

**B9 BEVERAGES PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

**[400100] Disclosure of general information about company**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Name of company	B9 BEVERAGES PRIVATE LIMITED	
Corporate identity number	U80903DL2012PTC236595	
Permanent account number of entity	AAECD6739Q	
Address of registered office of company	PREMISE NO. 106, SECOND FLOOR BLOCK H, CONNAUGHT CIRCUS NEW DELHI New Delhi DL 110001 IN	
Type of industry	Commercial and Industrial	
Registration date	28/05/2012	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	17/09/2019	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

**Disclosure of principal product or services [Table]**

..(1)

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

Types of principal product or services [Axis]	Principal Product Or Principal Services 1
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	2206
Description of product or service category	BEVERAGES AND NON-ALCOHOLIC BEVERAGES
Turnover of product or service category	3,876.08
Highest turnover contributing product or service (ITC 8 digit) code	22060000
Description of product or service	OTHR FERMENTD BEVRGS
Turnover of highest contributing product or service	3,876.08

**[400400] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	Directors Signing Board Report 1	Directors Signing Board Report 2
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	ANKUR	SHASHI
Last name of director	JAIN	JAIN
Designation of director	Managing Director	Director
Director identification number of director	01846010	02040476
Date of signing board report	17/09/2019	17/09/2019

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	In view of the losses, no amount can be transferred to reserves.
Disclosures relating to amount recommended to be paid as dividend	In view of the losses, your Directors express their inability to recommend any dividend for the year ended March 31, 2019.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Foreign Exchange Earnings/ Outgo: (Rs. In thousands) Earnings 27,493 Outgo 155,953
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	17/09/2019
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Attached in Board Report.
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	N o t Applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	N o t Applicable
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (10) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (11) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (12) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (13) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (14) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (15) [See below]

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (16) [See below]
Disclosure of other reasons if company fails to spend prescribed amount on CSR	NA
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (17) [See below]
Number of meetings of board	[pure] 27

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### DIRECTOR'S REPORT

To,

The Members,

B9 Beverages Private Limited

Your Company's Directors are pleased in presenting their Seventh Directors Report on the business and operations of your Company together with the Financial Statements which includes Audited Balance Sheet, Profit & Loss Account and the Auditors' Report of your Company for the financial year ended, 31st March 2019.

The summarized financial results for the year ended 31st March 2019 are as under:-

Particulars	Standalone	Consolidated		
	(Rs. In Millions)	(Rs. In Millions)	2018-2019	2017-2018
	2018-2019	2017-2018	2018-2019	2017-2018
Revenue from Operations	1,787.51	1,582.33	1,829.95	1,586.76
Other Income	95.62	20.14	92.35	20.16
Total Revenue	1,883.13	1,602.47	1,922.35	1,606.92
Expenses	3,484.77	2,523.87	4,198.75	2,745.20
Profit before interest, depreciation, amortization and taxes (EBITDA)	(1,601.64)	(921.40)	(2,276.45)	(1,138.28)

Less:				-
Depreciation and amortization	52.83	30.43	59.74	36.97
Interest and finance charges	194.04	83.35	194.50	83.35
Profit before Tax / (Loss)	(1,354.77)	(807.62)	(2,022.21)	(1,017.97)
Exceptional items – Profit on sale of Intellectual Property Rights	0.00	593.89	0.00	0.00
Tax Expenses	0.00	0.00	0.00	0.01
Profit after Tax / (Loss)	(1,354.77)	(213.74)	(2,022.21)	(1,017.97)

## FINANCIAL PERFORMANCE: -

## (A) Standalone: -

The total revenue from operations of the Company for fiscal 2019 stood as ? 1,787.51 million as against ? 1,582.33million for the fiscal year 2018 showing an increase of around 1.13 times.The EBIDTA (before exceptional items) increased to ? (1,601.64) million for the fiscal year 2018-2019 as compared to ? (921.40) million for the fiscal year 2017-2018.

Loss for the year has been increased to ? (1,354.77) million in fiscal year 2018-2019 as compared to the Loss of ? (213.74) million for the fiscal year 2017-2018.

## (B) Consolidated: -

During the year, B9 BeveragesPTE LTD; Singapore has become the Wholly Owned Subsidiary of the Company in addition to the existing B9 Beverages SPRL; Belgium, B9 Beverages INC; USA. The Consolidated financial performance of the Company is as: -

The total revenue from operations of the Company for fiscal 2018-2019stood as? 1,829.95 million as against 1,586.76 million for the fiscal year 2018 showing an increase of around 1.15 times.

The EBIDTA (before exceptional items) of the Company for fiscal 2018-2019 is ? (2,276.45) million as compared to the (1,138.28) million for the fiscal year 2017-18.

Loss for the fiscal year 2018-2019 is ₹ (2,022.21) million in fiscal year 2018-19 as compared to the Loss of ₹ (1,017.97) million for the fiscal year 2017-2018.

#### INDUSTRY SCENARIO AND STATE OF COMPANY'S AFFAIRS:-

During the Last One Year, Bira continued to grow significantly and maintained its position in the premium beer market going on to set up India's largest dispense beer network in restaurants and bars across the country. The Company during the year has also expanded its sales operations in Nagpur and Indore by enhancing its existing production capacity to meet the demand of the consumers and to capture new markets.

The Company expands its sales operations and makes its presence felt in Delhi, Haryana, Chandigarh, Uttar Pradesh, Rajasthan, Madhya Pradesh, Chhattisgarh, West Bengal, Telangana, Maharashtra, Goa, Andhra Pradesh, Karnataka and Puducherry and planning to add few more in coming years.

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

During the year, the Company has come up with a new Brand named Boom and it has shown an early success for the Company within 8 weeks of its launch and crossed over 2,30,000 Cases in dispatch for the liquid.

The Company during the year has come up with a major Partnership with International Cricket Council ("ICC") and BIRA91 has become the official Sponsor for the ICC Global Tournaments including the ICC Cricket World Cup, ICC T20 World Cup, ICC World Test Championship, ICC Champions Trophy and ICC Women's World Cup. The partnership will cover all aspects including pitch branding, branding on perimeter boards, broadcasting branding, exclusive pouring right across stadium, hospitality opportunities, bar and screening activation.

This is Company's brand's first foray into sports. As an official partner, Bira 91 will integrate the partnership across broadcast and digital platforms, and in-venue activations at all ICC events through their range of products. The ICC partnership is a key moment for Bira 91 as we embark on creating the first global consumer brand to come out of India. The timing of this deal is designed to support our aggressive expansion in India and internationally in 2019 and beyond.

During the year, the Company has organized various events including second edition of BIRA 91 April Fools Fest and it was bigger and better than the last year, over 10000 people attend and more than 30 artists perform.

Further, in addition to ongoing Breweries located at Indore, Mysore and Nagpur, the Company is also planning to enhance its production by setting up new breweries in Telangana.

For this enhancement and growth, existing and various new investors have invested in the company affirming their faith in Company's Product and Promoter vision and ability to make BIRA 91 a big name in coming years.

The Company is focused in maintaining the quality of premium beer by focusing on the brand development in a sustainable manner and is planning to come up with more new flavors and exciting liquids.

Your directors are striving hard and assure that the Company will elicit good business in the coming years.

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

#### CHANGE IN THE NATURE OF BUSINESS:-

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

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

During the year, with a view to expand the business and Operations globally, the Company has enhanced its investment into the Equity Share Capital of B9 Beverages INC; USA and B9 Beverages SPRL.

Further, Company has also got incorporated its Wholly Owned Subsidiary, B9 Beverages PTE LTD, in Singapore and enhanced its Investment during the year.

Further, the Step-down Subsidiaries ("SDS") of Company has also got incorporated in United Kingdom ("UK") with the name "B9 Beverages Ltd"; in Hong Kong ("HK") with the name "B9 Beverages Private Limited" and in Vietnam with the name "B9 Beverages Company Limited". These are the Subsidiaries of Singapore Company "B9 Beverages Pte. Ltd., however, these SDS have not yet started its operations as yet.

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

#### DIVIDEND:-

In view of the losses, your Directors express their inability to recommend any dividend for the year ended March 31, 2019.

#### CAPITAL STRUCTURE:-



During the F.Y. 2018-2019, the authorized share capital of the Company has been increased from Rs. 30,55,78,930/- (Rupees Thirty Crores Fifty-Five Lakhs Seventy-Eight Thousand Nine Hundred and Thirty Only) to Rs. 38,46,28,930/- (Rupees Thirty-Eight Crores Forty-Six Lakhs Twenty-Eight Thousand Nine Hundred and Thirty Only) and then again to Rs. 41,07,50,430/- (Rupees Forty-One Crores Seven Lakhs Fifty Thousand Four Hundred and Thirty Only), divided into 1,35,00,000 (One Crore Thirty-Five Lakhs) equity shares of Rs. 10/- (Rupees Ten only) each; 20 (Twenty) Equity Shares of Rs. 1,000/- (Rupees One Thousand) each; 25,000 (Twenty-Five Thousand) Compulsory Convertible Cumulative Preference shares of Rs. 100/- (Rupees One Hundred only) each; 9,50,000 (Nine Lakh Fifty Thousand) Compulsory Convertible Cumulative Preference shares of Rs. 15/- (Rupees Fifteen only) each; 26,226 (Twenty-Six Thousand Two Hundred and Twenty-Six) Series A Compulsory Convertible Cumulative Preference Shares of Rs. 100/- (Rupees One Hundred only) each; 45,000 (Forty-Five Thousand) Series A1 Compulsory Convertible Cumulative Preference Shares of Rs. 100/- (Rupees One Hundred only) each; 20,00,000 (Twenty lakhs) Series A2 Compulsory Convertible Cumulative Preference Shares ("Series A2 CCCPS") of Rs. 15/- (Rupees Fifteen only) each; 53,50,000 (Fifty-Three Lakhs Fifty Thousand) Series B Compulsory Convertible Cumulative Preference Shares of Rs. 15/- (Rupees Fifteen only) each, 3000 (Three Thousand) Optionally Convertible Preference Shares ("OCPS") of Rs. 15/- (Rupees Fifteen only) each, 10,43,474 (Ten Lakhs Forty-Three Thousand Four Hundred and Seventy-Four) Bonus Compulsory Convertible Cumulative Preference Shares ("Bonus CCCPS") of Rs. 15/- (Rupees Fifteen Only) each; 30,94,668 (Thirty Lakhs Ninety-Four Thousand Six Hundred and Sixty-Eight) Bonus Series A Compulsory Convertible Cumulative Preference Shares ("Bonus Series A CCCPS") of Rs. 15/- (Rupees Fifteen Only) each and 52,99,380 (Fifty-Two Lakhs Ninety-Nine Thousand Three Hundred and Eighty) Bonus Series A1 Compulsory Convertible Cumulative Preference Shares ("Bonus Series A1 CCCPS") of Rs. 15/- (Rupees Fifteen only) each.

Further, the Paid-Up Share Capital of the Company has also been increased during the F.Y. 2018-2019 to INR 397,936,885 (Rupees Thirty-Nine Crores Seventy-Nine Lakhs Thirty-Six Thousand Eight Hundred and Eighty-Five Only) divided into 1,30,81,165 (One Crore Thirty Lakhs Eighty-One Thousand One Hundred and Sixty-Five) equity shares of Rs. 10/- (Rupees Ten only) each; 20 (Twenty) equity shares of Rs. 1000/- (Rupees Thousand Only) each; 24,784 (Twenty-Four Thousand Seven Hundred and Eighty-Four) Compulsory Convertible Cumulative Preference shares of Rs. 100/- (Rupees One Hundred only) each; 5,17,651 (Five Lakh Seventeen Thousand Six Hundred Fifty-One) Compulsory Convertible Cumulative Preference shares of Rs. 15/- (Rupees Fifteen only) each; 26,226 (Twenty-Six Thousand Two Hundred and Twenty-Six) Series A Compulsory Convertible Cumulative Preference Shares of Rs. 100/- (Rupees One Hundred only) each; 44,910 (Forty-Four Thousand Nine Hundred and Ten) Series A1 Compulsory Convertible Cumulative Preference Shares of Rs. 100/- (Rupees One Hundred only) each; 18,74,248 (Eighteen Lakhs Seventy-Four Thousand Two Hundred and Forty-Eight) Series A2 Compulsory Convertible Cumulative Preference Shares of Rs. 15/- (Rupees Fifteen only) each; 2989 (Two Thousand Nine Hundred Eighty-Nine) Optionally Convertible Preference Shares of Rs. 15/- (Rupees Fifteen only) each; 53,35,139 (Fifty- Three Lakhs Thirty-Five Thousand One Hundred and Thirty-Nine) Series B CCCPS of Rs. 15 /-(rupees Fifteen Only) each, 10,43,474 (Ten Lakhs Forty-Three Thousand Four Hundred and Seventy-Four) Bonus Compulsory Convertible Cumulative Preference Shares ("Bonus CCCPS") of Rs. 15/- (Rupees Fifteen Only) each; 30,94,668 (Thirty Lakhs Ninety-Four Thousand Six Hundred and Sixty-Eight) Bonus Series A Compulsory Convertible Cumulative Preference Shares ("Bonus Series A CCCPS") of Rs. 15/- (Rupees Fifteen Only) each; 52,99,380 (Fifty-Two Lakhs Ninety-Nine Thousand Three Hundred and Eighty) Series A1 Compulsory Convertible Cumulative Preference Shares ("Bonus Series A1 CCCPS") of Rs. 15/- (Rupees Fifteen only) each.

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

#### AMOUNT TRANSFERRED TO RESERVES:-

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

#### DIRECTORS AND COMPANY SECRETARY:-

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

S.No	Name	Designation	DIN
01.	Mr. Ankur Jain	Managing Director	01846010

02.	Mrs. Shashi Jain	Director	02040476
03.	Ms. Sakshi Vijay Chopra	Director	07129633
04.	Mr. Varun Kwatra	Company Secretary	AXQPK8109B

There is change in the directorship of the Company during the financial year 2018-2019 as Ms. Sakshi Vijay Chopra has been appointed as the Nominee Director on 27.09.2018 for Sequoia in place of Mr. Abhay Kumar Pandey who has resigned from the directorship on 11.09.2018.

