



# C&I Taxonomy Architecture Guide 2012

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*2012 Taxonomy Architecture Guide*

## **Foreword**

Extensible Business Reporting Language (XBRL) India has been incorporated as a Section 25 company for encouraging and promotion of XBRL adoption in India as a common electronic business reporting language. Implementation of XBRL is not possible without the support of regulators.

While XBRL is being adopted by other regulators in India, the Ministry of Corporate Affairs has taken a lead in its implementation by extending the mandate of XBRL filings to around 30,000 companies, which includes all listed companies as well. We are thankful to the Respected Secretary MCA, Sh. Naved Masood, Sh. Avinash Shrivastava, Joint Secretary, Sh. Anil Bhardwaj and Dr. Pankaj Srivastava, Directors, MCA for taking the initiative of XBRL Implementation and supporting XBRL India in its endeavours.

For this year's mandate, though the coverage of the companies under XBRL ambit has not increased, the taxonomy has undergone a sea change owing to the change in the format of presentation of financial statements and the new taxonomy architecture. The companies in banking and insurance sectors have been kept out of the purview for this year as well owing to a different format of presentation of financial statements for them. Separate taxonomies are being developed for them. NBFCs which also follow the Revised Schedule VI format have also been kept out of the scope owing to specific 'element' requirements in the taxonomy. A separate taxonomy for power sectors companies is also being worked upon.

XBRL India in its endeavour of spreading the knowledge of XBRL has decided to issue a material which would educate the stakeholders on the Architectural aspects of the taxonomy, The Architecture Guide, it covers all the significant aspects relating to the taxonomy Architecture. The Guide has been prepared under the leadership of CA. Atul Bheda, Chairman, Taxonomy Development and Review Committee, whose initiative and effort in bringing this guide has been commendable.

XBRL India will also shortly be coming out with other releases viz. the Preparer's Guide and the Educational Materials on XBRL. I believe that the readers of the materials and the users of the taxonomy shall be highly benefited.

Place: New Delhi  
Date: 24th August, 2012

(CA. Jaydeep N. Shah)  
Chairman  
Extensible Business Reporting Language (XBRL) India

## **Preface**

'XBRL' is no longer a new concept today. Professionals, regulators, corporates and of course the 'Information Technology' people, all know it. Though the society was as such familiar with the XBRL concept in the year 2003, when US adopted it, it gained momentum in India only with the mandate of the Ministry of Corporate Affairs (MCA) in the year 2011.

The new Taxonomy for the C&I companies developed by ICAI as per the requirements of the Revised Schedule VI to the Companies Act, 1956 and the existing notified Accounting Standards and Guidance Notes. Keeping pace with the technological development, the architecture of the new C&I taxonomy has also been changed from IFRS 2006 to IFRS 2011. This Taxonomy has been released by the MCA.

To develop stakeholders' understanding about the architectural features of the new C&I Taxonomy, XBRL India took the initiative of developing and releasing this Taxonomy Architecture Guide 2012. It is proposed to release the Guide annually with every new release of C&I Taxonomy explaining the new architectural aspects as compared to the earlier versions of the Taxonomy.

I place on record my appreciation for CA. K. Raghu, CA. Pankaj Tyagee, CA. S. Santhanakrishnan for their invaluable inputs for finalising this publication. I would like to thank Dr. Avinash Chander, CA. Ruchika Bachchani and CA. Vivek Baid for rendering their support in bringing out this material. I also thank Mr. Aman Puri, Mr. Amit Kumar Sharma and his team for their contribution in bringing out this material.

I believe that the users of the taxonomy will find the Guide useful in understanding the Taxonomy architecture.

