginning of the year	1,580,000	23.70	1,580,000	23.70
Additions	-	-	-	-
At the end of the year	1,580,000	23.70	1,580,000	23.70
Series C1 CCCPS of INR 100/- each.				
At the beginning of the year	1,300,000	130.00	-	-
Additions	-	-	1,300,000	130.00
At the end of the year	1,300,000	130.00	1,300,000	130.00
Series C CCCPS of INR 100/- each.				
At the beginning of the year	2,910,000	291.00	-	-
Additions	-	-	2,910,000	291.00
At the end of the year	2,910,000	291.00	2,910,000	291.00
Pre Series D CCCPS of INR 15/- each.				
At the beginning of the year	-	-	-	-
Additions	3,500,000	52.50	-	-
At the end of the year	3,500,000	52.50	-	-
Pre Series D1 CCCPS of INR 15/- each.				
At the beginning of the year	-	-	-	-
Additions	5,000,000	75.00	-	-
At the end of the year	5,000,000	75.00	-	-
OCPS of INR 15/- each				
At the beginning of the year	3,000	0.05	3,000	0.05
Additions	-	-	-	-
At the end of the year	3,000	0.05	3,000	0.05
Bonus CCCPS of INR 15/- each				
At the beginning of the year	1,043,474	15.65	1,043,474	15.65
Additions	-	-	-	-
At the end of the year	1,043,474	15.65	1,043,474	15.65
Bonus Series A CCCPS of INR 15/- each				
At the beginning of the year	3,094,668	46.42	3,094,668	46.42
Additions	-	-	-	-
At the end of the year	3,094,668	46.42	3,094,668	46.42
Bonus Series A1 CCCPS of INR 15/- each				
At the beginning of the year	5,299,380	79.49	5,299,380	79.49
Additions	-	-	-	-
At the end of the year	5,299,380	79.49	5,299,380	79.49
Bridge Series CCCPS of INR 15/- each				
At the beginning of the year	40,000	0.60	40,000	0.60
Additions	-	-	-	-
At the end of the year	40,000	0.60	40,000	0.60
Class B Promoter OCPS of INR 100/- each				
At the beginning of the year	75,000	7.50	-	-
Additions	-	-	75,000	7.50
At the end of the year	75,000	7.50	75,000	7.50
Subscription CCCPS of INR 15/- each				
At the beginning of the year	-	-	-	-
Additions	180,000	2.70	-	-
At the end of the year	180,000	2.70	-	-
(iii) Reconciliation of issued, subscribed and fully paid up preference share capital:				
Particulars	As at March 31, 2022			As at March 31, 2021

Number	Amount	Number	Amount
CCCPS of INR 100/- each			
At the beginning of the year	24,784	2.48	24,784 2.48
Additions	-	-	-
Converted to equity shares	1,064	0.11	-
At the end of the year	23,720	2.37	24,784 2.48
CCCPS of INR 15/- each			
At the beginning of the year	517,651	7.77	517,651 7.77
Additions	-	-	-
At the end of the year	517,651	7.77	517,651 7.77
Series A CCCPS of INR 100/- each			
At the beginning of the year	26,226	2.62	26,226 2.62
Additions	-	-	-
At the end of the year	26,226	2.62	26,226 2.62
Series A1 CCCPS of INR 100/- each			
At the beginning of the year	44,910	4.49	44,910 4.49
Additions	-	-	-
Converted to equity shares	1,789	0.18	-
At the end of the year	43,121	4.31	44,910 4.49
Series A2 CCCPS of INR 15/- each			
At the beginning of the year	1,874,248	28.11	1,874,248 28.11
Additions	-	-	-
Converted to equity shares	369,302	5.54	-
At the end of the year	1,504,946	22.57	1,874,248 28.11
Series B CCCPS of INR 15/- each			
At the beginning of the year	5,335,139	80.03	5,335,139 80.03
Additions	-	-	-
At the end of the year	5,335,139	80.03	5,335,139 80.03
Pre-Series C CCCPS of INR 15/- each			
At the beginning of the year	2,053,724	30.81	2,037,057 30.56
Additions	-	-	16,667 0.25
Converted to equity shares	100,000	1.50	-
At the end of the year	1,953,724	29.31	2,053,724 30.81
Pre-Series C1 CCCPS of INR 15/- each.			
At the beginning of the year	1,563,140	23.45	928,400 13.93
Additions	-	-	634,740 9.52
Converted to equity shares	68,942	1.03	-
At the end of the year	1,494,198	22.42	1,563,140 23.45
Series C1 CCCPS of INR 100/- each.			
At the beginning of the year	1,184,806	118.48	-
Additions	20,000	2.00	1,184,806 118.48
Converted to equity shares	65,919	6.59	-
At the end of the year	1,138,887	113.89	1,184,806.0 118.48
Series C CCCPS of INR 100/- each.			
At the beginning of the year	2,906,606	290.66	-
Additions	-	-	2,906,606 290.66
At the end of the year	2,906,606	290.66	2,906,606 290.66
Pre Series D CCCPS of INR 15/- each.			
At the beginning of the year	-	-	-
Additions	3,309,836	49.65	-
At the end of the year	3,309,836	49.65	-
Pre Series D1 CCCPS of INR 15/- each.			
At the beginning of the year	-	-	-
Additions	2,000,000	29.96	-
At the end of the year	2,000,000	29.96	-

OCPS of INR 15/- each				
At the beginning of the year	2,989	0.05	2,989	0.05
Additions	-	-	-	-
At the end of the year	2,989	0.05	2,989	0.05
Bonus CCCPS of INR 15/- each				
At the beginning of the year	1,043,474	15.65	1,043,474	15.65
Additions	-	-	-	-
Converted to equity shares	125,552	1.90	-	-
At the end of the year	917,922	13.75	1,043,474	15.65
Bonus Series A CCCPS of INR 15/- each				
At the beginning of the year	3,094,668	46.42	3,094,668	46.42
Additions	-	-	-	-
At the end of the year	3,094,668	46.42	3,094,668	46.42
Bonus Series A1 CCCPS of INR 15/- each				
At the beginning of the year	5,299,380	79.49	5,299,380	79.49
Additions	-	-	-	-
Converted to equity shares	135,430	2.05	-	-
At the end of the year	5,163,950	77.44	5,299,380	79.49

(iv) Reconciliation of issued, subscribed and partly paid up preference share capital:

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number	Amount	Number	Amount
Bridge Series CCCPS of INR 15/- each				
At the beginning of the year	40,000	0.04	40,000	0.04
Additions	-	-	-	-
At the end of the year	40,000	0.04	40,000	0.04
Class B promoter OCPS of INR 100/- each				
At the beginning of the year	75,000	1.88	-	-
Additions	-	-	75,000	1.88
At the end of the year	75,000	1.88	75,000	1.88
Subscription CCCPS of INR 15 /-each (partly paid of INR 0.10 each)				
At the beginning of the year	-	-	-	-
Additions	60,000	0.06	-	-
At the end of the year	60,000	0.06	-	-

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

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number	%	Number	%
CCCPS of INR 100/- each				
Nicoles Janseen & Charles Antoine Janssen	1,450	6%	1,450	6%
Saurabh N Agrawal	2,662	11%	2,662	11%
Gaurav Sharma	1,966	8%	1,966	8%
Sachin Goel	1,966	8%	1,966	8%
Vishal Chaudhry	3,950	16%	3,950	16%
Saurabh Kumar	1,984	8%	1,984	8%
Madhuri Jain	1,984	8%	1,984	8%
CCCPS of INR 15/- each				
Alok Chandra Misra	70,058	13%	70,058	13%
Ashish Dhawan	38,856	8%	38,856	8%
Akhil Dhawan	38,856	8%	38,856	8%

Shantanu Rastogi	111,534	22%	111,534	22%
Naik Family 2013 Trust	112,297	22%	112,297	22%
Atma Ram Builders (P) Limited	65,949	13%	65,949	13%
Series A CCCPS of INR 100/- each Sequoia Capital India Investment IV	26,226	100%	26,226	100%
Series A1 CCCPS of INR 100/- each Sequoia Capital India Investment IV SCI Investments V	23,140	52%	23,140	52%
Series A2 CCCPS of INR 15/- each SCI Investments V	21,770	48%	21,770	48%
Series B CCCPS of INR 15/- each Advent Management Belgium S.A. SCI Investments V	1,874,248	100%	1,874,248	100%
Series B CCCPS of INR 15/- each Advent Management Belgium S.A. SCI Investments V	3,055,165	57%	3,055,165	57%
Series B CCCPS of INR 15/- each Advent Management Belgium S.A. SCI Investments V	2,279,974	43%	2,279,974	43%
Pre-Series C CCCPS of INR 15/- each Sixth Sense India opportunities 11 Shinhan Neoplux Energy Newbiz Fund Rishabh Harsh Mariwala	666,668	33%	666,668	33%
Pre-Series C CCCPS of INR 15/- each Sixth Sense India opportunities 11 Shinhan Neoplux Energy Newbiz Fund Rishabh Harsh Mariwala	239,170	12%	239,170	12%
Pre-Series C CCCPS of INR 15/- each Sixth Sense India opportunities 11 Shinhan Neoplux Energy Newbiz Fund Rishabh Harsh Mariwala	116,667	6%	116,667	6%
Pre-Series C1 CCCPS of INR 15/- each. Advent Management Belgium S.A. SCI Investments V	728,975	47%	728,975	47%
Pre-Series C1 CCCPS of INR 15/- each. Advent Management Belgium S.A. SCI Investments V	834,165	54%	834,165	54%
Series C CCCPS of INR 100/- each. Kirin Holdings PTE Ltd	2,906,606	100%	2,906,606	100%
Series C1 CCCPS of INR 100/- each. Seetharam Chowdary Pothineni Vikramaditya Mohan Thapar Family Trust Dharampal Satyapal Limited	64,593	5%	64,593	5%
Series C1 CCCPS of INR 100/- each. Seetharam Chowdary Pothineni Vikramaditya Mohan Thapar Family Trust Dharampal Satyapal Limited	129,185	11%	129,185	11%
Series C1 CCCPS of INR 100/- each. Seetharam Chowdary Pothineni Vikramaditya Mohan Thapar Family Trust Dharampal Satyapal Limited	155,025	13%	155,025	13%
Pre Series D1 CCCPS of INR 15/- each. Sixth Sense India Opp. III	2,000,000	100%	-	0%
OCPS of INR 15/- each Ankur Jain	2,989	100%	2,989	100%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	61,006	6%	61,006	6%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	69,502	7%	69,502	7%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	61,006	6%	61,006	6%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	69,502	7%	69,502	7%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	66,670	6%	66,670	6%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	77,526	7%	77,526	7%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	62,776	6%	62,776	6%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	62,776	6%	62,776	6%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	53,808	5%	53,808	5%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	71,154	7%	71,154	7%
Bonus CCCPS of INR 15/- each Mr.Akhil Dhawan Mr.Alok Chandra Misra Mr.Ashish Dhawan Mr.Shantanu Rastogi Mr.Mayank Singhal Mr.Deepinder Goyal Mr.Rohit Kumar Bansal Mr.Kunal Bahl Mr.Jitender Gupta The Naik Family 2013 Trust Mr.Nicolas Janssen	171,100	16%	171,100	16%
Bonus Series A CCCPS of INR 15/- each Sequoia Capital India Investment IV	3,094,668	100%	3,094,668	100%
Bonus Series A1 CCCPS of INR 15/- each Sequoia Capital India Investment IV SCI Investments V	2,730,520	52%	2,730,520	52%
Bonus Series A1 CCCPS of INR 15/- each Sequoia Capital India Investment IV SCI Investments V	2,568,860	48%	2,568,860	48%

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

Particulars	As at March 31, 2022		As at March 31, 2021	
Number	%	Number	%	
Bridge Series CCCPS of INR 15/- each				

Grand Anicut Fund-2	40,000	100%	40,000	100%
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Note: All 'OCPS with voting rights of INR 15/- each' are held by promoter and there is no change in share holding during the current year and previous year.

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

Notes:

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

2. OCPS is defined as Optionally Convertible Preference Shares

(ix) Aggregate number and class of buyback of shares during the five years immediately preceding the reporting date:

There has been no buyback of shares during the period of five years immediately preceding the respective reported years.

(v) Rights, preferences and restrictions attached to the shareholders:

Class of CCCPS	Voting rights	Dividend rights	Conversion Ratio	Conversion Period
Issued, subscribed and fully paid shares #				General Term At any time at the option of the holder Maximum Term Automatic conversion, upon the earlier of all three:- i) 1 (One) day prior to the expiry of 20 (Twenty) years from the date of issuance ii) the conversion of the CCCPS in accordance with these Articles iii) in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date as may be permitted under Law.
CCCPS of INR 100/- each	Each CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such CCCPS could then be converted.	Minimum preferential dividend rate of 0.0001% per annum	1:1	
CCCPS of INR 15/- each				General Term At any time at the option of the holder Maximum Term

Automatic conversion, upon the earlier of all two:-
i) 1 (One) day prior to the expiry of 20 (Twenty) years from the Series A Closing Date
ii) in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date

Series A CCCPS of INR 100/- each

Each Series A CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Series A CCCPS could then be converted.

1:1

Series A1 CCCPS of INR 100/- each	Each Series A1 CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Series A1 CCCPS could then be converted.	1:1	as may be permitted under Law.
Series A2 CCCPS of INR 15/- each	Each Series A2 CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Series A2 CCCPS could then be converted.	1:1	
Series B CCCPS of INR 15/- each	Each Series B CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Series B CCCPS could then be converted.	1:1	<p>General Term At any time at the option of the holder Maximum Term Automatic conversion, upon the earlier of all two:- i)1 (One) day prior to the expiry of 20 (Twenty) years from the Closing Date ii)in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date as may be permitted under Law.</p> <p>General Term At any time at the option of the holder Maximum Term Automatic conversion, upon the earlier of all three:- i)1 (One) day prior to the expiry of 20 (Twenty) years from the date of issuance ii)the conversion of the Pre-Series C CCCPS in</p>

accordance with Articles iii) in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date

Pre-Series C CCCPS of INR 15/- each

Each Pre-Series C CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Pre-Series C CCCPS could then be converted.

1.1.398

<p>Pre-Series C1 CCCPS of INR 15/- each.</p>	<p>Each Pre-Series C1 CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Pre-Series C1 CCCPS could then be converted.</p>	<p>1.1.398</p>	<p>as may be permitted under Law.</p>
<p>Series C CCCPS of INR 100/- each</p>	<p>Each Series C CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Series C CCCPS could then be converted.</p>	<p>1:1</p>	<p>General Term At any time at the option of the holder Maximum Term Automatic conversion, upon the earlier of all two:- i)1 (One) day prior to the expiry of 20 (Twenty) years from the closing date ii)in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date as may be permitted under Law. General Term At any time at the option of the holder Maximum Term Automatic conversion, upon the earlier of all three:- i)1 (One) day prior to the expiry of 20 (Twenty) years from the date of issuance ii)the conversion of the Series C1 CCCPS in accordance with Articles iii)in connection with an IPO, prior to the filing of a prospectus (or</p>

equivalent document, by whatever name called) by the Company with the competent authority or such later date

Series C1 CCCPS of INR 100/- each

Each Series C1 CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Series C1 CCCPS could then be converted.

1:1

Pre Series D CCCPS of INR 15/-each	Each Pre-Series D CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Pre-Series D CCCPS could then be converted.	1:1	<p>as may be permitted under Law.</p> <p>General Term At any time at the option of the holder Maximum Term Automatic conversion, upon the earlier of all three:- i)1 (One) day prior to the expiry of 20 (Twenty) years from the date of issuance ii)the conversion of the Pre-Series D CCCPS in accordance with Articles iii)in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date as may be permitted under Law.</p>
Pre Series D1 CCCPS of INR 15/-each	Each Pre-Series D1 CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Pre-Series D1 CCCPS could then be converted.	1:1	<p>Term i)at any time at the option of the holder of the Class A Promoter OPCS or automatically upon expiry of 6 (Six) years from the date of issuance of Class A Promoter OPCS ii)automatically prior to the occurrence of an IPO, such that the Company is able to</p>

undertake an
IPO without
any Class A
Promoter

Class A Promoter OCPS of INR 15/- each	After conversion into equity shares as per the articles of association	Minimum preferential dividend rate of 0.0001% per annum	1:1
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Bonus CCCPS of INR 15/- each

Each Bonus CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Bonus CCCPS could then be converted.

