



# Ministry of Corporate Affairs

## XBRL Filing Manual

For IND AS Validation Tool

## **PREFACE**

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This document aims to facilitate the preparation and filing of XBRL financial reporting data. It provides guidance on the preparation, filing, and validation of financial statements prepared in extensible Business Reporting Language (XBRL) format on the MCA portal.

### **Purpose of this Document**

This document describes the various specifications and guidelines to be followed for preparation of XBRL documents. It also includes the various steps required to be followed for submission of the XBRL documents on the MCA portal.

### **Intended Audience**

This document is intended for use by the companies and the XBRL vendors involved in preparation of XBRL documents and for the public users.

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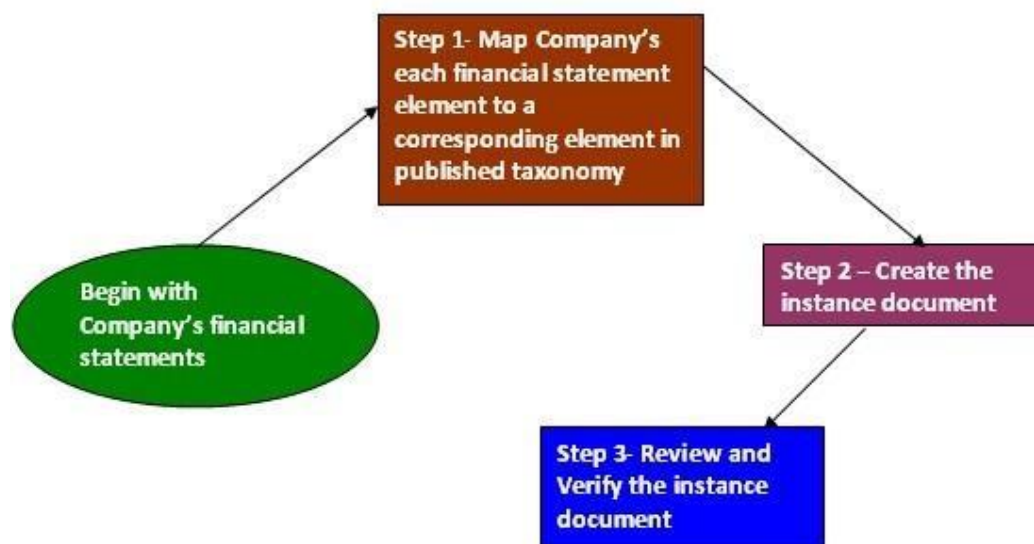
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## 1. Steps for filing IND AS financial statements in XBRL format on MCA portal

1. Creation of XBRL instance document
2. Download XBRL validation tool
3. Download the IND-AS 2017 Taxonomy from the 'Taxonomy' menu bar in the tool.
4. Select IND-AS 2017 Taxonomy from the 'Taxonomy' menu bar in the tool to load the taxonomy.
5. Load the instance document from the File menu.
6. Validate the instance document
7. Pre-scrutiny of the instance document.
8. ***Do not open and edit the instance document post successful Prescrutiny, to avoid unnecessary errors during upload of the eForm, which occur due to accidental changes in the file.***
9. Convert to pdf and verify the contents of the instance document. (This step is essential to ensure that the disclosures contained in XBRL document are as per Audited Financial Statement adopted in the AGM and the textual information entered in the instance document are clearly viewable)
10. Fill AOC-4 XBRL and select 'Ind AS Taxonomy'.
11. Attach pre-scrutinized instance document to the Form AOC-4 XBRL.
12. Perform Check Form and Pre-scrutiny on Form AOC-4 XBRL.
13. Upload Form AOC-4 XBRL on the MCA portal.

## 1.1 Creation of XBRL instance document



### 1.1.1 Mapping company's financial data with taxonomy elements

Companies have the option to create their own XBRL documents in house or to engage a third party to convert their financial statements into XBRL form.

The first step in creation of an instance document is to do tagging of the XBRL taxonomy elements with the various accounting heads in the books of accounts of the company. This would create the mapping of the taxonomy elements with the accounting heads so that the accounting information can be converted into XBRL form.

Mapping is the process of comparing the concepts in the financial statements to the elements in the published taxonomy, assigning a taxonomy element to each accounting concept published by the company.

Selecting the appropriate elements for some financial statement elements may require a significant amount of judgment. For that reason, those in the company who are most familiar with the financial statements should be associated with mapping of accounting concepts to taxonomy elements. **The mapping should be reviewed before proceeding further as the complete reporting would be dependent on the mapping.**

In case any information is present in the financial statements for which corresponding tag/element is not available in the taxonomy, then the same needs to be captured in the next-best-fit element in the taxonomy or should be included under the corresponding 'Others' element. This should be followed only in case the relevant tag is not available in the taxonomy. It should not be used generally. Further, it is imperative to include footnote w.r.t. the same while preparing the instance document.