Place: New Delhi  
Date: 24th August, 2012

(CA. Atul Bheda)  
Chairman  
Taxonomy Development and Review Committee

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## LIST OF ABBREVIATIONS USED IN THE GUIDE

Abbreviation	Full form
<b>XBRL</b>	<b>eXtensible Business Reporting Language</b>
<b>XII</b>	<b>XBRL International, Inc.</b>
<b>IFRS</b>	<b>International Financial Reporting Standards</b>
<b>C&amp;I</b>	<b>Commercial and Industrial</b>
<b>ICAI</b>	<b>The Institute of Chartered Accountants of India</b>
<b>MCA</b>	<b>Ministry of Corporate Affairs</b>
<b>SEBI</b>	<b>Securities and Exchange Board of India</b>
<b>CIN</b>	<b>Corporate Identification Number</b>
<b>PAN</b>	<b>Permanent Account Number</b>
<b>SRN</b>	<b>Service Request Number</b>
<b>DIN</b>	<b>Director Identification Number</b>
<b>ITC</b>	<b>Indian Trade Classification</b>
<b>pre</b>	<b>presentation</b>
<b>cal</b>	<b>calculation</b>
<b>lab</b>	<b><i>label</i></b>
<b>def</b>	<b>definition</b>
<b>ref</b>	<b>reference</b>
<b>xml</b>	<b>EXtensible Markup Language</b>
<b>xsd</b>	<b>XML Schema Definition</b>
<b>http</b>	<b>Hypertext transfer protocol</b>
<b>www</b>	<b>World Wide Web</b>
<b>org</b>	<b>organizational</b>
<b>viz.</b>	<b>namely</b>
<b>i.e.</b>	<b>that is</b>
<b>E.g.</b>	<b>for example</b>

## Background

The Institute of Chartered Accountants of India, in the year 2008, recognising the importance of *XBRL* as an electronic language for business reporting had set up a formal platform on *XBRL* viz. Group on *XBRL* which, in addition to ICAI representatives, comprised the representatives of the regulators which were considered to be instrumental in implementing *XBRL*. Under the aegis of the Group, it was decided to develop taxonomies i.e. dictionary of the reportable *elements*. To begin with, the Group decided to develop general purpose *taxonomy* for Commercial and Industrial Companies (C&I) which could be used by the regulators for their financial reporting requirements. In the year 2011, the Ministry of Corporate Affairs (MCA) decided to implement *XBRL* for their financial reporting for a certain class of companies. The C&I *Taxonomy* developed in the year 2008 was used for the first time by MCA for filing the financial statements by the companies. The MCA had also incorporated their regulatory *elements* in the base C&I *Taxonomy* to cater to their specific requirements. This C&I *Taxonomy* was based on the IFRS Architecture 2006.

With the applicability of the new format of presentation of financial statements, i.e., the Revised Schedule VI to the Companies Act, 1956, the Institute of Chartered Accountants of India developed a new C&I *Taxonomy*. The new *taxonomy* is developed as per the IFRS Architecture 2011.

## Taxonomy Development Process

The C&I *Taxonomy* 2012 has been prepared by the Institute of Chartered Accountants of India. The excel format of the draft *taxonomy* prepared under the aegis of an expert group constituted under the ICAI had been exposed for public comments. The Group comprised of domain and accounting experts. The Group prepared the draft *taxonomy* in excel tablet from the scratch building on the disclosure requirements of the Accounting Standards, Guidance Notes, Company Law (Revised Schedule VI). The common reporting *concepts* as appearing in the earlier C&I *taxonomy* were also included to the extent they are not contrary to the above accounting requirements. MCA specific requirements, as required for their regulatory purposes, were also incorporated in a separate folder. Thereafter, the DTS (Discoverable Taxonomy Set) version of the C&I *Taxonomy* 2012 has been released.

## Objective

Owing to the development of the new C&I *Taxonomy* as per the latest architecture, i.e., IFRS Architecture 2011, a need was being felt for the development of a reference material pertaining to the new *Taxonomy* Architecture. The reference material explains the modelling of the *taxonomy* and its underlying *concepts* with illustrations<sup>1</sup> so as to familiarise the filers and software developers with the flow and the *concepts* used in the taxonomy. It is not intended to educate the users on the basics of XBRL. Thus, the user is expected to be familiar with the basics of XBRL.

