

List of enhancements in MCA21 XBRL validation tool – Version 2.0.4

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, V 2.0.1, V2.0.2 and V2.0.3), the same shall be allowed to be filed on the MCA portal.

Changes in the Business rules:

1. The following business rules are relaxed in case details are provided for 'ForfeitedShares' or 'ForfeitedSharesReissued':
 - ShareCapital- Should be less than or equal to "Value of shares Subscribed: Equity + Preference".
 - NumberOfSharesPaidUp- Should be less than or equal to 'Number of shares Subscribed'
 - ValueOfSharesPaidUp- Should be less than or equal to 'Value of shares Subscribed'
 - ValueOfSharesCalled- Should be less than or equal to 'Value of shares Subscribed'.

Changes in the Validation tool:

1. For certain cases (like borrowings, loans and advances, tangible assets etc.), even after entering the correct values, calculation errors were displayed. The same has been corrected.