1:1

OCPS remaining outstanding.

General Term
At any time at the option of the holder
Maximum Term
Automatic conversion, upon the earlier of all three:-
i) 1 (One) day prior to the expiry of 20 (Twenty) years from the date of issuance
ii) the conversion of the CCCPS in accordance with these Articles
iii) in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date as may be permitted under Law.

General Term
At any time at the option of the holder
Maximum Term
Automatic conversion, upon the earlier of all two:-
i) 1 (One) day prior to the expiry of 20 (Twenty) years from the Series A Closing Date
ii) in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the

Company with
the competent
authority or
such later date

Bonus Series A CCCPS of INR 15/- each	Each Bonus Series A CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Bonus Series A CCCPS could then be converted	1:1
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<p>Bonus Series A1 CCCPS of INR 15/- each</p>	<p>Each Bonus Series A1 CCCPS shall entitle the holder to the number of votes equal to the number of whole or fractional Equity Shares into which such Bonus Series A1 CCCPS could then be converted.</p>	<p>1:1</p>	<p>as may be permitted under Law.</p>
<p>Issued, subscribed and party paid up</p>			<p>General Term Subject to each bridge series CCCPS being fully paid up, at any time at the option of the holder Maximum Term Automatic conversion, upon the earlier of all two:-</p>
<p>Bridge Series CCCPS of INR 15/- each (partly paid of INR 1/- each)</p>	<p>Each Bridge Series CCCPS shall entitle the holder to the such number of votes that are equal to the number of whole or fractional Equity Shares into which such Bridge Series CCCPS could then be converted, subject to such Bridge Series CCCPS being fully paid up</p>	<p>Not be entitled to dividend until their shares are fully paid up</p>	<p>1:1, subject to each bridge series CCCPS being fully paid up i) 1 (One) day prior to the expiry of 20 (Twenty) years Closing Date ii) in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date as may be permitted under Law.</p>
<p>Class B Promoter OCPS of INR 100/- each (partly paid of INR 25/- each)</p>	<p>Upon conversion into equity shares as per the articles of association.</p>	<p>Upon conversion into equity shares as per the articles of association.</p>	<p>Term i) at any time at the option of the holder of the Class B Promoter OCPS or automatically upon expiry of 6 (Six) years from the date of issuance of Class B Promoter OCPS ii) automatically prior to the occurrence of an IPO, such that the Company is able to</p>

Subscription CCCPS of INR 15/- each (partly paid of INR 0.1/- each)

Upon the subscription CCCPS fully paid up as per the article of association

Upon the subscription CCCPS fully paid up as per the article of association 1:1

undertake an IPO without any Class B Promoter OCPS being in issue.

Term
i) at any time at the option of the holder
ii) before the expiry of 20 years from the closing date
iii) In connection with an IPO, prior to the filing of prospectus by the company

Subnotes:-

i) Conversion price shall mean the conversion price determined at the time of conversion.

ii) In the event of liquidation of the Company, the Series C will get the first preference, then the Series B, Pre Series D, Pre Series D1 and Series C1, and then Series A, Series A1, Series A2, Bonus Series A, Bonus Series A1, Pre-Series C, Pre-Series C1, Bridge Series CCCPS, Subscription CCCPS and Super Angles preference shareholders and shall have the right to receive the assets of the Company before any distribution to OCPS, in priority to the equity shares.

13. Other equity
(refer consolidated statement of changes in equity)

Particulars	As at March 31, 2022	As at March 31, 2021
Retained earnings	(13,436.59)	(9,470.69)
Securities premium	10,184.04	7,642.17
Share option outstanding account	242.45	94.37
Foreign currency translation reserve	(162.56)	(89.50)
Share application money pending allotment	7.00	-
Total	(3,165.66)	(1,823.65)

Notes:

The description of the nature and purpose of each reserve within equity is as follows:

a) Retained earnings are accumulated losses earned by the Group till date, as adjusted for distribution to owners.

b) Securities premium is used to

record the premium on issue of shares. It will be utilised in accordance with the provisions of the Companies Act, 2013.

c) Employee stock option outstanding account is used to record the impact of employee stock option schemes. Refer note 33 for further details on the plan.

d) Pending allotment have subsequently been allotted on April, 02 2022

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	-3,960.64	-2,515.13	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	(A) 836.55	(B) 753.72	
Adjustments for decrease (increase) in inventories	173.77	-206.37	
Adjustments for decrease (increase) in trade receivables, current	-34.08	-351.68	
Adjustments for decrease (increase) in other current assets	4.3	-492.32	
Adjustments for increase (decrease) in trade payables, current	-114.27	706.52	
Adjustments for depreciation and amortisation expense	908.13	749.62	
Adjustments for provisions, non-current	78.25	77.46	
Adjustments for unrealised foreign exchange losses gains	-38.88	-56.2	
Adjustments for share-based payments	148.08	43.72	
Other adjustments to reconcile profit (loss)	(C) 55.18	(D) 6.13	
Total adjustments for reconcile profit (loss)	2,017.03	1,230.6	
Net cash flows from (used in) operations	-1,943.61	-1,284.53	
Income taxes paid (refund)	-0.6	-7.42	
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) operating activities	-1,943.01	-1,277.11	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	444.86	304.67	
Proceeds from sales of investment property	0	0	
Cash advances and loans made to other parties	0	0	
Cash receipts from repayment of advances and loans made to other parties	26.81	42.99	
Interest received	28.84	8.65	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-42.41	(E) -342.4	
Net cash flows from (used in) investing activities	-431.62	-595.43	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	56.04	
Proceeds from issuing other equity instruments	2,662.64	1,976.25	
Payments of other equity instruments	48.65	111.92	
Proceeds from borrowings	150	1,098.54	
Repayments of borrowings	50	140	
Payments of lease liabilities	(F) 850.92	(G) 474.2	
Interest paid	422.95	362.06	
Other inflows (outflows) of cash	870.49	-150.49	
Net cash flows from (used in) financing activities	2,310.61	1,892.16	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-64.02	19.62	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	0	
Net increase (decrease) in cash and cash equivalents	-64.02	19.62	
Cash and cash equivalents cash flow statement at end of period	88.36	152.38	132.76

Footnotes

(A) Interest income (32.17) Property, plant and equipment written off 2.35 Net gain on redemption of mutual fund units (9.08) Gain on termination of lease contracts (1.80) Finance costs 877.25

(B) Finance costs 762.05 Interest income on financial assets measured at amortised cost (8.33)

(C) Bad debts-Rs. 20.95 Loss allowances-Rs. 35.27 Lease concessions-Rs. (1.04)

(D) Bad debts-Rs. 7.11 Loss allowances-Rs.46.69 Lease concessions-Rs. (47.67)

(E) Deposits made with banks- Rs. (640.53) Proceeds from maturity of deposits- Rs. 298.13

(F) Payment of lease liabilities- principal- Rs. (441.24) Payment of lease liabilities- interest-Rs. (409.68)

(G) Payment of lease liabilities- principal- Rs. (69.34) Payment of lease liabilities- interest-Rs. (404.86)

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022
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.

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.

On 24 March 2021, the Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III of the Companies Act, 2013 and the amendments are applicable for financial periods commencing from 1 April 2021. The Company has evaluated the effect of the amendments on its standalone financial statements and complied with the same.

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).

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, 2022.
- (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

The preparation of consolidated financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Significant estimates and assumptions are used for, but not limited to,

- (i) Measurement of useful life and residual value of property, plant and equipment;
- (ii) Impairment assessment of non-financial assets - key assumptions underlying recoverable amount;
- (iii) Impairment assessment of financial assets;
- (iv) Allowance for uncollectible accounts receivables;
- (v) Identification of leases and measurement of lease liabilities and right of use assets;

(vi) Measurement of defined benefit obligations : key actuarial assumptions;

(vii) Fair value measurement of financial instruments.

(viii) Recognition of deferred tax assets

(ix) Measurement of share based payments

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

Plant and equipments

10 - 15
years

Reusable Bottles 650 ML *

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.

The assessment for the same was carried out by the management of the Group during the year and basis that, the management is of the view that the estimates used approximates the actual results.

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 INR 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. All amounts have been rounded to the nearest millions up to two decimal places, unless otherwise stated. Consequent to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute amounts.

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

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

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.

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.

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

Loss Per Share (EPS)

Basic LPS 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 LPS 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.

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

Income-taxes

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

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous 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.

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

Employees (including senior executives) of the Company receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognized, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the year in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting year has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The standalone statement of profit and loss expense or credit for a year represents the movement in cumulative expense recognized as at the beginning and end of that year and is recognized in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Company's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognized for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognized is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification.

For cancelled options, the payment made to the employee shall be accounted for as a deduction from equity, except to the extent that the payment exceeds the fair value of the equity instruments of the Company, measured at the cancellation date. Any such excess from the fair value of equity instrument shall be recognized as an expense.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

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

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.

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).

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.

Debt instrument included within FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Equity instruments

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

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

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 amortised cost

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

Loans and borrowings

De-recognition

Reclassification of financial assets

Offsetting of financial instruments

Revenue recognition

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group has concluded that it is the principal in all of its revenue arrangements, except in certain contract manufacturing arrangements as explained below, since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks.

Based on the Educational Material on Ind AS 115 issued by the Institute of Chartered Accountants of India ("ICAI"), the recovery of excise duty flows to the Group on its own account and hence is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Group on its own account, revenue includes excise duty. However, sales tax/value added tax (VAT), goods and services tax are not received by the Group on its own account and are taxes collected on value added to the commodity by the seller on behalf of the government. Accordingly, these are excluded from revenue.

Sale of goods

Revenue from the sale of products is recognised at a point in time when control of the products is

transferred to the customer and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Revenue from the sale of products is measured at the fair value of the consideration received or receivable, net of returns and allowances, discounts and incentives.

If the consideration in a contract includes a variable amount (discounts and incentives), the Group estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer and such discounts and incentives are estimated at contract inception.

Generally, the Group receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Holding Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Group performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A trade receivable is recognised if an amount of consideration is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

Refer to accounting policies of financial assets.

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from the customer before the Company transfers the related goods or services. Contract liabilities are recognised as revenue when the Company performs under the contract (i.e., transfers control of the related goods or services to the customer).

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

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 01, 2022, as below:

a) Ind AS 103 – reference to Conceptual Framework

The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.

b) Ind AS 16 – proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its consolidated financial statements.

c) Ind AS 37 – onerous contracts - costs of fulfilling a contract

The amendments specify that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Group does not expect the amendment to have any significant impact in its consolidated financial statements.

d) Ind AS 109 – annual improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]

(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.

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

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.

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.

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

Based on the Educational Material on Ind AS 115 issued by the Institute of Chartered Accountants of India ("ICAI"), the recovery of excise duty flows to the Group on its own account and hence is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Group on its own account, revenue includes excise duty. However, sales tax/value added tax (VAT), goods and services tax are not received by the Group on its own account and are taxes collected on value added to the commodity by the seller on behalf of the government. Accordingly, these are excluded from revenue.

Generally, the Group receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Holding Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

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b) Ind AS 16 – proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its consolidated financial statements.

c) Ind AS 37 – onerous contracts - costs of fulfilling a contract

The amendments specify that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Group does not expect the amendment to have any significant impact in its consolidated financial statements.

d) Ind AS 109 – annual improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.

Textual information (6)

Statement of Ind AS compliance [Text Block]

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.

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

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.

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

Based on the Educational Material on Ind AS 115 issued by the Institute of Chartered Accountants of India ("ICAI"), the recovery of excise duty flows to the Group on its own account and hence is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Group on its own account, revenue includes excise duty. However, sales tax/value added tax (VAT), goods and services tax are not received by the Group on its own account and are taxes collected on value added to the commodity by the seller on behalf of the government. Accordingly, these are excluded from revenue.

Generally, the Group receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Holding Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

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The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.

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.

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.

On 24 March 2021, the Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III of the Companies Act, 2013 and the amendments are applicable for financial periods commencing from 1 April 2021. The Company has evaluated the effect of the amendments on its standalone financial statements and complied with the same.

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).

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, 2022.
- (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

The preparation of consolidated financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Significant estimates and assumptions are used for, but not limited to,

- (i) Measurement of useful life and residual value of property, plant and equipment;
- (ii) Impairment assessment of non-financial assets - key assumptions underlying recoverable amount;
- (iii) Impairment assessment of financial assets;
- (iv) Allowance for uncollectible accounts receivables;
- (v) Identification of leases and measurement of lease liabilities and right of use assets;

(vi) Measurement of defined benefit obligations : key actuarial assumptions;

(vii) Fair value measurement of financial instruments.

(viii) Recognition of deferred tax assets

(ix) Measurement of share based payments

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

Plant and equipments

10 - 15
years

Reusable Bottles 650 ML *

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.

The assessment for the same was carried out by the management of the Group during the year and basis that, the management is of the view that the estimates used approximates the actual results.

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 INR 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. All amounts have been rounded to the nearest millions up to two decimal places, unless otherwise stated. Consequent to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute amounts.

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

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

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.

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.

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

Loss Per Share (EPS)

Basic LPS 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 LPS 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.

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

Income-taxes

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

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous 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.

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

Employees (including senior executives) of the Company receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognized, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the year in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting year has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The standalone statement of profit and loss expense or credit for a year represents the movement in cumulative expense recognized as at the beginning and end of that year and is recognized in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Company's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognized for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognized is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification.

For cancelled options, the payment made to the employee shall be accounted for as a deduction from equity, except to the extent that the payment exceeds the fair value of the equity instruments of the Company, measured at the cancellation date. Any such excess from the fair value of equity instrument shall be recognized as an expense.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

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

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.

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).

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.

Debt instrument included within FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Equity instruments

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

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

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 amortised cost

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

Loans and borrowings

De-recognition

Reclassification of financial assets

Offsetting of financial instruments

Revenue recognition

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group has concluded that it is the principal in all of its revenue arrangements, except in certain contract manufacturing arrangements as explained below, since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks.

Based on the Educational Material on Ind AS 115 issued by the Institute of Chartered Accountants of India ("ICAI"), the recovery of excise duty flows to the Group on its own account and hence is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Group on its own account, revenue includes excise duty. However, sales tax/value added tax (VAT), goods and services tax are not received by the Group on its own account and are taxes collected on value added to the commodity by the seller on behalf of the government. Accordingly, these are excluded from revenue.

Sale of goods

Revenue from the sale of products is recognised at a point in time when control of the products is

transferred to the customer and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Revenue from the sale of products is measured at the fair value of the consideration received or receivable, net of returns and allowances, discounts and incentives.

If the consideration in a contract includes a variable amount (discounts and incentives), the Group estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer and such discounts and incentives are estimated at contract inception.

Generally, the Group receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Holding Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Group performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A trade receivable is recognised if an amount of consideration is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

Refer to accounting policies of financial assets.

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from the customer before the Company transfers the related goods or services. Contract liabilities are recognised as revenue when the Company performs under the contract (i.e., transfers control of the related goods or services to the customer).

