

Details of changes made in taxonomy

1. The following elements which were existing taxonomy, but were not part of presentation linkbase, are now included in presentation linkbase –
 - a. ChangesReservesSurplus;
 - b. UnutilisedMoneyInvestments;
 - c. AccumulatedDepreciationLandLandImprovements;
 - d. AccumulatedDepreciationLandLandImprovementsAbstract
2. The extended links pertaining to Clause 41 of Listing Agreement for quarterly filings have been removed from the taxonomy. The impact of this change in taxonomy is –
 - a. Two extended links are removed from presentation and calculation linkbase files each.
 - b. Elements specifically created for clause 41 – quarterly format are deleted from schema and their labels from label linkbase (36 elements)
 - c. The label role which was created for capturing the names as provided in clause 41 – quarterly format (listingAgreementLabel) is no longer relevant and hence is removed. Thus the “in-gaap” folder would have only two files “in-gaap-2011-03-31.xsd” and “in-gaap-2011-03-31_lab.xml”

Complete list of elements deleted are provided in annexure II

3. New elements are defined for the following areas –
 - a. In fixed asset schedule, for every individual class of asset, impairment during period and reversal of impairment during period are included. The presentation and calculation linkbase is updated accordingly
 - b. Amortisation for leasehold land and its immediate parent element to be added in taxonomy
 - c. For items of expenses like royalty, purchase of finished goods during period, extraordinary items before tax, prior period items before tax, fringe benefit tax paid and provision for fringe benefit tax.

Complete list of elements added are provided in annexure I

4. The calculation and presentation relationships in the extended links are modified to define prior period item, extra-ordinary items before tax. New elements to incorporate this change have been included in the taxonomy. Thus structure of income statement (both Main as well as Alternative) is updated to reflect Extraordinary Items and Prior Period items before tax. The tax effect on Extraordinary items and prior period is included as part of provision for taxation in extended link [200200] Schedule – Expenditure.

In the extended link [400400] Notes - Prior period and extra-ordinary items, the Net of tax elements are included.

5. The detailed break up of DTA and DTL is shifted to the extended link [401400] Notes - Deferred Tax assets and liabilities. Two new extended links are added to reflect the net deferred tax asset or liability relationship. [401410] Notes - Net Deferred Tax Assets and [401420] Notes - Net Deferred Tax Liabilities.

6. The fixed assets schedule [100600] Schedule - Fixed assets and [100610] Schedule - Fixed assets, net-gross classification is updated to include the new elements defined, appropriate elements and subtotals wherever required.
7. The existing tuple "AcquisitionAndDisposalOfCurrentInvestments" is modified to include both long term and short term. The new name for the element is "AcquisitionAndDisposalOfInvesments". One new element "NatureOfInvestmentPurchasedOrSoldDuringPeriod" with enumerations long term and current investment is included as child element of the tuple.
8. The tuple for capturing related party transactions is now defined as nested tuple. The revised structure is as follows –

NameOfRelatedParty	
CountryOfIncorporationOrResidenceOfRelatedParty	
PermanentAccountNumberOfRelatedParty	
CINOfRelatedParty	
IdentificationNumberOfForeignRelatedPartyInCountryOfIncorporationOrResidence	
NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence	
DescriptionOfNatureOfRelatedPartyRelationship	
DescriptionOfRelatedPartyTransaction	Part of nested tuple (multiple entries for same related party can be entered)
AmountOfRelatedPartyTransaction	Part of nested tuple (multiple entries for same related party can be entered)
OutstandingBalancesForRelatedPartyTransaction	(only one aggregated value for the each related party, hence outside nested tuple)
ExplanationOfTermsAndConditionsOfOutstandingBalancesForRelatedPartyTransaction	
ExplanationOfDetailsOfGuaranteesGivenOrReceivedOfOutstandingBalancesForRelatedPartyTransaction	
ProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransaction	
ExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransaction	

One new tuple "DetailsOfAmountAndNatureOfRelatedPartyTransactions" is included in the taxonomy to incorporate this change.

For the element "DescriptionOfNatureOfRelatedPartyRelationship", two new values are added to the enumeration list - Fellow subsidiary and Ultimate holding company.

9. New extended link for Auditors remunerations is defined. The aggregate value of auditors remuneration is included in the extended link 200200] Schedule – Expenditure, while the detailed break-up of auditors remuneration is shifted to new extended link [402400] Notes - Auditors Remuneration.