While the taxonomy has MCA specific *elements*, the guide is not specific to the MCA filings and one needs to refer to other materials released/to be released specific to MCA in order to file with them. One may refer to:

1. Business Rules issued by MCA for understanding the mandatory/non-mandatory fields in the taxonomy.
2. Scope and Level of *tagging* for understanding the requirements of *tagging* issued by MCA.
3. Filing Manual for understanding the approach for *validation* and pre-scrutiny of *instance* documents issued by MCA.
4. Preparer's Guide for referring to the sample *instance* documents created for the better understanding of Taxonomy to be released by the ICAI.

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<sup>1</sup>Illustrations provided use "Fujitsu Interstage XWand V12"



## 1. Introduction

### 1.1 The C&I Taxonomy 2012

The C&I Taxonomy has been prepared as per the requirements of the Revised Schedule VI to the Companies Act, 1956 and disclosure requirements under the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 and the Guidance Notes on Accounting issued by the Institute of Chartered Accountants of India. It also includes MCA specific regulatory *elements* and a few common reporting *elements* to the extent they are not contrary to the Accounting standards and the Guidance Notes. The taxonomy basically has two types of *elements*.

- **The “in-gaap” elements**-These relate to the requirements of the Revised Schedule VI to the Companies Act, 1956, Accounting Standards and the Guidance Notes including common practice elements;
- **The “in-ca” elements**-These refer to the requirements of the Ministry of Corporate Affairs (MCA).

**Table 1. Break-up of total *elements* between MCA specific (IN-CA) and IN-GAAP *elements***

	<b>Total <i>elements</i></b>
<b>MCA specific (in-ca)</b>	<b>461</b>
<b>IN-GAAP</b>	<b>2695</b>
<b>Total</b>	<b>3156</b>

Also the taxonomy has been developed ensuring:

- adherence to technical specifications given by XBRL International (XII) for Taxonomy Development
- conformance to XBRL Specifications and International best practices

## 1.2 Overview of amendments in the C&I Taxonomy 2012

**The C&I Taxonomy 2012 is different from the 2011 Taxonomy owing to the following:**

1. The C&I Taxonomy 2012 is based on the requirements of Revised Schedule VI to the Companies Act, 1956.
2. The architecture of the taxonomy has undergone a change. It has been developed as per the latest architecture viz. IFRS architecture 2011, whereas the earlier taxonomy was based in IFRS architecture 2006.
3. Definition and Reference *linkbases* have also been added to the Taxonomy for the ease of users.
4. The concept of '*dimensions*' has been introduced in the taxonomy as against '*tuples*'. Dimensional concept was not supported by earlier architecture.

