

## Form AOC-1

Statement containing salient features of the financial statement of subsidiaries / associates / joint ventures [Pursuant to Section 129(3) of the Companies Act, 2013].

### Part "A" : Subsidiaries

Sl. No	Name of the Subsidiary	Date of acquisition/ incorporation	Reporting Currency	Exchange rate as on last day of relevant financial year (Refer Note 3)	Share Capital	"Reserves and Surplus"		Total Assets	Total Liabilities	Investments	Turnover	Profit before Taxation		Provision for Taxation	Profit after Taxation	Proposed Dividend	% of Shareholding (Refer Note 2) <sup>1)</sup>	Average yearly rates for P&L items translation
						Rs in Crores	Rs in Crores					Rs in Crores	Rs in Crores					
1	Tata Consumer Products UK Group Ltd.	03.09.1999	GBP	101.72	2391.25	3717.09	7293.49	1185.15	5163.22	-	19.91	(4.35)	15.56	-	100.00	96.38		
2	Tata Global Beverages Holdings Ltd. (Dormant)	10.03.2000	GBP	101.72	-	-	-	-	-	-	-	-	-	-	100.00	96.38		
3	Tata Global Beverages Services Ltd. (Dormant)	10.03.2000	GBP	101.72	-	-	-	-	-	-	-	-	-	-	100.00	96.38		
4	Tata Consumer Products GB Ltd.	10.03.2000	GBP	101.72	0.00	2563.57	3259.73	696.16	10.17	1354.20	145.74	(271.3)	118.61	-	100.00	96.38		
5	Tata Consumer Products Overseas Holdings Ltd.	10.03.2000	GBP	101.72	-	(109.29)	712.48	821.77	196.26	0.00	12.65	(0.69)	11.96	-	100.00	96.38		
6	Tata Global Beverages Overseas Ltd. (Dormant)	10.03.2000	GBP	101.72	-	-	-	-	-	-	-	-	-	-	100.00	96.38		
7	Lyons Tetley Limited (Dormant)	10.03.2000	GBP	101.72	0.20	-	0.20	-	-	-	-	-	-	-	100.00	96.38		
8	Drassington Ltd. (Dormant)	31.10.2003	GBP	101.72	19.90	(19.90)	-	-	-	-	-	-	-	-	100.00	96.38		
9	Teppigs Ltd.	15.04.2005	GBP	101.72	10.17	94.47	112.97	8.33	-	172.21	4.93	(0.79)	4.14	-	100.00	96.38		
10	Teppigs US LLC	27.08.2013	USD	82.21	0.00	(9.79)	15.92	25.71	-	35.64	(1.15)	-	(1.15)	-	100.00	80.04		
11	Stansand Ltd. (Dormant)	10.03.2000	GBP	101.72	0.05	0.00	0.05	0.00	-	-	-	-	-	-	100.00	96.38		
12	Stansand Brokers Ltd. (Dormant)	10.03.2000	GBP	101.72	0.32	0.00	0.32	0.00	-	-	-	-	-	-	100.00	96.38		
13	Stansand (Africa) Ltd.	10.03.2000	KES	0.62	0.03	15.87	38.99	23.09	-	125.67	5.81	(1.85)	3.96	-	100.00	0.67		
14	Stansand (Central Africa) Ltd.	10.03.2000	MWK	0.08	0.00	2.75	5.28	2.53	-	69.00	1.20	(0.37)	0.83	-	100.00	0.08		
15	Tata Consumer Products Polska sp. z o.o	10.03.2000	PLN	19.10	141.10	(126.54)	26.17	11.61	-	52.14	1.68	(0.39)	1.29	-	100.00	17.76		
16	Tata Consumer Products US Holdings Inc.	10.03.2000	USD	82.21	550.81	(701.32)	226.06	376.57	215.46	-	(3.59)	-	(3.59)	-	100.00	80.04		
17	Tetley USA Inc.	10.03.2000	USD	82.21	1122.16	(830.32)	368.45	76.61	-	132.01	0.34	-	0.34	-	100.00	80.04		
18	Tata Waters LLC	18.08.2016	USD	82.21	-	(6.03)	7.34	13.37	-	2.35	(1.38)	-	(1.38)	-	100.00	80.04		
19	Good Earth Corporation	13.10.2005	USD	82.21	-	(10.75)	0.62	11.37	-	-	0.29	-	0.29	-	100.00	80.04		
20	Good Earth Teas Inc.	13.10.2005	USD	82.21	148.71	(272.06)	42.86	166.21	-	50.56	(17.37)	-	(17.37)	-	100.00	80.04		
21	Tata Consumer Products Canada Inc.	10.03.2000	CAD	60.66	9.10	11.07	160.40	140.23	-	41.39	12.25	(3.25)	9.00	-	100.00	60.73		
22	Tata Consumer Products Australia Pty. Ltd.	10.03.2000	AUD	54.99	64.89	(31.68)	58.50	25.29	-	106.53	6.18	(0.98)	5.20	-	100.00	55.14		
23	Earth Rules Pty. Ltd. (Dormant)	30.04.2015	AUD	54.99	155.28	(155.28)	-	-	-	-	-	-	-	-	100.00	55.14		