10. Break-up of AccumulatedDepreciationAmortisationImpairment is included in the extended links for BS ([100000] Sources and Application of Funds and [100010] Total Assets and Liabilities)
11. The order of ManufacturingOtherOperatingExpenses is updated in the extended link [200000] Income Statement [Main]
12. The following elements have been deleted from the taxonomy –
 - a. Issuedsubscribedcapital
 - b. NumberOfEquitySharesArisingOutOfConversionOfSecurities
 - c. NumberOfPreferenceSharesArisingOutOfConversionOfSecurities
 - d. ChangesInGrossBlockDuringPeriod
13. Following spelling mistakes are corrected
 - a. Extended link role name – 402300 – NotesDirectorsRemuerationAndOtherInformation
 - b. Extended link role name – 400400 – Notes – Priod Period and Extraordinary Items
14. Balance type updated for elements
 - a. Added balance types for a few elements
 - b. Modified balance types for a few elements
10. FaceValueOfSharesOfSubsidiary, PaidUpValueOfSharesHeldOfSubsidiary, the period types have been changed from duration to instant

The total number of elements in taxonomy is **3187**

Reconciliation

Number of elements in previous taxonomy	3075
(+) New elements added	153
(-) Elements deleted	41
Total number of elements in new taxonomy	3187

Annexure: List of newly added elements

#	Element Name
1	ImpairmentDuringPeriodAbstract
2	ImpairmentTangibleAssetsDuringPeriodAbstract
3	ImpairmentLandLandImprovementsDuringPeriodAbstract
4	ImpairmentBuildingBuildingImprovementsDuringPeriodAbstract
5	ImpairmentBuildingDuringPeriodAbstract
6	ImpairmentEquipmentsDuringPeriodAbstract
7	ImpairmentVehiclesDuringPeriodAbstract
8	ImpairmentLeaseholdPropertiesDuringPeriodAbstract
9	ImpairmentIntangibleAssetsDuringPeriodAbstract
10	ImpairmentDuringPeriod
11	ImpairmentTangibleAssetsDuringPeriod
12	ImpairmentLandLandImprovementsDuringPeriod
13	ImpairmentLandImprovementsDuringPeriod
14	ImpairmentBuildingBuildingImprovementsDuringPeriod
15	ImpairmentBuildingDuringPeriod
16	ImpairmentResidentialBuildingDuringPeriod
17	ImpairmentOfficeBuildingDuringPeriod
18	ImpairmentFactoryBuildingDuringPeriod
19	ImpairmentOtherBuildingDuringPeriod
20	ImpairmentBuildingImprovementsDuringPeriod
21	ImpairmentPlantMachineryDuringPeriod
22	ImpairmentEquipmentsDuringPeriod
23	ImpairmentOfficeEquipmentsDuringPeriod
24	ImpairmentFactoryEquipmentsDuringPeriod
25	ImpairmentComputerEquipmentsDuringPeriod
26	ImpairmentOtherEquipmentsDuringPeriod
27	ImpairmentFurnitureFixturesDuringPeriod
28	ImpairmentVehiclesDuringPeriod
29	ImpairmentShipsVesselsDuringPeriod
30	ImpairmentAircraftsHelicoptersDuringPeriod
31	ImpairmentMotorVehiclesDuringPeriod
32	ImpairmentLeaseholdPropertiesDuringPeriod
33	ImpairmentLeaseholdImprovementsDuringPeriod
34	ImpairmentLeaseholdBuildingDuringPeriod
35	ImpairmentLeaseholdPlantMachineryDuringPeriod
36	ImpairmentLeaseholdEquipmentsDuringPeriod
37	ImpairmentLeaseholdVehiclesDuringPeriod