#### MEETINGS OF THE BOARD OF DIRECTORS:-

The Board of Directors of the Company met "27" times during the year under review 03.04.2018, 14.04.2018, 18.04.2018, 08.05.2018, 25.05.2018, 26.05.2018, 29.05.2018, 31.05.2018, 02.06.2018, 05.06.2018, 08.06.2018, 12.06.2018, 23.06.2018, 25.06.2018, 25.07.2018, 16.08.2018, 30.08.2018, 19.09.2018, 27.09.2018, 30.09.2018, 09.10.2018, 13.11.2018, 27.11.2017, 04.01.2019, 14.02.2019, 25.03.2019 and 28.03.2019 in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the minute's book kept by the Company for the purpose. The intervening period between the two Board Meetings were well within the maximum time gap of less than 120 (One Hundred and Twenty) Days as prescribed under the Companies Act, 2013 and Secretarial Standards.

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

S. No.	Name of the Directors	Category	No. of meetings held during their tenure	No. of meetings attended	Last AGM attendance
01.	Mr. Ankur Jain	Managing Director	27	27	Present
02.	Mrs. Shashi Jain	Director	27	27	Present
03.	Ms. Sakshi Vijay Chopra	Nominee Director	09	09	Present
04.	Mr. Varun Kwatra	Company Secretary	27	27	Present

#### MEETINGS OF THE MEMBERS:-

The Sixth Annual General Meeting of the Company for the financial year 2017-18 was held on Saturday, 29th September 2018 at 05:00P.m. at the Registered Office of the Company at Premise No. 106, Second floor, Block H, Connaught Circus, New Delhi – 110001.

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

S. No.	Date & Time	Venue of Meeting	Resolution passed
01.	09.05.2018 at 11:00 A.M.	Registered Office	Ø Reclassification of the existing authorized share capital of the company and amendment of capital clause of MOA of the Company; Ø Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company; Ø Approval of offer and Issue of Series B CCCPS on a private placement basis to Advent Management Belgium S.A. and SCI Investments V; Ø Approval of term of issue of Series B CCCPS; Ø Adoption of new AOA; Ø Approval for amendment of ESOP;
02.	26.05.2018 at 3:30 P.M.	Registered Office	Ø Increase and reclassification of authorized share capital and amendment of capital clause of the MOA of the Company; Ø Approval of offer and issue of Optionally Convertible Preference Shares ("OCPS") on a Private Placement basis to Mr. Ankur Jain, Promoter of the Company; Ø Approval of terms of issue of OCPS;
03.	31.05.2018 at 04:15 P.M.	Registered Office	Ø Approval for offer and issue of Equity Shares (Equity) on a Private Placement Basis to Mr. Ankur Jain, Promoter of the Company;
04.	05.06.2018 at 04:30 P.M.	Registered Office	Approval for offer and issue of Equity Shares (Equity) on a Private Placement Basis to Mr. Ritesh Sidhwani, Mr. Farhan Akhtar, Mr. Farhan Akhtar, Mrs. Zoya Akhtar and Mr. Niranjana Shah, the investors other than the existing members of the Company;
05.	12.06.2018 at 04:30 P.M.	Registered Office	Ø Approval of offer and issue of Equity Shares (Equity) on a Private Placement Basis to proposed investors other than the existing investors of the Company;
06.	25.06.2018 at 04:30 P.M.	Registered Office	Ø Approval of offer and issue of Compulsorily Convertible Cumulative Preference Shares on a private placement basis to the existing members of the Company;
07.	10.09.2018 at 04:00 P.M.	Registered Office	Ø Approval for offer and issue of Equity Shares (Equity) on a Private Placement Basis to Mr. Manish Santosh Kumar Kejriwal, the investor other than the existing investor of the Company;
08.	01.10.2018 at 04:00 P.M.	Registered Office	Ø Approval for offer and issue of Equity Shares (Equity) on a Private Placement Basis to Mr. Gautam Kumra, the investor other than the existing investor of the Company;

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

During the year under review, Company has made an Investment of USD 32,50,000 in B9 Beverages INC; of USA, Euro 99,999 in B9 Beverages SPRL, Bruxelles, Belgium, SGD 22,00,000 in B9 Beverages PTE; of Singapore, Wholly Owned Subsidiaries (“WOS”) of the Company.

The Company has also given loan of Euro 32,00,000 to B9 Beverages SPRL, Bruxelles, Belgium.

Further, Company has not provided any Guarantee to anyone during the Financial year.

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

The Company has raised an amount of around Rs. 68 Crores from HNIs Investors by issuing them Pre-Series C CCCPS of the face value of Rs. 15/- each in May and June, 2019, Further, the Company has also made offer to its existing Investors (SCI Investments V and Advent Management Belgium S.A.) for further Investment of an amount of USD 8 Million out of which Company has got the amount of USD 3 Million as on the date of this report.

In addition, the Company has also raised an amount of Rs. 20 Crores in May, 2019 from Anicut Capital as debt and issued debentures in lieu thereof.

There have been no other material changes and commitments affecting the financial position of the Company which have been occurred between the March 31, 2019 and the date of this board report (i.e. September 04, 2019).

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

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

#### PARTICULARS OF CONTRACTS OR ARRANGMENTS MADE WITH THE RELATED PARTIES

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

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

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

#### ESOP POLICY

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

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

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

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

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

Further, B9 Beverages PTE LTD., Singapore has become the Wholly Owned Subsidiary ("WOS") of the Company during the year and the Company has made the Investment in it.

Further, During the year, B9 Beverages Ltd., United Kingdom ("UK"), B9 Beverages Private Limited, Hong Kong ("HK") and B9 Beverages company Limited, Vietnam has become the Step-Down Subsidiaries ("SDS") of the Company. B9 Beverages Pte. Ltd. Is the ultimate holding Company of all these SDS.

#### DEPOSITS

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

#### AUDITORS

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

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

#### AUDITORS' REPORT

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

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

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

#### SECRETARIAL AUDIT REPORT

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

#### INTERNAL COMPLAINTS COMMITTEE AGAINST SEXUAL HARRASMENT

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

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

The following is a summary of sexual harassment complaints received and disposed off during the year 2018-19:

No. of complaints received: NIL

No of complaints disposed off: NIL

Further, the Company has also submitted the Annual Reports required to be submitted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 pertaining to all its establishments wherever situated.

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

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

#### HUMAN RESOURCES

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

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

#### INDUSTRIAL RELATIONS: -

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

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

#### HEALTH & SAFETY

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

#### VIGIL MECHANISM

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

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

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

**INTERNAL CONTROL SYSTEMS & THEIR ADEQUACY: -**

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

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

The information as applicable is given hereunder:

a) Conservation of Energy:

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

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

(a) Conservation of Energy:

(i)	The Steps taken or impact on conservation of energy	Ø Switched from conventional lights systems to LED lights at most of the offices of the Company.Ø Selecting and designing offices to facilitate maximum natural light utilization.Ø Integration of staff for optimum utilization of space.
(ii)	The steps taken by the Company for utilizing alternate resources of energy	NIL



(iii)	Capital investment on energy conservation Equipments	NIL
-------	--	-----

## b) Technology Absorption:

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

## c) Foreign Exchange Earnings/ Outgo:

(Rs. In thousands)

Earnings	27,493
Outgo	155,953

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

A key factor in determining Company's capacity to create sustainable value is the risks that the Company is willing to take (at strategic and operational levels) and its ability to manage them effectively. Many risks exist in a Company's operating environment and they emerge on a

regular basis. The Company's Risks Management processes focuses on ensuring that these risks are identified on a timely basis and addressed.

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

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

## LIQUIDITY

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

## DIRECTORS' RESPONSIBILITY STATEMENT:-

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

- a) that in the preparation of the annual accounts for the period ended 31.03.2019, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) that the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and the profit or loss of the Company for the period ended 31.03.2019;
- c) that the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act,2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) that the Directors had prepared the annual accounts on a going concern basis;
- e) that the Company being unlisted, sub clause (e) of Section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

f) that the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### EXTRACT OF ANNUAL RETURN:-

The extract of the Annual Return, in Form MGT-9 for the F.Y. 2018-19, has been enclosed as Annexure with this report.

#### ACKNOWLEDGEMENT

The Board of Directors would like to express its gratitude and its appreciation for the Support and Co-operation from its members, debenture holders, vendors, consumers, Banks, Government authorities, consultants and other regulators during the year under review.

The Board of Directors also places on record its sincere appreciation for the commitment and hard work put in by the Management and the employees of the Company and thank them for yet another excellent year.

Date: 17.09.2019

Place: New Delhi

For and on Behalf of the Board

B9 BEVERAGES PRIVATE LIMITED

(Ankur Jain)

(Managing Director)

(DIN: 01846010)

(Shashi Jain)

(Director)

(DIN: 02040476)

(R/o. -23, Hanuman Road,

(R/o. -23, Hanuman Road,

New Delhi, 110001)

New Delhi, 110001)

Annexure -1

Form No. AOC- 2

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

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

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

B9 Beverages Private Limited has not entered into any contract or arrangement or transaction with its related parties which is not at arm's length during Financial Year 2018-19.

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

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

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

b) Nature of contracts/arrangements/transactions

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

c) Duration of the contracts/arrangement/transactions.

N.A.

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

None

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

N.A.

f) Amount paid as advances, if any

By order of Board

## B9 BEVERAGES PRIVATE LIMITED

(Ankur Jain)	(Shashi Jain)
(Managing Director)	(Director)
(DIN: 01846010)	(DIN: 02024746)
(R/o. 23, Hanuman Road, New Delhi – 110001)	(R/o. 23, Hanuman Road, New Delhi – 110001)

## Annexure - 2:

## Employee Stock Option Scheme

The Company has constituted an BIRA91 Employee Stock Option Plan 2016. Employee Stock Options granted are accounted under the 'Intrinsic Value Method' stated in the Guidance Note on Employee Share Based Payments issued by the Institute of Chartered Accountants of India.

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

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

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

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

Particulars	During the year ended March 31,	During the year ended March 31,

	2019		2018	
	Options (Numbers)	Weighted Average Exercise price (Rs)	Options (Numbers)	Weighted Average Exercise price (Rs)
Option outstanding at the beginning of the year (A)	349,613	161.00	43,792	-
Increase during the year	524,525	-		
Granted during the year (B)	280,140	429.08	305,821	184.37
Vested during the year	30,582	184.37	-	-
Exercised during the year (C)	10,710	81.77	-	-
5,037	184.37			
Lapsed during the year (D)	66,895	263.25	-	-
Options outstanding at the end of the year (E= A+B-C-D)	547,111		349,613	161.00
Options available for grant - year ended March 31, 2019 (997,898) -E-C)	435,040		123,760	-
- year ended March 31, 2018 ((4,73,373) - E-C)				

The Company has recognized an expense of Nil (Previous year Nil) during the year for intrinsic value charge of ESOPs issued to its employees under this Scheme.

Difference between employee compensation cost (calculated using the fair value of stock options) and the employee compensation cost (calculated on the intrinsic value of the options) is Nil (Previous Year Nil).

Annexure III: -

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

S. No.	Name, Age, Qualification & No. of. Shares held in the Company	Designation / Nature of Duties	Remuneration (Rs.)	Date of Joining and experience	Particulars of last Employment	Relative of any director or manager of the company, if so specify the name
01.	Ankur Jain, 39 years, Graduate in Engineering	Managing Director/CEO	1,96,20,586	17.10.2015, 14 Years	Business Consultant, Reliance	S/o. Mrs. Shashi Jain, Director
02.	Vandana Bedi,39,Masters in Law	VP- Legal & Corporate Affairs	74,96,244	23.04.2018, 15 Years	Head - Legal and Corporate -Beam Global India	_____
03	Aditya Sud, 39 Years, MBA	VP-International Business	58,85,193	01.08.2016, 14 Years	Regional Head – Sales, Airtel	_____
04.	Swayampriya Shah, 44 Years, MBA	VP- HR & Admin.	58,11,755	01.09.2016, 20 Years	Director HR and Talent for CMGRP India	_____
05.	Sudhir Jain,59, Graduate in Engineering	Sr.VP-Manufacturing	50,17,742	15.01.2019, 22 Years	Senior Director Supply Chain for Molson Coors	_____
06.	Vinaya Jain,47,MBA	Sr.VP-Finance	49,19,308	03.01.2019, 18 Years	Company director and CFO of General Motors	_____
07.	Nayanabhiram Deekonda, 30, MBA	VP- Sales Growth & Agility	45,31,965	01.11.2015, 9 Years	ASM-Reckitt Banister	_____
08.	Sreekanth Neriyanuri,44,MBA	VP-Information Systems & IT	43,82,937	02.08.2017, 16 Years	Head - IT, Glaxo Smith	_____
09.	Anshul Agarwal, 39, MBA	VP-International Business	37,42,068	01.11.2015, 14 Years	Head-Exports.	_____
10.	Puniit C Engineer, 55, Graduatein Engineering	Associate Director-Supply Chain	37,08,685	19.03.2018, 20 Years	GM-Excise relation-Carlsberg India	_____

B. The name of every employee(s) who was employed throughout the year ended March 31, 2019 who were in receipt of remuneration for that year which, in the aggregate is not less than Rs. 1,02,00,000/- per annum in terms of the said Rule: -

Ankur Jain, Managing Director

C. Name of the Employee(s) employed for part of the financial year 2018-19 and was in receipt of remuneration for that part of the year, at a rate which, in the aggregate, was not less than Rs. 8,50,000/- per month in terms of the said Rule: -

Ankur Jain, Managing Director

NOTES: -

1. Remuneration includes Salary, Commission, Contribution to Provident Fund and the monetary value of perquisites etc. calculated as per the Income Tax Act, 1961 and the Rules made therein, as applicable.