## 2. C&I Taxonomy Architecture

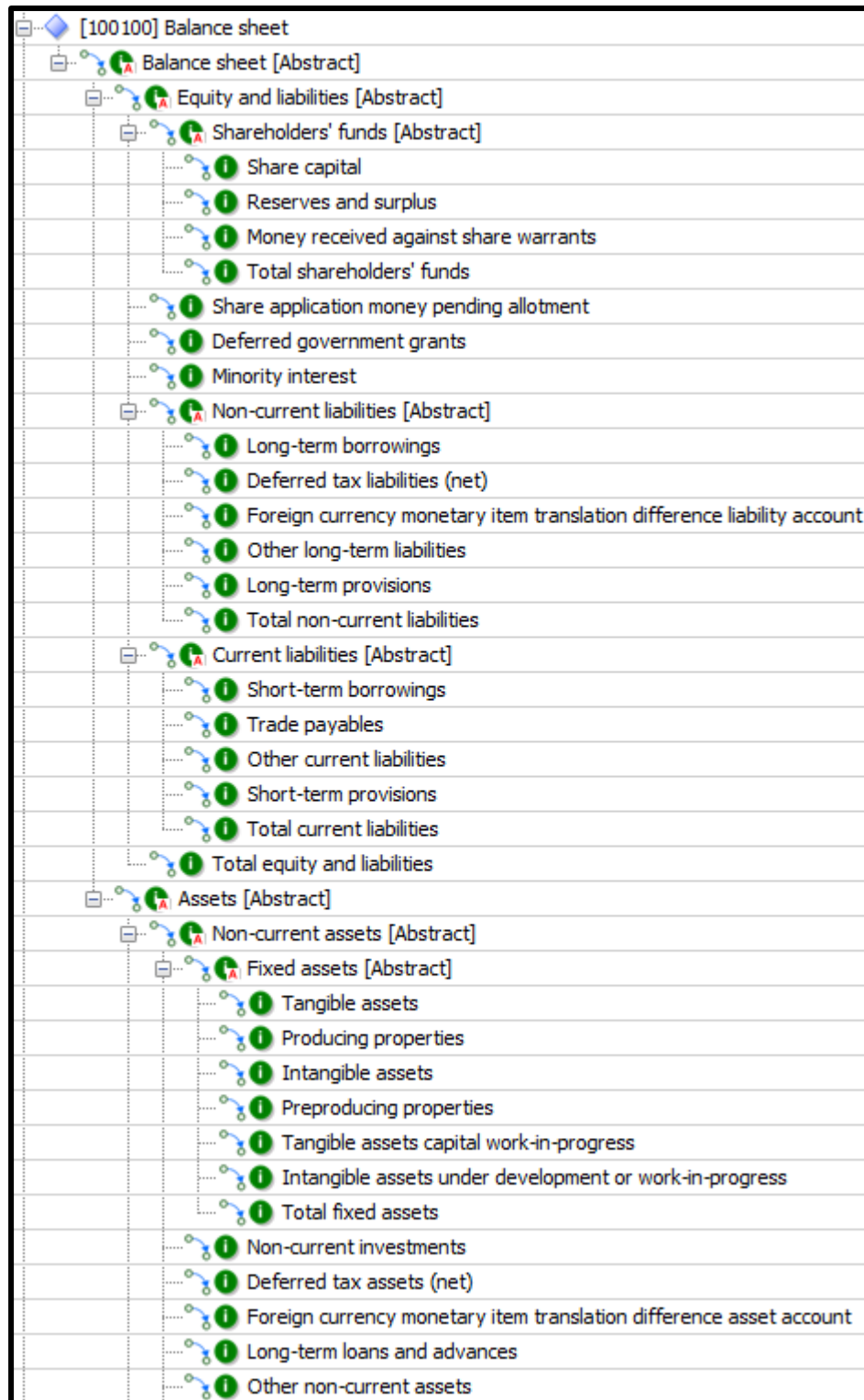
### 2.1 Modelling of C&I Taxonomy

The C&I taxonomy follows the IFRS taxonomy modelling structure. All the presentation and disclosure requirements of Revised Schedule VI to the Companies Act, 1956, Accounting Standards (AS), and Guidance Notes are modelled in the C&I Taxonomy in the following two ways:

