

## **Scope and Level of Tagging under Extensible Business Reporting Language (XBRL) (Ind AS Compliant)**

### **MCA Taxonomy**

The taxonomy is developed by the MCA for the specified class of companies. The taxonomy, often referred as a dictionary of accounting terms, is based on Schedule III requirements to the Companies Act, 2013, Accounting Standards notified under the Companies Act, 2013, MCA specific requirements and other regulatory requirements. The current version of taxonomy is for Commercial and Industrial companies and Power companies.

### **Tagging**

Tagging is the process by which any financial data is tagged with the most appropriate tag (referred as elements) in taxonomy. Along with financial data, other information like reporting period, currency, scale etc. also needs to be tagged. Tagging requires appropriate selection of elements from the taxonomy based on its attributes, documentation and relationships with other elements.

### **Text Block Tagging**

This indicates group of information is tagged as a single block of text, using one single tag from the taxonomy. Presently, each note in its entirety will be tagged with element having XBRL data type as “textBlockItemType”.

### **Detailed tagging**

This implies capturing the granular information or the specific information as reported by the companies. Detailed tagging indicates capturing each number, amount or percentage whether presented in a table or within the note narrative. This information should be captured by entities, if it is applicable to them and prepared by them as part of annual report or annual returns as submitted to MCA.

### **Minimum tagging requirement**

The scope of information that at least is to be captured in XBRL format in the instance document. The information prescribed as minimum tagging requirement in this filing manual, should be captured by entities, if it is applicable to them and prepared by them as part of annual report or annual returns as submitted to MCA.

### **Mandatory tags**

The tags as included in the MCA taxonomy, for which values have to be necessarily included in the instance document. If there is no corresponding value for the tag, then “0” should be entered.

## Calculation inconsistency error

The taxonomy has predefined mathematical rules between accounting concepts, which is stored in calculation linkbase. The values which are included in instance documents are checked for correctness based on the rules defined in calculation relationship. If the values for totals and sub-totals do not match as per calculation linkbase, the XBRL software will highlight the same as calculation inconsistency.

## Scope of Tagging

XBRL documents filed by the companies should include the following information reported by the companies as per the existing provisions of law:–

1. Information disclosed in the following sections of the Annual Report (Refer Table 1):
  - a. Balance Sheet
  - b. Statement of Profit and Loss
  - c. Cash Flow Statement
  - d. Notes to Accounts
  - e. Statement of changes in equity
  - f. Statement pursuant to Section 129(3) of the Companies Act, 2013 relating to subsidiary companies, associate companies and joint venture.
2. Disclosures specific to MCA requirements (Refer Table 2)

## Levels of tagging

This section specifies the depth in which the above information should be captured in the instance document. Information described under scope of tagging can be captured at the following two levels:

- a. Text Block tagging – Capturing group of information
- b. Detailed tagging – Capturing the granular fact (numeric)

Below mentioned is an example, which explains the levels of tagging in detail.

The complete related party disclosure (E.g 1 – given below) can be captured by the company in the instance document using a string tag. This type of tagging is called ‘text block tagging’.

The company may also want to capture individual figure values in the below mentioned disclosure. For eg. ‘134.93’ is a figure value associated with purchase of goods from holding company. This type of tagging is called ‘detailed tagging’.

**E.g 1. Related Party Disclosures:-**

Disclosure as required by Indian Accounting Standard (AS) – 24 “*Related Party Disclosures*” as prescribed under Section 133 of the Companies Act, 2013.

**(a) Names of the related parties and description of relationship:**

- (i) Promoters: ABC Limited – up to 18/08/2016  
XYZ Limited – up to 18/08/2016  
PDC Limited  
GHI limited  
MNO Limited
- (ii) Holding Company: ATZ Corporation Limited on and from 09/11/2016
- (iii) Subsidiary Companies: FGI Ltd.  
JKL Exports Ltd as and from 07/07/2016
- (iv) Key Management Personnel: Mr. Narayan Shankar – Managing Director & CEO

**(b) Details of Transactions:**

(Rs. Lacs)					
Nature of Transactions	Holding Company	Subsidiary Companies	Promoters	Key Management Personnel	Total
Purchase of Goods	134.93 -	- -	112.21 287.93	- -	247.14 267.93
Sale of Goods	133.69 -	183.00 1,052.84	582.63 563.48	- -	899.26 1,636.32
Services Rendered	- -	- -	39.81 111.97	- -	39.81 111.97
Services Received	- -	- -	8.79 27.19	- -	8.79 27.19

**E.g 2. “Earnings per share”:-**

Disclosure as required by Indian Accounting Standard (AS) – 33 “*Earnings per share*” as prescribed under Section 133 of the Companies Act, 2013.