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

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 01, 2022, as below:

a) Ind AS 103 – reference to Conceptual Framework

The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.

b) Ind AS 16 – proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Group does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its consolidated financial statements.

c) Ind AS 37 – onerous contracts - costs of fulfilling a contract

The amendments specify that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Group does not expect the amendment to have any significant impact in its consolidated financial statements.

d) Ind AS 109 – annual improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Group does not expect the amendment to have any significant impact in its consolidated financial statements.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	462.19	248.12		462.19
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-379.05	-260.31		
Total Depreciation property plant and equipment	-379.05	-260.31		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.49	0		8.37
Total disposals and retirements, property, plant and equipment	2.49	0		8.37
Total increase (decrease) in property, plant and equipment	80.65	-12.19		453.82
Property, plant and equipment at end of period	847.81	767.16	779.35	1,775.63

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			379.05	260.31
Total Depreciation property plant and equipment			379.05	260.31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		5.88	0
Total disposals and retirements, property, plant and equipment	0		5.88	0
Total increase (decrease) in property, plant and equipment	248.12		373.17	260.31
Property, plant and equipment at end of period	1,321.81	1,073.69	927.82	554.65

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		55.44	59.63	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-57.6	-52.02	
Total Depreciation property plant and equipment		-57.6	-52.02	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.49	0	
Total disposals and retirements, property, plant and equipment		2.49	0	
Total increase (decrease) in property, plant and equipment		-4.65	7.61	
Property, plant and equipment at end of period	294.34	501.81	506.46	498.85

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	55.44	59.63		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				57.6
Total Depreciation property plant and equipment				57.6
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	8.37	0		5.88
Total disposals and retirements, property, plant and equipment	8.37	0		5.88
Total increase (decrease) in property, plant and equipment	47.07	59.63		51.72
Property, plant and equipment at end of period	680.69	633.62	573.99	178.88

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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			55.44	59.63
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	52.02		-57.6	-52.02
Total Depreciation property plant and equipment	52.02		-57.6	-52.02
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2.49	0
Total disposals and retirements, property, plant and equipment	0		2.49	0
Total increase (decrease) in property, plant and equipment	52.02		-4.65	7.61
Property, plant and equipment at end of period	127.16	75.14	501.81	506.46

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		55.44	59.63	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		8.37	0	
Total disposals and retirements, property, plant and equipment		8.37	0	
Total increase (decrease) in property, plant and equipment		47.07	59.63	
Property, plant and equipment at end of period	498.85	680.69	633.62	573.99

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				25.86
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	57.6	52.02		-5.74
Total Depreciation property plant and equipment	57.6	52.02		-5.74
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.88	0		0
Total disposals and retirements, property, plant and equipment	5.88	0		0
Total increase (decrease) in property, plant and equipment	51.72	52.02		20.12
Property, plant and equipment at end of period	178.88	127.16	75.14	36.09

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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		25.86	3.93
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.67			
Total Depreciation property plant and equipment	-2.67			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1.26		25.86	3.93
Property, plant and equipment at end of period	15.97	14.71	46.46	20.6

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]		
		31/03/2020	01/04/2021 to 31/03/2022	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		5.74	2.67	
Total Depreciation property plant and equipment		5.74	2.67	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		5.74	2.67	
Property, plant and equipment at end of period	16.67	10.37	4.63	1.96

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	38.67	3.42		38.67
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-11.98	-10.13		
Total Depreciation property plant and equipment	-11.98	-10.13		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	26.69	-6.71		38.67
Property, plant and equipment at end of period	56.81	30.12	36.83	91.36

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			11.98	10.13
Total Depreciation property plant and equipment			11.98	10.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	3.42		11.98	10.13
Property, plant and equipment at end of period	52.69	49.27	34.55	22.57

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		15.37	0.34	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-7.28	-9.32	
Total Depreciation property plant and equipment		-7.28	-9.32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		8.09	-8.98	
Property, plant and equipment at end of period	12.44	16.95	8.86	17.84

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.37	0.34		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				7.28
Total Depreciation property plant and equipment				7.28
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	15.37	0.34		7.28
Property, plant and equipment at end of period	54.92	39.55	39.21	37.97

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]		Assets given under operating lease [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	31/03/2020	01/04/2021 to 31/03/2022	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			9.83	0.82
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	9.32		-10.18	-10.03
Total Depreciation property plant and equipment	9.32		-10.18	-10.03
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	9.32		-0.35	-9.21
Property, plant and equipment at end of period	30.69	21.37	28.21	28.56

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]	Assets given under operating lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		9.83	0.82	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		9.83	0.82	
Property, plant and equipment at end of period	37.77	64.95	55.12	54.3

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]
	Assets given under operating lease [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				317.02
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10.18	10.03		-286.27
Total Depreciation property plant and equipment	10.18	10.03		-286.27
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0		
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	10.18	10.03		30.75
Property, plant and equipment at end of period	36.74	26.56	16.53	207.94

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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		317.02	179.98
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-176.14			
Total Depreciation property plant and equipment	-176.14			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	3.84		317.02	179.98
Property, plant and equipment at end of period	177.19	173.35	837.25	520.23

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]		
		31/03/2020	01/04/2021 to 31/03/2022	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		286.27	176.14	
Total Depreciation property plant and equipment		286.27	176.14	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		286.27	176.14	
Property, plant and equipment at end of period	340.25	629.31	343.04	166.9

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.7	0.03		0.7
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.69	-0.61		
Total Depreciation property plant and equipment	-0.69	-0.61		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.01	-0.58		0.7
Property, plant and equipment at end of period	3.46	3.45	4.03	5.98

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.69	0.61
Total Depreciation property plant and equipment			0.69	0.61
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.03		0.69	0.61
Property, plant and equipment at end of period	5.28	5.25	2.52	1.83

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	
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		316.32	179.95	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-285.58	-175.53	
Total Depreciation property plant and equipment		-285.58	-175.53	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		30.74	4.42	
Property, plant and equipment at end of period	1.22	204.48	173.74	169.32

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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	316.32	179.95		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				285.58
Total Depreciation property plant and equipment				285.58
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	316.32	179.95		285.58
Property, plant and equipment at end of period	831.27	514.95	335	626.79

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Nature of other property plant and equipment others	Reusable bottles	
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss		175.53
Total Depreciation property plant and equipment		175.53
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment		0
Total disposals and retirements, property, plant and equipment		0
Total increase (decrease) in property, plant and equipment		175.53
Property, plant and equipment at end of period		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]	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 child Membe	Refer child Membe	Refer child Member	Refer child Member
Useful lives or depreciation rates, property, plant and equipment	Refer child Membe	Refer child Membe	Refer child Member	Refer child Member
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]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]

..(3)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	5 Years	5 years	2 Years	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]

..(4)

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]	Assets given under operating lease [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Refer child Member	Refer child Member
Useful lives or depreciation rates, property, plant and equipment	Over the remaining lease period	Over the remaining lease period	Refer child Member	Refer child Member
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]	Plantations [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	2- 3 years	2- 3 years	2- 3 years	2- 3 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

	01/04/2021 to 31/03/2022
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]

Particulars	Leasehold improvements	Plant and equipment	Reusable bottles	Furniture and fixtures	Office equipment	Computers	Laboratory equipment	Total
3(a). Property, plant and equipment								
Gross carrying value								
As at April 01, 2020	54.30	573.99	335.00	16.67	49.27	39.21	5.25	1,073.69
Additions	0.82	59.63	179.95	3.93	3.42	0.34	0.03	248.12
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2021	55.12	633.62	514.95	20.60	52.69	39.55	5.28	1,321.81
Additions	9.83	55.44	316.32	25.86	38.67	15.37	0.70	462.18
Disposals	-	8.37	-	-	-	-	-	8.37
As at March 31, 2022	64.95	680.69	831.27	46.46	91.36	54.92	5.98	1,775.62
Accumulated depreciation								
As at April 01, 2020	16.53	75.14	165.68	1.96	12.44	21.37	1.22	294.34
Depreciation	10.03	52.02	175.53	2.67	10.13	9.32	0.61	260.31
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2021	26.56	127.16	341.21	4.63	22.57	30.69	1.83	554.65
Depreciation	10.18	57.60	285.58	5.74	11.98	7.28	0.69	379.04
Disposals	-	5.88	-	-	-	-	-	5.88
As at March 31, 2022	36.74	178.88	626.79	10.37	34.55	37.97	2.52	927.81
Net carrying value								
As at March 31, 2021	28.56	506.46	173.74	15.97	30.12	8.86	3.45	767.16
As at March 31, 2022	28.21	501.81	204.48	36.09	56.81	16.95	3.46	847.81

[612100] Notes - Impairment of assets

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]		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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	N/A	N/A
Useful lives or amortisation rates, other intangible assets	4 years	4 years	N/A	N/A
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	SLM	SLM
Useful lives or amortisation rates, other intangible assets	4 years	4 years
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	32.05	0.93		32.05
Amortisation other intangible assets	-9.87	-8.95		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	22.18	-8.02		32.05
Other intangible assets at end of period	66.9	44.72	52.74	102.94

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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			
Amortisation other intangible assets			9.87	8.95
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	0.93		9.87	8.95
Other intangible assets at end of period	70.89	69.96	36.04	26.17

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		32.05	0.93	
Amortisation other intangible assets		-3.24	-2.32	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		28.81	-1.39	
Other intangible assets at end of period	17.22	43.64	14.83	16.22

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	32.05	0.93		
Amortisation other intangible assets				3.24
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	32.05	0.93		3.24
Other intangible assets at end of period	53.16	21.11	20.18	9.52

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]	
	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [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	31/03/2020	01/04/2021 to 31/03/2022	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	0
Amortisation other intangible assets	2.32		-6.63	-6.63
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	2.32		-6.63	-6.63
Other intangible assets at end of period	6.28	3.96	23.26	29.89

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]			
	Intangible assets other than internally generated [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]		31/03/2020	01/04/2021 to 31/03/2022	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	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	36.52	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	6.63	6.63		-6.63
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	6.63	6.63		-6.63
Other intangible assets at end of period	26.52	19.89	13.26	23.26

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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		0	0
Amortisation other intangible assets	-6.63			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	-6.63		0	0
Other intangible assets at end of period	29.89	36.52	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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]				
Amortisation other intangible assets		6.63	6.63	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		6.63	6.63	
Other intangible assets at end of period	49.78	26.52	19.89	13.26

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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. Intangible assets			
Particulars	Software	IPR	Total
Gross carrying value			
As at April 01, 2020	20.18	49.78	69.96
Additions	0.92	-	0.92
Disposals	-	-	-
As at March 31, 2021	21.10	49.78	70.88
Additions	32.06	-	32.06
Disposals	-	-	-
As at March 31, 2022	53.16	49.78	102.94
Accumulated amortization			
As at April 01, 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
Amortization	3.24	6.63	9.87
Disposals	-	-	-
As at March 31, 2022	9.52	26.52	36.04
Net carrying value			
As at March 31, 2021	14.82	29.89	44.71

As at March 31, 2022 43.64 23.26 66.90

Note:

i) The Group has not revalued its intangible assets during the current and previous years.

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 8,977.38	(B) 7,592.57
Financial liabilities, at fair value	8,977.38	7,592.57

Footnotes

(A) Borrowings : 3,467.16 Trade payables : 2,032.47 Other financial liabilities : 260.42 Lease liability : 3,217.33

(B) Borrowings 2,469.49 Trade payables 1,831.82 Other financial liabilities 64.06 Lease liability 3,227.20

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]		Corporate loans [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,265.42	2,326.98	122.22	150.42
Financial assets, at fair value	2,265.42	2,326.98	122.22	150.42
Description of other financial assets at amortised cost class	As per child member	As per child member	Loans	Loans

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,190.37	1,212.51	952.83	964.05
Financial assets, at fair value	1,190.37	1,212.51	952.83	964.05
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	As per child member	As per child member

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]		Other financial assets at amortised cost class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	440.31	170.82	88.36	152.38
Financial assets, at fair value	440.31	170.82	88.36	152.38
Description of other financial assets at amortised cost class	Other financial assets	Other financial assets	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	424.16	640.85
Financial assets, at fair value	424.16	640.85
Description of other financial assets at amortised cost class	Bank balances other than Cash and cash equivalents	Bank balances other than Cash and cash equivalents

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

	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	Textual information (10) [See below]
Disclosure of financial assets [TextBlock]	Textual information (11) [See below]
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	Textual information (12) [See below]
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (10)

Disclosure of financial instruments [Text Block]

41. Financial instruments by category

The criteria for recognition of financial instruments is explained in significant accounting policies (refer note 2)

Particulars	As at March 31, 2022	As at March 31, 2021
Financial assets		
Measured at amortised cost [^]		
Loans	122.22	150.42
Other financial assets	440.31	170.82
Trade receivables	1,190.37	1,212.51
Cash and cash equivalents	88.36	152.38
Bank balances other than above	424.16	640.85
Financial liabilities		
Measured at amortised cost [^]		
Borrowings	3,467.16	2,469.49
Trade payables	2,032.47	1,831.82
Other financial liabilities	260.42	64.06
Lease liability	3,217.33	3,227.20

[^] Carrying value of the financial assets and liabilities designated at amortised cost approximates their fair value on operating dates.

Textual information (11)

Disclosure of financial assets [Text Block]

Financial assets		
Measured at amortised cost^		
Loans	122.22	150.42
Other financial assets	440.31	170.82
Trade receivables	1,190.37	1,212.51
Cash and cash equivalents	88.36	152.38
Bank balances other than above	424.16	640.85

Textual information (12)

Disclosure of financial liabilities [Text Block]

Financial liabilities		
Measured at amortised cost^		
Borrowings	3,467.16	2,469.49
Trade payables	2,032.47	1,831.82
Other financial liabilities	260.42	64.06
Lease liability	3,217.33	3,227.20

[400400] Notes - Non-current investments

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

	31/03/2022	31/03/2021
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

	31/03/2022	31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-1,943.01	-1,277.11
Net cash flows from (used in) operating activities	-1,943.01	-1,277.11
Net cash flows from (used in) investing activities, continuing operations	-431.62	-595.43
Net cash flows from (used in) investing activities	-431.62	-595.43
Net cash flows from (used in) financing activities, continuing operations	2,310.61	1,892.16
Net cash flows from (used in) financing activities	2,310.61	1,892.16

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity shares of INR 1,000/- each with voting rights
Number of shares authorised	[shares] 1,80,00,020	[shares] 1,35,00,020		[shares] 1,80,00,000
Value of shares authorised	180.02	135.02		180
Number of shares issued	[shares] 1,42,06,082	[shares] 1,32,72,099		[shares] 1,42,06,062
Value of shares issued	142.08	132.74		142.06
Number of shares subscribed and fully paid	[shares] 1,42,06,082	[shares] 1,32,72,099		[shares] 1,42,06,062
Value of shares subscribed and fully paid	142.08	132.74		142.06
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] 1,42,06,082	[shares] 1,32,72,099		[shares] 1,42,06,062
Total value of shares subscribed	142.08	132.74		142.06
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,32,72,099	[shares] 1,32,72,020		[shares] 1,32,72,079
Value of shares called	142.08	132.74		142.06
Value of shares paid-up	142.08	132.74		142.06
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 9,33,983	[shares] 0		[shares] 9,33,983
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 1,85,000		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 9,33,983	[shares] 1,85,000		[shares] 9,33,983
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 9,33,983	[shares] 1,85,000		[shares] 9,33,983
Number of shares outstanding at end of period				[shares] 1,43,91,062
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	9.34	0		9.34
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	1.85		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	9.34	1.85		9.34
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	9.34	1.85		9.34
Equity share capital at end of period	142.08	132.74	130.89	142.06
Rights preferences and restrictions attaching to class of share capital			0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			00	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years				[shares] 0

Aggregate number of fully paid up shares issued by way of bonus shares during last five years				[shares] 0
Aggregate number of shares bought back during last five years				[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
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 1,000/- 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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		Equity shares of INR 1,000/- each with voting rights	Equity shares of INR 1,000/- 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] 1,32,72,079		[shares] 20	[shares] 20
Value of shares issued	132.72		0.02	0.02
Number of shares subscribed and fully paid	[shares] 1,32,72,079		[shares] 20	[shares] 20
Value of shares subscribed and fully paid	132.72		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] 1,32,72,079		[shares] 20	[shares] 20
Total value of shares subscribed	132.72		0.02	0.02
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,32,72,000		[shares] 20	[shares] 20
Value of shares called	132.72		0.02	0.02
Value of shares paid-up	132.72		0.02	0.02
Par value per share	[INR/shares] 10		[INR/shares] 1,000	[INR/shares] 1,000
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 1,85,000		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 1,85,000		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,85,000		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,34,57,079	[shares] 1,32,72,079	[shares] 20	[shares] 20

Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	1.85		0	0
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	1.85		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	1.85		0	0
Equity share capital at end of period	132.72	130.87	0.02	0.02
Rights preferences and restrictions attaching to class of share capital	0		0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0

Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0
Type of share	Equity shares of INR 10/- each with voting rights		Equity shares of INR 1,000/- each with voting rights	Equity shares of INR 1,000/- 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]
	31/03/2020
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 20
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	0.02

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity shares of INR 1,000/- each with voting rights	Equity shares of INR 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 [Line items]				
Type of share	Equity shares of INR 1,000/- each with voting rights	Equity shares of INR 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] 38,42,573
Percentage of shareholding in company			27.05%	28.95%