For tagging or capturing the information which is often included in brackets in the labels in the company's financial statements, can either be captured as footnote or if detailed tags are available, the same should be tagged with the detailed tags in the taxonomy.

The complete information as contained in the annual accounts and related documents; and the information required to be filed with the Registrar of Companies should be reported in the XBRL instance documents to be submitted with MCA.

For preparing instance document, the taxonomy as applicable for the relevant financial year is to be used.

### **1.1.2 Create instance document for Financial Statements**

Once the tagging of financial statement accounting elements with the published taxonomy elements is done, the next step is to create the instance document. An instance document is a XML file that contains business reporting information and represents a collection of financial facts and report specific information using tags from the XBRL taxonomy.

It is to be noted that no extensions to the core Taxonomy will be allowed.

Separate instance documents need to be created, as applicable, for the following:

- i. Standalone Financial Statements of the company (For FY 2015-16 onwards)
- ii. Consolidated Financial Statements of the company (For FY 2015-16 onwards)

The instance document should contain the financial information for both the current as well as the previous financial year.

Consolidated Financial Statements instance documents to be created only in case the same is applicable to the company.

Once the instance document has been prepared, it needs to be ensured that the instance document is a valid instance document and all the information has been correctly captured in the instance document. MCA Validation Tool provides for 'human readable' pdf printable form as well as a view of the instance document.

### 1.1.3 Specifications to be followed for creation of instance document

The following are the specifications to be followed while preparing the instance document:

#### 1.1.3.1 Technical Specifications

The value of the xlink:href attribute in the schema Reference (schemaRef) element of the instance document must be according to table shown below:

Taxonomy	xlink:href value
IND AS 2017	<a href="http://www.mca.gov.in/XBRL/2017/07/16/Taxonomy/Ind/in-ci-ent-2017-03-31.xsd">http://www.mca.gov.in/XBRL/2017/07/16/Taxonomy/Ind/in-ci-ent-2017-03-31.xsd</a>

- 1 The value of the scheme attribute of the identity element in the context must be <http://www.mca.gov.in/CIN>.
- 2 An XBRL instance document must be schema valid according to all schemas in the Discoverable Taxonomy Set (DTS).
- 3 The value of identity element in the context must all be x-equal and must be the CIN of the company.
- 4 An instance must not contain duplicate xbrli:context elements. Duplicate contexts are those which have the same scenario and period elements.
- 5 Every xbrli:context element must appear in at least one contextRef attribute in the same instance document.
- 6 An instance document must not have more than one fact having the same element name and equal contextRef attributes.
- 7 All monetary facts must have the same unitRef attribute. However, in case of monetary values related to subsidiary information like share capital, reserves etc. of subsidiary can be reported in different currency therefore these can have different unitRef attribute.
- 8 The facts corresponding to a single concept must not have contextRef attributes pointing to contexts with overlapping time period. In case of periodType="instant", it means to have same date, and in case of periodType="duration", it means to have a duration that overlaps. For example: The following contexts have overlapping duration, this would not be allowed.

```
<xbrli:context id="D2017">
<xbrli:entity>
<xbrli:identifier scheme="http://www.mca.gov.in/CIN">L24223MH1946PLC005434
</xbrli:identifier>
```

```

</xbrli:entity>
<xbrli:period>
<xbrli:startDate>2016-04-01</xbrli:startDate>
<xbrli:endDate>2017-03-31</xbrli:endDate>
</xbrli:period>
</xbrli:context>

```

```

<xbrli:context id="I2017">
<xbrli:entity>
<xbrli:identifier
  scheme="http://www.mca.gov.in/CIN">L24223MH1946PLC005434</xbrli:identi
er> </xbrli:entity>
<xbrli:period>
<xbrli:instantDate>2017-03-31</xbrli:instantDate>
</xbrli:period>
</xbrli:context>