This Note can be tagged in its entirety with element-DisclosureOfEarningsPerShareExplanatory (Label-“Disclosure of earnings per share [Text Block]”). This type of tagging is called ‘text block tagging’:

## 52. Earnings per share

		For the year ended 31 March 2017	For the year ended 31 March 2016
Profit for basic and diluted earnings per share of ` 1 each	` in million	5,756.53	3,918.31
Weighted average number of equity shares used in computing earnings per share*:			
For basic earnings per share	Nos.	155,868,944	156,138,680
For diluted earnings per share:			
No. of shares for basic earnings per share	Nos.	155,868,944	156,138,680
Add: Potential dilutive effect of stock options	Nos.	89,375	85,124
<b>No. of shares for diluted earnings per share</b>	<b>Nos.</b>	<b>155,958,319</b>	<b>156,223,804</b>
Earnings per share (face value of ` 1 each)			
Basic	`	36.93	25.10
Diluted	`	36.91	25.08

\* The weighted average number of shares takes into account the weighted average effect of changes in treasury share transactions during the year. There have been no other transactions involving equity shares or potential equity shares between the reporting date and the date of authorisation of these consolidated financial statements.

## Minimum tagging requirement explanation

Of the disclosures mentioned in the scope, the following information must be included in the instance document, if reported by the companies under existing provisions of law. The company may at its discretion include information in addition to the minimum tagging requirements laid down in this section.

Table 1 and 2 given below explains the levels of tagging that the companies are required to follow for various information elements.

**Table 1:**

#	Category	Level of tagging
1	Balance Sheet	Detailed tagging
2	Notes to Balance Sheet	Detailed tagging
3	Statement of Profit and Loss	Detailed tagging
4	Statement of Profit and Loss (OCI)	Detailed tagging
5	Notes to Statement of Profit and Loss	Detailed tagging
6	Cash flow Statement	Detailed tagging
7	Statement of Changes in Equity	Detailed tagging
8	Notes to accounts	
8.1	All notes (every individual note)	Block Text tagging
8.2	Related party transactions	
8.2.1	Name of Parent Entity	Detailed tagging
8.2.2	Name and CIN of related party	Detailed tagging
8.2.3	Description of nature of related party relationship	Detailed tagging
8.2.4	Description of nature of transactions with related party	Detailed tagging
8.2.5	Outstanding balances for related party transactions	Detailed tagging
8.3	Subsidiary information	
8.3.1	Details of subsidiaries	Detailed tagging

<b>8.4</b>	Details of Bonds & Debentures	
<b>8.4.1</b>	Nature and Holder of debenture	Detailed tagging
<b>8.4.2</b>	Number, Nominal value and rate of interest of debentures	Detailed tagging
<b>8.5</b>	Investment in associates	
<b>8.5.1</b>	Name and CIN of associate entity	Detailed tagging
<b>8.5.2</b>	Country of incorporation or residence of associate which is yet to commence operations	Detailed tagging
<b>8.5.3</b>	Proportion of ownership interest in associate	Detailed tagging
<b>8.6</b>	Investment in joint ventures	
<b>8.6.1</b>	Name and CIN of joint venture	Detailed tagging
<b>8.6.2</b>	Country of incorporation or residence of the joint venture which is yet to commence operations	Detailed tagging
<b>8.6.3</b>	Proportion of ownership interest in joint venture	Detailed tagging
<b>8.7</b>	Directors details and remuneration	
<b>8.7.1</b>	Details of directors	Detailed tagging
<b>8.8</b>	Additional information regarding balance sheet items	
<b>8.8.1</b>	Details of deposits	Detailed tagging
<b>8.8.2</b>	Details of share application money received and paid	Detailed tagging
<b>8.8.3</b>	but not in disclosure of balance sheets	Detailed tagging
<b>8.8.4</b>	Details of share capital held by foreign companies	Detailed tagging
<b>8.8.5</b>	Number of shares bought back or treasury shares	Detailed tagging
<b>8.9</b>	Additional information regarding statement of Profit and Loss	
<b>8.9.1</b>	Domestic revenues from sale of goods and services	Detailed tagging
<b>8.9.2</b>	Export revenues from sale of goods and services	Detailed tagging