38	ImpairmentLeaseholdOtherAssetsDuringPeriod
39	ImpairmentBridgesRoadsPortsCulvertsDuringPeriod
40	ImpairmentRailwaySidingsDuringPeriod
41	ImpairmentBooksPeriodicalsDuringPeriod
42	ImpairmentPlantationsDuringPeriod
43	ImpairmentMinesQuarriesDuringPeriod
44	ImpairmentOtherFixedAssetsDuringPeriod
45	ImpairmentIntangibleAssetsDuringPeriod
46	ImpairmentAcquiredGoodwillDuringPeriod
47	ImpairmentKnowhowDuringPeriod
48	ImpairmentComputerSoftwareDuringPeriod
49	ImpairmentPatentsTrademarksDesignDuringPeriod
50	ImpairmentCommercialContractualRightsDuringPeriod
51	ImpairmentLicensesDuringPeriod
52	ImpairmentDevelopmentCostDuringPeriod
53	ImpairmentOtherIntangibleAssetsDuringPeriod
54	ImpairmentAssetsFinancialLeaseDuringPeriod
55	ReversalOfImpairmentDuringPeriodAbstract
56	ReversalOfImpairmentTangibleAssetsDuringPeriodAbstract
57	ReversalOfImpairmentLandLandImprovementsDuringPeriodAbstract
58	ReversalOfImpairmentBuildingBuildingImprovementsDuringPeriodAbstract
59	ReversalOfImpairmentBuildingDuringPeriodAbstract
60	ReversalOfImpairmentEquipmentsDuringPeriodAbstract
61	ReversalOfImpairmentVehiclesDuringPeriodAbstract
62	ReversalOfImpairmentLeaseholdPropertiesDuringPeriodAbstract
63	ReversalOfImpairmentIntangibleAssetsDuringPeriodAbstract
64	ReversalOfImpairmentDuringPeriod
65	ReversalOfImpairmentTangibleAssetsDuringPeriod
66	ReversalOfImpairmentLandLandImprovementsDuringPeriod
67	ReversalOfImpairmentLandImprovementsDuringPeriod
68	ReversalOfImpairmentBuildingBuildingImprovementsDuringPeriod
69	ReversalOfImpairmentBuildingDuringPeriod
70	ReversalOfImpairmentResidentialBuildingDuringPeriod
71	ReversalOfImpairmentOfficeBuildingDuringPeriod
72	ReversalOfImpairmentFactoryBuildingDuringPeriod
73	ReversalOfImpairmentOtherBuildingDuringPeriod
74	ReversalOfImpairmentBuildingImprovementsDuringPeriod
75	ReversalOfImpairmentPlantMachineryDuringPeriod
76	ReversalOfImpairmentEquipmentsDuringPeriod
77	ReversalOfImpairmentOfficeEquipmentsDuringPeriod
78	ReversalOfImpairmentFactoryEquipmentsDuringPeriod

79	ReversalOfImpairmentComputerEquipmentsDuringPeriod
80	ReversalOfImpairmentOtherEquipmentsDuringPeriod
81	ReversalOfImpairmentFurnitureFixturesDuringPeriod
82	ReversalOfImpairmentVehiclesDuringPeriod
83	ReversalOfImpairmentShipsVesselsDuringPeriod
84	ReversalOfImpairmentAircraftsHelicoptersDuringPeriod
85	ReversalOfImpairmentMotorVehiclesDuringPeriod
86	ReversalOfImpairmentLeaseholdPropertiesDuringPeriod
87	ReversalOfImpairmentLeaseholdImprovementsDuringPeriod
88	ReversalOfImpairmentLeaseholdBuildingDuringPeriod
89	ReversalOfImpairmentLeaseholdPlantMachineryDuringPeriod
90	ReversalOfImpairmentLeaseholdEquipmentsDuringPeriod
91	ReversalOfImpairmentLeaseholdVehiclesDuringPeriod
92	ReversalOfImpairmentLeaseholdOtherAssetsDuringPeriod
93	ReversalOfImpairmentBridgesRoadsPortsCulvertsDuringPeriod
94	ReversalOfImpairmentRailwaySidingsDuringPeriod
95	ReversalOfImpairmentBooksPeriodicalsDuringPeriod
96	ReversalOfImpairmentPlantationsDuringPeriod
97	ReversalOfImpairmentMinesQuarriesDuringPeriod
98	ReversalOfImpairmentOtherFixedAssetsDuringPeriod
99	ReversalOfImpairmentIntangibleAssetsDuringPeriod
100	ReversalOfImpairmentAcquiredGoodwillDuringPeriod
101	ReversalOfImpairmentKnowhowDuringPeriod
102	ReversalOfImpairmentComputerSoftwareDuringPeriod
103	ReversalOfImpairmentPatentsTrademarksDesignDuringPeriod
104	ReversalOfImpairmentCommercialContractualRightsDuringPeriod
105	ReversalOfImpairmentLicensesDuringPeriod
106	ReversalOfImpairmentDevelopmentCostDuringPeriod
107	ReversalOfImpairmentOtherIntangibleAssetsDuringPeriod
108	ReversalOfImpairmentAssetsFinancialLeaseDuringPeriod
109	AccumulatedAmortisationLeaseholdLand
110	AmortisationLeaseholdLandDuringPeriod
111	DeductionsInAmortisationLeaseholdLandDuringPeriod
112	OtherAdjustmentsToAmortisationLeaseholdLandDuringPeriod
113	ImpairmentLeaseholdLandDuringPeriod
114	ReversalOfImpairmentLeaseholdLandDuringPeriod
115	AccumulatedDepreciationLand
116	DepreciationLandDuringPeriod
117	DeductionsInDepreciationLandDuringPeriod
118	OtherAdjustmentsToDepreciationLandDuringPeriod
119	ImpairmentLandDuringPeriod