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]				
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of 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 INR 10/- each	Equity shares with voting rights of INR 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	AAIP11365R	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	15.04%	16.10%	7.37%	7.89%

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]	
	Shareholder 4 [Member]		Name of shareholder [Member]	
Name of shareholder [Axis]				
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each	Equity shares of INR 1,000/- each with voting rights	Equity shares of INR 1,000/- each with voting rights
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares with voting rights of INR 10/- each	Equity shares with voting rights of INR 10/- each	Equity shares of INR 1,000/- each with voting rights	Equity shares of INR 1,000/- 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	7.06%	7.56%		

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (13) [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
Amount of reduction in capital during year	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

Textual information (13)

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

11. Equity share capital				
Particulars	As at March 31, 2022		As at March 31, 2021	
Number	Amount	Number	Amount	
(a) Authorised share capital				
Equity shares of INR 10/- each with voting rights	18,000,000	180.00	13,500,000	135.00
Equity shares of INR 1,000/- each with voting rights	20	0.02	20	0.02
	18,000,020	180.02	13,500,020	135.02
(b) Issued, subscribed and fully paid up shares				
Equity shares of INR 10/- each with voting rights	14,206,062	142.06	13,272,079	132.72
Equity shares of INR 1,000/- each with voting rights	20	0.02	20	0.02
	14,206,082	142.08	13,272,099	132.74
Refer note (i) to (x) below:				
(i) Reconciliation of authorised equity share capital:				
Particulars	As at March 31, 2022		As at March 31, 2021	
Number	Amount	Number	Amount	
Equity shares with voting rights of INR 10/- each				
At the beginning of the year	13,500,000	135.00	13,500,000	135.00
Additions	4,500,000	45.00	-	-
At the end of the year	18,000,000	180.00	13,500,000	135.00
Equity shares with voting rights of INR 1,000/- each				
At the beginning of the year	20.00	0.02	20.00	0.02
Additions	-	-	-	-
At the end of the year	20.00	0.02	20.00	0.02
(ii) Reconciliation of issued, subscribed and fully paid up equity share capital:				
Particulars	As at March 2022		As at March 2021	
Number	Amount	Number	Amount	
Equity shares with voting rights of INR 10/- each				
At the beginning of the year	13,272,079	132.72	13,087,162	130.87
Shares issued on conversion of CCCPS (refer note (iii) below)	933,983	9.34	-	-
Shares issued during the year	-	-	184,917	1.85
At the end of the year	14,206,062	142.06	13,272,079	132.72
Equity shares with voting rights of INR 1,000/- each				
At the beginning of the year	20	0.02	20	0.02
Additions	-	-	-	-
At the end of the year	20	0.02	20	0.02
(iii) Details of CCCPS converted in equity shares and additions during the years:				
(a) During the current year:				
1. The Company has converted 53,000 series C1 CCCPS of INR 100/- each into equity shares of face value INR 10/- each in the ratio of 1:1 and 83,333 pre-series C CCCPS of INR 15/- each into equity shares of face value INR 10/- each in the ratio of 1:1.398 in the meeting of Board of Directors held on July 05, 2021.				

2. The Company has converted 1,064 series CCCPS of INR 100/- each and 125,552 bonus CCCPS of INR 15/- each respectively into equity shares of face value INR 10/- each in the ratio of 1:1 in the meeting of Board of Directors held on October 09, 2021.

3. The Company has converted 1,789 Series A1 CCCPS of INR 100/- each, 135,430 Bonus Series A1 CCCPS of INR 15/- each, 369,302 Series A2 CCCPS of INR 15/- each into equity shares of face value INR 10/- each respectively in the conversion ratio of 1:1 and 68,942 Pre-Series C1 CCCPS of INR 15/- each into equity shares of face value INR 10/- each in the conversion ratio of 1:1.380 in the meeting of Board of Directors held on October 29, 2021.

4. The Company has converted 16,667 Pre-Series C CCCPS of INR 15/- each into equity shares of face value INR 10/- each in the conversion ratio of 1:1.398 and 12,919 Series C1 CCCPS INR 100/- each into equity shares of face value INR 10/- each in the ratio of 1:1 in the meeting of Board of Directors held on November 08, 2021.

(b) During the previous year:

1. The Company has issued 130,909 equity shares of INR 10/- each at a price of INR 275.00/- (including premium of INR 265.00/-) in the meeting of Board of Directors held on August 24, 2020.

2. The Company has issued 53,908 equity shares of INR 10/- each at a price of INR 371.00/- (including premium of INR 361.00/-) in the meeting of Board of Directors held on August 29, 2020.

3. The Company has issued 100 equity shares of INR 10/- each at a price of INR 387.04/- (including premium of INR 377.04/-) in the meeting of Board of Directors held on January 25, 2021.

(iv) Rights, preferences and restrictions attached to the shareholders:

Equity shareholders:

The Holding Company has two classes of equity shares having a par value of INR 10/- each and INR 1,000/- each respectively. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors of the Holding Company is subject to the approval of the shareholders in the ensuing annual general meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Group after distribution of all preferential amounts, in proportion of their shareholding. Further, the shareholder holding equity shares of the face value of INR 1,000/- each, shall collectively be entitled to 5% (five percent) voting rights of the equity share capital calculated on fully diluted basis at any meeting of the shareholders of the Holding Company. On account of any dilution event, the voting rights attached to the promoter shares shall stand increased automatically to 26% of the equity share capital.

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

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number	%	Number	%
Equity shares with voting rights of INR 10/- each				
Mr. Ankur Jain (refer note 30)	3,842,573	27.05%	3,842,573	28.95%
Mrs. Shashi Jain	2,137,121	15.04%	2,137,121	16.10%
Sequoia Capital India Investment IV	1,047,676	7.37%	1,047,676	7.89%
SCI Investments V	1,003,051	7.06%	1,003,051	7.56%

Equity shares with voting rights of INR 1,000/- each Mr. Ankur Jain (refer note 30)	20	100%	20	100%
(vi) Promoters shareholding w.r.t. equity shares with voting rights of INR 10/- each:				

[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]			
	Debtentures [Member]		Non-convertible debentures others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	425	275	(A) 425	(B) 275

Footnotes

(A) 18%, Redeemable non-convertible debentures 855 Nos. of INR 1.00/- each : 855 Less: current maturities of non-current borrowings : (430)

(B) 18%, Redeemable non-convertible debentures 855 Nos. of INR 1.00/- each : 755.00 Less: current maturities of non-current borrowings : (480)

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]			
	Term loans from others [Member]		Other external commercial borrowings [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,132.72	1,098.54	1,132.72	1,098.54

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Debtentures [Member]		Non-convertible debentures intercorporate [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	214.29	0	214.29	0

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]			
	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]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	300.35	200	300.35	200

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	537.44	365.95	857.36	530

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances, others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	537.44	365.95	(A) 857.36	(B) 530

Footnotes

(A) Working capital loan 427.36 Current maturities of non-current borrowings 430.00

(B) Working capital loan 50.00 Current maturities of non-current borrowings 480.00

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 (14) [See below]	Textual information (15) [See below]
Nominal value per bond or debenture	[pure] 1	[pure] 1
Number of bonds or debentures	[pure] 855	[pure] 755
Amount of bonds or debentures issued during period	0	0
Number of allottees to whom bonds or debentures were issued	[pure] 0	[pure] 0
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0

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

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (16) [See below]

Textual information (14)

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 (15)

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 (16)

Disclosure of notes on borrowings explanatory [Text Block]

14. Non-current borrowings		
Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured (from others)		
External commercial borrowings	1,132.72	1,098.54
Secured (from others)		
18%, Redeemable non-convertible debentures 855 Nos. (March 31, 2021: 755 Nos.) of INR 1.00/- each	855.00	755.00
Total non-current borrowings	1,987.72	1,853.54
Less: current maturities of non-current borrowings (refer note 17a)	(430.00)	(480.00)
Non-current portion of non-current borrowings	1,557.72	1,373.54
Terms of non-current borrowings		
		Balance outstanding
Particulars		As at March 31, 2022 As at March 31, 2021
Unsecured		
External commercial borrowings (ECB) @ LIBOR + Margin 4.5% (subject to 5% p.a.) (March 31, 2021: @ LIBOR + Margin 4.5% (subject to 5% p.a.))		
During the last year, the Group has received unsecured financing of USD 15.00 (i.e., INR 1,098.54) 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.		
Secured		
18%, Redeemable non-convertible debentures 150 Nos. (March 31, 2021: Nil) of INR 1.00/- each		
The Group has issued 18%, Secured Redeemable Non-Convertible Debentures 150 Nos. of INR 1.00 each to various debenture holders. The debt shall be secured by, inter alia, creation of a first ranking exclusive pledge over the pledged shares by the pledgor (Mr. Ankur Jain and Mrs. Shashi Jain) in favour of the debenture trustee by executing the share pledge agreement such that the debenture trustee shall hold, on an exclusive basis, pledge for the benefit of the debenture holders. Maturity date 18 May 2023.		
	150.00	-
18%, Redeemable non-convertible debentures 705 Nos. (March 31, 2021: 755 Nos.)		
Tranche A (INR 400.00) @18% p.a. (March 31, 2021: @18% p.a.)		
The Group has withdrawn INR 290.00 from the sanction limit, INR 200.00 in June 12, 2019 and INR 90.00 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. The debt shall be secured by, inter alia, creation of a first ranking exclusive pledge over the pledged shares by the pledgor (Mr. Ankur Jain and Mrs. Shashi Jain) in favour of the debenture trustee by executing the share pledge agreement such that the debenture trustee shall hold, on an exclusive basis, pledge for the benefit of the debenture holders.		
- Out of total INR 90.00, the amount of INR 15.00 was repaid in March 2020.		
Maturity date original was June 11, 2022 and the same was extended by 365 days i.e. June 11, 2023		
	200.00	200.00
75.00		75.00
Tranche B (INR 300.00) @18% p.a. (March 31, 2021: @18% p.a.)		
The Group has fully withdrawn the sanction limit, INR 250.00 in November 29, 2017 and INR 50.00 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. The debt shall be secured by, inter alia, creation of a first ranking exclusive pledge over the pledged shares by the pledgor (Mr. Ankur Jain and Mrs. Shashi Jain) in favour of the debenture trustee by executing the share pledge agreement such that the debenture trustee shall hold, on an exclusive basis, pledge for the benefit of the debenture holders.		
	110.00	110.00

- Out of total INR 250.00, the amount of INR 140.00 was repaid in February 06, 2021.
Maturity date was January 31, 2022 and the same was extended till March 31, 2022 and further extended till December 31, 2022

50.00	50.00	
Tranche C (INR 200.00) @18% p.a. (March 31, 2021: @18% p.a.)		
The Group has fully withdrawn the sanction limit INR 200.00 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. The debt shall be secured by, inter alia, creation of a first ranking exclusive pledge over the pledged shares by the pledgor (Mr. Ankur Jain and Mrs. Shashi Jain) in favour of the debenture trustee by executing the share pledge agreement such that the debenture trustee shall hold, on an exclusive basis, pledge for the benefit of the debenture holders.		
	200.00	200.00

Maturity date was January 31, 2022 and the same was extended till March 31, 2022 and further extended till December 31, 2022

Tranche D (INR 90.00) @18% p.a. (March 31, 2021: @18% p.a.)		
The Group has fully withdrawn the sanction limit INR 90.00 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. The debt shall be secured by, inter alia, creation of a first ranking exclusive pledge over the pledged shares by the pledgor (Mr. Ankur Jain and Mrs. Shashi Jain) in favour of the debenture trustee by executing the share pledge agreement such that the debenture trustee shall hold, on an exclusive basis, pledge for the benefit of the debenture holders.		
	60.00	60.00

- Out of total INR 90.00, the amount of INR 30.00 was paid on April 2019.

Maturity date was January 31, 2022 and the same was extended till March 31, 2022 and further extended till December 31, 2022

Tranche E (INR 60.00) @18% p.a. (March 31, 2021: @18% p.a.)		
The Group has fully withdrawn the sanction limit INR 60.00 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 and the same was extended till March 31, 2022 and further extended till December 31, 2022. The debt shall be secured by, inter alia, creation of a first ranking exclusive pledge over the pledged shares by the pledgor (Mr. Ankur Jain and Mrs. Shashi Jain) in favour of the debenture trustee by executing the share pledge agreement such that the debenture trustee shall hold, on an exclusive basis, pledge for the benefit of the debenture holders.		
	10.00	60.00

- Out of total INR 60.00, The amount of INR 50.00 was paid on July 13, 2021

Notes:

a) The information about the Group's exposure to interest rate, foreign currency and liquidity risk is included in note 43.

b) Pursuant to receiving the approvals for rescheduling its loan from the lender, the Group has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.

17(a). Current borrowings

Particulars	As at March 31, 2022	As at March 31, 2021
From banks (secured)		
Cash credit facilities	300.35	200.00
From others (secured)		
Non convertible debentures	214.29	-
Working capital loan	537.44	365.95
From others (unsecured)		
Working capital loan	427.36	50.00
Current maturities of non-current borrowings (refer note 14)	430.00	480.00
Total	1,909.44	1,095.95

Notes:

a) The Group has used the borrowings from banks and financial institution for the specific purposes for which these were taken as at the balance sheet date.

b) The quarterly returns/statements filed by the Company with banks are in the agreement with the books of the Company, except in instances as below:

Quarter ended	Information disclosed as per return	Information as per books of accounts	(Amount in INR) Difference ^

March 31, 2022 (for current assets)		1,191.00	126.02	35.02	
Details of current borrowings:					
S no.	Particulars	As at 31 March 2022	As at 31 March 2021	Nature of securities	Rate of interest
Secured					
1	IDFC First Bank Limited (Cash Credit)	300.00	200.00	Pari passu charge on all current and future assets and negative lien on BIRA brand name	MCLR + Margin between 11.75% to 13% p.a. (March 31, 2021 : between 12% to 13%)
2	Kotak Mahindra Bank Limited (Cash Credit)	0.35	-	Secured against money margin only	6 Months MCLR + 4.80% p.a. (March 31, 2021:NA)
3	Non Convertible Debenture of Stride Ventures India Debt Fund - II	214.29	-	Second charge on current and moveable fixed assets of the borrower (second only to IDFC existing limit) and negative lien on brand/IP and immoveable fixed assets	14.50 % p.a.(March 31, 2021:NA)
4	Boom Works Communications India Private Limited	150.00	-	Secured against 7,50,000 equity shares issued in the name of Mr. Ankur Jain	18% p.a.(March 31, 2021: NA)
5	Resilient Innovations Private Limited	387.44	365.95	Secured against 1,43,274 equity shares and 86,612 preference shares issued in the name of Mr. Ankur Jain	1.33% per 30 days (31 March 2021 1.7% per 30 days)
Unsecured					
6	CapSave Finance Private Limited	95.73	50.00	Unsecured	12.95% p.a.(March 31, 2021 : 12.95% p.a.)
7	Equentia Financial Service Private Limited	149.00	-	15 % p.a.(March 31, 2021:NA)	
8	Minions ventures private limited	182.63	-	14-14.5% p.a. (March 31, 2021 :NA)	
Reconciliation of liabilities arising from financing activities					
Particulars				As at March 31, 2022	As at March 31, 2021
Opening 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
Cash flows					
Proceeds from non-current borrowings				855.00	1,098.54

Repayment of non-current borrowings	-	(140.00)	
(Repayments)/proceeds from current borrowings (net)	863.49	(150.49)	
Payment of lease liabilities- principal	(441.24)	(69.34)	
Payment of lease liabilities- interest	(409.68)	(404.86)	
Interest paid	(422.95)	(362.06)	
Non-cash changes			
Finance costs	877.25	762.05	
Lease liabilities			822.27
Forex adjustments	34.18	9.55	
Lease concessions	(1.04)	(47.67)	
Closing balance			
Non-current borrowings (including current maturities)			1,987.72 1,853.54
Current borrowings		1,479.44	615.95
Lease liabilities			3,217.33 3,227.20
Interest accrued but not due		56.49	11.87