2. Employment is on contractual basis, which can be terminated by either party by giving the desired notice as mentioned three months' notice in writing.

For and on behalf of

B9 Beverages Private Limited

(Ankur Jain)

(Shashi Jain)

(Managing Director)

(Director)

(DIN: 01846010)

(DIN: 02040476)



(R/o. 23, Hanuman Road,

(R/o. 23, Hanuman Road,

New Delhi – 110001, India)

New Delhi – 110001, India)

FORM NO. MGT 9		
EXTRACT OF ANNUAL RETURN		
As on financial year ended on 31.03.2018		
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.		
I. REGISTRATION & OTHER DETAILS:		
1	CIN	U80903DL2012PTC236595
2	Registration Date	28.05.2012
3	Name of the Company	B9 BEVERAGES PRIVATE LIMITED
4	Category/Sub-category of the Company	Company Limited by Shares
	Indian Non-Government Company	
5	Address of the Registered office & contact details	Premise No. 106, Second Floor, Block H, Connaught Circus, New D 110001 011-41006793, e-mail: secretarial@bira91.com
6	Whether listed company	No
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA
II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY		
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)		

S. No.	Name and Description of main products / services	
2		
III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES		
SN	Name and address of the Company	CIN/GLN
1	B9 Beverages INC,;	SR / 20161051554
2	B9 Beverages SPRL.;	JBB /V017421/2170219
3	B9 Beverages PTE LTD.	201813911N
IV. SHARE HOLDING PATTERN		
(Equity share capital breakup as percentage of total equity)		
(i) Category-wise Share Holding		
Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2018]	No. of Shares held at the end of the year [As on 31-March-2019]
Demat	Physical	Total
A. Promoters		
(1) Indian		
a) Individual/ HUF	5,972,946	Nil
b) Central Govt	Nil	Nil
c) State Govt(s)	Nil	Nil
d) Bodies Corp.	Nil	Nil
e) Banks / FI	Nil	Nil
f) Any other	Nil	Nil
Sub Total (A) (1)	5,972,946	-

(2) Foreign		
a) NRI Individuals	Nil	Nil
b) Other Individuals	Nil	Nil
c) Bodies Corp.	Nil	Nil
d) Any other	Nil	Nil
Sub Total (A) (2)	-	-
TOTAL (A)	5,972,946	-
B. Public Shareholding		
1. Institutions		
a) Mutual Funds	Nil	Nil
b) Banks / FI	Nil	Nil
c) Central Govt	Nil	Nil
d) State Govt(s)	Nil	Nil
e) Venture Capital Funds	Nil	Nil
Nil	Nil	Nil
f) Insurance Companies	Nil	Nil
g) FIs	Nil	Nil
h) Foreign Venture Capital Funds	Nil	Nil
Nil	Nil	Nil
i) Others (specify)	Nil	Nil
Sub-total (B)(1):-	-	-
2. Non-Institutions		
a) Bodies Corp.		
i) Indian	Nil	639,863
ii) Overseas	Nil	2,050,727
b) Individuals		
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	Nil	9,044
ii) Individual shareholders		

holding nominal share capital in excess of Rs 1 lakh	Nil	2,714,374
c) Others (specify)		
Non Resident Indians	Nil	44,387
Overseas Corporate Bodies	Nil	Nil
Nil	Nil	Nil
Foreign Nationals	Nil	370,722
Clearing Members	Nil	Nil
Trusts	Nil	133,042
Foreign Bodies -	Nil	Nil
Sub-total (B)(2):-	Nil	5,962,159
Total Public (B)	Nil	5,962,159
C. Shares held by Custodian for GDRs & ADRs	Nil	Nil
Grand Total (A+B+C)	5,972,946	5,962,159
(ii) Shareholding of Promoter		
SN	Shareholder's Name	Shareholding at the beginning of the year
No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares
1	Ankur Jain	3,835,825
2	Shashi Jain	2,137,121
(iii) Change in Promoters' Shareholding ( please specify, if there is no change )		
SN	Particulars	Date
No. of shares	% of total shares	No. of shares
	At the beginning of the year	01.04.2018
	Changes during the year	23.06.2018
	30.09.2018	Transfer

	At the end of the year	31.03.2019
(iv) Shareholding Pattern of top ten Shareholders		
(Other than Directors, Promoters and Holders of GDRs and ADRs):		
SN	For each of the Top 10 shareholders	Date
No. of shares	% of total shares	No. of shares
1	Sequoia Capital India Investment IV	
	At the beginning of the year	01.04.2018
	Changes during the year	NIL
	At the end of the year	31.03.2019
2	SCI Investments V	
	At the beginning of the year	01.04.2018
	Changes during the year	NIL
	At the end of the year	31.03.2019
3	Atma Ram Builders Private Limited	
	At the beginning of the year	01.04.2018
	Changes during the year	NIL
	At the end of the year	31.03.2019
4	Iti Jain	
	At the beginning of the year	01.04.2019
	Changes during the year	NIL
	At the end of the year	31.03.2019
5	Anshul Agarwal	
	At the beginning of the year	01.04.2018
	Changes during the year	NIL
	At the end of the year	31.03.2019
6	Akhil Dhawan	
	At the beginning of the year	01.04.2018

	Changes during the year	NIL
	At the end of the year	31.03.2019
7	Ashish Dhawan	
	At the beginning of the year	01.04.2018
	Changes during the year	NIL
	At the end of the year	31.03.2019
8	Sameer Mahandru	
	At the beginning of the year	01.04.2018
	Changes during the year	NIL
	At the end of the year	31.03.2019
9	Ashwini Upadhyaya	
	At the beginning of the year	01.04.2018
	Changes during the year	NIL
	At the end of the year	31.03.2019
10	Shantanu Rastogi	
	At the beginning of the year	01.04.2018
	Changes during the year	NIL
	At the end of the year	31.03.2019
(v) Shareholding of Directors and Key Managerial Personnel:		
SN	Shareholding of each Directors and each Key Managerial Personnel	Date
No. of shares	% of total shares	No. of shares
1	Name: Ankur Jain	
	At the beginning of the year	01.04.2018
	Changes during the year	23.06.2018
	At the end of the year	31.03.2019
2	Name: Shashi Jain	

	At the beginning of the year	01.04.2018
	Changes during the year	
	At the end of the year	31.03.2019
<b>V. INDEBTEDNESS</b>		
Indebtedness of the Company including interest outstanding/accrued but not due for payment.		
Particulars	Secured Loans excluding deposits	Unsecured Loans
Indebtedness at the beginning of the financial year		
i) Principal Amount	7,134.18	1,118.95
ii) Interest due but not paid	-	-
iii) Interest accrued but not due	46.94	-
Total (i+ii+iii)	7,181.12	1,118.95
Change in Indebtedness during the financial year		
* Addition	The Limits availed by the Company are WCDL and CC.	
* Reduction		
Net Change	4,374.35	-
Indebtedness at the end of the financial year		
i) Principal Amount	2,805.07	6,040.86
ii) Interest due but not paid	-	-
iii) Interest accrued but not due	1.70	
Total (i+ii+iii)	2,806.77	6,040.86

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL		
A . (i) Remuneration to Managing Director, Whole-time Directors and/or Manager:		
SN.	Particulars of Remuneration	Name of MD/WTD/ Manager
	Name	Ankur Jain
	Designation	Director
1	Gross salary	18,052,238.00
(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	18,052,238.00	1,378,661.00
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	N.A.	N.A.
(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	N.A.	N.A.
2	Stock Option	N.A.
3	Sweat Equity	N.A.
4	Commission	N.A.
- as % of profit	N.A.	N.A.
- others, specify	N.A.	N.A.
5	Others, please specify	N.A.
	Total (A)	
	Ceiling as per the Act	
B. Remuneration to other Directors		
SN.	Particulars of Remuneration	Name of Directors
		N.A.
1	Independent Directors	
Fee for attending board committee meetings	N.A.	N.A.



Commission	N.A.	N.A.
Others, please specify	N.A.	N.A.
Total (1)	N.A.	N.A.
2	Other Non-Executive Directors	N.A.
Fee for attending board committee meetings	N.A.	N.A.
Commission	N.A.	N.A.
Others, please specify	N.A.	N.A.
	Total (2)	N.A.
	Total (B)=(1+2)	N.A.
	Total Managerial Remuneration	N.A.
	Overall Ceiling as per the Act	N.A.
C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD		
SN.	Particulars of Remuneration	Name of Key Managerial Personnel
	Name	
	Designation	CEO
1	Gross salary	
(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	N.A.	4,919,308.00
N.A.	4,919,308.00	1,153,004.00
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	N.A.	N.A.
(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	N.A.	N.A.
N.A.	N.A.	N.A.
2	Stock Option	
3	Sweat Equity	
4	Commission	
- as % of profit		N.A.

- others, specify		N.A.
5	Others, please specify	
	Total	
VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:		
Type	Section of the Companies Act	Brief Description
A. COMPANY		
Penalty		
Punishment		
Compounding		
B. DIRECTORS		
Penalty		
Punishment		
Compounding		
C. OTHER OFFICERS IN DEFAULT		
Penalty		
Punishment		
Compounding		

## Textual information (2)

### Description of state of companies affair

During the Last One Year, Bira continued to grow significantly and maintained its position in the premium beer market going on to set up India's largest dispense beer network in restaurants and bars across the country. The Company during the year has also expand its sales operations in Nagpur and Indore by enhancing its existing production capacity to meet the demand of the consumers and to capture new markets. The Company expands its sales operations and makes its presence felt in Delhi, Haryana, Chandigarh, Uttar Pradesh, Rajasthan, Madhya Pradesh, Chhattisgarh, West Bengal, Telangana, Maharashtra, Goa, Andhra Pradesh, Karnataka and Puducherry and planning to add few more in coming years. The Company focused on expanding its ability to service consumer wants – increasing its geographical presence globally as well by entering into the Market of United Kingdom (UK), Nepal, Singapore, Hong Kong, UAE and Bahrain in addition to USA. During the year, the Company has come up with a new Brand-named Boom and it has shown an early success for the Company within 8 weeks of its launch and crossed over 2,30,000 Cases in dispatch for the liquid. The Company during the year has come up with a major Partnership with International Cricket Council (“ICC”) and BIRA91 has become the official Sponsor for the ICC Global Tournaments including the ICC Cricket World Cup, ICC T20 World Cup, ICC World Test Championship, ICC Champions Trophy and ICC Women's World Cup. The partnership will cover all aspects including pitch branding, branding on perimeter boards, broadcasting branding, exclusive pouring right across stadium, hospitality opportunities, bar and screening activation. This is Company's brand's first foray into sports. As an official partner, Bira 91 will integrate the partnership across broadcast and digital platforms, and in-venue activations at all ICC events through their range of products. The ICC partnership is a key moment for Bira 91 as we embark on creating the first global consumer brand to come out of India. The timing of this deal is designed to support our aggressive expansion in India and internationally in 2019 and beyond. During the year, the Company has organized various events including second edition of BIRA 91 April Fools Fest and it was bigger and better than the last year, over 10000 people attend and more than 30 artists perform. Further, in addition to ongoing Breweries located at Indore, Mysore and Nagpur, the Company is also planning to enhance its production by setting up new breweries in Telangana. For this enhancement and growth, existing and various new investors have invested in the company affirming their faith in Company's Product and Promoter vision and ability to make BIRA 91 a big name in coming years. The Company is focused in maintaining the quality of premium beer by focusing on the brand development in a sustainable manner and is planning to come up with more new flavors and exciting liquids. Your directors are striving hard and assure that the Company will elicit good business in the coming years. The Board of directors has put in lots of efforts on organizational development and further strengthening functions in the current business field. Your Directors are continuously looking for avenues for future growth of the Company, which is promising and has vast potential.

## Textual information (3)

### Details regarding energy conservation

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

## Textual information (4)

### Details regarding technology absorption

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

## Textual information (5)

### Disclosures in director's responsibility statement

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed: a) that in the preparation of the annual accounts for the period ended 31.03.2019, the applicable accounting standards have been followed along with proper explanation relating to material departures; b) that the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and the profit or loss of the Company for the period ended 31.03.2019; c) that the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; d) that the Directors had prepared the annual accounts on a going concern basis; e) that the Company being unlisted, sub clause (e) of Section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and f) that the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (6)

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

The Company has raised an amount of around Rs. 68 Crores from HNIs Investors by issuing them Pre-Series C CCCPS of the face value of Rs. 15/- each in May and June, 2019, Further, the Company has also made offer to its existing Investors (SCI Investments V and Advent Management Belgium S.A.) for further Investment of an amount of USD 8 Million out of which Company has got the amount of USD 3 Million as on the date of this report. In addition, the Company has also raised an amount of Rs. 20 Crores in May, 2019 from Anicut Capital as debt and issued debentures in lieu thereof. There have been no other material changes and commitments affecting the financial position of the Company which have been occurred between the March 31, 2019 and the date of this board report (i.e. September 04, 2019).

## Textual information (7)

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

During the year under review, Company has made an Investment of USD 32,50,000 in B9 Beverages INC; of USA, Euro 99,999 in B9 Beverages SPRL, Bruxelles, Belgium, SGD 22,00,000 in B9 Beverages PTE; of Singapore, Wholly Owned Subsidiaries (“WOS”) of the Company.

The Company has also given loan of Euro 32,00,000 to B9 Beverages SPRL, Bruxelles, Belgium.

Further, Company has not provided any Guarantee to anyone during the Financial year.

## Textual information (8)

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

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

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

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

Annexure -1

Form No. AOC- 2

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

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

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

B9 Beverages Private Limited has not entered into any contract or arrangement or transaction with its related parties which is not at arm's length during Financial Year 2018-19.