```

- 10 A link:footnoteLink element must have no children other than link:loc, link:footnote and link:footnoteArc.
- 11 A link:footnoteLink link:loc, xlink:href attribute must start with the sharp sign "#".
- 12 Every nonempty link:footnote element must be linked to at least one fact.
- 13 Non significant digits for values for numeric facts MUST be equal to "0".
- 14 An instance document must not contain unused units.
- 15 If the unescaped content of a fact with base type nonnum:escapedItemType contains the "<" character followed by a QName and whitespace, "/>" or ">", then the unescaped content must contain only a sequence of text and XML nodes.
- 16 A fact is defined to have a footnote if it has an id attribute and a link:footnoteArc to a nonempty link:footnote in the same instance.
- 17 The filing is required to reference certain recognized schemas and linkbase. Filings must always refer to recognized files at the specified URI locations. A reference to a local copy will not be allowed.
- 18 The xsi:nil="true" attribute must be used only to convey a value that is different from both "zero" and different from not reporting the fact at all, or to identify a fact detailed only by a link:footnote.
- 19 The value of the decimals attribute of a fact must correspond to the accuracy of the corresponding amount as reported in the financial statements.
- 20 The content of a numeric fact never has a scale factor.
- 21 Do not define or use units that imply a scale factor on a currency.
- 22 Text that is shown in the financial statements at the bottom of a page or at the bottom of a table preceded by a superscript must appear in the instance as the text of a link:footnote element.
- 23 Each unit should appear with only one scale factor in a given instance.
- 24 Every numeric fact (such as 'Number of shares') must also have an associated unit (e.g. xbrli:shares) and the unit must be declared.



- 25 Filers must use one of the taxonomies as specified in the disclosure system as their standard taxonomy.
- 26 Encoding of all XBRL documents must be “UTF8”.
- 27 The xbrli:xbrl element must not have any facts with the precision attribute.
- 28 The textual information in the instance document should have the language attribute as ‘en’.
- 29 Instance document generated should be valid as per the taxonomy schema otherwise the XML generated will not be properly formed and you might get errors which start with ‘cvc’. This is a basic level error and the software vendor needs to be contacted for these errors i.e. cvc-complex-type.2.2. The schema validator used is Xerces from Apache (<http://xerces.apache.org/>) which is Industry Standard Schema Validator.
- 30 Default member for any axis should never come in the instance document.
- 31 If no value is entered for any Axis having dimension-default, the default value shall be inferred and same shall be rendered in XBRL Tool and PDF.
- 32 Any context in the instance document must not contain segment element in the entity.
- 33 All the references to dimensions, explicit members and line-items must be associated with valid namespaces as given in the taxonomy.
- 34 All the dimensional contexts should be valid with respect to all the hypercubes of at-least one base Set.
- 35 Non-Dimensional element must not contain scenario or segment element in context referred by contextRef.

### **HTML Guidelines:**

These guidelines need to be adhered to by the companies to provide the textual information in the instance document. Please note that all textual information would be displayed in the viewer tool / converted human readable document as per the format given by the company in the instance document

Please note that the XBRL content will be rendered in multiple media types (including HTML viewer, print medium, small screen devices, pdf etc). It is required that the embedded HTML for providing textual information is properly rendered in each of the media types. Hence, it is prescribed that the HTML contents follow the below guidelines.

- a) All tags must be properly closed and must be in lower case.
- b) The following predefined css classes can be used for displaying. header1 - top level header header2 - next level header header3 - even next level header header4 - even next level header header5 - bottom level header bordered - tag with visible borders unordered - tag with invisible borders tableHeader - headers of the table tableRow - row in the table tableRowLabel - the label for a row tableRowValue - A value inside a table normalText - Normal text noteText1 - For writing a note level 1 (top level) [notes are text that are important

to mention, but does not match exactly with the context of the text (not to be confused with XBRL context). The top level will be shown as most important]

noteText2 - For writing a note level 2    noteText3 - For writing a note level 3  
 noteText4 - For writing a note level 4 (bottom level)    numericValue - Used for specifying numeric values  
 nonNumericValue - Used for non-numeric text    highlightedText1 - Highlighted text level 1 (top level)  
 highlightedText2 -

Highlighted text level 2    highlightedText3 - Highlighted text level 3  
 highlightedText4 - Highlighted text level 4 (bottom level)

- c) Specifying style attribute for html tags is not allowed.
- d) <div> and <span> tag may be used for organizing content.
- e) Multiple classes for the same element can be specified by separating them by space.
- f) Only allowed tags are <div>, <span>, <p>, <br>, <table>, <td>, <tr>, <thead>, <tfoot>, <tbody>, <th>, <col>, <colgroup>. HTML formatting tags like <b>, <i> etc. are not allowed.
- g) Please avoid more than one level of table nesting.
- h) Processing instructions are not allowed.
- i) The following entities are allowed - &nbsp; & &lt; &gt;. No other entities are allowed.
- j) In case '&' is there in the string value of any element in the instance document, the same should be specified as '&amp'

#### 1.1.4 Business Specifications

1. The instance document prepared should conform to the business rules framed by MCA for preparation and filing of the financial statements in XBRL mode. The business rules are available on the XBRL website of the Ministry ([www.mca.gov.in/XBRL](http://www.mca.gov.in/XBRL)).