[612700] Notes - Income taxes

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Adjustments for deferred tax of prior periods	0	0
Total tax expense (income)	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	0	0
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	0
Total tax expense (income)	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	Current [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2022	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	1,190.37	1,212.51
Allowance for bad and doubtful debts	0	0
Total trade receivables	1,190.37	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

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	1.93	2.31	4.95	5.55
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Others	Others	Income tax receivable	Income tax receivable
Other non-current assets, others	1.93	2.31	4.95	5.55

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	6.9	2.32
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Prepaid expenses	Prepaid expenses
Other non-current assets, others	6.9	2.32

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	35.03	36.42	7.19	3.86
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Loan to others (refer note 44)	Loan to others (refer note 44)	Interest accrued but not due	Interest accrued but not due
Other current financial assets others	35.03	36.42	7.19	3.86

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	0	5.03
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Other receivables	Other receivables
Other current financial assets others	0	5.03

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	542.9	435.23	22.53	22.5
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities	Security deposits	Security deposits
Other current financial liabilities, others	542.9	435.23	22.53	22.5

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	180.85	29.22	0.55	0.47
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payables for property, plant and equipment	Payables for property, plant and equipment	Others	Others
Other current financial liabilities, others	180.85	29.22	0.55	0.47

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	307.17	38.99
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	307.17	38.99

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	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	741.8	993.82	267.93	220.04
Mode of valuation			lower of cost and net realisable value	lower of cost and net realisable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	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	48.5	45.3	309.16	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]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	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	30.77	0	85.44	76.17
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

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	2,674.43	2,791.97
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	2,674.43	2,791.97

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	0.01	0.04
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Others	Others
Other current liabilities, others	0.01	0.04

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	298.98	65.29	102.75	435.7
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances to suppliers	Advances to suppliers	Prepaid expenses	Prepaid expenses
Other current assets, others	298.98	65.29	102.75	435.7

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	32.97	120.39
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Balance with government/revenue authorities	Balance with government/revenue authorities
Other current assets, others	32.97	120.39

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Security deposits [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	125.55	98.35	4.23	4.23
Allowance for bad and doubtful loans	0	0	4.23	4.23
Total loans	125.55	98.35	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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	87.19	114	0.4	24.59
Allowance for bad and doubtful loans	0	0	0	0
Total loans	87.19	114	0.4	24.59
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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	114.13	6.64	298.98	65.29
Nature of other advance	Capital advances	Capital advances	Advances to suppliers	Advances to suppliers
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	32.2	18.71	6.8	5.65
Provision leave encashment	18.25	14.58	6.77	4.17
Total provisions for employee benefits	50.45	33.29	13.57	9.82
CSR expenditure provision	0	0	0	0
Total provisions	50.45	33.29	13.57	9.82

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (17) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (18) [See below]	
Disclosure of notes on loans explanatory [TextBlock]	Textual information (19) [See below]	
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (20) [See below]	
Total other non-current financial assets	307.17	38.99
Disclosure of notes on advances explanatory [TextBlock]	Textual information (21) [See below]	
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (22) [See below]	
Advances, non-current	114.13	6.64
Total other non-current assets	127.91	16.82
Disclosure of inventories Explanatory [TextBlock]	Textual information (23) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (24) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	88.36	152.35
Total balance with banks	88.36	152.35
Cash on hand	0	0.03
Total cash and cash equivalents	88.36	152.38
Bank balance other than cash and cash equivalents	424.16	640.85
Total cash and bank balances	512.52	793.23
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 and remaining maturity of 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
Bank deposits with more than 12 months maturity	0	0
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (25) [See below]	
Security deposits	0	0
Total other current financial assets	42.22	45.31
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (26) [See below]	
Total other current assets	434.7	621.38
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (27) [See below]	
Total other non-current financial liabilities	2,674.43	2,791.97
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (28) [See below]	
Nature of other provisions	Others	Others
Total other non-current liabilities	0	0
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (29) [See below]	
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	56.49	11.87
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	803.32	499.29
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (30) [See below]	
Advance received from customers	16.04	17.64
Total other advance	16.04	17.64
Taxes payable other tax	471.65	860.95
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	471.65	860.95
Total other current liabilities	487.7	878.63

Textual information (17)

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

5(a). Loans		
Particulars	As at March 31, 2022	As at March 31, 2021
(Unsecured and considered good)		
Loan to others (refer note 44)	87.19	114.00
Total	87.19	114.00
5(b). Other financial assets		
Particulars	As atMarch 31, 2022	As atMarch 31, 2021
(Unsecured and considered good)		
Bank deposits*	307.17	38.99
Security deposits	125.55	98.35
Total (A)	432.72	137.34
(Unsecured and credit impaired)		
Security deposits	4.23	4.23
Less: loss allowance	(4.23)	(4.23)
Total (B)	-	-
Total (A+B)	432.72	137.34
*These deposits have been pledged with government authorities.		
6. Non-current income-tax assets		
Particulars	As atMarch 31, 2022	As atMarch 31, 2021
Income-tax receivable	4.95	5.55
Total	4.95	5.55
7. Other non-current assets		
Particulars	As atMarch 31, 2022	As atMarch 31, 2021
Capital advances	114.13	6.64
Prepaid expenses	6.90	2.32
Others	1.93	2.31
Total	122.96	11.27
8. Inventories		
Particulars	As atMarch 31, 2022	As atMarch 31, 2021
(Valued at lower of cost and net realizable value)		
Raw materials [including packaging materials INR 131.31 (March 31, 2021: INR 118.17)]*	267.93	220.04
Work-in-progress	48.50	45.30
Finished goods**	309.16	652.31
Stock-in-trade (non-beer items)	30.77	-
Stores, spares and consumables	85.44	76.17
Total	741.80	993.82
Note : Refer note 17(a) for pledged assets.		
*The Group has created a provision for expired raw material amounting to INR 10.51 (March 31, 2021: INR 2.30).		
**The Group has created a provision for expired finished goods amounting to INR 81.18 (March 31, 2021: INR 20.56).		
17(b). Trade payables		
Particulars	As at March 31, 2022	As at March 31, 2021

(a) Total outstanding dues of micro and small enterprises (refer note 28);	248.16	154.01
(b) Total outstanding dues of creditors other than micro and small enterprises	1,784.31	1,677.81
Total	2,032.48	1,831.82

Trade payables ageing as at March 31, 2022

Particulars	Outstanding for following periods from due date of payment			Total
	1-2 years	2-3 years	More than 3 years	
(i) Payable to MSME - undisputed			246.56 1.60 - -	248.16
(ii) Payable to others - undisputed			1,624.97 118.69 26.47 14.18	1,784.31

Trade payables ageing as at March 31, 2021

Particulars	Outstanding for following periods from due date of payment			Total
	1-2 years	2-3 years	More than 3 years	
(i) Payable to MSME - undisputed			154.01 - - -	154.01
(ii) Payable to others - undisputed			1,216.30 395.41 37.53 28.57	1,677.81

Note: There are no disputed trade payables as on reported dates.

17(c). Other financial liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
Current		
Interest accrued but not due	56.49	11.87
Security deposits	22.53	22.50
Payables for property, plant and equipment	180.85	29.22
Others	0.55	0.47
Total	260.42	64.06

18. Other current liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
Contract liabilities - advances from customers#	16.04	17.64
Statutory dues payable* @	471.66	860.95
Others	0.01	0.04
Total	487.70	878.63

Represents non-interest bearing advances from customers

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Note: The Group's exposure to currency and liquidity risk related to the above financial liabilities is disclosed in note 43.

19. Provisions (current)

Particulars	As at March 31, 2022	As at March 31, 2021
Employee benefit obligations (refer note 29)		
Gratuity	6.80	5.65
Compensated absences	6.77	4.17

Total	13.57	9.82
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Textual information (18)

Disclosure of notes on trade receivables explanatory [Text Block]

9(a). Trade receivables		
Particulars	As at March 31, 2022	As at March 31, 2021
Trade receivables		
- unsecured, considered good	1,190.37	1,212.51
- unsecured, credit impaired	68.26	5.00
	1,258.63	1,217.51
Less: Loss allowance	(68.26)	(5.00)
Total	1,190.37	1,212.51
Notes:		
(i) No trade receivables are due from directors or other officers of the Group either severally or jointly with any other person.		
(ii) All amounts are recoverable in short or near future. The net carrying amount of trade receivables is considered a reasonable approximation of their fair value.		
(iii) There are no unbilled and disputed trade receivables as of the reporting date.		
(iv) The Group believes that the unimpaired amounts that are past due for less than 180 days in case of receivables are still collectible in full, based on historical payment behaviour, and subsequently collections.		
(v) The Group based upon past trends determines a loss allowance for doubtful receivables outstanding for more than 180 days past due.		
The allowance for expected credit loss on trade receivables is as below:		
Particulars		
As at March 31, 2020		77.40
Provided during the year		201.54
Utilised during the year		(183.33)

As at March 31, 2021						95.62
Provided during the year						209.14
Utilised during the year						(236.50)
As at March 31, 2022						68.26
Trade receivables ageing as at March 31, 2022						
Particulars	Outstanding for following periods from due date of payment					Total
Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
i) Undisputed trade receivables – considered good	1,057.88	73.67	8.70	29.69	20.43	1,190.37
(ii) Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed trade receivables – credit impaired	-	35.08	6.26	5.24	21.68	68.26
	1,057.88	108.75	14.96	34.93	42.11	1,258.63
Less: Loss allowance	-	(35.08)	(6.26)	(5.24)	(21.68)	(68.26)
Total	1,057.88	73.67	8.70	29.69	20.43	1,190.37
Trade receivables ageing as at March 31, 2021						
Particulars	Outstanding for following periods from due date of payment					Total
Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
i) Undisputed trade receivables – considered good	941.77	269.71	1.03	-	-	1,212.51
(ii) Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-

(iii) Undisputed trade receivables – credit impaired	-	85.66	8.92	1.04	-	95.62
	941.77	355.37	9.95	1.04	-	1,308.13
Less: Loss allowance	-	(85.66)	(8.92)	(1.04)	-	(95.62)
Total	941.77	269.71	1.03	-	-	1,212.51

Textual information (19)

Disclosure of notes on loans explanatory [Text Block]

5(a). Loans		
Particulars	As at March 31, 2022	As at March 31, 2021
(Unsecured and considered good)		
Loan to others (refer note 44)	87.19	114.00
Total	87.19	114.00
5(b). Other financial assets		
Particulars	As atMarch 31, 2022	As atMarch 31, 2021
(Unsecured and considered good)		
Security deposits	125.55	98.35
Total (A)	125.55	98.35
(Unsecured and credit impaired)		
Security deposits	4.23	4.23
Less: loss allowance	(4.23)	(4.23)
Total (B)	-	-
Total (A+B)	125.55	98.35
Particulars	As atMarch 31, 2022	As atMarch 31, 2021
(Unsecured, considered good)		
Security deposits	0.40	24.59

Textual information (20)

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

5(b). Other financial assets		
Particulars	As at March 31, 2022	As at March 31, 2021
(Unsecured and considered good)		
Bank deposits*	307.17	38.99
Total (A+B)	307.17	38.99

Textual information (21)

Disclosure of notes on advances explanatory [Text Block]

7. Other non-current assets		
Particulars	As at March 31, 2022	As at March 31, 2021
Capital advances	114.13	6.64
10. Other current assets		
Particulars	As at March 31, 2022	As at March 31, 2021
Advances to suppliers	298.98	65.29

Textual information (22)

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

6. Non-current income-tax assets		
Particulars	As at March 31, 2022	As at March 31, 2021
Income-tax receivable	4.95	5.55
Total	4.95	5.55
7. Other non-current assets		
Particulars	As at March 31, 2022	As at March 31, 2021
Capital advances	114.13	6.64
Prepaid expenses	6.90	2.32
Others	1.93	2.31
Total	122.96	11.27

Textual information (23)

Disclosure of inventories Explanatory [Text Block]

8. Inventories		
Particulars	As at March 31, 2022	As at March 31, 2021
(Valued at lower of cost and net realizable value)		
Raw materials [including packaging materials INR 131.31 (March 31, 2021: INR 118.17)]*	267.93	220.04
Work-in-progress	48.50	45.30
Finished goods**	309.16	652.31
Stock-in-trade (non-beer items)	30.77	-
Stores, spares and consumables	85.44	76.17
Total	741.80	993.82
Note : Refer note 17(a) for pledged assets.		
*The Group has created a provision for expired raw material amounting to INR 10.51 (March 31, 2021: INR 2.30).		
**The Group has created a provision for expired finished goods amounting to INR 81.18 (March 31, 2021: INR 20.56).		

Textual information (24)

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

9(b). Cash and cash equivalents		95.62
Particulars	As atMarch 31, 2022	As atMarch 31, 2021
Balances with banks		
-on current accounts	88.36	152.35
Cash on hand	-	0.03
Total	88.36	152.38
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 atMarch 31, 2022	As atMarch 31, 2021
In deposit accounts		
original maturity more than 3 months and remaining maturity of less than 12 months*	424.16	640.85
Total	424.16	640.85
*These deposits have been pledged with government authorities.		

Textual information (25)

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

9(d). Loans		
Particulars	As at March 31, 2022	As at March 31, 2021
(Unsecured, considered good)		
Loan to others (refer note 44)	35.03	36.42
Total	35.03	36.42
9(e). Other financial assets		
Particulars	As at March 31, 2022	As at March 31, 2021
(Unsecured, considered good)		
Interest accrued but not due	7.19	3.86
Other receivables	-	5.03
Total	7.59	8.89

Textual information (26)

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

10. Other current assets		
Particulars	As at March 31, 2022	As at March 31, 2021
Advances to suppliers	298.98	65.29
Prepaid expenses	102.75	435.70
Balance with government/revenue authorities	32.97	120.39
Total	434.70	621.38

Textual information (27)

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

15. Lease liabilities (refer note 39)		
Particulars	As at March 31, 2022	As at March 31, 2021
Current	542.90	435.23
Non-current	2,674.43	2,791.97
Total	3,217.33	3,227.20

Textual information (28)

Disclosure of notes on provisions explanatory [Text Block]

16. Provisions (non-current)		
Particulars	As at March 31, 2022	As at March 31, 2021
Employee benefit obligations (refer note 29)		
Gratuity	32.20	18.71
Compensated absences	18.25	14.58
Total	50.45	33.29

19. Provisions (current)		
Particulars	As at March 31, 2022	As at March 31, 2021
Employee benefit obligations (refer note 29)		
Gratuity	6.80	5.65
Compensated absences	6.77	4.17
Total	13.57	9.82

Textual information (29)

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

17(c). Other financial liabilities		
Particulars	As at March 31, 2022	As at March 31, 2021
Current		
Interest accrued but not due	56.49	11.87
Security deposits	22.53	22.50
Payables for property, plant and equipment	180.85	29.22
Others	0.55	0.47
Total	260.42	64.06

15. Lease liabilities (refer note 39)		
Particulars	As at March 31, 2022	As at March 31, 2021
Current		
	542.90	542.90
Total	542.90	542.90

Textual information (30)

Disclosure of other current liabilities notes explanatory [Text Block]

18. Other current liabilities		
Particulars	As at March 31, 2022	As at March 31, 2021
Contract liabilities - advances from customers#	16.04	17.64
Statutory dues payable* @	471.66	860.95
Others	0.01	0.04
Total	487.70	878.63

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (31) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	0	0	
Other money for which company is contingently liable	(A) 41.98	(B) 36.43	
Total contingent liabilities	41.98	36.43	
Classification of commitments [Abstract]			
Other commitments	77.86	156.24	
Total commitments	77.86	156.24	
Nature of other commitments	Estimated amount of contracts remaining to be executed on revenue account and not provided for [net of advances to suppliers of INR 298.98 (March 31, 2021: INR 65.29)]	Estimated amount of contracts remaining to be executed on revenue account and not provided for [net of advances to suppliers of INR 298.98 (March 31, 2021: INR 65.29)]	
Total contingent liabilities and commitments	119.84	192.67	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Details of share application money received and paid [Abstract]			
Share application money received during year	7	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] 1	[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		-2,228.38	-958.49
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		(C) 4.64	(D) 194.37
Number of warrants converted into equity shares during period		[pure] 0	[pure] 0
Number of warrants converted into preference shares during period		[pure] 0	[pure] 0
Number of warrants converted into debentures during period		[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)		[pure] 0	[pure] 0
Number of warrants issued during period (INR)		[pure] 0	[pure] 0

Footnotes

(A) Estimated amount of contracts remaining to be executed on capital account and not provided for [net of capital advances of INR 114.13 (March 31, 2021: INR 6.64)] : 41.98

(B) Estimated amount of contracts remaining to be executed on capital account and not provided for [net of capital advances of INR 114.13 (March 31, 2021: INR 6.64)] : 36.43

(C) -Conversion of CCCPS to equity shares SCI Investments V : 4.64

(D) -Issue of Pre-Series C1 CCCPS including security premium SCI Investments V : 152.35 -Issue of Class B promoter OCPS including security premium Ankur Jain : 42.02

Textual information (31)

Disclosure of additional balance sheet notes explanatory [Text Block]

27. Contingent liabilities and commitments (to the extent not provided for)

(i) Contingent liabilities

The Company has a pending tax litigation pertaining to assessment year 2016-17, 2017-18 and 2018-19 under the Income Tax Act, 1961. The amount involved is INR 109.65 (31 March 2021 of INR 21.80). Based on advices of independent legal experts, the management of the Group believes that the economic outflow of resources will be remote.