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

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

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

b) Nature of contracts/arrangements/transactions

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

c) Duration of the contracts/arrangement/transactions.

N.A.

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

None

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

N.A.

Amount paid as advances, if any

## Textual information (9)

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

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

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

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

## Textual information (10)

## Disclosure of financial summary or highlights [Text Block]

The summarized financial results for the year ended 31st March 2019 are as under:-

Particulars	Standalone	Consolidated		
	(Rs. In Millions)	(Rs. In Millions)	2018-2019	2017-2018
	2018-2019	2017-2018	2018-2019	2017-2018
Revenue from Operations	1,787.51	1,582.33	1,829.95	1,586.76
Other Income	95.62	20.14	92.35	20.16
Total Revenue	1,883.13	1,602.47	1,922.35	1,606.92
Expenses	3,484.77	2,523.87	4,198.75	2,745.20
Profit before interest, depreciation, amortization and taxes (EBITDA)	(1,601.64)	(921.40)	(2,276.45)	(1,138.28)
Less:				-
Depreciation and amortization	52.83	30.43	59.74	36.97
Interest and finance charges	194.04	83.35	194.50	83.35
Profit before Tax / (Loss)	(1,354.77)	(807.62)	(2,022.21)	(1,017.97)
Exceptional items – Profit on sale of Intellectual Property Rights	0.00	593.89	0.00	0.00
Tax Expenses	0.00	0.00	0.00	0.01
Profit after Tax / (Loss)	(1,354.77)	(213.74)	(2,022.21)	(1,017.97)

FINANCIAL PERFORMANCE: -

(A) Standalone: -

The total revenue from operations of the Company for fiscal 2019 stood as ? 1,787.51 million as against ? 1,582.33million for the fiscal year 2018 showing an increase of around 1.13 times.The EBIDTA (before exceptional items) increased to ? (1,601.64) million for the fiscal year 2018-2019 as compared to ? (921.40) million for the fiscal year 2017-2018.

Loss for the year has been increased to ? (1,354.77) million in fiscal year 2018-2019 as compared to the Loss of ? (213.74) million for the fiscal year 2017-2018.

(B) Consolidated: -

During the year, B9 BeveragesPTE LTD; Singapore has become the Wholly Owned Subsidiary of the Company in addition to the existing B9 Beverages SPRL; Belgium, B9 Beverages INC; USA. The Consolidated financial performance of the Company is as: -

The total revenue from operations of the Company for fiscal 2018-2019stood as? 1,829.95 million as against 1,586.76 million for the fiscal year 2018 showing an increase of around 1.15 times.

The EBIDTA (before exceptional items) of the Company for fiscal 2018-2019 is ? (2,276.45) million as compared to the (1,138.28) million for the fiscal year 2017-18.

Loss for the fiscal year 2018-2019 is ? (2,022.21) million in fiscal year 2018-19 as compared to the Loss of ? (1,017.97)millionfor the fiscal year 2017-2018.

## Textual information (11)

### **Disclosure of change in nature of business [Text Block]**

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



## Textual information (12)

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

There is change in the directorship of the Company during the financial year 2018-2019 as Ms. Sakshi Vijay Chopra has been appointed as the Nominee Director on 27.09.2018 for Sequoia in place of Mr. Abhay Kumar Pandey who has resigned from the directorship on 11.09.2018.

## Textual information (13)

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

During the year, the Company has enhanced its Investment in B9 Beverages INC, USA and B9 Beverages SPRL and the same continues to be the Wholly Owned Subsidiaries (“WOS”) of the Company.

Further, B9 Beverages PTE LTD., Singapore has become the Wholly Owned Subsidiary (“WOS”) of the Company during the year and the Company has made the Investment in it.

Further, During the year, B9 Beverages Ltd., United Kingdom (“UK”), B9 Beverages Private Limited, Hong Kong (“HK”) and B9 Beverages company Limited, Vietnam has become the Step-Down Subsidiaries (“SDS”) of the Company. B9 Beverages Pte. Ltd. Is the ultimate holding Company of all these SDS.

## Textual information (14)

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

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

## Textual information (15)

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

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

## Textual information (16)

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

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

## Textual information (17)

**Disclosure of appointment and remuneration of managerial personnels [Text Block]**

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

Annexure III: -

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

S. No.	Name, Age, Qualification & No. of. Shares held in the Company	Designation / Nature of Duties	Remuneration (Rs.)	Date of Joining and experience	Particulars of last Employment	Relative of any director or manager of the company, if so specify the name
01.	Ankur Jain, 39 years, Graduate in Engineering	Managing Director/CEO	1,96,20,586	17.10.2015, 14 Years	Business Consultant, Reliance	S/o. Mrs. Shashi Jain, Director
02.	Vandana Bedi,39,Masters in Law	VP- Legal & Corporate Affairs	74,96,244	23.04.2018, 15 Years	Head - Legal and Corporate -Beam Global India	_____
03	Aditya Sud, 39 Years, MBA	VP-International Business	58,85,193	01.08.2016, 14 Years	Regional Head – Sales, Airtel	_____
04.	Swayampriya Shah, 44 Years, MBA	VP- HR & Admin.	58,11,755	01.09.2016, 20 Years	Director HR and Talent for CMGRP India	_____
05.	Sudhir Jain,59, Graduate in Engineering	Sr.VP-Manufacturing	50,17,742	15.01.2019, 22 Years	Senior Director Supply Chain for Molson Coors	_____
06.	Vinaya Jain,47,MBA	Sr.VP-Finance	49,19,308	03.01.2019, 18 Years	Company director and CFO of General Motors	_____
07.	Nayanabhiram Deekonda, 30, MBA	VP- Sales Growth & Agility	45,31,965	01.11.2015, 9 Years	ASM-Reckitt Banister	_____

08.	Sreekanth Neriyanuri,44,MBA	VP-Information Systems & IT	43,82,937	02.08.2017, 16 Years	Head - IT, Glaxo Smith	_____
09.	Anshul Agarwal, 39, MBA	VP-International Business	37,42,068	01.11.2015, 14 Years	Head-Exports.	_____
10.	Puniit C Engineer, 55, Graduatein Engineering	Associate Director-Supply Chain	37,08,685	19.03.2018, 20 Years	GM-Excise relation-Carlsberg India	_____

B. The name of every employee(s) who was employed throughout the year ended March 31, 2019 who were in receipt of remuneration for that year which, in the aggregate is not less than Rs. 1,02,00,000/- per annum in terms of the said Rule: -

Ankur Jain, Managing Director

C. Name of the Employee(s) employed for part of the financial year 2018-19 and was in receipt of remuneration for that part of the year, at a rate which, in the aggregate, was not less than Rs. 8,50,000/- per month in terms of the said Rule: -

Ankur Jain, Managing Director

NOTES: -

1. Remuneration includes Salary, Commission, Contribution to Provident Fund and the monetary value of perquisites etc. calculated as per the Income Tax Act, 1961 and the Rules made therein, as applicable.

2. Employment is on contractual basis, which can be terminated by either party by giving the desired notice as mentioned three months' notice in writing.

For and on behalf of

B9 Beverages Private Limited

(Ankur Jain)	(Shashi Jain)
(Managing Director)	(Director)
(DIN: 01846010)	(DIN: 02040476)
(R/o. 23, Hanuman Road, New Delhi – 110001, India)	(R/o. 23, Hanuman Road, New Delhi – 110001, India)

### [400200] Disclosures - Auditors report

#### Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Auditors 1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Deloitte Haskins & Sells LLP
Name of auditor signing report	Vijay Agarwal
Firms registration number of audit firm	117366W / W-100018
Membership number of auditor	094468
Address of auditors	7th Floor Building 10, Tower B Gurgaon, Haryana 122002
Permanent account number of auditor or auditor's firm	AACFD4815A
SRN of form ADT-1	G18205559
Date of signing audit report by auditors	17/09/2019
Date of signing of balance sheet by auditors	17/09/2019

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (18) [See below]
Disclosure relating to title deeds of immovable properties	The Company does not have any immovable properties of freehold or leasehold land and building and hence reporting under clause (i)(c) of the CARO 2016 is not applicable
Disclosure in auditors report relating to inventories	Textual information (19) [See below]
Disclosure in auditors report relating to loans	Textual information (20) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (21) [See below]
Disclosure relating to terms and conditions of loans granted	Textual information (22) [See below]
Disclosure regarding receipt of loans granted	Textual information (23) [See below]
Disclosure regarding terms of recovery of loans granted	Textual information (24) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (25) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (26) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (27) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (28) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (29) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	There are no dues of Income tax, Sales tax, Customs duty, Goods and Services tax, Value added tax and Excise duty which have not been deposited as on March 31, 2019 on account of disputes
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (30) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (31) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (32) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (33) [See below]

Disclosure in auditors report relating to Nidhi Company	The Company is not a Nidhi Company and hence reporting under clause (xii) of the CARO 2016 is not applicable
Disclosure in auditors report relating to transactions with related parties	The Company is not a Nidhi Company and hence reporting under clause (xii) of the CARO 2016 is not applicable
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (34) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (35) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and hence reporting under clause (xvi) of CARO 2016 is not applicable to the Company

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (36) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (18)

### Disclosure relating to physical verification and material discrepancies of fixed assets

The Company has a program of verification of fixed assets to cover all the items in a phased manner over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the Management during the year. According to the information and explanations given to us, no discrepancies were noticed on such verification.

## Textual information (19)

### Disclosure in auditors report relating to inventories

As explained to us, other than goods-in-transit and stocks held by Corporations on behalf of the Company, the inventories were physically verified during the period by the Management at reasonable intervals and no discrepancies were noticed on physical verification

## Textual information (20)

### Disclosure in auditors report relating to loans

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

## Textual information (21)

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

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

## Textual information (22)

### **Disclosure relating to terms and conditions of loans granted**

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

## Textual information (23)

### **Disclosure regarding receipt of loans granted**

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

## Textual information (24)

### **Disclosure regarding terms of recovery of loans granted**

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

## Textual information (25)

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

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

## Textual information (26)

### **Disclosure in auditors report relating to deposits accepted**

According to the information and explanations given to us, the Company has not accepted any deposit during the year. There are no unclaimed deposits and hence reporting under clause (v) of the CARO 2016 is not applicable to the Company

## Textual information (27)

### **Disclosure in auditors report relating to maintenance of cost records**

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

## Textual information (28)

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

The Company has generally been regular in depositing undisputed statutory dues, including Employees' State Insurance, Provident Fund, Income-tax, Excise duty, Sales tax, Value added tax, Goods and Services tax, cess and other material statutory dues applicable to it to the appropriate authorities. Also refer to the note 26(ib) in the financial statement regarding management assessment on certain matters relating to the provident fund

## Textual information (29)

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

There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Excise duty, Sales tax, Value added tax, Goods and Services tax, cess and other material statutory dues in arrears as at March 31, 2019 for a period of more than six months from the date they became payable.

## Textual information (30)

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

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

## Textual information (31)

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

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

## Textual information (32)

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

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

## Textual information (33)

### **Disclosure in auditors report relating to managerial remuneration**

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

## Textual information (34)

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

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

## Textual information (35)

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

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



## Textual information (36)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

To The Members of B9 Beverages Private Limited

Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of B9 Beverages Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (herein referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended ("Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, its loss and its cash flows for the year ended on that date.

#### Basis for Opinion

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

#### Emphasis of Matter

We draw attention to

(i) Note 41.1, 41.2 and 41.3 to the financial statements, which indicates that the Company has made investment of Rs. 420.19 millions (March 31, 2018 - Rs. 194.38 millions) in its wholly owned subsidiary, B9 Beverages Inc., USA, investment of Rs. 24.48 millions (March 31, 2018 - Rs. 16.54 millions) in its wholly owned subsidiary, B9 Beverages SPRL, Belgium and investment of Rs. 113.32 millions (March 31, 2018 - Rs. Nil) in its wholly owned subsidiary, B9 Beverages Pte. Ltd., Singapore.

(ii) Note 40 to the financial statements, which indicates that the Company has given loan of Rs. 248.67 millions (March 31, 2018 - Nil) to its wholly owned subsidiary, B9 Beverages SPRL, Belgium and also, an amount of Rs. 650 millions (previous year - Rs. 650 millions) is receivable from its wholly owned subsidiary, B9 Beverages SPRL, Belgium, against sale of intellectual property rights for which the Company is in the process of getting regulatory approvals under the Foreign Exchange Management Act, 1999.

Based on the assessment of expected cash flows, future business projections and re-structuring plans of the Company, the management is of the view that no provision for impairment is considered necessary for these long-term investments and amount receivable from sale of intellectual property rights and loans given to the subsidiaries.

Our opinion is not modified in respect of these matters.

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

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

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

#### Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless

management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in

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

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

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

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

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

#### Report on Other Legal and Regulatory Requirements

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure A”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended,

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

- h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position – Refer Note 44 of the standalone financial statements.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses –

Refer Note 45 of the standalone financial statements.

iii. There were no amount which were required to be transferred to the Investor Education and Protection Fund by the Company – Refer Note 46 of the standalone financial statements.

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

For Deloitte Haskins & Sells LLP

Chartered Accountants

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

Vijay Agarwal

(Partner)

(Membership No. 094468)

UDIN: 19094468AAAAFI2456

Place: New Delhi

Date: September 17, 2019

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause

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

We have audited the internal financial controls over financial reporting of B9 Beverages Private Limited ("the Company") as of March 31, 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

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

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

## Meaning of Internal Financial Controls Over Financial Reporting

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

## Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

## Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Deloitte Haskins & Sells LLP

Chartered Accountants

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

Vijay Agarwal

(Partner)

(Membership No. 094468)

UDIN: 19094468AAAAFI2456

Place: New Delhi

Date: September 17, 2019

#### ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory

Requirements' section of our report of even date)

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a program of verification of fixed assets to cover all the items in a phased manner over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the Management during the year. According to the information and explanations given to us, no discrepancies were noticed on such verification.