It is to be noted that these Business Rules are the minimum set of rules which are required to be reported. The complete information as contained in the annual accounts and related documents; and the information required to be filed with the Registrar of Companies should be reported in the XBRL instance documents to be submitted with MCA. It is to be noted that even if any element is optional or exempted in the business rules, but the same is available in the annual accounts, then the same should be reported in the instance documents.

2. It is to be noted here that validation of the instance document on the MCA XBRL validation tool is with respect to the taxonomy and the MCA business rules. The validation tool is not verifying the quality of tagging, completeness and correctness thereof. **The quality of tagging, completeness and correctness of the instance document is the responsibility of the company and the person certifying the XBRL filings.**

3. **General information about financial statements-** The information should be provided in the instance documents as per the Extended Link role - **Disclosure of general information about company.**
4. Since the standard taxonomy as published by MCA is to be used and no extensions are allowed. Hence in such cases, companies are required to strictly follow the calculation relationships of taxonomy and derive the totals and sub-totals accordingly. Following the calculation link base will ensure there are no calculation inconsistencies, except for the unavoidable errors which are due to mutually exclusive extended links.
5. It is suggested that whenever any value or information are adjusted or clubbed to match the calculation relationships (and thus are different from the actual financial statements of the company), a footnote describing the adjustments made should be provided.
6. While specifying members in case of a typed dimension, the member names should be uniform and in sequential order. For eg: While providing director details in Details of directors signing financial statements [Table], the member names may be specified as Director 1, Director 2, Director 3 etc.

## 1.2 Download MCA XBRL validation tool from MCA portal

A Validation Tool has been provided on the MCA XBRL portal for validating the generated XBRL instance document. Validating the instance document is a pre requisite before filing the financial statements on MCA portal. You are required to download the tool from the portal and validate the instance document before uploading the same. The MCA XBRL validation tool can be downloaded from the XBRL website of the Ministry ([www.mca.gov.in/XBRL](http://www.mca.gov.in/XBRL)). This Validation Tool shall be used for all MCA XBRL filings i.e. for Financial Statement from FY 2010-11 (based on previous Schedule VI) and FY 2011-12 to FY 2013-14 (based on new Schedule VI) of Companies Act, 1956 and for FY 2014-15 and onwards (based on schedule III) as well as FY 2015-16 and onwards (based on Ind-AS) of Companies Act, 2013. Before Validating an Instance document, the applicable taxonomy is to be selected by the user from the drop down option "taxonomy".

In case the user is under LAN network, then he/she is required to click the link 'Proxy Settings' under 'Taxonomy' menu in the tool to enter the Proxy Host and Port along with user name and password.

This is to setup the Internet connection, required to download the taxonomy through the XBRL Validation Tool and also to perform Prescruitny.

### **1.3 Load the Instance Document in the validation tool**

To load the instance document, you need to click the open button, select the instance document and open it. You need not exit the tool to load another instance document just click on 'open' again in the menu bar to open the next document.

The detail of the company is available under the General Information tag in the XBRL viewer.

## 1.4 Use the tool to validate the instance document

The next step is to validate the instance document. The following validations shall be performed by the tool-

- Validating that the instance document is as per the latest and correct version of taxonomy prescribed by MCA
- All mandatory elements have been entered
- Business Rules as specified by MCA
- Validations relating to XBRL technical Specifications as per taxonomy

See the Business Rules and FAQs provided on the MCA XBRL portal for further details.

To know about '**How to interpret validation errors**' please refer [Annexure – I](#)

For '**List of common errors**' please refer [Annexure – II](#)

## 1.5 Perform pre-scrutiny of the validated instance document

Once the instance document is successfully validated from the tool, the next step is to pre-scrutinize the validated instance document with the help of the same tool. For pre-scrutinizing the instance document, a working internet connection shall be required. In the Pre-scrutiny, the server side validations (i.e. validations which are to be validated from the MCA21 system) shall be performed.

## 1.6 Final verification post pre-scrutiny of the document

Once the instance document has been successfully pre-scrutinized, the next step is to generate pdf by using 'Export to pdf' functionality in the tool to verify the final instance document. It is imperative that the company and the professional certifying the instance documents should use this feature to verify the accuracy of the instance document.

In case there is pdf conversion error or the size of the converted pdf is zero kilobytes, then check the textual information entered in the instance document and follow the html guidelines provided under the technical specifications to correct the instance document and validate and pre-scrutinize again.