**Table 2:**

#	Category	Level of tagging
<b>1</b>	Auditors report	
<b>1.1</b>	Auditors' information	Detailed Tagging
<b>1.2</b>	Whether companies auditors report order is applicable on company	Detailed tagging
<b>1.3</b>	Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Detailed tagging
<b>1.4</b>	Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report	Detailed tagging
<b>1.5</b>	Complete Auditors' Report	Block Text tagging
<b>2</b>	Disclosures - Directors report	
<b>2.1</b>	Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors in Auditor's Report	Detailed tagging
<b>2.2</b>	Details of directors signing board report	Detailed tagging
<b>2.3</b>	Complete Directors Report	Block Text tagging

<b>3</b>	Disclosures - Signatories of financial statements	Detailed tagging
<b>4</b>	General information about company and Document submitted	Detailed tagging
<b>4.1</b>	Name of company	Detailed tagging
<b>4.2</b>	Corporate identity number	Detailed tagging
<b>4.3</b>	Address of registered office of company	Detailed tagging
<b>4.4</b>	Type of industry	Detailed tagging
<b>4.5</b>	Date of board meeting when final accounts were approved	Detailed tagging
<b>4.6</b>	Period covered by financial statements	Detailed tagging
<b>4.7</b>	Date of start of reporting period	Detailed tagging
<b>4.8</b>	Date of end of reporting period	Detailed tagging
<b>4.9</b>	Nature of report (standalone or consolidated)	Detailed tagging
<b>4.10</b>	Content of report (Balance Sheet or Statement of P&L)	Detailed tagging
<b>4.11</b>	Description of presentation currency	Detailed tagging
<b>4.12</b>	Level of rounding used in financial statements	Detailed tagging
<b>4.13</b>	Type of cash flow statement (Direct or Indirect)	Detailed tagging
<b>4.15</b>	Date from which register of members remained closed	Detailed tagging
<b>4.16</b>	Date till which register of members remained closed	Detailed tagging
<b>4.17</b>	Disclosure of principal product or services	Detailed tagging
<b>4.17.1</b>	Product or service category (ITC 4 digit) code	Detailed tagging
<b>4.17.2</b>	Description of product or service category	Detailed tagging
<b>4.17.3</b>	Unit of measurement of highest contributing product or service	Detailed tagging
<b>4.17.4</b>	Turnover of highest contributing product or service	Detailed tagging
<b>4.17.5</b>	Quantity of highest contributing product or service in UoM	Detailed tagging

### Nature of information

The instance document should be prepared separately for standalone and for consolidated data.

### Mutually exclusive extended links

The following table describes the list of extended links and the company should follow extended link as applicable, while creating the instance document -

Statement Type	Extended links
<b>Balance Sheet</b>	Assets and Equity and Liabilities
	Total assets and Total Equity and Liabilities
<b>Statement of Profit and Loss</b>	Statement of P&L- By nature
	Statement of P&L- OCI
<b>Cash flow statement</b>	Cash flow - direct method
	Cash flow - indirect method

### Information given in footnotes and labels

Information given in footnotes or within the company labels should be captured, if the same is included in the minimum tagging requirement (as given in Table 1 or 2 above).