Sl. No	Name of the Subsidiary	Date of acquisition/incorporation	Reporting Currency	Exchange rates on last day of relevant financial year (Refer Note 3)	Share Capital	"Reserves and Surplus"	Total Assets	Total Liabilities	Investments	Turnover	Profit before Taxation		Provision for Taxation	Profit after Taxation	Proposed Dividend	% of Shareholding (Refer Note 2) <sup>1)</sup>	Average yearly rates for P&L items translation
											Rs	Rs in Crores					
24	Joekels Tea Packers (Proprietary) Ltd. (Refer Note 5)	28.12.2022	ZAR	4.62	0.00	40.88	80.87	39.99	-	178.94	24.15	(6.52)	17.63	-	-	75.00	4.77
25	Tetley ACI (Bangladesh) Ltd. (Refer Note 5)	09.02.2023	BDT	0.84	54.92	(59.86)	10.94	15.880	-	34.50	(2.13)	(0.21)	(2.34)	-	-	100.00	1.00
26	Tata Global Beverages Investment Ltd. (Dormant)	12.09.2006	GBP	101.72	-	-	-	-	-	-	-	-	-	-	-	100.00	96.38
27	Compestres Holdings Ltd.	03.02.2009	USD	82.21	0.02	(0.02)	-	-	-	-	-	-	-	-	-	100.00	80.04
28	Kahutara Holdings Ltd.	25.03.2009	USD	82.21	0.16	(0.16)	-	-	-	-	-	-	-	-	-	100.00	80.04
29	Sunttyco Holdings Ltd.	01.09.2009	USD	82.21	0.57	(0.57)	-	-	-	-	-	-	-	-	-	100.00	80.04
30	Onomento Co Ltd.	01.09.2009	USD	82.21	0.06	14.84	16.39	1.49	-	-	4.21	(0.42)	3.79	-	-	100.00	80.04
31	Tata Consumer Products Capital Ltd.	12.09.2006	GBP	101.72	911.51	(19.23)	1727.63	835.35	1693.71	-	(33.03)	10.00	(23.03)	-	-	100.00	96.38
32	Tata Coffee Ltd.	21.11.1990	INR	1.00	18.68	1339.61	1668.85	310.56	353.29	1023.32	286.90	(55.57)	231.33	56.03	-	57.48	1.00
33	Tata Coffee Vietnam Company Ltd.	28.03.2017	USD	82.21	138.93	(6.95)	547.24	415.26	-	342.13	18.52	(2.67)	15.85	-	-	100.00	80.04
34	Consolidated Coffee Inc.	10.07.2006	USD	82.21	492.42	1.25	495.04	1.37	492.42	-	80.03	-	80.03	-	-	100.00	80.04
35	Eight O'Clock Holdings Inc.	31.07.2006	USD	82.21	492.42	(0.58)	492.77	0.93	492.42	-	96.04	-	96.04	-	-	100.00	80.04
36	Eight O'Clock Coffee Company	31.07.2006	USD	82.21	492.42	626.34	2090.39	971.63	-	1488.95	147.63	(28.44)	119.19	-	-	100.00	80.04
37	Tata Tea Extractions Inc.	29.05.1987	USD	82.21	115.09	330.80	474.32	28.43	358.22	116.77	11.73	(11.03)	0.70	-	-	100.00	80.04
38	NourishCo Beverages Ltd.	18.05.2020	INR	1.00	213.00	(115.98)	205.11	108.09	-	620.66	36.42	(3.88)	32.54	-	-	100.00	1.00
39	Tata Consumer Souffl Private Ltd.	17.02.2021	INR	1.00	0.93	29.30	84.71	54.49	-	64.30	(28.69)	-	(28.69)	-	-	100.00	1.00
40	Tata SmartFoodz Ltd.	16.11.2021	INR	1.00	539.59	(279.09)	346.58	86.07	3.06	13.55	(40.72)	-	(40.72)	-	-	100.00	1.00
41	TCPL Beverages & Foods Ltd. (Refer Note 6)	25.02.2022	INR	1.00	0.05	7.42	7.54	0.07	-	-	(0.01)	(0.06)	(0.07)	-	-	100.00	1.00
42	TRIL Constructions Ltd.	17.11.2021	INR	1.00	36.15	109.03	217.93	72.75	-	-	(0.62)	0.00	(0.62)	-	-	80.46	1.00
43	Tata Tea Holdings Private Ltd.	19.03.2009	INR	1.00	0.05	(0.08)	0.01	0.04	-	-	(0.00)	-	(0.00)	-	-	100.00	1.00