#### 2.1.1 Hierarchical Modelling

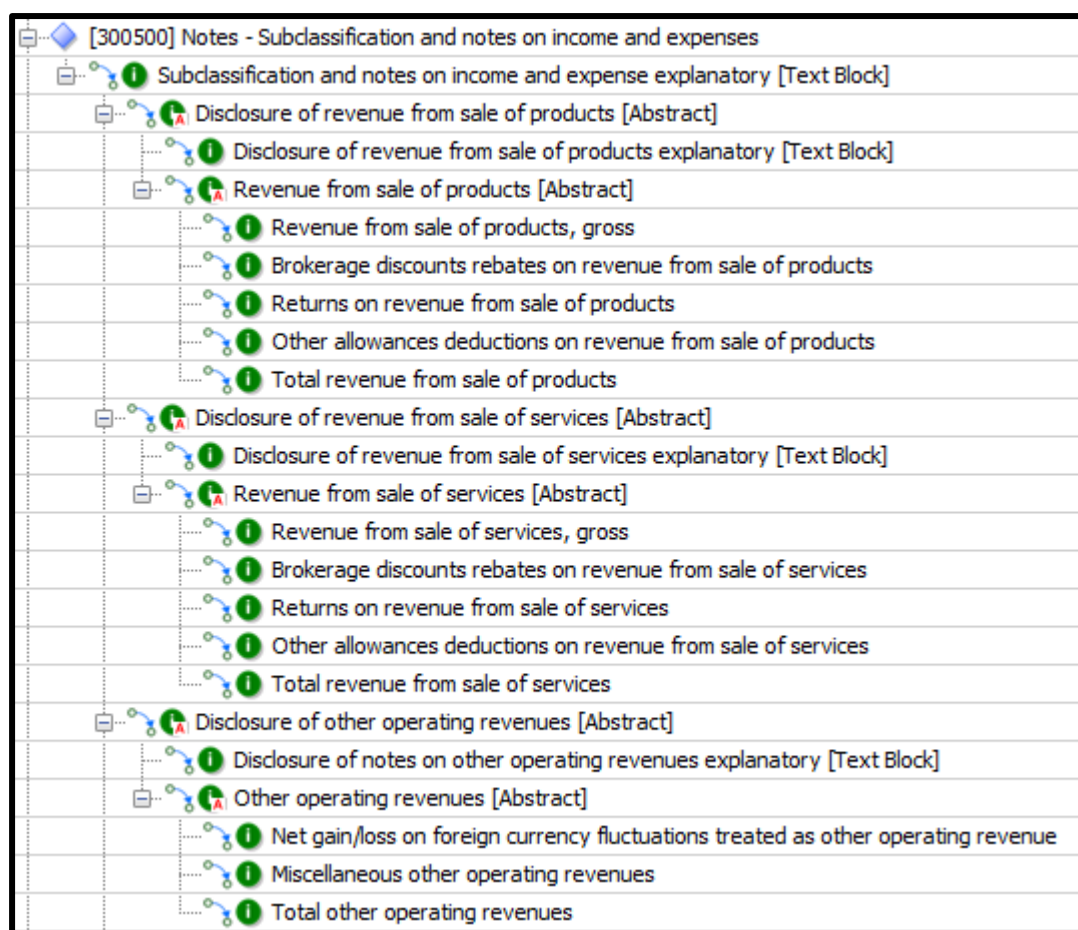
This is the most prevalent method of modelling for presentation, definition and calculation *linkbases*. In this technique of modelling, individual *elements* are organized in a tree-like structure. This structure allows representation of information using *parent-child* relationships wherein each parent can have many children, but each child has only one parent.

An example of hierarchical modelling is shown in Illustration 1 (below) in the ELR



**Illustration 1. A hierarchical model of a financial statement - Balance Sheet**

In the above illustration for the “Shareholders’ funds [Abstract]”, “Total shareholders’ funds” is the parent while “Share capital”, “Reserve and surplus” and “Money received against share warrants” are its child *elements*.



**Illustration 2. A hierarchical model of Note - Subclassification and notes on income and expenses**

In the above illustration for the “Revenue from sale of products [Abstract]”, “Total revenue from sale of products” is the parent while “Revenue from sale of products, gross”, “Brokerage discounts rebates on revenue from sale of products”, “Returns on revenue from sale of products” and “Other allowances deductions on revenue from sale of products” are its child *elements*.