(ii) Capital commitments

Particulars	As at March 31, 2022	As at March 31, 2021
Estimated amount of contracts remaining to be executed on capital account and not provided for [net of capital advances of INR 114.13 (March 31, 2021: INR 6.64)]	41.98	36.43

(iii) Other commitments

Particulars	As at March 31, 2022	As at March 31, 2021
Estimated amount of contracts remaining to be executed on revenue account and not provided for [net of advances to suppliers of INR 298.98 (March 31, 2021: INR 65.29)]	77.86	156.24

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]

Textual information (32)**Disclosure of revenue [Text Block]****Revenue recognition**

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group has concluded that it is the principal in all of its revenue arrangements, except in certain contract manufacturing arrangements as explained below, since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks.

Based on the Educational Material on Ind AS 115 issued by the Institute of Chartered Accountants of India ("ICAI"), the recovery of excise duty flows to the Group on its own account and hence is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Group on its own account, revenue includes excise duty. However, sales tax/value added tax (VAT), goods and services tax are not received by the Group on its own account and are taxes collected on value added to the commodity by the seller on behalf of the government. Accordingly, these are excluded from revenue.

Sale of goods

Revenue from the sale of products is recognised at a point in time when control of the products is transferred to the customer and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Revenue from the sale of products is measured at the fair value of the consideration received or receivable, net of returns and allowances, discounts and incentives.

If the consideration in a contract includes a variable amount (discounts and incentives), the Group estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer and such discounts and incentives are estimated at contract inception.

Generally, the Group receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Holding Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Textual information (33)

Disclosure of revenue [Text Block]

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.

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Sale of goods

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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.

[612400] Notes - Service concession arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	1		2	
Defined benefit plans categories [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Gratuity	Gratuity	Compensated absences	Compensated absences
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	39	24.36	9.44	5.73
Net surplus (deficit) in plan	-39	-24.36	-9.44	-5.73
Actuarial assumption of discount rates	5.72%	4.57%	5.72%	4.57%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]			
Net defined benefit liability (assets) [Axis]	1		2	
Defined benefit plans categories [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Employers contribution to Employee provident fund	Employers contribution to Employee provident fund		Employers contribution to other funds
Changes in net defined benefit liability (assets) [Abstract]				
Increase (decrease) through other changes, net defined benefit liability (assets)	1.83	0		3.55
Total increase (decrease) in net defined benefit liability (assets)	1.83	0		3.55
Net defined benefit liability (assets) at end of period	22.3	20.47	20.47	5.37

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]			
Net defined benefit liability (assets) [Axis]	2		3	
Defined benefit plans categories [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Employers contribution to other funds		Employers contribution to Employee State Insurance	Employers contribution to Employee State Insurance
Changes in net defined benefit liability (assets) [Abstract]				
Increase (decrease) through other changes, net defined benefit liability (assets)	0		-0.1	0
Total increase (decrease) in net defined benefit liability (assets)	0		-0.1	0
Net defined benefit liability (assets) at end of period	1.82	1.82	0.25	0.35

Disclosure of net defined benefit liability (assets) [Table]

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	3
	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	0.35

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (34) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (34)

Disclosure of employee benefits [Text Block]

29. 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, 2022	As at March 31, 2021
Employers' contribution to Employee provident fund [refer to note (i) below]	22.30	20.47
Employers' contribution to Employee State Insurance [refer to note (ii) below]	0.25	0.35
Employers' contribution to other funds (refer to note (iii) below)	5.37	1.82
Total	27.93	22.64

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.

(iii) Employers' contribution to other funds

The Company makes contributions, in respect of qualifying employees towards national pension scheme and labour welfare 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.

(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 Group 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:

As at As at

Particulars			March 31, 2022	March 31, 2021
	Discount rate	5.72%	4.57%	
Salary increase	9.50%	8.00%		
Retirement age (years)	62	62		
Mortality table	IALM* 2012-2014	IALM* 2012-2014		
Attrition rate				
18 to 30 years	12.00%	38.00%		
18 to 45 years	27.00%	35.00%		
Above 45 years	17.00%	31.00%		

*IALM-Indian Assured Lives Mortality

The cost of the defined benefit plans and other long term benefits are determined using actuarial valuation. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These 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 past service cost are 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, 2022		For the year ended March 31, 2021	
	Current service cost		10.13	6.62
Net interest expense	1.11	1.01		
Total			11.24	7.63

These amounts for the year are included in note 23 "Employee benefits expenses" included under the head salaries, wages and bonus.

(iv) Amounts recognised in other comprehensive income:

Particulars	For the year ended March 31, 2022		For the year ended March 31, 2021	
	Actuarial loss/(gain) arising from changes in financial assumptions	0.44	9.31	
Actuarial loss/(gain) arising from changes in demographic assumptions	4.39	(3.03)		
Actuarial loss/(gain) arising from changes in experience adjustments	0.43	(6.10)		
Total			5.26	0.18

(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, 2022		As at March 31, 2021	
	Present value of funded defined benefit obligation	39.00	24.36	
(Deficit)	(39.00)	(24.36)		
Effect of asset ceiling, if any	-	-		
(Liability)	(39.00)	(24.36)		

(vi) Movements in the present value of defined benefit obligation are as follows:

Particulars	For the year	

	ended March 31, 2022	ended March 31, 2021		
Opening defined benefit obligation	24.36	18.08		
Current service cost		10.13	6.62	
Interest cost	1.11	1.01		
Actuarial loss/(gain) on obligation	5.26	0.18		
Benefits paid		(1.86)	(1.53)	
Closing defined benefit obligation	39.00	24.36		
(vii) Expected maturity analysis of the undiscounted defined liability plans in future years:				
Particulars			As at March 31, 2022	As at March 31, 2021
Duration of defined benefit obligation				
Less than 1 year	6.93	5.78		
Between 1-2 years	6.17	6.18		
Between 2-5 years	30.34	26.38		
Over 5 years	89.57	96.34		
Expected expense during for next annual reporting period is INR 1.62 (March 31, 2021 INR 1.57)				
(viii) Bifurcation of closing net liability at the end of year:				
Particulars			As at March 31, 2022	As at March 31, 2021
Non-current		32.20	18.71	
Current		6.80	5.65	
Total			39.00	24.36
(ix) Sensitivity analysis				
Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase. The sensitivity analysis below has been determined based on reasonably possible changes of the respective assumptions occurring at the end of reporting year, while holding all other assumptions constant.				
Discount rate and future salary escalation rate are the key actuarial assumptions to which the defined benefit obligations are particularly sensitive. The following table summarizes the impact on defined benefit obligations as at 31 March 2022 arising due to an increase / decrease in key actuarial assumptions by 100 basis points:				
Particulars	Discount rate	Salary escalation		
Impact of increase	(2.09)	2.21		
Impact of decrease	2.31	(2.04)		
(x) Weighted average duration of defined benefit obligations is 3.29 years as at March 31, 2022 and 3.09 years as at March 31, 2021.				
(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, 2022
Compensated absences	9.44	5.73		
Total			9.44	5.73
Movement in the liability of compensated absences is as under:-				

Opening balance	18.75	16.38	
Created during the year	9.44	5.73	
Benefits paid		(3.17)	(3.38)
Closing balance	25.02	18.73	
Balances			
Non-current		18.25	15.94
Current		6.77	2.79
	25.02	18.73	

[612800] Notes - Borrowing costs

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

Disclosure of recognised finance lease as assets by lessee [Table]

..(1)

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

Classes of assets [Axis]	Other assets [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of recognised finance lease as assets by lessee [Abstract]		
Disclosure of recognised finance lease as assets by lessee [Line items]		
Recognised finance lease as assets	3,217.33	3,227.2
Nature of other assets	Current, Non-current	Current, Non-current

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]	Textual information (35) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (35)

Disclosure of leases [Text Block]

39. 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 beer.

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, 2021	2,401.88	39.04	263.04	2,703.96
As ar March 31, 2022	1,978.23	31.15	722.66	2,732.07

Note: Additions made during the year INR 546.94 (previous year: INR 24.26)

ii. Lease liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
Current	542.90	435.23
Non current	2,674.43	2,791.97

iii. Amounts recognised in the consolidated statement of profit and loss

Particulars	For year ended March 31, 2022	For year ended March 31, 2021
Depreciation on right-of-use assets	518.85	259.75
Interest on lease liabilities	409.68	404.86
Expenses relating to short-term leases	43.31	39.38
Expenses relating to leases of low-value assets, excluding Short-term leases of low-value assets	-	0.10
Expense relating to variable lease payments not included in the measurement of lease liabilities	-	9.84
Rent concessions*	(1.04)	(47.67)
Net impact on consolidated statement of profit or loss	970.80	666.26

*During the previous and current year, 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, 2022 of INR 1.04 (March 31, 2021: INR 47.67).

iv. Amounts recognised in the consolidated statement of cash flow:

Particulars	For year ended March 31, 2022	For year ended March 31, 2021
Payment of lease liabilities- principal	(441.24)	(69.34)
Payment of lease liabilities- interest	(409.68)	(404.86)
Total cash outflows	(850.92)	-474.20

Notes:

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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

Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Table]

..(1)

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

Amounts arising from insurance contracts [Axis]	Net amount arising from insurance contracts [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Abstract]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Line items]		
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Disclosure of types of insurance contracts [TextBlock]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [TextBlock]		

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

..(1)

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

Miscellaneous other operating revenues [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	27.92	6.71	19.47	13.14
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	Sale of scrap	Scrap Sale
Miscellaneous other operating revenues	27.92	6.71	19.47	13.14

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (36) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (37) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	7,141.12	4,287.79
Revenue from sale of services	0	0
Other operating revenues	47.39	19.85
Other operating revenues	47.39	19.85
Total revenue from operations other than finance company	7,188.51	4,307.64
Total revenue from operations	7,188.51	4,307.64
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (38) [See below]	
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	47.39	19.85
Total other operating revenues	47.39	19.85
Total other operating revenues	47.39	19.85
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	47.39	19.85
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (39) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	24.05	18.58
Interest on other current investments	8.12	8.33
Total interest income on current investments	32.17	26.91
Total interest income	32.17	26.91
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current equity securities	0	0
Total dividend income current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on derivatives	9.08	0
Other net gain (loss) on foreign currency fluctuations treated as other income	0	26.62
Total net gain/loss on foreign currency fluctuations treated as other income	9.08	26.62
Miscellaneous other non-operating income	(A) 34.95	(B) 67.44
Total other non-operating income	44.03	94.06
Total other income	76.2	120.97
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (40) [See below]	
Interest expense [Abstract]		
Interest expense debt securities	410	312.19
Interest expense borrowings	57.57	45
Interest lease financing	409.68	404.86
Total interest expense	877.25	762.05
Total finance costs	877.25	762.05
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (41) [See below]	
Salaries and wages	714.13	587.77
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0

Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	27.93	28.45
Total contribution to provident and other funds	27.93	28.45
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	148.08	43.72
Total employee share based payment	148.08	43.72
Staff welfare expense	45.53	35.29
Total employee benefit expense	935.67	695.23
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (42) [See below]	
Depreciation expense	379.41	260.31
Amortisation expense	9.87	8.95
Depletion expense	518.85	480.36
Total depreciation, depletion and amortisation expense	908.13	749.62
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	8.66	20.58
Power and fuel	74.26	60.03
Rent	47.18	53.21
Repairs to building	17.3	12.22
Repairs to machinery	19.96	15.41
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(C) 3,495.61	2,600.65
Total rates and taxes excluding taxes on income	3,495.61	2,600.65
Travelling conveyance	42.96	23.05
Legal professional charges	69.35	51.07
Directors sitting fees	0	0
Advertising promotional expenses	(D) 995.78	(E) 147.72
Cost transportation [Abstract]		
Cost freight	456.64	316.1
Total cost transportation	456.64	316.1
Cost royalty	0	0
Net provisions charged [Abstract]		
Other provisions created	113.52	(F) 124.14
Total net provisions charged	113.52	124.14
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	3.48	5.51
Total payments to auditor	3.48	5.51
CSR expenditure	0	0
Miscellaneous expenses	842.27	(G) 474.84
Total other expenses	(H) 6,186.97	(I) 3,904.53
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

Footnotes

(A) Lease concessions 1.04 Gain on termination of lease contracts 1.80 Miscellaneous income 32.12

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

(C) Excise duty on sale of goods 3,266.66 Rates and taxes 228.95

(D) Business promotion 0.00 Marketing expenses 995.78

(E) Business promotion 0.44 Marketing expenses 147.28

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

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

(H) Other expenses 2,920.31 Excise duty on sale of goods 3,266.66

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

Textual information (36)

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

20. Revenue from operations		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Revenue from contract with customers		
Sale of products (including excise duty)	7,141.12	4,287.79
Other operating revenues	47.39	19.85
Revenue from operations	7,188.51	4,307.64
Note:		
(i) Sale of product comprises:		
Sale of beer	7,141.12	4,287.79
(ii) Other operating revenue comprises:		
Sale of scrap	19.47	13.14
Sale of non-beer items	27.92	6.71
Total	7,188.51	4,307.64
The following table provides information about receivables, contract assets and contract liabilities from contracts with customers:		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Assets and liabilities related to contracts with customers		
Trade receivables	1,190.37	1,212.51
Advance from customer	16.04	17.64
Revenue recognised in relation contract liabilities		
Advance from customer		
Opening balance	17.64	16.47
Revenue recognized that was included in the contract liability balance at the beginning of the year	(17.64)	(16.47)
Closing balance	16.04	17.64
Disaggregate revenue information		
The disaggregated revenue from contracts with the customers is as follow:		
Revenue by offerings		
Sale of beer	7,141.12	4,287.79
Sale of non-beer items	27.92	6.71
Scrap Sale	19.47	13.14
Total	7,188.51	4,307.64
Geography wise		
India	7,128.01	4,265.97
Other than India	60.50	41.67
Total	7,188.51	4,307.64
Reconciliation of revenue recognised with the contracted price is as follows:		
Contracted price	7,452.27	4,571.40
Reduction towards variable consideration component*	(263.76)	(263.76)
Total	7,188.51	4,307.64
*The reduction towards variable components includes consumer promotions, volume linked schemes.		
Timing of revenue recognition		
At a point in time	7,188.51	4,307.64
Total	7,188.51	4,307.64
21. Other income		
Particulars	For the year ended March 31,	For the year ended March 31,