**Important Note:**

*Verification of PDF document is essential to ensure that the textual information entered in the instance document is clearly viewable. It shall be ensured that disclosures in this pdf file are as per the adopted and published financial statement of the company in all material aspects. It may however be noted that due to XBRL taxonomy, HTML guidelines, etc, the display/presentation of these disclosures may not exactly match with those in published financial statements of the company. Such variations in human-readable' pdf version of the XBRL document and published financial statements of the company are unavoidable, and thus permitted.*

*In case of validation errors (other than warnings) with respect to non-adherence to the HTML guidelines, PDF document will not be created. For such cases, the HTML guidelines needs to be followed and the instance document needs to be corrected, validated and pre-scrutinized again.*

## **1.7 Attach instance document to the Form AOC-4 XBRL**

Form AOC-4 XBRL available on the MCA portal for filing in XBRL instance documents by the Company under section 137 of the Companies Act for filing the Financial statements for Financial Year 2014-15 and onwards. First fill up the applicable XBRL Form (s) thereafter, attach the validated and pre-scrutinized instance document for financial statements to Form. Separate instance documents need to be prepared for consolidated financial statements.

## **1.8 Submitting the Form AOC-4 XBRL on the MCA portal**

After the forms are filled, you are required to perform pre-scrutiny of the form, sign the form and then upload the same as per the normal eForm filing process. It shall be validated that the attached instance documents are validated and pre-scrutinized from the XBRL validation tool.

## **1.9 Viewing of Financial Statements on the MCA portal**

The XBRL instance documents submitted along with Form AOC-4 XBRL are in machine readable format. Therefore, for viewing the same in a human readable format, these shall be converted into human readable format by the MCA21 system. For viewing the same on MCA portal and for taking certified copies of the same, these converted documents shall be made available.

## Annexure – I: How to interpret validation errors

Once the validation has been performed you will see a list of errors which have occurred. Please follow the instructions given below to interpret those errors -

- All the element names will be shown within single quotes i.e. 'NatureOfReportStandaloneConsolidated'.
- All the values will be shown within square brackets i.e. [Main]
- All the explicit members must come within curly brackets i.e. {ShareCapitalMember}
- All the axis names will be shown within parenthesis i.e. (NameOfShareHolderAxis)
- Errors which start with “**cvc**” are those which have occurred for the reason that the instance document generated is not as per valid taxonomy schema and the XML is not properly formed. This is a basic level error and the software vendor needs to be contacted for these errors i.e. **cvc-complex-type.2.2**. The schema validator used is Xerces from Apache (<http://xerces.apache.org/>) which is Industry Standard Schema Validator.
- In case of some of the errors you might see the terms like “**table**”, “**axis**”, “**explicit-members**” and “**typed-members**”. The same have been explained below for your understanding –
  - Table (Hypercube)**: is a collection of axes (dimensions) when grouped together define an entity.
  - Axis (Dimension)**: is a category used to analyze the information about the items having relationship with a table.
  - Explicit-members**: are domains that are used to express an explicit dimension. It is an element defined in the taxonomy.
  - Typed-members**: are domains that are used to express a typed dimension. The dimension value for simple type domain is decided by the user creating instance document.

## Annexure – II: List of common errors

### 1. Issue in internet connectivity. Please check your connection.

In case the user is under LAN network, then he/she is required to click the link 'Proxy Settings' under 'Taxonomy' menu in the tool to enter the Proxy Host and Port along with user name and password. This is to setup the Internet connection, required to download the taxonomy through the XBRL Validation Tool.

### 2. The pdf is not getting generated or pdf generated is of zero kilobytes in size.

*Ex: Error creating pdf.*

Resolution: Please check the textual information entered in the instance document and follow the html guidelines provided in [section 1.1.3.1-point no. 38](#) technical specifications to correct the instance document and validate and pre-scrutinize again

### 3. The format of the date entered is not as per the valid format.

*Ex: cvc-datatype-valid.1.2.1: '01-04-2011' is not a valid value for 'date'.*

Resolution: It should be in 'yyyy-mm-dd'.

### 4. For Boolean data types 'Yes' or 'No' has been entered.

*Ex: cvc-datatype-valid.1.2.1: 'yes' is not a valid value for 'boolean'.*

Resolution: Only 'True' or 'False' can be entered for Boolean DataType

### 5. 0-100 entered for Percentage Data Type fields

*Ex: ProportionOfVotingPowerInAssociate should be less than equal to 100%.*

Resolution: Only value between 0-1 needs to be entered. For example, to report 60 % as value you need to enter 0.6 in the field.