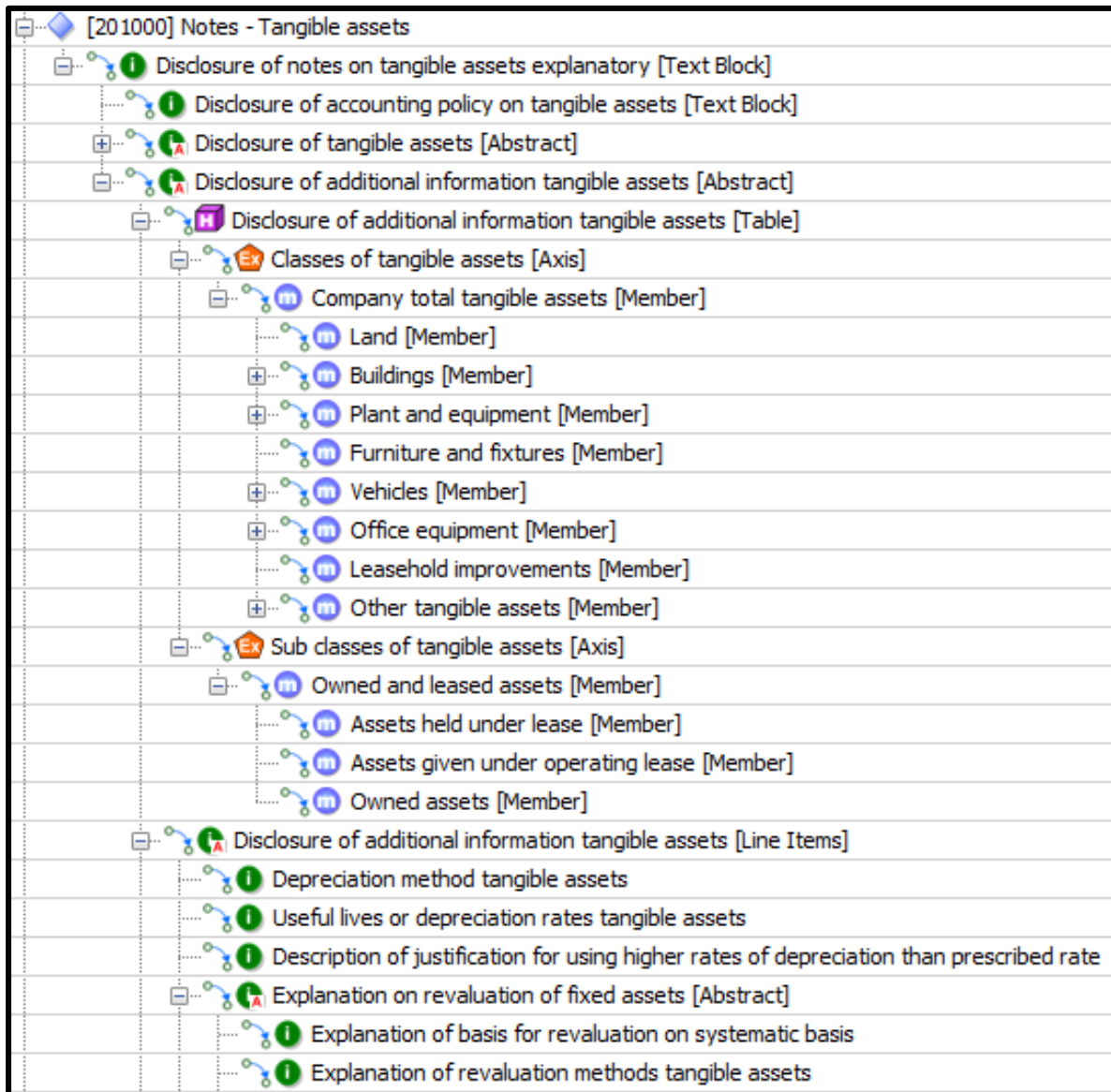
### 2.1.2 Modelling via Axes

The other modelling technique used in the C&I Taxonomy is modelling via *tables* (*hypercubes*) and *axes*. Each such *axis* can be connected to any set of line *items* (reportable *concepts*) via a *table*, thereby creating a dimensional (tabular) structure. The C&I taxonomy makes use of both ‘explicit’ and ‘typed’ *dimensions*. The following illustrations showcase both of them respectively.