	2022	2021
Interest income from financial assets measured at amortised cost		
- on bank deposits	24.05	18.58
- others	8.12	8.33
Lease concessions	1.04	47.67
Gain on termination of lease contracts	1.80	-
Net gain on foreign currency transactions and translations	-	26.62
Net gain on redemption of mutual fund units	9.08	-
Miscellaneous income	32.12	19.77
Total	76.20	120.97
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, 2022	For the year ended March 31, 2021
Inventories at the beginning of the year	219.00	220.04
Add: Purchases during the year	1,680.80	854.13
Less: Inventories at the end of the year	(266.89)	(220.04)
Cost of materials consumed	1,632.91	854.13
(ii) Changes in inventories of finished goods and work-in-progress		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Inventories at the end of the year		
Finished goods	309.16	652.31
Work-in-progress	49.54	45.30
	358.70	697.60
Inventories at the beginning of the year		
Finished goods	652.31	648.55
Work in progress	45.30	35.24
	697.61	683.79
Decrease/(increase) in inventories	338.91	(13.82)
Decrease/(increase) on excise duty on inventories	(345.51)	8.00
Net decrease/(increase)	684.42	(21.82)
23. Employee benefits expense		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Salaries, wages and bonus	714.13	587.77
Contributions to provident and other funds (refer note 29)	27.93	28.45
Staff welfare expenses	45.53	35.29
Share based payments (refer note 33)	148.08	43.72
Total	935.67	695.23
24. Finance costs		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Interest expenses on financial instruments at amortised costs :		
- loans & debentures	410.00	312.19
- lease liabilities	409.68	404.86
Other borrowing costs		
- delayed payment of statutory dues	57.57	45.00
Total	877.25	762.05
25. Depreciation and amortization expense		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021

Depreciation of property, plant and equipment	379.41	260.31
Amortization of intangible assets	9.87	8.95
Depreciation of right-of-use assets	518.85	480.36
Total	908.13	749.62
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26. Other expenses		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Consumption of store and non-beer items	8.66	20.58
Power and fuel	74.26	60.03
Rent (Refer note 39)	47.18	53.21
- Machinery	19.96	15.41
-Others	17.30	12.22
Production fees to contractor	189.17	194.93
Excise duty, fees and permit fees on change in inventory	-	1.12
Rates and taxes	228.95	123.74
Communication	-	0.26
Travelling and conveyance	42.96	23.05
Printing and stationery	-	-
Freight and forwarding	456.64	316.10
Distribution charges	188.56	-
Business promotion	-	0.44
Marketing expenses	995.78	147.28
Legal and professional	69.35	51.07
Audit fees (refer note below)	3.48	5.51
Bad debts	20.95	7.11
Loss allowance (refer note 44.1)	35.27	46.69
Provision for expired inventory	78.25	77.46
Net loss on foreign currency transactions and translations	38.62	-
Promoter fees	179.64	85.39
Miscellaneous expenses	225.34	187.14
Total	2,920.31	1,428.74

Textual information (37)

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

20. Revenue from operations

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Revenue from contract with customers		
Sale of products (including excise duty)	7,141.12	4,287.79
Other operating revenues	47.39	19.85
Revenue from operations	7,188.51	4,307.64

Note:

(i) Sale of product comprises:

Sale of beer	7,141.12	4,287.79
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(ii) Other operating revenue comprises:

Sale of scrap	19.47	13.14
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Sale of non-beer items	27.92	6.71
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Total	7,188.51	4,307.64
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The following table provides information about receivables, contract assets and contract liabilities from contracts with customers:

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Assets and liabilities related to contracts with customers		
Trade receivables	1,190.37	1,212.51
Advance from customer	16.04	17.64
Revenue recognised in relation contract liabilities		

Advance from customer		
Opening balance	17.64	16.47
Revenue recognized that was included in the contract liability balance at the beginning of the year	(17.64)	(16.47)
Closing balance	16.04	17.64
Disaggregate revenue information		
The disaggregated revenue from contracts with the customers is as follow:		
Revenue by offerings		
Sale of beer	7,141.12	4,287.79
Sale of non-beer items	27.92	6.71
Scrap Sale	19.47	13.14
Total	7,188.51	4,307.64
Geography wise		
India	7,128.01	4,265.97
Other than India	60.50	41.67
Total	7,188.51	4,307.64
Reconciliation of revenue recognised with the contracted price is as follows:		
Contracted price	7,452.27	4,571.40
Reduction towards variable consideration component*	(263.76)	(263.76)
Total	7,188.51	4,307.64
*The reduction towards variable components includes consumer promotions, volume linked schemes.		
Timing of revenue recognition		
At a point in time	7,188.51	4,307.64

Total	7,188.51	4,307.64
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Textual information (38)

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

20. Revenue from operations		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Sale of scrap	19.47	13.14
Sale of non-beer items	27.92	6.71
Total	47.39	19.85

Textual information (39)

Disclosure of notes on other income explanatory [Text Block]

21. Other income		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Interest income from financial assets measured at amortised cost		
- on bank deposits	24.05	18.58
- others	8.12	8.33
Lease concessions	1.04	47.67
Gain on termination of lease contracts	1.80	-
Net gain on foreign currency transactions and translations	-	26.62
Net gain on redemption of mutual fund units	9.08	-
Miscellaneous income	32.12	19.77
Total	76.20	120.97

Textual information (40)

Disclosure of notes on finance cost explanatory [Text Block]

24. Finance costs		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Interest expenses on financial instruments at amortised costs :		
- loans & debentures	410.00	312.19
- lease liabilities	409.68	404.86
Other borrowing costs		
- delayed payment of statutory dues	57.57	45.00
Total	877.25	762.05

42. 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>		
42.1 Credit risk		
<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. 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 ageing of such receivables. 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 agreed by the Board of Directors (BoD) of the Company. The BoD 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, 2022	As at March 31, 2021
Trade receivables (a)	1,190.37	1,212.51
Cash and cash equivalents (b)	88.36	152.38
Bank balances other than above (b)	424.16	640.85
Loans (c)	122.22	150.42
Other financial assets (c)	440.31	170.82
<p>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.</p>		
Notes:		
(a) For risk exposure, the Group has made expected credit loss provision. Refer note 9(a).		
(b) Cash and cash equivalents and bank balances other than cash and cash equivalents, these are balances in scheduled banks of India, . Hence it carries no risks.		

Textual information (41)

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

23. Employee benefits expense		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Salaries, wages and bonus	714.13	587.77
Contributions to provident and other funds (refer note 29)	27.93	28.45
Staff welfare expenses	45.53	35.29
Share based payments (refer note 33)	148.08	43.72
Total	935.67	695.23

Textual information (42)

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

25. Depreciation and amortization expense		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Depreciation of property, plant and equipment	379.41	260.31
Amortization of intangible assets	9.87	8.95
Depreciation of right-of-use assets	518.85	480.36
Total	908.13	749.62

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	88.36	152.38	132.76
Cash and cash equivalents classified as part of disposal group held for sale	0	0	
Cash and cash equivalents	88.36	152.38	
Income taxes paid (refund), classified as operating activities	-0.6	-7.42	
Income taxes paid (refund), classified as investing activities	0	0	
Total income taxes paid (refund)	-0.6	-7.42	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]	Textual information (43) [See below]	
Changes in inventories of finished goods	684.42	-21.82
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	684.42	-21.82
Exceptional items before tax	0	0
Total exceptional items	0	0
Details of nature of exceptional items	Provision for doubtful advances	Provision for doubtful advances
Domestic sale manufactured goods	7,080.62	4,246.12
Total domestic turnover goods, gross	7,080.62	4,246.12
Export sale manufactured goods	60.5	41.67
Total export turnover goods, gross	60.5	41.67
Total revenue from sale of products	7,141.12	4,287.79
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	31.81	22.02
Bad debts of related parties	0	0

Textual information (43)

Additional information on profit and loss account explanatory [Text Block]**42.2 Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial 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, 2022	As at March 31, 2021
Total committed working capital limits	400.00	250.00
Utilized working capital limit	400.00	250.00

Maturities of financial liabilities

Maturity profile of the Company's financial liabilities based on contractual payments is as below. The amount disclosed in the table are the contractual undiscounted cash flow.

Particulars	Upto 1 year	Between 1 year to 5 years	Over 5 years	Total
As at March 31, 2022				
Borrowings*	2,073.45	1,022.22	1,292.70	4,388.37
Trade payables	2,032.47	-	-	2,032.47
Lease liabilities	929.48	3,291.58	374.30	4,595.36
Other financial liabilities	260.42	-	-	260.42
Total	5,295.82	4,313.80	1,667.00	11,276.62
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	64.06	-	-	64.06
Total	3,424.36	4,090.81	2,263.46	9,778.63

* Including current maturities of non-current borrowings

42.3 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.

(A) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in exchange rates. Foreign currency risk in the 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 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 2022 and 31 March 2021 in major currencies is as below:

Particulars	Currency	As at March 31, 2022	As at March 31, 2021
Assets	USD	93,697	58,748
(INR in millions)	7.08	4.30	
Exchange rate (INR/USD)	75.51	73.24	
Liabilities	USD	159,81,129	157,91,668
(INR in millions)	1,206.74	1,574.97	
Exchange rate (INR/USD)	75.51	99.73	
AUD	2,288	2,288	
(INR in millions)	0.13	0.14	
Exchange rate (INR/AUD)	56.74	61.13	
CAD	2,365	2,365	
(INR in millions)	0.14	0.14	
Exchange rate (INR/CAD)	60.50	58.06	
EURO	7,983	8,310	
(INR in millions)	0.67	16.86	
Exchange rate (INR/EURO)	84.09	2029.21	

Foreign currency sensitivity analysis

The Company is significantly exposed to USD and EUR.

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.

Particulars	Year ended March 31, 2022		Year ended March 31, 2021	
	INR strengthens by 1%	INR weakens by 1%	INR strengthens by 1%	INR weakens by 1%
Impact on profit /(loss) for the year				
USD	(12.00)	12.00	(11.50)	11.50

43. Payment to auditors' (including applicable taxes)

Particulars	As at March 31, 2022	As at March 31, 2021
(a) For statutory audit	3.48	5.51
(b) Reimbursement of expenses	0.23	0.03
(c) Other certification	0.46	-
Total	4.17	5.54

44. Particulars of loan given in accordance with section 186(4) of the Companies Act, 2013, as amended:

i)The Company has given loan to Raja Kaimoor Breweries Limited amounting to INR 122.22 (March 31, 2021: INR 150.42) as at the reporting date. The loan carries an interest of 12.00% p.a (March 31, 2021: 12.00% p.a). The loan has been provided for general business purposes and is repayable in 52 instalments.

45. Going concern assessment

The Group has incurred losses (total comprehensive loss) of INR 4,038.96 during the current year [March 31, 2021 : INR 2,571.51] and has accumulated losses of INR 13,436.59 as at March 31, 2022 [March 31, 2021 : INR 9,470.69], which has eroded the net worth of the Group. Based on 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 31 March 2022 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. Relationship with struck off companies:

Name of the struck off company	Nature of transactions with struck off company	Balance outstanding as at March 31, 2022	Balance outstanding as at March 31, 2021	Relationship with the struck off company, if any, to be disclosed
Hostin Services Private Limited	Payable to vendor	0.07	-	Vendor
Sicgil Industrial Gases Limited	Payable to vendor	-	-	Vendor
Phonographic Performance Limited	Payable to vendor	-	-	Vendor
Eecologi Logistics Private Limited	Payable to vendor	-	-	Vendor
Edecorps Management Services Private Limited	Payable to vendor	-	-	Vendor
Le Meridien Tradeline Private Limited	Payable to vendor	-	-	Vendor
Renaissance Hotels Limited	Payable to vendor	-	-	Vendor
Fiesta Restaurants Private Limited	Trade receivables	-	-	Customer
Ypa Hospitality Private Limited	Trade receivables	-	-	Customer
Palm Meadow Builders And Developers Private Limited	Trade receivables	-	-	Customer
Shangri-La Shelters Private Limited	Trade receivables	-	-	Customer
Glow Infocom Private Limited	Trade receivables	-	-	Customer
Grand Bazaar Private Limited	Trade receivables	-	-	Customer
Welcome Hotels Private Limited	Trade receivables	-	-	Customer
Regency Club Pvt Ltd	Trade receivables	-	0.04	Customer
Godavari Restaurant Private Limited	Advance from customers	-	0.14	Customer
Spell Bound Publications Pvt Ltd	Trade receivables	-	-	Customer
Sunil Kumar Pvt Ltd	Advance from customers	-	0.00	Customer
Rembrandt Fashion Hospitality Private Limited	Trade receivables	-	-	Customer
Allora Edibles Private Limited	Trade receivables	-	-	Customer
Schloss Chanakya Private Limited	Trade receivables	-	-	Customer
Nagadi Consultants Private Limited	Trade receivables	-	-	Customer
Olybo Furnitures Private Limited	Trade receivables	-	-	Customer
Nagadi Consultants Private Limited	Advance to vendor	0.35	-	Customer
Olybo Furnitures Private Limited	Advance to vendor	0.01	0.01	Customer

47. Additional regulatory information:

a) The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

b) The Group has not advanced or provided loan to or invested funds in any entities including foreign entities (Intermediaries) or to any other persons, with the understanding that the intermediary shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

c) The Group has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the ultimate beneficiaries,

d) The Group has not undertaken any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961).

e) The Group has not traded or invested in crypto currency or virtual currency during the current and previous year.

f) The Holding Company did not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions of the Income tax Act, 1961.

g) The Holding Company does not have any benami property and no proceedings have been initiated or pending against the Group for holding any benami property, under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the rules made thereunder

h) No transaction to report against borrowed funds:

(i) Willful defaulter

(ii) Utilizations of borrowed funds

(iii) Discrepancy in utilization of borrowings

i) The Holding Company has ensured compliance with Section 2(87) of the Companies Act, 2013 read with Companies (Restriction on Number of Layers) Rules, 2017 ('Layering Rules') is not applicable.

48. Events occurring after reporting period

a) Issue of share capital: The Company has allotted 14,000 Pre-Series D CCCPS of the Company at INR 500.00/- per share (face value of INR 15.00/- per share and a share premium of INR 485.00/- per share) on April 11, 2022.

b) Issue of optionally convertible debentures: The Company has allotted 467 optionally convertible debentures at face value of INR 1,000,000/- per debenture and 1,100 optionally convertible debentures at face value of INR 100,000/- per debenture on various dates subsequent to March 31, 2022.

c) Issue of compulsory convertible debentures: The Company has allotted 1,321 compulsory convertible debentures at fac value of INR 1,00,000/- per debenture on various dates subsequent to March 31, 2022.

d) The Company in its meeting of the board of directors held on September 07, 2022, has approved the proposal for conversion from "Private Limited" to "Public Limited" Company.

[611200] Notes - Fair value measurement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (44) [See below]	
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

Textual information (44)

Disclosure of entity's operating segments [Text Block]

32. Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") of the Company. The CODM is considered to be the Board of Directors who make strategic decisions and is responsible for allocating resources and assessing the financial performance of the operating segments. The Group's business activity falls within a single segment, which is engaged in the business of "manufacturing of alcoholic beverages", in terms of Ind AS 108 on 'Segment Reporting'.

Information about geographical areas:

Particulars	Segment revenue	Segment assets
India	7,128.01	7,127.20
USA	31.45	39.30
Belgium	-	65.45
Singapore	29.05	70.00
Total	7,188.51	7,301.95
	For the year ended March 31, 2022	For the year ended March 31, 2021
Revenue from external customers		
-Within India	7,128.01	4,265.97
-Outside India	60.50	41.67
Total	7,188.51	4,307.64
	As at March 31, 2022	As at March 31, 2021
Non current segment assets		
-Within India	3,792.88	3,561.58
-Outside India	169.84	46.51
Total	3,853.85	3,608.09

Non-current segment assets include property, plant and equipments, capital work in progress, intangible assets, right of use assets and other non current assets.