### 6. Wrong Currency code like Rs. entered.

Ex:

- cvc-id.1: There is no ID/IDREF binding for IDREF 'Rs'.*
- No valid unit specified for monetary item {<http://www.xbrl.org/in/2017-03-31/ind-as>} AmountOfReclassificationsOrChangesInPresentation.*



- No unit defined for unit id Rs.
- Invalid unit specified for monetary item  
{<http://www.xbrl.org/in/2017-03-31/in-ca>}DescriptionOfPresentationCurrency
- Reporting currency should be in INR for 'DescriptionOfPresentationCurrency'

Resolution: For Indian Currency 'INR' needs to be entered. For correct currency codes please refer [Annexure – III](#)

#### 7. Ordering of elements in a tuple is not correct.

*Ex: cvc-complex-type.2.4.a: Invalid content was found starting with element 'ingaap:CountryOfIncorporationOrResidenceOfAssociate'. One of '{<http://www.xbrl.org/in/201103-31/in-gaap>}NameOfAssociate' is expected.*

Resolution: The order of elements in a tuple should be as per the order in presentation link base of the taxonomy.

#### 8. Mandatory fields have not been entered.

*Ex: Element 'ProvisionCurrentTax' is required - Not present for date: 31/03/2010*

Resolution: Please refer Taxonomy and Business Rules for the list of mandatory elements.

#### 9. For Membership number of Auditor even letters have been entered i.e. A\*\*\*\*\*.

*Ex: 'MembershipNumberOfAuditor' at least one value is not of valid format: [A534].*

Resolution: Only numeric value needs to be entered.

#### 10. Financial information entered for current year but not for previous year.

*Ex: Since 'ProvisionCurrentTax' is entered for the current year, corresponding value for previous year should be entered.*

Resolution: If any financial element is entered in current year then it shall be mandatory to enter corresponding previous year. This rule shall not be applicable in case of the balance sheet/ profit and loss account in respect of first financial year of the company. Similarly, in case any financial element is entered for the previous year then corresponding value for current year should be entered. For details on these please refer Taxonomy and Business Rules.

- 11.** In case of standalone instance document, if the following error appears – “As NetProfitLoss is present, at least one of the following elements is mandatory: [ShareEarningsAssociatesJointVentures, AdjustmentsRelatedMergerAcquisitions, ShareMinorityInterestProfitLoss, NetProfitLossbeforeMinorityInterestShareJointVenture] -

**Resolution:** In extended link role [200000] Income Statement [Main], in case the element 'NetProfitLossbeforeMinorityInterestShareJointVenture' is not available in the financial

statements, then you are required to provide the same value as the value provided for element 'NetProfitLoss'.

12. In case all the mandatory line-items of a table are not entered in the instance document.

For example: For table 'DisclosureOfIntangibleAssetsTable' mandatory element(s) ['IntangibleAssets','ChangesInIntangibleAssets'] is/are not present on explicitmembers:{InternallyGeneratedIntangibleAssetsMember, AccumulatedAmortizationAndImpairmentMember, GoodwillMember} for date:31/03/2017

**Resolution:** The element(s) mentioned in square bracket should be present for all the mentioned explicit members.

13. The elements of table 'DisclosureOfAuditorsQualificationsReservationsOrAdverseRemarksInAuditorsReportTable' is entered for multiple explicit members.

For example: The element 'DisclosureInAuditorsReportRelatingToFixedAssets' for table 'DisclosureOfAuditorsQualificationsReservationsOrAdverseRemarksInAuditorsReportTable', is present on more than one members of (AuditorsQualificationsReservationsOrAdverseRemarksInAuditorsReportAxis). This is required to be entered only on any one member for current year.

**Resolution:** The element is present on more than one member on axis 'AuditorsQualificationsReservationsOrAdverseRemarksInAuditorsReportAxis'

14. The element is reported for a child explicit-member and not for its parent member in the domain hierarchy on an axis.

For example: The parent member {OfficeEquipmentMember} for element 'TangibleAssets' should be present, for axis :(ClassesOfTangibleAssetsAxis) for period as on 2017-03-31

**Resolution:** If any element is present for a child member, then It should be present for the mentioned parent member as well (if parent member is not exempted).

15. The element is reported for a parent explicit-member but not for any child member in the domain hierarchy on an axis.

For example: Atleast one child member out of these { 'TermLoansFromBanksMember' 'TermLoansFromOthersMember' } should be present, for element 'Borrowings' for axis :(ClassificationOfBorrowingsAxis) for period as on 2012-04-01

**Resolution:** If any element is present for a parent member, then It should be present for atleast one of the mentioned child members.

16. The elements are not entered for ordered explicit members.

For example: The value for item 'ParValuePerShare' should be present for the member

{EquityShares1Member} for Period 2011-04-01 to 2012-03-31. The Element entered for EquityShares2Member and EquityShares3Member but not for EquityShares1Member.

**Resolution:** The element should be present for mentioned explicit member(s). The ordering is referred to presentation linkbase.

- 17.** In case of mandatory table, there is no element present.