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

(ii) As explained to us, other than goods-in-transit and stocks held by Corporations on behalf of the Company, the inventories were physically verified during the period by the Management at reasonable intervals and no discrepancies were noticed on physical verification.

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



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

(v) According to the information and explanations given to us, the Company has not accepted any deposit during the year. There are no unclaimed deposits and hence reporting under clause (v) of the CARO 2016 is not applicable to the Company.

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

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

(a) The Company has generally been regular in depositing undisputed statutory dues, including Employees' State Insurance, Provident Fund, Income-tax, Excise duty, Sales tax, Value added tax, Goods and Services tax, cess and other material statutory dues applicable to it to the appropriate authorities. Also refer to the note 26(ib) in the financial statement regarding management assessment on certain matters relating to the provident fund.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Excise duty, Sales tax, Value added tax, Goods and Services tax, cess and other material statutory dues in arrears as at March 31, 2019 for a period of more than six months from the date they became payable.

(c) There are no dues of Income tax, Sales tax, Customs duty, Goods and Services tax, Value added tax and Excise duty which have not been deposited as on March 31, 2019 on account of disputes.

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

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

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

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

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

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

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

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

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

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

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

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

For Deloitte Haskins & Sells LLP

Chartered Accountants

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

Vijay Agarwal

(Partner)

(Membership No. 094468)

UDIN: 19094468AAAAFI2456

Place: New Delhi

Date: September 17, 2019

### **[400500] Disclosures - Secretarial audit report**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

**[100100] Balance sheet**

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

	31/03/2019	31/03/2018	01/04/2017
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	397.93	302.26	300.66
Reserves and surplus	2,209.4	788.78	454.08
Total shareholders' funds	2,607.33	1,091.04	754.74
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	560	500	
Other long-term liabilities	2.25	0.06	
Long-term provisions	22.59	18.19	
Total non-current liabilities	584.84	518.25	
Current liabilities [Abstract]			
Short-term borrowings	324.6	775.32	
Trade payables	307.79	263.86	
Other current liabilities	343.78	311.14	
Short-term provisions	1.73	0.75	
Total current liabilities	977.9	1,351.07	
Total equity and liabilities	4,170.07	2,960.36	754.74
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	506.69	254.24	254.24
Intangible assets	19.97	13.33	13.33
Tangible assets capital work-in-progress	61.2	53.21	
Total fixed assets	587.86	320.78	267.57
Non-current investments	557.99	210.92	
Long-term loans and advances	1,112.66	70.64	
Other non-current assets	0	0	
Total non-current assets	2,258.51	602.34	267.57
Current assets [Abstract]			
Current investments	0	0	
Inventories	498.41	415.02	
Trade receivables	621.57	710.3	
Cash and bank balances	401.7	481.12	
Short-term loans and advances	246.97	99.29	
Other current assets	142.91	652.29	
Total current assets	1,911.56	2,358.02	
Total assets	4,170.07	2,960.36	267.57

**[400300] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	Directors Signing Financial Statements 1	Directors Signing Financial Statements 2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	ANKUR	SHASHI
Last name of director	JAIN	JAIN
Designation of director	Managing Director	Director
Director identification number of director	01846010	02040476
Date of signing of financial statements by director	17/09/2019	17/09/2019

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

	<b>01/04/2018 to 31/03/2019</b>
Name of company secretary	VARUN KWATRA
Permanent account number of company secretary	AXQPK8109B
Date of signing of financial statements by company secretary	17/09/2019

**[100400] Cash flow statement, indirect**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017</b>
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 extraordinary items and tax	-1,354.78	-213.74	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	194.04	79.45	
Adjustments for depreciation and amortisation expense	52.83	30.43	
Adjustments for unrealised foreign exchange losses gains	9.2	0.85	
Other adjustments to reconcile profit (loss)	238.2	-586.35	
Total adjustments to profit (loss)	494.27	-475.62	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-138.23	-233.69	
Adjustments for decrease (increase) in trade receivables	-113.11	-550.12	
Adjustments for decrease (increase) in other current assets	-137.52	-66.66	
Adjustments for increase (decrease) in trade payables	45.2	140.87	
Adjustments for increase (decrease) in other current liabilities	-16.77	267.62	
Adjustments for provisions	5.38	13.15	
Total adjustments for working capital	-355.05	-428.83	
Total adjustments for reconcile profit (loss)	139.22	-904.45	
Net cash flows from (used in) operations	-1,215.56	-1,118.19	
Interest received	-85.56	-18.62	
Income taxes paid (refund)	-7.79	-1.85	
Net cash flows from (used in) operating activities before extraordinary items	-1,293.33	-1,134.96	
Net cash flows from (used in) operating activities	-1,293.33	-1,134.96	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	347.06	193.41	
Proceeds from sales of tangible assets	5.95	0	
Interest received	81.62	18.27	
Other inflows (outflows) of cash	-775.74	-279.15	
Net cash flows from (used in) investing activities before extraordinary items	-1,035.23	-454.29	
Net cash flows from (used in) investing activities	-1,035.23	-454.29	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	2,871.05	581.8	
Proceeds from borrowings	190	3,173.01	
Repayments of borrowings	549.71	1,967.94	
Interest paid	198.57	74.76	
Net cash flows from (used in) financing activities before extraordinary items	2,312.77	1,712.11	
Net cash flows from (used in) financing activities	2,312.77	1,712.11	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-15.79	122.86	
Net increase (decrease) in cash and cash equivalents	-15.79	122.86	
Cash and cash equivalents cash flow statement at end of period	128.39	144.18	21.32

**[200100] Notes - Share capital****Disclosure of classes of share capital [Table]**

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 3,13,36,886	[shares] 2,37,27,866		[shares] 1,35,00,020
Value of shares authorised	410.75	304.38		135.02
Number of shares issued	[shares] 3,03,44,252	[shares] 2,35,85,565		[shares] 1,30,81,020
Value of shares issued	397.93	302.26		130.83
Number of shares subscribed and fully paid	[shares] 3,03,44,252	[shares] 2,35,85,565		[shares] 1,30,81,020
Value of shares subscribed and fully paid	397.93	302.26		130.83
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] 3,03,44,252	[shares] 2,35,85,565		[shares] 1,30,81,020
Total value of shares subscribed	397.93	302.26		130.83
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,03,44,252	[shares] 2,35,85,565		[shares] 1,30,81,020
Value of shares called	397.93	302.26		130.83
Value of shares paid-up	397.93	302.26		130.83
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 other private placement	[shares] 67,58,687	[shares] 0		[shares] 11,46,020
Total aggregate number of shares issued during period	[shares] 67,58,687	[shares] 0		[shares] 11,46,020
Total increase (decrease) in number of shares outstanding	[shares] 67,58,687	[shares] 0		[shares] 11,46,020
Number of shares outstanding at end of period	[shares] 3,03,44,252	[shares] 2,35,85,565	[shares] 2,35,85,565	[shares] 1,30,81,020
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	95.67	1.6		11.48
Total aggregate amount of increase in share capital during period	95.67	1.6		11.48
Total increase (decrease) in share capital	95.67	1.6		11.48
Share capital at end of period	397.93	302.26	300.66	130.83
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

## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity shares of Rs. 10 each with voting rights	Equity shares of Rs. 10 each with voting rights
Number of shares authorised	[shares] 1,19,43,000		[shares] 1,35,00,000	[shares] 1,19,43,000
Value of shares authorised	119.43		135	119.43
Number of shares issued	[shares] 1,19,35,000		[shares] 1,30,81,000	[shares] 1,19,35,000
Value of shares issued	119.35		130.81	119.35
Number of shares subscribed and fully paid	[shares] 1,19,35,000		[shares] 1,30,81,000	[shares] 1,19,35,000
Value of shares subscribed and fully paid	119.35		130.81	119.35
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] 1,19,35,000		[shares] 1,30,81,000	[shares] 1,19,35,000
Total value of shares subscribed	119.35		130.81	119.35
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,19,35,000		[shares] 1,30,81,000	[shares] 1,19,35,000
Value of shares called	119.35		130.81	119.35
Value of shares paid-up	119.35		130.81	119.35
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 0		[shares] 11,46,000	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 11,46,000	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 11,46,000	[shares] 0
Number of shares outstanding at end of period	[shares] 1,19,35,000	[shares] 1,19,35,000	[shares] 1,30,81,000	[shares] 1,19,35,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	0		11.46	0
Total aggregate amount of increase in share capital during period	0		11.46	0
Total increase (decrease) in share capital	0		11.46	0
Share capital at end of period	119.35	119.35	130.81	119.35
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

## Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	Equity shares 2 [Member]		
	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share		Equity shares of Rs. 1000 each with voting rights	Equity shares of Rs. 1000 each with voting rights	
Number of shares authorised		[shares] 20	[shares] 0	
Value of shares authorised		0.02	0	
Number of shares issued		[shares] 20	[shares] 0	
Value of shares issued		0.02	0	
Number of shares subscribed and fully paid		[shares] 20	[shares] 0	
Value of shares subscribed and fully paid		0.02	0	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 20	[shares] 0	
Total value of shares subscribed		0.02	0	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 20	[shares] 0	
Value of shares called		0.02	0	
Value of shares paid-up		0.02	0	
Par value per share		[INR/shares] 1,000	[INR/shares] 0	
Amount per share called in case shares not fully called		[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement		[shares] 20	[shares] 0	
Total aggregate number of shares issued during period		[shares] 20	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 20	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,19,35,000	[shares] 20	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period		0.02	0	
Total aggregate amount of increase in share capital during period		0.02	0	
Total increase (decrease) in share capital		0.02	0	
Share capital at end of period	119.35	0.02	0	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	
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	



## Disclosure of classes of share capital [Table]

..(4)

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

Classes of share capital [Axis]	Preference shares [Member]			Preference shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share				Compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each
Number of shares authorised	[shares] 1,78,36,866	[shares] 1,17,84,866		[shares] 25,000
Value of shares authorised	275.73	184.95		2.5
Number of shares issued	[shares] 1,72,63,232	[shares] 1,16,50,565		[shares] 24,800
Value of shares issued	267.1	182.91		2.48
Number of shares subscribed and fully paid	[shares] 1,72,63,232	[shares] 1,16,50,565		[shares] 24,800
Value of shares subscribed and fully paid	267.1	182.91		2.48
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] 1,72,63,232	[shares] 1,16,50,565		[shares] 24,800
Total value of shares subscribed	267.1	182.91		2.48
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,72,63,232	[shares] 1,16,50,565		[shares] 24,800
Value of shares called	267.1	182.91		2.48
Value of shares paid-up	267.1	182.91		2.48
Par value per share				[INR/shares] 100
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 other private placement	[shares] 56,12,667	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 56,12,667	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 56,12,667	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,72,63,232	[shares] 1,16,50,565	[shares] 1,16,50,565	[shares] 24,800
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	84.19	1.6		0
Total aggregate amount of increase in share capital during period	84.19	1.6		0
Total increase (decrease) in share capital	84.19	1.6		0
Share capital at end of period	267.1	182.91	181.31	2.48
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

## Disclosure of classes of share capital [Table]

..(5)

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

Classes of share capital [Axis]	Preference shares 1 [Member]		Preference shares 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each		Compulsory convertible cumulative preference shares ("CCCPS") of Rs. 15 each	Compulsory convertible cumulative preference shares ("CCCPS") of Rs. 15 each
Number of shares authorised	[shares] 25,000		[shares] 9,50,000	[shares] 2,50,000
Value of shares authorised	2.5		14.25	3.75
Number of shares issued	[shares] 24,800		[shares] 5,18,000	[shares] 2,42,666
Value of shares issued	2.48		7.77	3.64
Number of shares subscribed and fully paid	[shares] 24,800		[shares] 5,18,000	[shares] 2,42,666
Value of shares subscribed and fully paid	2.48		7.77	3.64
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] 24,800		[shares] 5,18,000	[shares] 2,42,666
Total value of shares subscribed	2.48		7.77	3.64
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 24,800		[shares] 5,18,000	[shares] 2,42,666
Value of shares called	2.48		7.77	3.64
Value of shares paid-up	2.48		7.77	3.64
Par value per share	[INR/shares] 100		[INR/shares] 15	[INR/shares] 15
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 0		[shares] 2,75,334	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 2,75,334	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 2,75,334	[shares] 0
Number of shares outstanding at end of period	[shares] 24,800	[shares] 24,800	[shares] 5,18,000	[shares] 2,42,666
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	1.6		4.13	0
Total aggregate amount of increase in share capital during period	1.6		4.13	0
Total increase (decrease) in share capital	1.6		4.13	0
Share capital at end of period	2.48	0.88	7.77	3.64
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

## Disclosure of classes of share capital [Table]

..(6)

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

Classes of share capital [Axis]	Preference shares 2 [Member]	Preference shares 3 [Member]		
	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share		Series A compulsory convertible preference shares ("CCCPS") of Rs. 100 each	Series A compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each	
Number of shares authorised		[shares] 26,200	[shares] 26,200	
Value of shares authorised		2.62	2.62	
Number of shares issued		[shares] 26,200	[shares] 26,200	
Value of shares issued		2.62	2.62	
Number of shares subscribed and fully paid		[shares] 26,200	[shares] 26,200	
Value of shares subscribed and fully paid		2.62	2.62	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 26,200	[shares] 26,200	
Total value of shares subscribed		2.62	2.62	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 26,200	[shares] 26,200	
Value of shares called		2.62	2.62	
Value of shares paid-up		2.62	2.62	
Par value per share		[INR/shares] 100	[INR/shares] 100	
Amount per share called in case shares not fully called		[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,42,666	[shares] 26,200	[shares] 26,200	[shares] 26,200
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period		0	0	
Total aggregate amount of increase in share capital during period		0	0	
Total increase (decrease) in share capital		0	0	
Share capital at end of period	3.64	2.62	2.62	2.62
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal		0	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	

