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Summary of changes

This document lists the changes that have been made to the Indian C&I Taxonomy version 1.0 (released).

The changes have been summarized under relevant heads for better understanding and are as under:

- Structure and element name modifications
- New Elements
- Modifications to the Taxonomy
- Changes related to 'notAll'
Structure and element name changes

1. The following elements which were present in presentation linkbase of C&I taxonomy version 1.1, but were not part of definition linkbase, are now included in definition linkbase:
   a. DetailsOfLongTermTradeReceivablesDueByFirmsOrCompaniesInWhichAnyDirectorIsPartnerOrDirectorAbstract
   b. LongTermTradeReceivablesDueByFirmsInWhichAnyDirectorIsPartner
   c. LongTermTradeReceivablesDueByPrivateCompaniesInWhichAnyDirectorIsDirector
   d. LongTermTradeReceivablesDueByPrivateCompaniesInWhichAnyDirectorIsMember
   e. LongTermTradeReceivablesDueByFirmsOrCompaniesInWhichAnyDirectorIsPartnerOrDirector

2. The following elements have been modified in C&I taxonomy:
   a. “ProfitsOrLossesFromPartnershipFirmsOrAssociationOfPersons” changed to “ProfitsOrLossesFromPartnershipFirmsOrAssociationOfPersonsOrLimitedLiabilityPartnerships”
   b. “GoodInTransit” changed to “GoodsInTransit”
   c. “NatureOfOtherCurrentInvestments” changed to “NatureOfCurrentInvestments”
   d. “NatureOfOtherNoncurrentInvestments” changed to “NatureOfNoncurrentInvestments”
   e. “AuditorsOpinionMember” changed to “AuditorsRemarkMember”
   f. “AuditorsFavourableOpinionMember” changed to “AuditorsFavourableRemarkMember”
   g. “AuditorsUnfavourableOpinionMember” changed to “AuditorsUnfavourableRemarkMember”
   h. “AuditorsDisclaimerOpinionMember” changed to “AuditorsDisclaimerRemarkMember”

New Elements

The following new elements have been added in C&I taxonomy:

a. New residuary elements:
   1. “OtherCurrentAssetsOthers” under “OtherCurrentAssetsAbstract”
   2. “OtherCurrentLiabilitiesOthers” under “OtherCurrentLiabilitiesAbstract”
   3. “OtherAdjustmentsTangibleAssetsOthers” under “OtherAdjustmentsTangibleAssetsAbstract”
   4. “OtherAdjustmentsIntangibleAssetsOthers” under “OtherAdjustmentsIntangibleAssetsAbstract”
   5. “OthersLongTermOthers” under “OthersLongTermAbstract”
6. “ChangesInOtherInventories” under “ChangesInInventoriesOfFinishedGoodsWorkInProgressAndStockInTradeAbstract”

b. New other elements-

1. DisclosureOfGeneralInformationAboutCompanyTextBlock
2. BorrowingCostsApportionedToRealEstateProject
3. CurrentLiabilitiesPortionOfShareApplicationMoneyPendingAllotment
4. NumberOfSharesIssuedUnderAmalgamation

3. The Presentation hierarchy is modified by using existing elements in other ELR’s-

a. “OtherLoansAndAdvancesOthersMember” under “OtherLoansAndAdvancesMember”
b. “OtherNoncurrentAssets” under “OtherNoncurrentAssetsAbstract”

4. The calculation structure in extended link role, [200600] Notes - Subclassification and notes on liabilities and assets, is modified to include the following elements as child elements of “OtherNoncurrentAssets”-

a. LongTermTradeReceivables
b. GrossAmountDueFromCustomersForContractWorkNoncurrent
   c. OtherNoncurrentAssetsOthers

**Modifications to the Taxonomy**

**Change in Period Type**

NumberOfPersonShareApplicationMoneyPaidAsAtEndOfYear, NumberOfPersonShareApplicationMoneyReceivedAsAtEndOfYear, the period types have been changed from duration to instant

**Change in Balance Type**

a. ChangesInTangibleAssets, the balance type has been changed from debit to N/A. Accordingly the calculation structure is modified by changing the weight attributes for two elements (i.e. DepreciationTangibleAssets, ImpairmentLossRecognisedInProfitOrLossTangibleAssets)
b. ChangesInIntangibleAssets, the balance type has been changed from debit to N/A. Accordingly the calculation structure is modified by changing the weight attributes for two elements (i.e. AmortizationIntangibleAssets, ImpairmentLossRecognisedInProfitOrLossIntangibleAssets)
Changes in Reference-

References for below mentioned elements have been modified in Taxonomy

a) NumberOfBondsOrDebentures
b) NominalValuePerBondOrDebenture

Changes in Label Linkbase-

Label linkbase in Hindi language has also been added in the updated Indian C&I taxonomy version 1.1.
Changes related to notAll