For example: Table DetailsOfDirectorsSigningBalanceSheetTable is mandatory as on 201203-31

**Resolution:** Atleast one of the elements of a table should be present for one of the explicit members.

- 18.** An element having dimensional relationship is invalid with respect to scenario element in the referenced context.

For example: The item {http://www.icaai.org/xbml/taxonomy/2012-03-31/ingaap}NatureOfOtherIntangibleAssets in context D2012\_NotAll\_DisclosureOfIntangibleAssetsTable does not have any valid hypercube set in any role

**Resolution:**

The scenario element must be dimensionally valid for atleast one definition base set for that element.

All the references to dimensions and dimension values in scenario element should be as per taxonomy including namespaces.

It should not contain any combination of dimension values which are excluded by notAll relationship defined for that element.

It should not contain reference to default dimension value.

It should not contain reference to dimension values whose usable attribute is set as false in taxonomy.

- 19.**For the list of elements specified under 'Opening Closing formula details' the reported closing balance should be summation of Opening Balance and changes in during the year.

**Error:** Reported value at end of period is not equal to sum of reported value at beginning of period and changes in that value during period for the financial element 'PropertyPlantAndEquipment' having context ID CONTXT\_ID\_D2017.

**Resolution:**

The sum of Opening Balance and the corresponding changes entered during the year should match the Ending Balance for that year.

In case any of these three items (opening balance, change or closing balance) is not entered, its value shall be considered as 0.

The list of elements on which this rule is applicable is available under 'Opening closing formulas details' in the Business Rules on the worksheet 'formula Linkbase'.

**20.** In case of tables having Multiple Axis, At least one child member shall be mandatory for all axis if table is present.

**Error:** For element 'ChangesInOtherIntangibleAssets' all the axes ['ClassesOfOtherIntangibleAssetsAxis','SubClassesOfOtherIntangibleAssetsAxis','CarryingAmountAccumulatedAmortizationAndImpairmentAndGrossCarryingAmountAxis'] are mandatory for atleast one context id of explicit member 'BrandsAndTradeMarksMember' on the table 'DisclosureOfDetailedInformationAboutOtherIntangibleAssetsTable' as on 2016-03-31.

**Resolution:**

For tables having multiple axis, users must enter atleast one child member, having all the axis, for each member entered in the table.

The list of tables for which this rule is applicable is given in Generic Rule 14 under the Generic Rules worksheet in Business Rules.

**21.** For the monetary elements of Balance Sheet, it will be required to enter the corresponding value in Opening Balance Sheet of Previous Year, if the company is preparing their financial statement as per the Indian Accounting Standards for the first time.

**Error:** Since 'OtherIntangibleAssets' is entered for the current/previous year and WhetherCompanyHasAdoptedIndAsFirstTime has been selected as Yes, corresponding value for Opening Balance Sheet of Previous Year should be entered.

**Resolution:**

If 'Yes' selected in "WhetherCompanyHasAdoptedIndAsFirstTime" for current year then for the financial elements entered in Balance sheet for current year or previous year, it shall be mandatory to enter corresponding in Opening Balance Sheet of Previous Year.

The business rules on the ELRs corresponding to the elements entered in the Balance Sheet entries for the third year shall be applicable accordingly.

The checks as per Generic Rule 1 and calculation linkbase will remain applicable for third year monetary elements.

## Annexure – III: List of currency codes

Currency Code	Currency Name
AED	United Arab Emirates Dirham
AFN	Afghanistan Afghani
ALL	Albania Lek
AMD	Armenia Dram
ANG	Netherlands Antilles Guilder
AOA	Angola Kwanza
ARS	Argentina Peso
AUD	Australia Dollar
AWG	Aruba Guilder
AZN	Azerbaijan New Manat
BAM	Bosnia and Herzegovina Convertible Marka
BBD	Barbados Dollar
BDT	Bangladesh Taka
BGN	Bulgaria Lev
BHD	Bahrain Dinar
BIF	Burundi Franc
BMD	Bermuda Dollar
BND	Brunei Darussalam Dollar
BOB	Bolivia Boliviano
BRL	Brazil Real
BSD	Bahamas Dollar
BTN	Bhutan Ngultrum
BWP	Botswana Pula
BYR	Belarus Ruble
BZD	Belize Dollar
CAD	Canada Dollar
CDF	Congo/Kinshasa Franc
CHF	Switzerland Franc
CLP	Chile Peso
CNY	China Yuan Renminbi
COP	Colombia Peso
CRC	Costa Rica Colon
CUC	Cuba Convertible Peso
CUP	Cuba Peso
CVE	Cape Verde Escudo
CZK	Czech Republic Koruna
DJF	Djibouti Franc