The following example explain the above point in detail:

1. ABC company has the following disclosure in its Notes to Equity share capital

Note: 1	As at	As at
SHARE CAPITAL	31st March, 2016	31st March, 2015
<b>Authorised :</b>		
1,50,00,000 Equity Shares of Rs. 10 each	1,500.00	1,500.00
	1,500.00	1,500.00
<b>Issued :</b>		
1,18,61,800 Equity Shares of Rs. 10 each	1,186.18	1,186.18
<b>Subscribed &amp; Paid up:</b>		
1,17,08,500 Equity Shares of Rs. 10 each fully paid up	1,170.85	1,170.85
Add: 1,53,300 Equity Shares Forfeited-Amount originally paid up	8.76	8.76
	1,179.61	1,179.61
Notes :		
of the above Equity Shares :		
- 12,33,000 Equity Shares were bought back during the year		
- 31,25,000 Equity Shares were allotted pursuant to Scheme of Amalgamation without payment being received in cash		

In the above example, the number, face value and total value of authorized equity shares need to be captured as it forms part of minimum tagging as specified in Table 1.

Also, following should be the approach for capturing the values given in notes:

- 31,25,000 - may or may not be captured by the company
- 12,33,000 - should be captured by the company, as the same is included in minimum tagging requirement.

## Validation Rules

Minimum tagging requirement (as given in Table 1 and 2 above) lists the information that need to be captured in the instance document, if reported by the company under the existing provisions of law. MCA has formulated validation rules to ensure that the companies submit valid instance documents. These validation rules require that some of the elements (given in the minimum tagging requirement) be mandatorily captured. A list of these elements is given in Annexure 1 to this document.

The following table explains mandatory tagging in detail:

Scenarios	Approach required to be followed
Scenario 1 – The company has reported values for the elements (given in Annexure 1) under the existing provisions of law.	Capture the values in the instance document
Scenario 2 – The company has not reported values for some of the elements mentioned in Annexure 1, as it is not required to do so under the existing provisions of law.	Capture the values reported by the company in the instance document. Put zero against the element, which is not reported by the company.
Scenario 3 – The company has not reported values for some of the elements mentioned in Annexure 1 in the previous year, while the same is reported for the current year or vice-versa.	Capture the values for the year reported by the company in the instance document. Put zero against the element for the year in which the company has not reported any value.



## Annexure 1 – List of mandatory elements required in the instance documents

Extended Links	Mandatory Elements
[110000] Balance sheet	Property, plant and equipment
[110000] Balance sheet	Other intangible assets
[110000] Balance sheet	Non-current investments
[110000] Balance sheet	Loans, non-current
[110000] Balance sheet	Total non-current financial assets
[110000] Balance sheet	Total non-current assets
[110000] Balance sheet	Inventories
[110000] Balance sheet	Current investments
[110000] Balance sheet	Trade receivables, current
[110000] Balance sheet	Cash and cash equivalents
[110000] Balance sheet	Loans, current
[110000] Balance sheet	Total current financial assets
[110000] Balance sheet	Total current assets
[110000] Balance sheet	Total assets
[110000] Balance sheet	Equity share capital
[110000] Balance sheet	Other equity
[110000] Balance sheet	Total equity
[110000] Balance sheet	Borrowings, non-current
[110000] Balance sheet	Total non-current financial liabilities
[110000] Balance sheet	Provisions, non-current
[110000] Balance sheet	Total non-current liabilities
[110000] Balance sheet	Borrowings, current
[110000] Balance sheet	Trade payables, current
[110000] Balance sheet	Total current financial liabilities
[110000] Balance sheet	Provisions, current
[110000] Balance sheet	Total current liabilities
[110000] Balance sheet	Total liabilities
[110000] Balance sheet	Total equity and liabilities
[210000] Statement of profit and loss	Revenue from operations
[210000] Statement of profit and loss	Other income
[210000] Statement of profit and loss	Total income
[210000] Statement of profit and loss	Cost of materials consumed
[210000] Statement of profit and loss	Changes in inventories of finished goods, work-in-progress and stock-in-trade
[210000] Statement of profit and loss	Employee benefit expense
[210000] Statement of profit and loss	Finance costs
[210000] Statement of profit and loss	Depreciation, depletion and amortisation