120	ReversalOfImpairmentLandDuringPeriod
121	ImpairmentFreeholdLandDuringPeriod
122	ReversalOfImpairmentFreeholdLandDuringPeriod
123	AccumulatedDepreciationLandAbstract
124	ImpairmentLivestockDuringPeriod
125	ReversalOfImpairmentLivestockDuringPeriod
126	ImpairmentLandDuringPeriodAbstract
127	ReversalOfImpairmentLandDuringPeriodAbstract
128	DepreciationLandDuringPeriodAbstract
129	DeductionsInDepreciationLandDuringPeriodAbstract
130	OtherAdjustmentsToDepreciationLandDuringPeriodAbstract
131	EquityShareWarrantsAbstract
132	ChangesInEquityShareWarrantsDuringPeriodAbstract
133	ChangesInEquityShareWarrantsDuringPeriod
134	AdditionsToEquityShareWarrantsDuringPeriod
135	DeductionsInEquityShareWarrantsDuringPeriod
136	CostRoyalty
137	PurchaseOfFinishedGoodsDuringPeriod
138	NetProfitLossbeforeTaxPriorPeriodAndExtraordinaryItems
139	TaxEffectOfExtraordinaryItems
140	TaxEffectOfPriorPeriodItems
141	TaxEffectOfExceptionallItems
142	ExceptionallItemsNetOfTax
143	ExtraordinaryItemsBeforeTax
144	PriorPeriodItemsBeforeTax
145	NatureOfInvestmentPurchasedOrSoldDuringPeriod
146	AdvanceFringeBenefitTaxPaid
147	FringeBenefitTaxProvision
148	NetDeferredTaxAssetsAbstract
149	NetDeferredTaxLiabilitiesAbstract
150	ExtraordinaryItemsBeforeTaxAbstract
151	PriorPeriodItemsBeforeTaxAbstract
152	ExceptionallItemsNetOfTaxAbstract
153	DetailsOfAmountAndNatureOfRelatedPartyTransactions

Annexure II – List of deleted elements

#	Element Name
1	ReservesExcludingRevaluationReserve
2	IssuedSubscribedShareCapital
3	OtherOperatingExpenditure
4	NetProfitLossbeforeExtraordinaryItems
5	NetProfitLossFromOperationBeforeOtherIncomeInterestAndExceptionallItems
6	NetProfitLossAfterInterestBeforeExceptionallItems
7	NetProfitLossBeforeInterestAndExceptionallItems
8	OperatingProfitAfterInterestAndExceptionallItems
9	RevenueFromSaleOfGoodsAndServices
10	IncreaseDecreaseStockofTradedGoodsandWorkinProgress
11	OperatingProfitBeforeInterest
12	InterestExpense
13	FaceValueEquityShares
14	TotalExpenditureExcludingInterest
15	TotalExpenditureExcludingInterestAbstract
16	AcquisitionAndDisposalOfCurrentInvestments
17	EarningsPerShareAbstract
18	PublicShareholdingAbstract
19	ExplanatoryNotesQuarterlyResultsAbstract
20	PromotersAndPromoterGroupShareholdingsAbstract
21	NumberOfSharesHeldByPromotersPledgedEncumbered
22	NumberOfSharesHeldByPromotersNonEncumbered
23	DisclosureOfVariationInQuarterlyResults
24	PercentageOfSharesOfTotalShareholdingOfPromotersPledgedEncumbered
25	PercentageOfSharesOfTotalShareholdingOfPromotersNonEncumbered
26	DisclosureOfVariationInNetProfitLoss
27	DisclosureOfVariationInExceptionalAndExtraordinaryItems
28	PercentageOfSharesOfTotalShareCapitalPledgedEncumbered
29	DisclosuresRegardingChangeInNameOfBusiness
30	DisclosuresRegardingNoncommencementOfCommercialOperations
31	DisclosuresOfMaterialTransactionsAndEventsHavingImpactOnResults
32	PercentageOfSharesOfTotalShareCapitalNonEncumbered
33	DetailsRelatingToDividendDeclaration
34	NumberOfSharesHeldByPublic
35	PercentageOfSharesHeldByPublic
36	DisclosuresRegardingInvestorComplaints
37	Clause41RequirementsAbstract

38	OperationalResultsAbstract
39	ChangesInGrossBlockDuringPeriod
40	NumberOfEquitySharesArisingOutOfConversionOfSecurities
41	NumberOfPreferenceSharesArisingOutOfConversionOfSecurities