## Disclosure of classes of share capital [Table]

..(7)

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

Classes of share capital [Axis]	Preference shares 4 [Member]			Preference shares 5 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Series A1 compulsory convertible preference shares ("CCCPS") of Rs. 100 each	Series A1 compulsory convertible preference shares ("CCCPS") of Rs. 100 each		Series A2 compulsory convertible preference shares ("CCCPS") of Rs. 15 each
Number of shares authorised	[shares] 45,000	[shares] 45,000		[shares] 20,00,000
Value of shares authorised	4.5	4.5		30
Number of shares issued	[shares] 44,900	[shares] 44,900		[shares] 18,74,000
Value of shares issued	4.49	4.49		28.11
Number of shares subscribed and fully paid	[shares] 44,900	[shares] 44,900		[shares] 18,74,000
Value of shares subscribed and fully paid	4.49	4.49		28.11
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] 44,900	[shares] 44,900		[shares] 18,74,000
Total value of shares subscribed	4.49	4.49		28.11
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 44,900	[shares] 44,900		[shares] 18,74,000
Value of shares called	4.49	4.49		28.11
Value of shares paid-up	4.49	4.49		28.11
Par value per share	[INR/shares] 100	[INR/shares] 100		[INR/shares] 15
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0		[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 44,900	[shares] 44,900	[shares] 44,900	[shares] 18,74,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	4.49	4.49	4.49	28.11
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

## Disclosure of classes of share capital [Table]

..(8)

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

Classes of share capital [Axis]	Preference shares 5 [Member]		Preference shares 6 [Member]	
	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Series A2 compulsory convertible preference shares ("CCCPS") of Rs. 15 each		Series B Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	Series B Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each
Number of shares authorised	[shares] 20,00,000		[shares] 53,50,000	[shares] 0
Value of shares authorised	30		80.25	0
Number of shares issued	[shares] 18,74,000		[shares] 53,35,333	[shares] 0
Value of shares issued	28.11		80.03	0
Number of shares subscribed and fully paid	[shares] 18,74,000		[shares] 53,35,333	[shares] 0
Value of shares subscribed and fully paid	28.11		80.03	0
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] 18,74,000		[shares] 53,35,333	[shares] 0
Total value of shares subscribed	28.11		80.03	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 18,74,000		[shares] 53,35,333	[shares] 0
Value of shares called	28.11		80.03	0
Value of shares paid-up	28.11		80.03	0
Par value per share	[INR/shares] 15		[INR/shares] 15	[INR/shares] 0
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 other private placement	[shares] 0		[shares] 53,35,333	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 53,35,333	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 53,35,333	[shares] 0
Number of shares outstanding at end of period	[shares] 18,74,000	[shares] 18,74,000	[shares] 53,35,333	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	0		80.03	0
Total aggregate amount of increase in share capital during period	0		80.03	0
Total increase (decrease) in share capital	0		80.03	0
Share capital at end of period	28.11	28.11	80.03	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

## Disclosure of classes of share capital [Table]

..(9)

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

Classes of share capital [Axis]	Preference shares 6 [Member]	Preference shares 7 [Member]		
	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share		Optionally Convertible Preference Shares ("OCPS") of Rs. 15 each	Optionally Convertible Preference Shares ("OCPS") of Rs. 15 each	
Number of shares authorised		[shares] 3,333	[shares] 1,333	
Value of shares authorised		0.05	0.02	
Number of shares issued		[shares] 3,333	[shares] 1,333	
Value of shares issued		0.05	0.02	
Number of shares subscribed and fully paid		[shares] 3,333	[shares] 1,333	
Value of shares subscribed and fully paid		0.05	0.02	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 3,333	[shares] 1,333	
Total value of shares subscribed		0.05	0.02	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 3,333	[shares] 1,333	
Value of shares called		0.05	0.02	
Value of shares paid-up		0.05	0.02	
Par value per share		[INR/shares] 15	[INR/shares] 15	
Amount per share called in case shares not fully called		[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement		[shares] 2,000	[shares] 0	
Total aggregate number of shares issued during period		[shares] 2,000	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 2,000	[shares] 0	
Number of shares outstanding at end of period	[shares] 0	[shares] 3,333	[shares] 1,333	[shares] 1,333
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period		0.03	0	
Total aggregate amount of increase in share capital during period		0.03	0	
Total increase (decrease) in share capital		0.03	0	
Share capital at end of period		0.05	0.02	0.02
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal		0	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	

## Disclosure of classes of share capital [Table]

..(10)

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

Classes of share capital [Axis]	Preference shares 8 [Member]			Preference shares 9 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Bonus Compulsorily Convertible Preference Shares ("CCCPS") of Rs. 15 each	Bonus Compulsorily Convertible Preference Shares ("CCCPS") of Rs. 15 each		Bonus Series A Compulsorily Convertible Preference Shares ("CCCPS") of Rs. 15 each
Number of shares authorised	[shares] 10,43,333	[shares] 10,43,333		[shares] 30,94,667
Value of shares authorised	15.65	15.65		46.42
Number of shares issued	[shares] 10,43,333	[shares] 10,43,333		[shares] 30,94,667
Value of shares issued	15.65	15.65		46.42
Number of shares subscribed and fully paid	[shares] 10,43,333	[shares] 10,43,333		[shares] 30,94,667
Value of shares subscribed and fully paid	15.65	15.65		46.42
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] 10,43,333	[shares] 10,43,333		[shares] 30,94,667
Total value of shares subscribed	15.65	15.65		46.42
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,43,333	[shares] 10,43,333		[shares] 30,94,667
Value of shares called	15.65	15.65		46.42
Value of shares paid-up	15.65	15.65		46.42
Par value per share	[INR/shares] 15	[INR/shares] 15		[INR/shares] 15
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0		[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 10,43,333	[shares] 10,43,333	[shares] 10,43,333	[shares] 30,94,667
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	15.65	15.65	15.65	46.42
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

## Disclosure of classes of share capital [Table]

..(11)

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

Classes of share capital [Axis]	Preference shares 9 [Member]		Preference shares 10 [Member]	
	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Bonus Series A Compulsorily Convertible Preference Shares ("CCCPS") of Rs. 15 each		Bonus Series A1 Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	Bonus Series A1 Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each
Number of shares authorised	[shares] 30,94,667		[shares] 52,99,333	[shares] 52,99,333
Value of shares authorised	46.42		79.49	79.49
Number of shares issued	[shares] 30,94,667		[shares] 52,98,666	[shares] 52,98,666
Value of shares issued	46.42		79.48	79.48
Number of shares subscribed and fully paid	[shares] 30,94,667		[shares] 52,98,666	[shares] 52,98,666
Value of shares subscribed and fully paid	46.42		79.48	79.48
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] 30,94,667		[shares] 52,98,666	[shares] 52,98,666
Total value of shares subscribed	46.42		79.48	79.48
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 30,94,667		[shares] 52,98,666	[shares] 52,98,666
Value of shares called	46.42		79.48	79.48
Value of shares paid-up	46.42		79.48	79.48
Par value per share	[INR/shares] 15		[INR/shares] 15	[INR/shares] 15
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 30,94,667	[shares] 30,94,667	[shares] 52,98,666	[shares] 52,98,666
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	46.42	46.42	79.48	79.48
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0



**Disclosure of classes of share capital [Table]**

..(12)

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

Classes of share capital [Axis]	Preference shares 10 [Member]
	01/04/2017
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 52,98,666
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	79.48

**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 share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each
Name of shareholder	Ankur Jain	Ankur Jain	Shashi Jain	Shashi Jain
PAN of shareholder	AHPPJ7877G	AHPPJ7877G	AAIPJ1365R	AAIPJ1365R
Country of incorporation or residence of shareholder	India	India	India	India
Number of shares held in company	[shares] 38,36,576	[shares] 38,35,825	[shares] 21,37,121	[shares] 21,37,121
Percentage of shareholding in company	29.00%	32.00%	17.00%	18.00%

**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 share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each
Name of shareholder	Sequoia Capital India Investment IV	Sequoia Capital India Investment IV	SCI Investments V	SCI Investments V
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS	MAURITIUS	MAURITIUS
Number of shares held in company	[shares] 10,47,676	[shares] 10,47,676	[shares] 10,03,051	[shares] 10,03,051
Percentage of shareholding in company	8.00%	9.00%	8.00%	8.00%

## 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 share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 5 [Member]		Shareholder 1 [Member]	
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 10 each	Equity shares with voting rights of Rs. 1000 each	Equity shares with voting rights of Rs. 1000 each
Name of shareholder	ATMA RAM BUILDERS PVT LTD	ATMA RAM BUILDERS PVT LTD	Ankur Jain	Ankur Jain
CIN of shareholder	U74899DL1982PTC013266	U74899DL1982PTC013266		
PAN of shareholder			AHPPJ7877G	AHPPJ7877G
Country of incorporation or residence of shareholder	India	India	India	India
Number of shares held in company	[shares] 0	[shares] 6,39,863	[shares] 20	[shares] 0
Percentage of shareholding in company	0.00%	5.00%	100.00%	0.00%

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (37) [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
Nature of security on private placement of preference share	NA	NA
Whether reduction in capital done during year	No	No
Amount of reduction in capital during year	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No

## Textual information (37)

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

Share capital				
Particulars	As at March 31, 2019		As at March 31, 2018	
Number	Rs. in millions	Number	Rs. in millions	
(a) Authorised share capital				
Equity shares of Rs. 10 each with voting rights	13,500,000	135.00	11,942,550	119.43
Equity shares of Rs. 1000 each with voting rights	20	0.02	-	-
Compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each	25,000	2.50	25,000	2.50
Compulsory convertible cumulative preference shares ("CCCPS") of Rs. 15 each	950,000	14.25	250,000	3.75
Series A compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each	26,226	2.62	26,226	2.62
Series A1 compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each	45,000	4.50	45,000	4.50
Series A2 compulsory convertible cumulative preference shares ("CCCPS") of Rs. 15 each	2,000,000	30.00	2,000,000	30.00
Series B Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 100 each (refer note ia)	-	-	12,000	1.20
Series B Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each (refer note ia)	5,350,000	80.25	-	-
Optionally Convertible Preference Shares ("OCPS") of Rs. 15 each	3,000	0.05	1,200	0.02
Bonus Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	1,043,474	15.65	1,043,474	15.65
Bonus Series A Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	3,094,668	46.42	3,094,668	46.42
Bonus Series A1 Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	5,299,380	79.49	5,299,380	79.49
	31,336,768	410.75	23,739,498	305.58
(b) Issued, subscribed and fully paid				

Equity shares of Rs. 10 each with voting rights	13,081,165	130.81	11,935,105	119.35
Equity shares of Rs. 1000 each with voting rights	20	0.02	-	-
Compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each	24,784	2.48	24,784	2.48
Compulsory convertible cumulative preference shares ("CCCPS") of Rs. 15 each	517,651	7.77	242,555	3.64
Series A compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each	26,226	2.62	26,226	2.62
Series A1 compulsory convertible cumulative preference shares ("CCCPS") of Rs. 100 each	44,910	4.49	44,910	4.49
Series A2 compulsory convertible cumulative preference shares ("CCCPS") of Rs. 15 each	1,874,248	28.11	1,874,248	28.11
Series B Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	5,335,139	80.03	-	-
Optionally Convertible Preference Shares ("OCPS") of Rs. 15 each	2,989	0.05	1,073	0.02
Bonus Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	1,043,474	15.65	1,043,474	15.65
Bonus Series A Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	3,094,668	46.42	3,094,668	46.42
Bonus Series A1 Compulsorily Convertible Cumulative Preference Shares ("CCCPS") of Rs. 15 each	5,299,380	79.49	5,299,380	79.49
	30,344,654	397.94	23,586,423	302.27

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Securities premium account [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-1,354.78	-213.74		0
Other additions to reserves	2,779.22	551.99		2,779.22
Total additions to reserves	1,424.44	338.25		2,779.22
Deductions to reserves [Abstract]				
Other deductions to reserves	3.73	3.55		3.83
Total deductions to reserves	3.73	3.55		3.83
Total changes in reserves	1,420.71	334.7		2,775.39
Reserves at end of period	2,209.4	788.78	454.08	4,450.06

**Statement of changes in reserves [Table]**

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]	Other reserves [Member]		
	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		-1,354.78	-213.74
Other additions to reserves	551.99			
Total additions to reserves	551.99		-1,354.78	-213.74
Deductions to reserves [Abstract]				
Other deductions to reserves	3.55		-0.1	0
Total deductions to reserves	3.55		-0.1	0
Total changes in reserves	548.44		-1,354.68	-213.74
Reserves at end of period	1,674.67	1,126.23	-2,240.66	-885.89
Description of nature and purpose of other reserves/funds			Deficit in Statement of Profit and Loss	Deficit in Statement of Profit and Loss

**Statement of changes in reserves [Table]**

..(3)

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

Components of reserves [Axis]	Other reserves [Member]	Other reserves, others [Member]		
	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		-1,354.78	-213.74	
Total additions to reserves		-1,354.78	-213.74	
Deductions to reserves [Abstract]				
Other deductions to reserves		-0.1	0	
Total deductions to reserves		-0.1	0	
Total changes in reserves		-1,354.68	-213.74	
Reserves at end of period	-672.15	-2,240.66	-885.89	-672.15
Description of nature and purpose of other reserves/funds		Deficit in Statement of Profit and Loss	Deficit in Statement of Profit and Loss	

**[200300] Notes - Borrowings****Details of bonds or debentures [Table]**

..(1)

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

Details of bonds or debentures [Axis]	Details Of Bonds Or Debentures 1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [LineItems]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Intercompany	Intercompany
Rate of interest	18.00%	18.00%
Particulars of redemption or conversion	Textual information (38) [See below]	Textual information (39) [See below]
Nominal value per bond or debenture	[pure] 100	[pure] 100
Number of bonds or debentures	[pure] 500	[pure] 500

**Classification of borrowings [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]		Bonds/debentures [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	560	500	560	500

**Classification of borrowings [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
	Debentures [Member]		Non-convertible debentures intercompany [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	560	500	560	500

**Classification of borrowings [Table]**

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
	Borrowings [Member]			
	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	280.51	713.42	44.09	61.9

## Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	90	646	44.09	61.9
Nature of security [Abstract]				
Nature of security	Working capital loan - Yes bank limited Lendingkart finance limited	Working capital loan - Yes bank limited Lendingkart finance limited		

## Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	190.51	67.42	190.51	67.42
Nature of security [Abstract]				
Nature of security			Cash credit	Cash credit

## Textual information (38)

**Particulars of redemption or conversion**

The Company shall not be entitled to redeem 500 debentures issued on November 30, 2017, March 08, 2018 and March 22, 2018 within the lock-in period (18 months) and 90 Debentures issued on November 27, 2018 within the lock-in-period (12 months) commencing from the date of allotment and 100 debentures have been issued during the year on April 18, 2018 and do not have any lock-in-period, out of such 100 debentures, 99 debentures have been redeemed during the financial year.