	expense
[210000] Statement of profit and loss	Other expenses
[210000] Statement of profit and loss	Total expenses
[210000] Statement of profit and loss	Total profit before tax
[210000] Statement of profit and loss	Total tax expense
[210000] Statement of profit and loss	Total profit (loss) for period from continuing operations
[210000] Statement of profit and loss	Total profit (loss) for period
[210000] Statement of profit and loss	Whether company has other comprehensive income OCI components presented net of tax
[210000] Statement of profit and loss	Total comprehensive income
[210000] Statement of profit and loss	Comprehensive income OCI components presented before tax [Abstract]
[210000] Statement of profit and loss	Whether company has comprehensive income OCI components presented before tax
[210000] Statement of profit and loss	Total comprehensive income
[210000] Statement of profit and loss	Earnings per share [Table]
[310000] Cash flow statement,direct	Whether cash flow statement is applicable on company
[320000] Cash flow statement, indirect	Whether cash flow statement is applicable on company
[320000] Cash flow statement, indirect	Profit before tax
[400100] Notes - Equity share capital	Whether there are any shareholders holding more than five per cent shares in company
[400600] Notes - Property, plant and equipment	Whether property, plant and equipment are stated at revalued amount
[400700] Notes - Investment property	Depreciation method, investment property, cost model
[400700] Notes - Investment property	Useful lives or depreciation rates, investment property, cost model
[400900] Notes - Other intangible assets	Whether other intangible assets are stated at revalued amount
[400900] Notes - Other intangible assets	Whether there are intangible assets with indefinite useful life
[401000] Notes - Biological assets other than bearer plants	Depreciation method, biological assets other than bearer plants, at cost
[401000] Notes - Biological assets other than bearer plants	Useful lives or depreciation rates, biological assets other than bearer plants, at cost
[401100] Notes - Subclassification and notes on liabilities and assets	Advances, non-current
[401100] Notes - Subclassification and notes on liabilities and assets	Fixed deposits with banks
[401100] Notes - Subclassification and notes on liabilities and assets	Total balance with banks

[401100] Notes - Subclassification and notes on liabilities and assets	Cash on hand
[401100] Notes - Subclassification and notes on liabilities and assets	Total cash and cash equivalents
[401100] Notes - Subclassification and notes on liabilities and assets	Total cash and bank balances
[401100] Notes - Subclassification and notes on liabilities and assets	Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments
[401100] Notes - Subclassification and notes on liabilities and assets	Bank deposits with more than 12 months maturity
[401100] Notes - Subclassification and notes on liabilities and assets	Interest accrued on borrowings
[401100] Notes - Subclassification and notes on liabilities and assets	Interest accrued on public deposits
[401100] Notes - Subclassification and notes on liabilities and assets	Interest accrued others
[401100] Notes - Subclassification and notes on liabilities and assets	Unpaid dividends
[401100] Notes - Subclassification and notes on liabilities and assets	Total application money received for allotment of securities and due for refund and interest accrued thereon
[401100] Notes - Subclassification and notes on liabilities and assets	Unpaid matured deposits and interest accrued thereon
[401100] Notes - Subclassification and notes on liabilities and assets	Unpaid matured debentures and interest accrued thereon
[401100] Notes - Subclassification and notes on liabilities and assets	Debentures claimed but not paid
[401100] Notes - Subclassification and notes on liabilities and assets	Public deposit payable, current
[401100] Notes - Subclassification and notes on liabilities and assets	Current liabilities portion of share application money pending allotment
[401200] Notes - Additional disclosures on balance sheet	Total contingent liabilities
[401200] Notes - Additional disclosures on balance sheet	Total contingent liabilities and commitments
[401200] Notes - Additional disclosures on balance sheet	Deposits accepted or renewed during period
[401200] Notes - Additional disclosures on balance sheet	Deposits matured and claimed but not paid during period
[401200] Notes - Additional disclosures on balance sheet	Deposits matured and claimed but not paid
[401200] Notes - Additional disclosures on balance sheet	Deposits matured but not claimed
[401200] Notes - Additional disclosures on balance sheet	Interest on deposits accrued and due but not paid
[401200] Notes - Additional disclosures on balance sheet	Share application money received during year

