

## List of enhancements in MCA21 XBRL validation tool – Version 2.0.2

The following enhancements have been released in the validation tool. **These enhancements do not impact the instance documents which have already been filed on the MCA21 portal. This version of the tool needs to be downloaded by only those stakeholders who are facing the below mentioned issues.** In case the instance document has been successfully validated and pre-scrutinised from the existing version of the tool (V 2.0 or V 2.0.1), the same shall be allowed to be filed on the MCA portal.

### Changes in the Business rules:

1. In mandatory line item sheet, element 'EndOfReportingPeriodOfFinancialStatementsOfSubsidiaryWhenDifferentFromParent' in 'DisclosureOfDetailsOfSubsidiariesTable' has been made optional as the same is not applicable for all cases.
2. In sheet "Exempt parent member- Dimension", following parent members have been exempted:
  - (a). DefinedBenefitPlansMember
  - (b). MaterialReconcilingItemsForPrimaryReportableSegmentsMember
  - (c). MaterialReconcilingItemsForSecondaryReportableSegmentsMember

### Changes in the Validation tool:

1. For certain cases, elements for CIN and PAN of Shareholder were shown as mandatory even though the 'CountryOfIncorporationOrResidenceOfShareholder' was other than India. The same has been corrected.
2. For certain cases, element 'RemunerationForKeyManagerialPersonnel' was shown as mandatory even though value for the same was already specified. The same has been corrected.
3. Changes w.r.t. converted PDF document:
  - a. Element 'Typeofshare' was displayed twice in ELR- 'Share Capital'. The same has been corrected.
  - b. Element 'Disclosure of directors and remuneration to directors explanatory [Text Block]' was not displayed. The same has been corrected.
  - c. In certain cases, footnotes were displayed multiple times. The same has been corrected.
  - d. Non-dimensional values in previous years for "Notes - Subclassification and notes on liabilities and assets" were not displayed. The same has been corrected.
  - e. For certain cases, current and previous year values for the table 'Disclosure of sub-classification and notes on liabilities and assets' were not displayed. The same has been corrected.
  - f. In case of typed dimensions, details of all related parties, subsidiaries, investment details as provided in the instance document were not displayed. The same has been corrected in the viewer and the PDF document.
  - g. In [100400] Cash flow statement, indirect- element –'Cash and cash equivalents cash flow statement at end of period' was displayed in a separate column for 31/03/2012. The same has been corrected.