## Textual information (39)

**Particulars of redemption or conversion**

The Company shall not be entitled to redeem 500 debentures issued on November 30, 2017, March 08, 2018 and March 22, 2018 within the lock-in period (18 months) and 90 Debentures issued on November 27, 2018 within the lock-in-period (12 months) commencing from the date of allotment and 100 debentures have been issued during the year on April 18, 2018 and do not have any lock-in-period, out of such 100 debentures, 99 debentures have been redeemed during the financial year.

**[201000] Notes - Tangible assets****Disclosure of additional information tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates tangible assets	Over the remaining lease period	Over the remaining lease period	10 - 15 years	10 - 15 years	10 Years	10 Years

**Disclosure of additional information tangible assets [Table]**

..(2)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Straight-line method	Straight-line method	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates tangible assets	5 years	5 years	3 Years	3 Years	Over the remaining lease period	Over the remaining lease period

**Disclosure of additional information tangible assets [Table]**

..(3)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates tangible assets	10 Years	10 Years	10 Years	10 Years



## Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	306.17	0		306.17	0	
Depreciation tangible assets	-50.98	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	2.74	0		2.88	0	
Total disposals tangible assets	2.74	0		2.88	0	
Total changes in tangible assets	252.45	0		303.29	0	
Tangible assets at end of period	506.69	254.24	254.24	597.36	294.07	294.07

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				225.99	0	
Depreciation tangible assets	50.98	0		-30.74	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.14	0		2.74	0	
Total disposals tangible assets	0.14	0		2.74	0	
Total changes in tangible assets	50.84	0		192.51	0	
Tangible assets at end of period	90.67	39.83	39.83	408.44	215.93	215.93

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	225.99	0				
Depreciation tangible assets				30.74	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	2.88	0		0.14	0	
Total disposals tangible assets	2.88	0		0.14	0	
Total changes in tangible assets	223.11	0		30.6	0	
Tangible assets at end of period	457.79	234.68	234.68	49.35	18.75	18.75

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8.72	0		8.72	0	
Depreciation tangible assets	-0.54	0				
Total changes in tangible assets	8.18	0		8.72	0	
Tangible assets at end of period	11.17	2.99	2.99	13.92	5.2	5.2

## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				17.57	0	
Depreciation tangible assets	0.54	0		-3.72	0	
Total changes in tangible assets	0.54	0		13.85	0	
Tangible assets at end of period	2.75	2.21	2.21	21.91	8.06	8.06

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	17.57	0				
Depreciation tangible assets				3.72	0	
Total changes in tangible assets	17.57	0		3.72	0	
Tangible assets at end of period	27.99	10.42	10.42	6.08	2.36	2.36

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	23.69	0		23.69	0	
Depreciation tangible assets	-8.79	0				
Total changes in tangible assets	14.9	0		23.69	0	
Tangible assets at end of period	26.79	11.89	11.89	41.93	18.24	18.24

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Computer equipments [Member]			Leasehold improvements [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				30.2	0	
Depreciation tangible assets	8.79	0		-6.58	0	
Total changes in tangible assets	8.79	0		23.62	0	
Tangible assets at end of period	15.14	6.35	6.35	33.74	10.12	10.12

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	30.2	0				
Depreciation tangible assets				6.58	0	
Total changes in tangible assets	30.2	0		6.58	0	
Tangible assets at end of period	49.34	19.14	19.14	15.6	9.02	9.02

## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-0.61	0				
Total changes in tangible assets	-0.61	0		0	0	
Tangible assets at end of period	4.64	5.25	5.25	6.39	6.39	6.39

## Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				Laboratory equipment	Laboratory equipment	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	0.61	0		-0.61	0	
Total changes in tangible assets	0.61	0		-0.61	0	
Tangible assets at end of period	1.75	1.14	1.14	4.64	5.25	5.25

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Laboratory equipment	Laboratory equipment		Laboratory equipment	Laboratory equipment	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Depreciation tangible assets				0.61	0	
Total changes in tangible assets	0	0		0.61	0	
Tangible assets at end of period	6.39	6.39	6.39	1.75	1.14	1.14

**[201100] Notes - Intangible assets****Disclosure of additional information intangible assets [Table]**

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Goodwill [Member]		Computer software [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	10 years	10 years	10 years	10 years	4 years	4 years
Description of amortization method used	SLM	SLM	SLM	SLM	SLM	SLM

**Disclosure of intangible assets [Table]**

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	8.49	0		8.49	0	
Total additions to intangible assets	8.49	0		8.49	0	
Amortization intangible assets	-1.85	0				
Total changes in intangible assets	6.64	0		8.49	0	
Intangible assets at end of period	19.97	13.33	13.33	25.29	16.8	16.8

## Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Goodwill [Member]		
	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Sub classes of intangible assets [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets				0	0	
Total additions to intangible assets				0	0	
Amortization intangible assets	1.85	0		-0.22	0	
Total changes in intangible assets	1.85	0		-0.22	0	
Intangible assets at end of period	5.32	3.47	3.47	1.42	1.64	1.64

## Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Goodwill [Member]					
	Internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0				
Total additions to intangible assets	0	0				
Amortization intangible assets				0.22	0	
Total changes in intangible assets	0	0		0.22	0	
Intangible assets at end of period	2.17	2.17	2.17	0.75	0.53	0.53

## Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of 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]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	8.49	0		8.49	0	
Total additions to intangible assets	8.49	0		8.49	0	
Amortization intangible assets	-1.63	0				
Total changes in intangible assets	6.86	0		8.49	0	
Intangible assets at end of period	18.55	11.69	11.69	23.12	14.63	14.63

## Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Computer software [Member]		
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of intangible assets [Abstract]			
Disclosure of intangible assets [LineItems]			
Reconciliation of changes in intangible assets [Abstract]			
Changes in intangible assets [Abstract]			
Amortization intangible assets	1.63	0	
Total changes in intangible assets	1.63	0	
Intangible assets at end of period	4.57	2.94	2.94

## [200400] Notes - Non-current investments

## Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	Classification Of Noncurrent Investments 1		Classification Of Noncurrent Investments 2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	unquoted, at cost	unquoted, at cost	unquoted, at cost	unquoted, at cost
Non-current investments	420.19	194.38	24.48	16.54
Name of body corporate in whom investment has been made	B9 Beverages Inc	B9 Beverages Inc	B9 Beverages SPRL	B9 Beverages SPRL
Number of shares of non-current investment made in body corporate	[shares] 15,200	[shares] 7,500	[shares] 1,71,290	[shares] 1,17,527



**Details of non-current investments [Table]**

..(2)

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

Classification of non-current investments [Axis]	Classification Of Noncurrent Investments 3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	unquoted, at cost	unquoted, at cost
Non-current investments	113.32	0
Name of body corporate in whom investment has been made	B9 Beverages Pte Ltd	B9 Beverages Pte Ltd
Number of shares of non-current investment made in body corporate	[shares] 22,00,000	[shares] 0

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

	31/03/2019	31/03/2018
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	557.99	210.92
Aggregate provision for diminution in value of non-current investments	0	0

**[200500] Notes - Current investments**

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

	31/03/2019	31/03/2018
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

**[200600] 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 of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	621.57	710.3	621.57	710.3
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	621.57	710.3	621.57	710.3
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

**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances [Member]		Capital advances [Member]	
Classification of loans and advances [Axis]	Loans and advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,112.66	70.64	149.7	3.97
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,112.66	70.64	149.7	3.97
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
	Security deposits [Member]		Loans advances given companies under same management [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	61.19	48.3	248.67	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	61.19	48.3	248.67	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	653.1	18.37	653.1	18.37
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	653.1	18.37	653.1	18.37
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances [Member]		Loans advances given suppliers [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	246.97	99.29	38.61	24.01
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	246.97	99.29	38.61	24.01
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given employees [Member]		Other loans and advances [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	6.19	4.56	202.17	70.72
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	6.19	4.56	202.17	70.72
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
	Prepaid expenses [Member]		Advance tax [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	60.48	47.96	107.95	8.09
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	60.48	47.96	107.95	8.09
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(7)

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

Classification based on time period [Axis]	Short-term [Member]			
	Advance income tax paid [Member]		Other advance taxes [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	10.45	2.66	97.5	5.43
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	10.45	2.66	97.5	5.43
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(8)

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

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	33.74	14.67
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	33.74	14.67
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	12.97	11.26	0.04	0.02
Provision leave encashment	9.62	6.93	1.69	0.73
Total provisions for employee benefits	22.59	18.19	1.73	0.75
CSR expenditure provision	0	0	0	0
Total provisions	22.59	18.19	1.73	0.75

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	498.41	415.02	189.03	156.45
Mode of valuation	lower of cost or net realisable value	lower of cost or net realisable value	weighted average method	weighted average method

## 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]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	14.29	13.56	254.19	237.97
Mode of valuation	lower of cost or net realisable value	lower of cost or net realisable value	lower of cost or net realisable value	lower of cost or 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]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	17.53	0.98	23.37	6.06
Mode of valuation	lower of cost or net realisable value	lower of cost or net realisable value	weighted average method	weighted average method

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Trade payables, long-term	0	0	
Others long-term, others	2.25	0.06	
Total others, long-term	2.25	0.06	
Total other long-term liabilities	2.25	0.06	
Current maturities of long-term debt	31	0	
Interest accrued but not due on borrowings	0.17	4.69	
Interest accrued and due on borrowings	0	0	
Interest accrued but not due on public deposits	0	0	
Interest accrued and due on public deposits	0	0	
Debentures claimed but not paid	0	0	
Income received in advance	0	0	
Unpaid dividends	0	0	
Application money received for allotment of securities and due for refund, principal	0	0	
Unpaid matured deposits and interest accrued thereon	0	0	
Unpaid matured debentures and interest accrued thereon	0	0	
Security deposits refundable, current	15.21	15.73	
Total deposits refundable current	15.21	15.73	
Public deposit payable, current	0	0	
Total other payables, current	15.21	15.73	
Advance received from customers	12.61	2.41	
Current liabilities portion of share application money pending allotment	0	0	
Other current liabilities, others	284.79	288.31	
Total other current liabilities	343.78	311.14	
Other non-current assets, others	0	0	
Total other non-current assets	0	0	
Aggregate amount of trade receivables outstanding for period exceeding six months	621.57	710.3	
Fixed deposits with banks	128.38	144.1	
Total balance with banks	128.38	144.1	
Cash on hand	0.01	0.08	
Total cash and cash equivalents	128.39	144.18	21.32
Other bank balances	273.31	336.94	
Total cash and bank balances	401.7	481.12	
Nature of other cash and cash equivalents	In deposit accounts	In deposit accounts	
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 twelve months maturity	0	0	
Other current assets, others	142.91	652.29	
Total other current assets	142.91	652.29	
Nature of other current assets	-Interest accrued but not due -Assets held for sale -Amount recoverable against Sale of Intellectual Property Rights from B9 Beverages SPRL	-Interest accrued but not due -Assets held for sale -Amount recoverable against Sale of Intellectual Property Rights from B9 Beverages SPRL	



**[200700] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Guarantees	224.75	89.75
Total contingent liabilities	224.75	89.75
Total contingent liabilities and commitments	224.75	89.75
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
Percentage of share capital held by foreign company	16.00%	16.00%
Value of share capital held by foreign company	20,507,270	20,507,270
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	16.00%	16.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	20,507,270	20,507,270
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
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

**[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (40) [See below]

## Textual information (40)

## Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

1.	Corporate information		
	<p>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.</p>		
	<p>As a part of internal restructuring exercise, the Company has transferred trademarks, domain names and associated product recipes related to 'Bira91' brand (“Intellectual Property Rights” or “IPR”) to its 100% subsidiary company, viz., B9 Beverages SPRL vide Trademark Assignment Deed dated June 14, 2017 (amended as on June 30, 2017) which was approved by Board of Directors in the meeting held on June 12, 2017.</p>		
2.	Significant accounting policies		
2.1	Basis of preparation of Financial Statements		
	<p>The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013.</p> <p>The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>		
2.2	Use of estimates		
	<p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Examples of such estimates include future obligations under employee retirement benefit plans, income taxes and useful life of property, plant and equipments. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p>		
2.3	Inventories		
	<p>Inventories have been valued at the lower of cost or net realisable value. Cost of raw materials (including packing material) and stores and spares is determined using the weighted average method. Finished goods include an appropriate portion of allocable overheads, wherever applicable.</p>		
2.4	Cash and cash equivalents (for purposes of Cash Flow Statement)		
	<p>Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.</p>		