[401200] Notes - Additional disclosures on balance sheet	Share application money paid during year
[401200] Notes - Additional disclosures on balance sheet	Amount of share application money received back during year
[401200] Notes - Additional disclosures on balance sheet	Amount of share application money repaid returned back during year
[401200] Notes - Additional disclosures on balance sheet	Number of person share application money paid during year
[401200] Notes - Additional disclosures on balance sheet	Number of person share application money received during year
[401200] Notes - Additional disclosures on balance sheet	Number of person share application money paid as at end of year
[401200] Notes - Additional disclosures on balance sheet	Number of person share application money received as at end of year
[401200] Notes - Additional disclosures on balance sheet	Share application money received and due for refund
[401200] Notes - Additional disclosures on balance sheet	Net worth of company
[401200] Notes - Additional disclosures on balance sheet	Unclaimed share application refund money
[401200] Notes - Additional disclosures on balance sheet	Unclaimed matured debentures
[401200] Notes - Additional disclosures on balance sheet	Unclaimed matured deposits
[401200] Notes - Additional disclosures on balance sheet	Interest unclaimed amount
[401200] Notes - Additional disclosures on balance sheet	Investment in subsidiary companies
[401200] Notes - Additional disclosures on balance sheet	Investment in government companies
[401200] Notes - Additional disclosures on balance sheet	Amount due for transfer to investor education and protection fund (IEPF)
[401200] Notes - Additional disclosures on balance sheet	Gross value of transactions with related parties
[401200] Notes - Additional disclosures on balance sheet	Number of warrants converted into equity shares during period
[401200] Notes - Additional disclosures on balance sheet	Number of warrants converted into preference shares during period
[401200] Notes - Additional disclosures on balance sheet	Number of warrants converted into debentures during period
[401200] Notes - Additional disclosures on balance sheet	Number of warrants issued during period (in foreign currency)
[401200] Notes - Additional disclosures on balance sheet	Number of warrants issued during period (INR)
[401200] Notes - Additional disclosures on balance sheet	Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Table]

[500100] Notes - Subclassification and notes on income and expenses	Total revenue from operations
[500100] Notes - Subclassification and notes on income and expenses	Total interest income
[500100] Notes - Subclassification and notes on income and expenses	Total dividend income
[500100] Notes - Subclassification and notes on income and expenses	Total other income
[500100] Notes - Subclassification and notes on income and expenses	Total interest expense
[500100] Notes - Subclassification and notes on income and expenses	Total finance costs
[500100] Notes - Subclassification and notes on income and expenses	Salaries and wages
[500100] Notes - Subclassification and notes on income and expenses	Total remuneration to directors
[500100] Notes - Subclassification and notes on income and expenses	Total managerial remuneration
[500100] Notes - Subclassification and notes on income and expenses	Total employee benefit expense
[500100] Notes - Subclassification and notes on income and expenses	Total depreciation, depletion and amortisation expense
[500100] Notes - Subclassification and notes on income and expenses	Consumption of stores and spare parts
[500100] Notes - Subclassification and notes on income and expenses	Power and fuel
[500100] Notes - Subclassification and notes on income and expenses	Rent
[500100] Notes - Subclassification and notes on income and expenses	Repairs to building
[500100] Notes - Subclassification and notes on income and expenses	Repairs to machinery
[500100] Notes - Subclassification and notes on income and expenses	Insurance
[500100] Notes - Subclassification and notes on income and expenses	Total rates and taxes excluding taxes on income
[500100] Notes - Subclassification and notes on income and expenses	Directors sitting fees
[500100] Notes - Subclassification and notes on income and expenses	Loss on disposal of intangible Assets
[500100] Notes - Subclassification and notes on income and expenses	Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment
[500100] Notes - Subclassification and notes on income and expenses	Total payments to auditor
[500100] Notes - Subclassification and notes on income and expenses	CSR expenditure