Details of ELR’s and elements where notAll relationship is updated in definition link-base:-

1. In ELR “[200100] Notes - Share capital” following elements have been unblocked for member “Share capital [Member]”
   a. Number of shares issued as rights
   b. Number of shares redeemed
   c. Amount of rights issue during period
   d. Decrease in amount of shares redeemed

   **Affected ELR’s:**
   a. “Share capital [Member]” removed from ELR [200101a] Notes - Share capital/not-all
   b. “Share capital [Member]” removed from ELR [200101b] Notes - Share capital/not-all

2. In ELR “[200200] Notes - Reserves and surplus” following elements have been unblocked for member “Reserves [Member]”
   a. Securities premium adjusted bonus shares
   b. Securities premium adjusted writing off preliminary expenses
   c. Securities premium adjusted writing off discount expenses issue shares debentures
   d. Securities premium adjusted premium payable redemption preference shares debentures

3. In ELR “[200200] Notes - Reserves and surplus” following elements have been unblocked for members “Reserves [Member]” and “Other reserves [Member]”
   a. Interim equity dividend appropriation
   b. Interim preferred dividend appropriation
   c. Interim special dividend appropriation
   d. Interim dividend appropriation
   e. Final equity dividend appropriation
   f. Final preferred dividend appropriation
   g. Final special dividend appropriation
   h. Final dividend appropriation
   i. Dividend appropriation
   j. Equity dividend tax appropriation
   k. Preferred dividend tax appropriation
   l. Dividend tax appropriation
Affected ELR's:

a. “Reserves [Member]” removed from ELR [200201] Notes - Reserves and surplus/not-all
b. “Reserves [Member]” and “Other reserves [Member]” removed from ELR [200201a] Notes - Reserves and surplus/not-all

4. In ELR “[200600] Notes - Subclassification and notes on liabilities and assets” following elements have been unblocked for members “Classification based on time period [Member]” under hypercube “Disclosure of breakup of provisions [Table]”

a. Provision gratuity
b. Provision leave encashment
c. Provision pension
d. Provision employee insurance scheme
e. Provision other employee related liabilities
f. Provisions for employee benefits
g. Provision for current tax
h. Provision for wealth tax
i. Provision for fringe benefit tax
j. Provision for other tax
k. Provision for corporate dividend tax
l. Provision for corporate tax
m. Provision for proposed equity dividend [Abstract]
n. Provision for proposed preference dividend [Abstract]
o. Provision for proposed dividend
p. Provision for statutory liabilities
q. Provision for abandonment cost
r. Provisions

Affected ELR's:

a. ELR “[200601c] Notes - Subclassification and notes on liabilities and assets/not-all” is no longer relevant for this table.
b. Hypercube element ”Disclosure of breakup of provisions [Table NotAll]” is no longer relevant and hence is removed ELR “[200601c] Notes - Subclassification and notes on liabilities and assets/not-all” and taxonomy.
5. In ELR “[200600f] Notes - Subclassification and notes on liabilities and assets” following elements have been unblocked for members “Classification of assets based on security [Member]” under hypercube “Subclassification of trade receivables [Table]”
   a. Trade receivables, gross
   b. Allowance for bad and doubtful debts

6. In ELR “[201000] Notes - Tangible assets” following elements have been unblocked for members “Accumulated depreciation and impairment [Member]” under hypercube “Disclosure of tangible assets [Table]”
   a. Disposals tangible assets through demergers
   b. Disposals tangible assets, others
   c. Disposals tangible assets

7. In ELR “[201100] Notes - Intangible assets” following elements have been unblocked for members “Accumulated amortization and impairment [Member]” under hypercube “Disclosure of intangible assets [Table]”
   a. Disposals intangible assets through demergers
   b. Disposals intangible assets, others
   c. Disposals intangible assets
   d. Retirements of intangible assets
   e. OtherAdjustmentsIntangibleAssetsOthers

8. In ELR “[201100] Notes - Intangible assets” all the elements associated with “Internally generated and other than internally generated intangible assets [Member]” have been unblocked.

   **Affected ELR’s:**
   a. ELR “[201101c] Notes - Intangible assets/not-all” is no longer relevant and hence is removed from taxonomy.
   b. Hypercube element “Disclosure of intangible assets [Table 3 NotAll]” is no longer relevant and hence is removed from taxonomy.
9. In ELR “[200600d] Notes - Subclassification and notes on liabilities and assets” following elements have been unblocked for members “Classification of assets based on security [Member]” under hypercube “Classification of long-term trade receivables [Table]”

1) Long-term trade receivables, gross
2) Allowances for bad and doubtful debts
3) Long-term trade receivables

Affected ELR’s:

a. Hypercube element “Classification of long-term trade receivables [Table NotAll]” is added under ELR “[200601c] Notes - Subclassification and notes on liabilities and assets/not-all” to modify the modeling for this dimension table.