Note:

- 1 Statutory year ends for all subsidiaries are 31.03.2023 except for Tetley ACI (Bangladesh) Ltd. - 30.06.2022
- 2 % of shareholding is based on voting power held by the Group.
- 3 Balance Sheet items have been translated at the exchange rate as on the last day of relevant financial year.
- 4 The numbers reported above are based on individual annual financial statements prepared under local GAAP.
- 5 Joekels Tea Packers (Proprietary) Ltd. and Tetley ACI (Bangladesh) Ltd. converted to subsidiary w.e.f December 28, 2022 and February 09 2023 respectively.
- 6 TCPL Beverages & Foods Ltd. is yet to commence business.

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

### Part “B” : Associates and Joint Ventures

SI No.	Name of Associates/ Joint Ventures	Amalgamated Plantation Pvt. Ltd.	Kanan Devan Hill Plantation Company Pvt. Ltd.	Tetley Clover (Pvt.) Ltd. ^	Tetley ACI (Bangladesh) Ltd. \$	Joekels Tea Packers (Proprietary) Ltd. \$	Tata Starbucks Private Ltd.
		Associate	Associate	Joint Venture	Joint Venture	Joint Venture	Joint Venture
1	<b>Latest audited Balance Sheet Date</b>	31.03.2023	31.03.2023	28.02.2019	30.06.2022	31.03.2023	31.03.2023
2	<b>Date of acquisition/ incorporation</b>	17.04.2009	06.07.2005	25.07.2003	17.11.2002	04.10.2006	03.01.2012
3	<b>Shares of Associate /Joint Ventures held by the company on the year-end</b>						
	<b>Equity Shares</b>						
	i) Number	61024400	3976563	44000000	-	-	572300000
	ii) Amount of Investment in Associates/ Joint Venture (Rs. in Crores)	82.08#	12.33	30.98	-	-	572.30
	iii) Extent of Holdings	41.03%	28.52%	50%	-	-	50%
	<b>Preference Shares</b>						
	i) Number	267000000	-	3000000	-	-	-
	ii) Amount of Investment in Associates/ Joint Venture (Rs. in Crores)	251.77@	-	2.59	-	-	-
4	<b>Description of how there is significant influence</b>	Shareholding	Shareholding	Joint Venture Agreement	-	-	Joint Venture Agreement
5	<b>Reason why the associate/joint venture is not consolidated</b>	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
6	<b>Networth attributable to Shareholding as per latest audited Balance Sheet (Rs in Crores)</b>	6.15	30.40	0.07	-	-	273.62
7	<b>Profit / (Loss) for the year*</b>						
	i) Considered in Consolidated** (Rs in Crores)	(22.45)	0.90	-	(0.26)	8.01	(12.49)
	ii) Not Considered in Consolidated (Rs in Crores)	-	-	-	-	-	-

Associate Companies and Joint Ventures have been determined based on the Accounting Standards.

\* Profit/(Loss) based on individual Financial Statements drawn up as at 31.03.2023, for consolidation purposes.

\*\* Represents Group's share of profit/(loss)

# measured as per Ind AS

@ redeemable preference shares, measured as per Ind AS

^ Under liquidation

\$ Joekels Tea Packers (Proprietary) Ltd. and Tetley ACI (Bangladesh) Ltd. converted to subsidiary w.e.f December 28, 2022 and February 09, 2023 respectively.

For and on behalf of the Board

**N.Chandrasekaran**  
Chairman  
(DIN 00121863)

**K P Krishnan**  
Director  
(DIN 01099097)

**Sunil D'Souza**  
Managing Director & CEO  
(DIN 07194259)

**L.Krishnakumar**  
Executive Director  
(DIN 00423616)

**Sivakumar Sivasankaran**  
Chief Financial Officer

**Neelabja Chakrabarty**  
Company Secretary

Mumbai, April 25, 2023