[500100] Notes - Subclassification and notes on income and expenses	Miscellaneous expenses
[500200] Notes - Additional information statement of profit and loss	Total changes in inventories of finished goods, work-in-progress and stock-in-trade
[500200] Notes - Additional information statement of profit and loss	Total revenue from sale of products
[500200] Notes - Additional information statement of profit and loss	Total revenue from sale of services
[500200] Notes - Additional information statement of profit and loss	Gross value of transaction with related parties
[500200] Notes - Additional information statement of profit and loss	Bad debts of related parties
[610200] Notes - Corporate information and statement of IndAs compliance	Statement of Ind AS compliance [Text Block]
[610200] Notes - Corporate information and statement of IndAs compliance	Whether there is any departure from Ind AS
[610200] Notes - Corporate information and statement of IndAs compliance	Whether there are reclassifications to comparative amounts
[610300] Notes - Accounting policies, changes in accounting estimates and errors	Whether initial application of an Ind AS has an effect on the current period or any prior period
[610300] Notes - Accounting policies, changes in accounting estimates and errors	Whether there is any voluntary change in accounting policy
[610300] Notes - Accounting policies, changes in accounting estimates and errors	Whether there are changes in accounting estimates during the year
[610500] Notes - Events after reporting period	Whether there are non adjusting events after reporting period
[610700] Notes - Business combinations	Whether there is any business combination
[610700] Notes - Business combinations	Whether there is any goodwill arising out of business combination
[610700] Notes - Business combinations	Whether there are any acquired receivables from business combination
[610700] Notes - Business combinations	Whether there are any contingent liabilities in business combination
[610800] Notes - Related party	Whether there are any related party transactions during year
[610800] Notes - Related party	Whether entity applies exemption in Ind AS 24.25
[610900] Notes - First time adoption	Whether company has adopted Ind AS first time
[611000] Notes - Exploration for and evaluation of mineral resources	Whether there are any exploration and evaluation activities
[611200] Notes - Fair value measurement	Whether assets have been measured at fair value
[611200] Notes - Fair value measurement	Whether liabilities have been measured at fair value
[611200] Notes - Fair value measurement	Whether equity have been measured at fair value



[611500] Notes - Interests in other entities	Whether company has subsidiary companies which are yet to commence operations
[611500] Notes - Interests in other entities	Whether company has subsidiary companies liquidated or sold during year
[611500] Notes - Interests in other entities	Whether company has invested in associates
[611500] Notes - Interests in other entities	Whether company has associates which are yet to commence operations
[611500] Notes - Interests in other entities	Whether company has associates liquidated or sold during year
[611500] Notes - Interests in other entities	Whether company has invested in joint ventures
[611500] Notes - Interests in other entities	Whether company has joint ventures which are yet to commence operations
[611500] Notes - Interests in other entities	Whether company has joint ventures liquidated or sold during year
[611500] Notes - Interests in other entities	Whether there are unconsolidated structured entities
[611500] Notes - Interests in other entities	Whether there are unconsolidated subsidiaries
[611500] Notes - Interests in other entities	Whether there are unconsolidated structured entities controlled by investment entity
[611700] Notes - Other provisions, contingent liabilities and contingent assets	Whether there are any contingent liabilities
[611900] Notes - Accounting for government grants and disclosure of government assistance	Whether company has received any government grant or government assistance
[612000] Notes - Construction contracts	Whether there are any construction contracts
[612100] Notes - Impairment of assets	Whether there is any impairment loss or reversal of impairment loss during the year
[612100] Notes - Impairment of assets	Whether impairment loss recognised or reversed for individual Assets or cash-generating unit
[612200] Notes - Leases	Whether company has entered into any lease agreement
[612200] Notes - Leases	Whether any operating lease has been converted to financial lease or vice-versa
[612300] Notes - Transactions involving legal form of lease	Whether there are any arrangements involving legal form of lease
[612400] Notes - Service concession arrangements	Whether there are any service concession arrangements
[612500] Notes - Share-based payment arrangements	Whether there are any share based payment arrangement
[612600] Notes - Employee benefits	Whether there are any defined benefit plans
[612800] Notes - Borrowing costs	Whether any borrowing costs has been capitalised during the year
[612900] Notes - Insurance contracts	Whether there are any insurance contracts as per Ind AS 104