2.5	Cash flow statement		
	Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.		
2.6	Depreciation and amortisation		
	<p>Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.</p> <p>Depreciation on tangible property, plant and equipment has been provided on the Straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013. The Company has used the following life to provide depreciation on its property, plant and equipments:</p>		
	Assets	Estimated useful life of asset	
	Plant and equipment	10 - 15 years	
	Office equipment	5 years	
	Computers	3 Years	
	Laboratory equipment	10 Years	
	Furnitures and fixtures	10 Years	
	Leasehold improvements	Over the remaining lease period	
	The Company, based on management estimates, depreciates certain items of plant and equipment over estimated useful lives which are lower than the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.		
	Intangible assets are amortised over their estimated useful life on straight line method as follows:		
	Assets	Estimated useful life of asset	
	Computer software	4 years	
	SAP		10 years
	Goodwill	10 years	
	Amortisation of software, goodwill and Intellectual property rights is based on the economic benefits that are expected to accrue to the Company over such period.		
	The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.		
	Assets costing less than Rs 5,000 each are fully depreciated in the year of purchase.		
	Depreciation is charged on a pro-rata basis for assets purchased / sold during the year.		
2.7	Revenue recognition		

	Revenue from sale of products is recognized by the Company when the risk and rewards of ownership associated with the product is transferred to the customer. Discounts given/ accrued to customers at the time of dispatch are considered as trade discounts and netted from sales. Any subsequent discount, price support and benefits given by way of sales promotion schemes, are included as expenses under selling/trade scheme expenses. Excise duty is payable in the state where the products are sold and is accounted for wherever payable by the Company. Gross Sales are inclusive of excise duty but are net of trade discounts and sales tax, where applicable. Revenue for certain Government Corporations is recognized by the Company when these Government Corporations have made a resale of goods to their respective customers.		
2.8	Other income		
	Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.		
2.9	Property, Plant and Equipment		
	Tangible/Intangible		
	Property, Plant and Equipments are carried at cost less accumulated depreciation / amortisation and impairment losses, if any. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use. Subsequent expenditure on property, plant and equipments after its purchase is capitalised only, if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. In the normal course of business, the Company keeps draft machines at customer's premises and are recorded under property, plant and equipments, these assets are depreciated utilizing the straight-line method over an estimated economic life.		
	Intangible assets that are acquired by the Company are measured initially at cost. After initial recognition, an intangible asset is carried at its costs less any accumulated amortization and any accumulated impairment loss. Intangible assets comprise of software where it is expected to obtain future enduring economic benefits. Capitalization costs include license fees and costs of implementation/system integration services. The Costs are capitalized in the year in which the relevant software is implemented for use.		
	Capital work-in-progress		
	Projects under which tangible property, plant and equipments are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses and attributable interest.		
2.10	Foreign currency transactions and translations		
	Initial recognition		
	Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.		
	Measurement at the balance sheet date		
	Foreign currency monetary items (other than derivative contracts) of the Company, outstanding at the balance sheet date are restated at the year-end rates. Non-monetary items of the Company are carried at historical cost.		
	Exchange differences arising on settlement / restatement of foreign currency monetary assets and liabilities of the Company are recognized as income or expense in the Statement of Profit and Loss.		

2.11	Employee benefits		
	Employee benefits includes contribution to provident fund, employee state insurance scheme and provision for gratuity, compensated absences.		
	Defined contribution plans		
	The Company's contribution to provident fund and employee state insurance scheme are considered as defined contribution plan and is charged as an expense based on the amount of contribution required to be made.		
	Defined benefit plans		
	For defined benefit plans in the form of gratuity, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost.		
	Short-term employee benefits		
	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 compensated absences 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 as under : - in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and - in case of non-accumulating compensated absences, when the absences occur.		
	Long-term employee benefits		
	Liability towards compensated absences, which are not expected to occur within twelve months after the end of the period in which the employees rendered the related services, are recognised at the present value of the obligation based on actuarial valuation using projected credit unit method at each balance sheet date. Actuarial gains or losses comprise experience adjustments and the effect of changes in the actuarial assumptions and are recognised in the Statement of Profit and Loss as income or expense.		
2.12	Investments		
	Long-term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.		
2.13	Segment reporting		
A.	The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisations and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.		
	Geographical segments The Company identifies a geographical segment as a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic		

environment and that is subject to risks and returns that are different from those of components operating in other economic environments. Factors considered in identifying geographical segments include:

- (a) similarity of economic and political conditions;
- (b) relationships between operations in different geographical areas;
- (c) proximity of operations;

B.

	(d) special risks associated with operations in a particular area; (e) exchange control regulations; and (f) the underlying currency risks.		
2.14	Leases		
	Operating Lease		
	Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis over period of lease.		
2.15	Earnings Per Share		
	Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.		
2.16	Taxes on income		
	Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.  Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.		
	Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. However, if there are unabsorbed depreciation and carry forward of losses and items relating to capital losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each balance sheet date for their realisability.		
2.17	Impairment of assets		
	The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their		

	value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss.		
2.18	Provisions and contingencies		
	A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are neither recognised nor disclosed in the financial statements.		
2.19	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.		
2.20	Employee share based payments		
	The Company has constituted an BIRA91 Employee Stock Option Plan 2016. Employee Stock Options granted are accounted under the 'Intrinsic Value Method' stated in the Guidance Note on Employee Share Based Payments issued by the Institute of Chartered Accountants of India.		
2.21	Borrowing Costs		
	Borrowing costs include interest and amortisation of ancillary costs incurred. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset are added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.		
2.22	Operating Cycle		
	Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.		
2.23	Subsequent Events		
	Based on the nature of the event, the Company identifies the events occurring between the balance sheet date and the date on which the financial statements are approved as 'Adjusting Event' and 'Non-adjusting event'. Adjustments to assets and liabilities are made for 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 or because of statutory requirements or because of their special nature. For non-adjusting events, the Company may provide a disclosure in the financial statements considering the nature of the transaction.		



**[201700] Notes - Government grants**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[201200] Notes - Employee benefits**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (41) [See below]

**Textual information (41)****Disclosure of employee benefits explanatory [Text Block]**

Employee benefits includes contribution to provident fund, employee state insurance scheme and provision for gratuity, compensated absences.

Defined contribution plans - 'The Company's contribution to provident fund and employee state insurance scheme are considered as defined contribution plan and is charged as an expense based on the amount of contribution required to be made.

Defined benefit plans- 'For defined benefit plans in the form of gratuity, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost.

Short-term employee benefits- '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 compensated absences 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 as under :

- in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and
- in case of non-accumulating compensated absences, when the absences occur.

'Long-term employee benefits- 'Liability towards compensated absences, which are not expected to occur within twelve months after the end of the period in which the employees rendered the related services, are recognised at the present value of the obligation based on actuarial valuation using projected credit unit method at each balance sheet date. Actuarial gains or losses comprise experience adjustments and the effect of changes in the actuarial assumptions and are recognised in the Statement of Profit and Loss as income or expense.

**[201600] Notes - Related party**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	No	No

**[201400] Notes - Leases**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of leases explanatory [TextBlock]	Textual information (42) [See below]	
Whether any operating lease has been converted to financial lease or vice-versa	No	No
If yes, details of such conversions [TextBlock]		

**Textual information (42)****Disclosure of leases explanatory [Text Block]**

Operating Lease- Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis over period of lease.

**[300300] Notes - Earnings per share**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-1,354.78	-213.74
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-1,354.78	-213.74

**[202800] Notes - Subsidiary information**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

**[202400] Notes - Investments in associates**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

**[202500] Notes - Financial reporting of interests in joint ventures**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

**[201500] Notes - Impairment**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of impairment of assets explanatory [TextBlock]	Textual information (43) [See below]

**Textual information (43)****Disclosure of impairment of assets explanatory [Text Block]**

The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss.

**[202700] Notes - Cash flow statements**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	128.39	144.18	21.32
Total cash and cash equivalents	128.39	144.18	21.32
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	-7.79	-1.85	
Total income taxes paid (refund)	-7.79	-1.85	

**[100200] Statement of profit and loss**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	3,876.08	3,239.88
Revenue from sale of services	0	0
Other operating revenues	6.86	4.12
Excise duty	2,095.44	1,661.67
Total revenue from operations other than finance company	1,787.5	1,582.33
Total revenue from operations	1,787.5	1,582.33
Other income	95.62	20.14
Total revenue	1,883.12	1,602.47
Expenses [Abstract]		
Cost of materials consumed	590.26	673.31
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-16.95	-111.53
Employee benefit expense	451.43	337.58
Finance costs	194.04	83.35
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	52.83	30.43
Total depreciation, depletion and amortisation expense	52.83	30.43
CSR expenditure	0	0
Other expenses	1,966.29	1,396.96
Total expenses	3,237.9	2,410.1
Total profit before prior period items, exceptional items, extraordinary items and tax	-1,354.78	-807.63
Exceptional items before tax	0	593.89
Total profit before extraordinary items and tax	-1,354.78	-213.74
Total profit before tax	-1,354.78	-213.74
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-1,354.78	-213.74
Total profit (loss) for period before minority interest	-1,354.78	-213.74
Total profit (loss) for period	-1,354.78	-213.74
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 105.79	[INR/shares] 17.91
Diluted earnings per equity share	[INR/shares] 105.79	[INR/shares] 17.91

**[300500] Notes - Subclassification and notes on income and expenses**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	3,876.08	3,239.88
Total revenue from sale of products	3,876.08	3,239.88
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	0	0
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	6.86	4.12
Total other operating revenues	6.86	4.12
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	77.23	18.62
Interest on current intercorporate deposits	4.77	0
Interest on other current investments	8.33	0
Total interest income on current investments	90.33	18.62
Total interest income	90.33	18.62
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	3.2	0
Total net gain/loss on sale of investments	3.2	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	2.09	1.52
Total other non-operating income	2.09	1.52
Total other income	95.62	20.14
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	79.3	56.01
Other interest charges	12.82	9.49
Total interest expense	92.12	65.5
Other borrowing costs	101.92	17.85
Total finance costs	194.04	83.35
Employee benefit expense [Abstract]		
Salaries and wages	397.77	262.9
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits 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	21.08	7.92
Total contribution to provident and other funds	21.08	7.92
Gratuity	1.73	8.31
Staff welfare expense	30.85	58.45
Total employee benefit expense	451.43	337.58
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	28.53	8.56
Power and fuel	20.65	11.65
Rent	172.63	107.93

Repairs to building	7.01	3.91
Repairs to machinery	6.65	2.69
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	21.05	4.47
Total rates and taxes excluding taxes on income	21.05	4.47
Telephone postage	5.75	4.32
Printing stationery	5.2	4.35
Travelling conveyance	99.3	44.64
Legal professional charges	131.31	10.97
Directors sitting fees	0	0
Advertising promotional expenses	9.05	11.88
Cost transportation [Abstract]		
Cost freight	185.75	161.94
Total cost transportation	185.75	161.94
Provision bad doubtful debts created	40.19	1.51
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	2.71	2.36
Payment for other services	0.07	0
Total payments to auditor	2.78	2.36
Miscellaneous expenses	1,230.44	1,015.78
Total other expenses	1,966.29	1,396.96
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

**[300600] Notes - Additional information statement of profit and loss**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-16.22	-108.39
Changes in inventories of work-in-progress	-0.73	-3.14
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-16.95	-111.53
Exceptional items before tax	0	593.89
Total exceptional items	0	593.89
Total exceptional and extraordinary items	0	593.89
Total gross income from services rendered	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Final dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total number of non-resident shareholders	[pure] 0	[pure] 0
Total number of shares held by non-resident shareholders on which dividends were due	[shares] 0	[shares] 0
FOB value of manufactured goods exported	27.49	0
Total earnings on export of goods calculated on FOB basis	27.49	0
Earnings on interest	0	0
Total earnings on interest and dividend	0	0
Total earnings in foreign currency	27.49	0
Professional charges in foreign currency	99.73	0
Sales marketing and advertising expenses in foreign currency	3.61	6.46
Membership and subscription expenses in foreign currency	23.5	4.02
Domestic sale manufactured goods	3,876.08	3,239.88
Total domestic turnover goods, gross	3,876.08	3,239.88
Export sale manufactured goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	3,876.08	3,239.88
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	2,574.66	2,041.27
Bad debts of related parties as per AS-18	0	0

**[300100] Notes - Revenue**

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (44) [See below]

**Textual information (44)****Disclosure of revenue explanatory [Text Block]**

Revenue from sale of products is recognized by the Company when the risk and rewards of ownership associated with the product is transferred to the customer. Discounts given/ accrued to customers at the time of dispatch are considered as trade discounts and netted from sales. Any subsequent discount, price support and benefits given by way of sales promotion schemes, are included as expenses under selling/trade scheme expenses. Excise duty is payable in the state where the products are sold and is accounted for wherever payable by the Company. Gross Sales are inclusive of excise duty but are net of trade discounts and sales tax, where applicable. Revenue for certain Government Corporations is recognized by the Company when these Government Corporations have made a resale of goods to their respective customers.

**[300700] Notes - Key managerial personnels and directors remuneration and other information**

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	Key Managerial Personnels And Directors 1	Key Managerial Personnels And Directors 2	Key Managerial Personnels And Directors 3	Key Managerial Personnels And Directors 4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	ANKUR JAIN	SHASHI JAIN	SAKSHI VIJAY CHOPRA	VARUN KWATRA
Director identification number of key managerial personnel or director	01846010	02040476	07129633	
Permanent account number of key managerial personnel or director	AHPPJ7877G	AAIPJ1365R		AXQPK8109B
Date of birth of key managerial personnel or director	13/08/1980	17/11/1950	24/09/1978	01/11/1982
Designation of key managerial personnel or director	Managing Director	Director	Nominee Director	Company Secretary
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Company Secretary
Shares held by key managerial personnel or director	[shares] 38,36,576	[shares] 21,37,121	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	1,153,004
Gross salary to key managerial personnel or director	0	0	0	1,153,004
Sitting fees key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	1,153,004

**[301000] Notes - Corporate social responsibility**

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

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No