

INDIAN C&I Taxonomy
Changes Document

Version 1.1

October 03, 2012

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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"

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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)

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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

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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.

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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.