[613000] Notes - Earnings per share	Profit (loss), attributable to ordinary equity holders of parent entity
[613000] Notes - Earnings per share	Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects
[613000] Notes - Earnings per share	Weighted average number of ordinary shares outstanding
[613100] Notes - Effects of changes in foreign exchange rates	Whether there is any change in functional currency during the year
[613100] Notes - Effects of changes in foreign exchange rates	Description of presentation currency
[613300] Notes - Operating segments	Whether there are any reportable segments
[613300] Notes - Operating segments	Whether there are any major customers
[613400] Notes - Consolidated Financial Statements	Whether consolidated financial statements is applicable on company
[700100] Notes - Key managerial personnels and directors remuneration and other information	Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table]
[700200] Notes - Corporate social responsibility	Whether provisions of corporate social responsibility are applicable on company
[700300] Disclosure of general information about company	Name of company
[700300] Disclosure of general information about company	Corporate identity number
[700300] Disclosure of general information about company	Permanent account number of entity
[700300] Disclosure of general information about company	Address of registered office of company
[700300] Disclosure of general information about company	Type of industry
[700300] Disclosure of general information about company	Date of board meeting when final accounts were approved
[700300] Disclosure of general information about company	Date of start of reporting period
[700300] Disclosure of general information about company	Date of end of reporting period
[700300] Disclosure of general information about company	Nature of report standalone consolidated
[700300] Disclosure of general information about company	Content of report
[700300] Disclosure of general information about company	Description of presentation currency
[700300] Disclosure of general information about company	Level of rounding used in financial statements
[700300] Disclosure of general information about company	Whether company is maintaining books of account and other relevant books and papers in electronic form
[700400] Disclosures - Auditors report	Disclosure in auditor's report explanatory [Text]



	Block]
[700400] Disclosures - Auditors report	Whether companies auditors report order is applicable on company
[700400] Disclosures - Auditors report	Whether auditors' report has been qualified or has any reservations or contains adverse remarks
[700400] Disclosures - Auditors report	Details regarding auditors [Table]
[700500] Disclosures - Signatories of financial statements	Details of directors signing financial statements [Table]
[700600] Disclosures - Directors report	Disclosure in board of directors report explanatory [Text Block]
[700600] Disclosures - Directors report	Description of state of companies affair
[700600] Disclosures - Directors report	Disclosure relating to amounts if any which is proposed to carry to any reserves
[700600] Disclosures - Directors report	Disclosures relating to amount recommended to be paid as dividend
[700600] Disclosures - Directors report	Details regarding energy conservation
[700600] Disclosures - Directors report	Details regarding technology absorption
[700600] Disclosures - Directors report	Details regarding foreign exchange earnings and outgo
[700600] Disclosures - Directors report	Disclosures in director's responsibility statement
[700600] Disclosures - Directors report	Details of material changes and commitment occurred during period affecting financial position of company
[700600] Disclosures - Directors report	Particulars of loans guarantee investment under section 186 [Text Block]
[700600] Disclosures - Directors report	Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]
[700600] Disclosures - Directors report	Whether there are contracts/arrangements/transactions not at arm's length basis
[700600] Disclosures - Directors report	Whether there are material contracts/arrangements/transactions at arm's length basis
[700600] Disclosures - Directors report	Disclosure of extract of annual return as provided under section 92(3) [Text Block]
[700600] Disclosures - Directors report	Details of principal business activities contributing 10% or more of total turnover of company [Table]
[700600] Disclosures - Directors report	Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]
[700600] Disclosures - Directors report	Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

[700600] Disclosures - Directors report	Disclosure of statement on development and implementation of risk management policy [Text Block]
[700600] Disclosures - Directors report	Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]
[700600] Disclosures - Directors report	Disclosure of financial summary or highlights [Text Block]
[700600] Disclosures - Directors report	Disclosure of change in nature of business [Text Block]
[700600] Disclosures - Directors report	Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]
[700600] Disclosures - Directors report	Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]
[700600] Disclosures - Directors report	Details relating to deposits covered under chapter v of companies act [Text Block]
[700600] Disclosures - Directors report	Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]
[700600] Disclosures - Directors report	Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]
[700600] Disclosures - Directors report	Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]
[700600] Disclosures - Directors report	Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]
[700600] Disclosures - Directors report	Number of meetings of board
[700600] Disclosures - Directors report	Details of directors signing board report [Table]
[700700] Disclosures - Secretarial audit report	Whether secretarial audit report is applicable on company