DKK	Denmark Krone
DOP	Dominican Republic Peso
DZD	Algeria Dinar
EEK	Estonian Kroon
EGP	Egypt Pound
ERN	Eritrea Nakfa
ETB	Ethiopia Birr
EUR	Euro Member Countries
FJD	Fiji Dollar
FKP	Falkland Islands (Malvinas) Pound
GBP	United Kingdom Pound
GEL	Georgia Lari
GGP	Guernsey Pound
GHS	Ghana Cedi
GIP	Gibraltar Pound
GMD	Gambia Dalasi
GNF	Guinea Franc
GTQ	Guatemala Quetzal
GYD	Guyana Dollar
HKD	Hong Kong Dollar
HNL	Honduras Lempira
HRK	Croatia Kuna
HTG	Haiti Gourde
HUF	Hungary Forint
IDR	Indonesia Rupiah
ILS	Israel Shekel
IMP	Isle of Man Pound
INR	India Rupee
IQD	Iraq Dinar
IRR	Iran Rial
ISK	Iceland Krona
JEP	Jersey Pound
JMD	Jamaica Dollar
JOD	Jordan Dinar
JPY	Japan Yen
KES	Kenya Shilling
KGS	Kyrgyzstan Som
KHR	Cambodia Riel
KMF	Comoros Franc
KPW	Korea (North) Won
KRW	Korea (South) Won

KWD	Kuwait Dinar
KYD	Cayman Islands Dollar
KZT	Kazakhstan Tenge
LAK	Laos Kip
LBP	Lebanon Pound
LKR	Sri Lanka Rupee
LRD	Liberia Dollar
LSL	Lesotho Loti
LTL	Lithuania Litas
LVL	Latvia Lat
LYD	Libya Dinar
MAD	Morocco Dirham
MDL	Moldova Leu
MGA	Madagascar Ariary
MKD	Macedonia Denar
MMK	Myanmar (Burma) Kyat
MNT	Mongolia Tughrik
MOP	Macau Pataca
MRO	Mauritania Ouguiya
MTL	Maltese lira
MUR	Mauritius Rupee
MVR	Maldives (Maldiv Islands) Rufiyaa
MWK	Malawi Kwacha
MXN	Mexico Peso
MYR	Malaysia Ringgit
MZN	Mozambique Metical
NAD	Namibia Dollar
NGN	Nigeria Naira
NIO	Nicaragua Cordoba
NOK	Norway Krone
NPR	Nepal Rupee
NZD	New Zealand Dollar
OMR	Oman Rial
PAB	Panama Balboa
PEN	Peru Nuevo Sol
PGK	Papua New Guinea Kina
PHP	Philippines Peso
PKR	Pakistan Rupee
PLN	Poland Zloty
PYG	Paraguay Guarani
QAR	Qatar Riyal

RON	Romania New Leu
RSD	Serbia Dinar
RUB	Russia Ruble
RWF	Rwanda Franc
SAR	Saudi Arabia Riyal
SBD	Solomon Islands Dollar
SCR	Seychelles Rupee
SDG	Sudan Pound
SEK	Sweden Krona
SGD	Singapore Dollar
SHP	Saint Helena Pound
SLL	Sierra Leone Leone
SOS	Somalia Shilling
SPL*	Seborga Luigino
SRD	Suriname Dollar
STD	São Principe and Tome Dobra
SVC	El Salvador Colon
SYP	Syria Pound
SZL	Swaziland Lilangeni
THB	Thailand Baht
TJS	Tajikistan Somoni
TMT	Turkmenistan Manat
TND	Tunisia Dinar
TOP	Tonga Pa'anga
TRY	Turkey Lira
TTD	Trinidad and Tobago Dollar
TVD	Tuvalu Dollar
TWD	Taiwan New Dollar
TZS	Tanzania Shilling
UAH	Ukraine Hryvna
UGX	Uganda Shilling
USD	United States Dollar
UYU	Uruguay Peso
UZS	Uzbekistan Som
VEB	Venezuelan bolívar
VEF	Venezuela Bolivar Fuerte
VND	Viet Nam Dong
VUV	Vanuatu Vatu
WST	Samoa Tala
XAF	Communauté Financière Africaine (BEAC) CFA Franc BEAC
XAG	Silver Ounce



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XAU	Philadelphia Gold and Silver Index
XCD	East Caribbean Dollar
XDR	International Monetary Fund (IMF) Special Drawing Rights
XOF	Communauté Financière Africaine (BCEAO) Franc
XPD	Palladium exchange rate
XPF	Comptoirs Français du Pacifique (CFP) Franc
XPT	Platinum Ounce Rate
YER	Yemen Rial
ZAR	South Africa Rand
ZMK	Zambia Kwacha
ZWD	Zimbabwe Dollar