[610700] Notes - Business combinations

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages INC	B9 Beverages INC	B9 Beverages SPRL	B9 Beverages SPRL
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	BELGIUM	BELGIUM
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Not yet filled	Not yet filled	Not yet filled	Not yet filled
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	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	75.8071	76.20	84.66	85.84
Share capital of subsidiary	0.02	0.02	24.31	24.31
Reserves and surplus of subsidiary	-102.71	-88	-2,264.66	-1,616.27
Total assets of subsidiary	39.3	20.97	166.18	561.57
Total liabilities of subsidiary	141.98	108.95	2,406.53	2,153.62
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	34.4	14.08	15.75	8.43
Profit before tax of subsidiary	-11.54	-54.69	-637.55	-400.64
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-11.54	-54.69	-637.55	-400.64
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	B9 Beverages INC	B9 Beverages INC	B9 Beverages SPRL	B9 Beverages SPRL
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	BELGIUM	BELGIUM

..(2)

Disclosure of details of subsidiaries [Table]

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

Subsidiaries [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages PTE LTD	B9 Beverages PTE LTD	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	INDIA	INDIA
CIN of subsidiary company			U74110DL2019PTC350111	U74110DL2019PTC350111
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	Yes
SRN of filing of balance sheet by subsidiary				T88038542
Reason if no filing has been made by subsidiary	Not yet filled	Not yet filled	Not yet filled	
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	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	56.06	53	NA	NA
Share capital of subsidiary	514.1	324.78	8.6	6.1
Reserves and surplus of subsidiary	-429.68	-337	-2.38	-1.09
Total assets of subsidiary	642.51	177.26	6.48	5.39
Total liabilities of subsidiary	558.08	189.48	0.25	0.38
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	58.05	28.29	0	0
Profit before tax of subsidiary	-89.78	-95.35	-1.28	-1.06
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-89.78	-95.35	-1.28	-1.06
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	B9 Beverages PTE LTD	B9 Beverages PTE LTD	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	INDIA	INDIA
CIN of subsidiary company			U74110DL2019PTC350111	U74110DL2019PTC350111

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	POME LO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	B9 Beverages PTE LTD	B9 BEVERAGES SPRL	B9 Beverages INC
Principal place of business of subsidiary consolidated	INDIA	SINGAPORE	BELGIUM	UNITED STATES
Country of incorporation or residence of subsidiary consolidated	INDIA	SINGAPORE	BELGIUM	UNITED STATES
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	UNITED STATES
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]	1
	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary
Net assets of entity as percentage of consolidated net assets	100.00%

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

	01/04/2021 to 31/03/2022
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]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages INC	B9 Beverages INC	B9 Beverages SPRL	B9 Beverages SPRL
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	BELGIUM	BELGIUM

Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B9 Beverages PTE LTD	B9 Beverages PTE LTD	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED	POMELO FLAVORMAKER MERCHANDISE AND EVENTS PRIVATE LIMITED
CIN of subsidiary company			U74110DL2019PTC350111	U74110DL2019PTC350111
Country of incorporation or residence of subsidiary	SINGAPORE	SINGAPORE	INDIA	INDIA

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]		Subsidiaries [Member]	
	1		5	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Mr. Ankur Jain	Mr. 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	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP)
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		
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0		
Other related party transactions income			0	42.02
Other related party transactions contribution made	4.64	152.35	26.71	16.79
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0.69
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]	
	2		4	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shashi Jain	Shashi Jain	Mrs. Ankeeta Pawa	Mrs. 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	NA
Description of nature of related party relationship	Key Managerial Personnel (KMP)	Key Managerial Personnel (KMP)	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	1.67	1.49	2.24	1.85
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (45) [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 (45)

Disclosure of related party [Text Block]

30. Related party transactions

#####

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
Enterprises having significant influence over the entity	SCI Investments V
Key managerial personnel (KMP)	Mr. Ankur Jain, Director
Mrs. Shashi Jain, Director Mr. Varun Kwatra, Company Secretary*	
Relatives of KMP	Mrs. Ankeeta Pawa

* Reported on the basis of the requirement under section 203 of the Companies Act, 2013.

b. Related party transactions

S.No.	Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
A.	Transactions during the year		
A.1	Issue of Pre-Series C1 CCCPS including security premium SCI Investments V	-	152.35
A.1.1	Conversion of CCCPS to equity shares SCI Investments V	4.64	-
A.2	Compensation of KMP*		
	Mr. Ankur Jain	26.71	16.79
	Mrs. Shashi Jain		1.67
	Mrs. Ankeeta Pawa	2.24	1.85
A.3	Rent expense Mrs. Shashi Jain		1.20
A.4	Issue of Class B promoter OCPS including security premium Ankur Jain	-	42.02
		For the	For the

S.No.	Particulars	year ended March 31, 2022	year ended March 31, 2021
B .	Balance outstanding		
B.1	Advances to suppliers		
	Mr. Ankur Jain	-	0.69

*The above remuneration to KMPs does not include contribution to gratuity fund and compensated absences, as this contribution is a lump sum amount for all relevant employees based on actuarial valuation.

Notes:

i) Mr. Ankur Jain, KMP of the Company has pledged his equity shares amounting to 3,123,224 (March 31, 2021: 3,112,330) for securing the amount of INR 1,255.00 of debentures and others funding (March 31, 2021: INR 755.00).

(ii) Mrs. Shashi Jain, KMP of the Company has pledged her equity shares amounting to 2,137,121 (March 31, 2021: NIL) for securing the amount of INR 855.00 of debentures (March 31, 2021: INR NIL).

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (46) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

Textual information (46)

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

27. Contingent liabilities and commitments (to the extent not provided for)			
(i) Contingent liabilities			
The Company has a pending tax litigation pertaining to assessment year 2016-17, 2017-18 and 2018-19 under the Income Tax Act, 1961. The amount involved is INR 109.65 (31 March 2021 of INR 21.80). Based on advices of independent legal experts, the management of the Group believes that the economic outflow of resources will be remote.			
(ii) Capital commitments			
Particulars		As at March 31, 2022	As at March 31, 2021
Estimated amount of contracts remaining to be executed on capital account and not provided for [net of capital advances of INR 114.13 (March 31, 2021: INR 6.64)]		41.98	36.43
(iii) Other commitments			
Particulars		As at March 31, 2022	As at March 31, 2021
Estimated amount of contracts remaining to be executed on revenue account and not provided for [net of advances to suppliers of INR 298.98 (March 31, 2021: INR 65.29)]		77.86	156.24

[610500] Notes - Events after reporting period

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of events after reporting period [TextBlock]	Textual information (47) [See below]	
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (47)**Disclosure of events after reporting period [Text Block]**

48. Events occurring after reporting period

a) Issue of share capital: The Company has allotted 14,000 Pre-Series D CCCPS of the Company at INR 500.00/- per share (face value of INR 15.00/- per share and a share premium of INR 485.00/- per share) on April 11, 2022.

b) Issue of optionally convertible debentures: The Company has allotted 467 optionally convertible debentures at face value of INR 1,000,000/- per debenture and 1,100 optionally convertible debentures at face value of INR 100,000/- per debenture on various dates subsequent to March 31, 2022.

c) Issue of compulsory convertible debentures: The Company has allotted 1,321 compulsory convertible debentures at face value of INR 1,00,000/- per debenture on various dates subsequent to March 31, 2022.

d) The Company in its meeting of the board of directors held on September 07, 2022, has approved the proposal for conversion from "Private Limited" to "Public Limited" Company.

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Textual information (48) [See below]	Textual information (49) [See below]

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of share-based payment arrangements [TextBlock]	Textual information (50) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 4,70,771	[pure] 2,56,875	
Number of share options forfeited in share-based payment arrangement	[pure] -1,78,804	[pure] -1,53,495	
Number of share options exercised in share-based payment arrangement	[pure] -2,00,154	[pure] -1,13,817	
Number of share options expired in share-based payment arrangement	[pure] 0	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 91,813	[pure] -10,437	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 6,70,384	[pure] 5,78,571	[pure] 5,89,008
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]			
Weighted average exercise price of share options granted in share-based payment arrangement	10	429.08	
Weighted average exercise price of share options forfeited in share-based payment arrangement	-315.98	-50.48	
Weighted average exercise price of share options exercised in share-based payment arrangement	-429.08	-367.57	
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	-735.06	11.03	
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	-354.38	380.68	369.65

Textual information (48)

Description of share-based payment arrangement

During the current year, on June 01, 2021, pursuant to the authority granted in terms of the approvals by (i) the Board and (ii) the shareholders at the extra ordinary general meeting of the Holding Company approved the Employee Stock Option Plan 2021 (ESOP 2021). ESOP 2021 was formulated with the objective to enable the Holding Company to grant options for equity shares of the Holding Company to certain eligible employees, officers and directors of the Holding Company, to purchase shares from the Holding Company at a pre-determined price. The total number of options to be granted by the Holding Company in accordance with ESOP 2021 shall be a) 12,35,866 (Twelve Lakh Thirty-Five Thousand Eight Hundred Sixty-Six) and b) any options that were granted under 'ESOP Plan 2016' that lapse under the terms of the 'ESOP Plan 2016'. Each Option when exercised will be converted into 1 (one) Share of the Holding Company. The pool of shares may be increased post approval from the Board and Shareholders. During the earlier years, 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 Holding Company to grant options for equity shares of the Holding Company to certain eligible employees, officers and directors of the Holding Company, to purchase shares from the Holding Company at a pre-determined price. ESOP 2016 was amended subsequently and was approved by the shareholders on 9 May 2018. The resolution provides that Options so granted, shall not represent more than 997,898 shares of the Holding Company 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 which shall not be lesser than the face value per share as on the date of grant of options.

Textual information (49)

Description of share-based payment arrangement

During the current year, on June 01, 2021, pursuant to the authority granted in terms of the approvals by (i) the Board and (ii) the shareholders at the extra ordinary general meeting of the Holding Company approved the Employee Stock Option Plan 2021 (ESOP 2021). ESOP 2021 was formulated with the objective to enable the Holding Company to grant options for equity shares of the Holding Company to certain eligible employees, officers and directors of the Holding Company, to purchase shares from the Holding Company at a pre-determined price. The total number of options to be granted by the Holding Company in accordance with ESOP 2021 shall be a) 12,35,866 (Twelve Lakh Thirty-Five Thousand Eight Hundred Sixty-Six) and b) any options that were granted under 'ESOP Plan 2016' that lapse under the terms of the 'ESOP Plan 2016'. Each Option when exercised will be converted into 1 (one) Share of the Holding Company. The pool of shares may be increased post approval from the Board and Shareholders. During the earlier years, 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 Holding Company to grant options for equity shares of the Holding Company to certain eligible employees, officers and directors of the Holding Company, to purchase shares from the Holding Company at a pre-determined price. ESOP 2016 was amended subsequently and was approved by the shareholders on 9 May 2018. The resolution provides that Options so granted, shall not represent more than 997,898 shares of the Holding Company 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 which shall not be lesser than the face value per share as on the date of grant of options.

Textual information (50)

Disclosure of share-based payment arrangements [Text Block]

33. Employee Stock Option Scheme

During the current year, on June 01, 2021, pursuant to the authority granted in terms of the approvals by (i) the Board and (ii) the shareholders at the extra ordinary general meeting of the Holding Company approved the Employee Stock Option Plan 2021 ("ESOP 2021"). ESOP 2021 was formulated with the objective to enable the Holding Company to grant options for equity shares of the Holding Company to certain eligible employees, officers and directors of the Holding Company, to purchase shares from the Holding Company at a pre-determined price. The total number of options to be granted by the Holding Company in accordance with ESOP 2021 shall be a) 12,35,866 (Twelve Lakh Thirty-Five Thousand Eight Hundred Sixty-Six) and b) any options that were granted under 'ESOP Plan 2016' that lapse under the terms of the 'ESOP Plan 2016'. Each Option when exercised will be converted into 1 (one) Share of the Holding Company. The pool of shares may be increased post approval from the Board and Shareholders.

During the earlier years, 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 Holding Company to grant options for equity shares of the Holding Company to certain eligible employees, officers and directors of the Holding Company, to purchase shares from the Holding Company at a pre-determined price. ESOP 2016 was amended subsequently and was approved by the shareholders on 9 May 2018. The resolution provides that Options so granted, shall not represent more than 997,898 shares of the Holding Company 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 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	Number of Options granted	Exercise Price (INR)	Vesting Condition	Vesting Period
ESOP 2021				Graded vesting over the period of 3 years
June 01,2021	7,818	10.00	Vesting condition 1	(30% each in first two years and 40% in third year)
June 01,2021	7,818	10.00	Vesting condition 2	Graded vesting over the period of 2 years (entire 100% in second year)
				Graded vesting over the period of 4 years

(20%
each in
first two
years and
30% each

June 01,2021

2,09,616 10.00

Vesting
condition
1

Grant Date	Number of Options granted	Exercise Price (INR)	Vesting Condition	Vesting Period
June 01,2021	2,45,519	10.00	Vesting condition 2	in next two years) Graded vesting over the period of 4 years (50% in second year and 50% in fourth year)
ESOP 2016				
June 01, 2020	1,01,260	429.08	Vesting condition 1	100% in first year
June 01, 2020	1,55,615	429.08	Vesting condition 1	Graded vesting over the period of 4 years (20% each in first two years and 30% each in next two years)
January 01, 2020	18,645	429.08	Vesting condition 1	Graded vesting over the period of 5 years (10% in first year, 15% each in next two years, 20% in fourth year and 40% in fifth year)

Vesting conditions:

Vesting Condition 1 - continuation of employment on the relevant vesting date and achievement of performance rating of "meets expectation" or higher in the appraisal period immediately preceding the date of relevant vesting

Vesting Condition 2 - continuation of employment on the relevant vesting date, achievement of performance rating of "meets expectation" or higher in the appraisal period immediately preceding the date of relevant vesting and EBITDA of the Company for FY 2022-2023 shall be -3% of net sales or more and PBT for financial year 2024-25 of the Company shall be INR 1350 or more.

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 the grant date fair values of the equity settled share based payments are as follows:

For the year	For the year
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Particulars

	ended March 31, 2022	ended March 31, 2021
Fair value per option at grant date (in INR)	482.61	186.93
Share price at grant date (in INR)	492.61	435
Exercise price (in INR)	10.00	429.08
Expected volatility	61.28%	26.47%
Expected life (in years)	6.000	6.84
Expected dividends	0.00%	0.00%
Risk-free interest rate	5.85%	5.80%

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

	For the year ended March 31, 2022	For the year ended March 31, 2021
Particulars		
Employee stock option scheme expense	148.08	43.72
Total	148.08	43.72

During the current year, eligible employees have been given an option to convert their options from ESOP 2016 scheme to ESOP 2021 scheme. Basis which, the Holding Company have converted 189,262 number of options from ESOP 2016 to ESOP 2021 and old options under ESOP 2016 got lapsed. Accordingly, the same has been accounted for as per the provisions of Ind AS 102 - Share Based Payments.

d. Reconciliation of outstanding share options as per Employees Stock Option Plan 2016 ("ESOP 2016")

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

	For the year ended March 31, 2022		For the year ended March 31, 2021	
Particulars		Weightage		Weightage
	Number of options	average exercise price (INR)	Number of options	average exercise price (INR)
Option outstanding at the beginning of the year (A)	5,78,571	380.68	5,89,008	369.65
Add: Options granted during the year (B)	-	-	2,56,875	429.08
Vested during the year (C)	2,00,154	429.08	1,13,817	367.57
Less: Options exercised during the year (D)	-	-	-	-
Less: Options lapsed/ forfeited during the year (E)	1,30,725	315.98	1,53,495	429.08
Less: Options converted to Employees Stock Option Plan 2021 ("ESOP 2021")(F)	1,89,262	429.08	-	-
Options outstanding at the end of the year (G= A+B-C-D-E-F)	58,430	369.15	5,78,571	380.68
Options exercisable at the end of the year	4,85,810	326.96	2,65,563	282.5
Particulars			As at March 31, 2022	As at March 31, 2021

Weighted average remaining life of options outstanding at the end of year (in years)	0.71	1.12
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e. Reconciliation of outstanding share options as per Employees

Stock Option Plan 2021 ("ESOP 2021")

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

Particulars	For the year ended March 31, 2022		For the year ended March 31, 2021	
	Weighted average exercise price (INR)	Number of options	Weighted average exercise price (INR)	
Number of options				
Option outstanding at the beginning of the year (A)	-	-	-	-
Add: Options granted during the year (B)	4,70,771	10.00	-	-
Less: Options converted to Employees Stock Option Plan 2016 ("ESOP 2016")(C)	1,89,262	10.00	-	-
Vested during the year (D)	-	-	-	-
Less: Options exercised during the year (E)	-	-	-	-
Less: Options lapsed/ forfeited during the year (F)	48,079	10.00	-	-
Options outstanding at the end of the year (G= A+B-C-D-E-F)	6,11,954	10.00	-	-
Options exercisable at the end of the year	-	-	-	-
Particulars			As at March 31, 2022	As at March 31, 2021
Weighted average remaining life of options outstanding at the end of year (in years)				11.25 NA

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -96.93	[INR/shares] -73.76
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -96.93	[INR/shares] -73.76
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -96.93	[INR/shares] -73.76
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -96.93	[INR/shares] -73.76
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
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No