#### a) Modelling through ‘Explicit’ *dimensions*

Illustration 3 (on page 11) provides an example model of the Note – “Tangible assets” by means of *axes*. Primary *elements* such as “Depreciation method tangible

assets” can be reported for various members (*domain* members) of the *axis* “Classes of tangible assets [Axis]” and “Sub classes of tangible assets [Axis]”, which are linked by the *table* “Disclosure of additional information tangible assets [Table]”.



**Illustration 3. A dimensional model of Note - Tangible assets (Definition *Linkbase* view)**

Illustration 4 provides an example of the same “Tangible assets” note as shown in Illustration 3 (above), but this time the example is presented in a form whereby all possible reportable combinations are presented.

For instance, if for the primary *element* “Depreciation method tangible assets” the class of tangible asset is to be taken as ‘Land’ and the Sub class of tangible asset is to be reported under “Assets held under lease [Member]” then the method used for depreciation can be mentioned in the highlighted area (which is actually the area of convergence of the primary *item* “Depreciation method tangible assets” and sub class “Assets held under lease [Member]” under its class “Land [Member]”) as showcased in Illustration 4.

	Land [Member]			Residential building [Member]		
	Owned and leased assets [Member]			Owned and leased assets [Member]		
	Assets held under lease [Member]	Assets given under operating lease [Member]	Owned assets [Member]	Assets held under lease [Member]	Assets given under operating lease [Member]	Owned assets [Member]
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [Line Items]						
Depreciation method tangible assets						
Useful lives or depreciation rates tangible assets						
Description of justification for using higher rates of depreciation than prescribed rate						
Explanation on revaluation of fixed assets [Abstract]						
Explanation of basis for revaluation on systematic basis						
Explanation of revaluation methods tangible assets						
Nature of indices used in revaluation						
Year of appraisal made						
Description of whether external valuer was used for valuation of tangible assets						
Additional depreciation on revalued amount of tangible assets disclosed separately if material						

Illustration 4. A dimensional model of Note - Tangible assets

### b) Modelling through 'Typed' dimensions

Illustration 5 provides an example model of the “Disclosure – Directors report” by means of ‘typed’ dimensions. Typed dimensions are used in those cases where the number of domain members is known but it is so large that it would be impractical to list all of them. In the Indian context, As per Companies Act, 1956, for a private company there is no limit on maximum number of directors that can be appointed (as per Section 259) and for public companies, maximum twelve (Section 259 states that number of directors can be increased beyond twelve by permission of central government). Since the number of directors for companies does not have an upper limit so ‘typed’ dimension is used here and the preparer can create any number of members as per their reporting entity’s requirement.

For example, a primary item, say “First name of director” can be reported multiple times for each ‘Director’.

[400400b] Disclosures - Directors report	
Details of signatories of board report [Abstract]	
Details of directors signing board report [Table]	all (*)
Directors signing board report [Axis]	hypercube-dimension (*)
Details of directors signing board report [Line Items]	domain-member (*)
Name of director signing board report [Abstract]	domain-member (*)
First name of director	domain-member (*)
Middle name of director	domain-member (*)
Last name of director	domain-member (*)
Designation of director	domain-member (*)
Director identification number of director	domain-member (*)
Date of signing board report	domain-member (*)

Illustration 5. A dimensional model of Disclosure – Directors report (Definition Linkbase view)

Illustration 6 provides an example of the same “Disclosure – Directors report” as shown in Illustration 5 (above), but here the example is presented in a form whereby all possible reportable combinations are presented.

Directors signing board report [Axis]	
Details of signatories of board report [Abstract]	in-ca: DirectorsSigningBoardReportDomain
Details of signatories of board report [Abstract]	
Details of directors signing board report [Line Item]	
Name of director signing board report [Abstract]	
First name of director	
Middle name of director	
Last name of director	
Designation of director	
Director identification number of director	
Date of signing board report	

Illustration 6. A dimensional model of Disclosure – Directors report



## 2.2 The Structure of the C&I Taxonomy

### 2.2.1 Taxonomy Physical Design

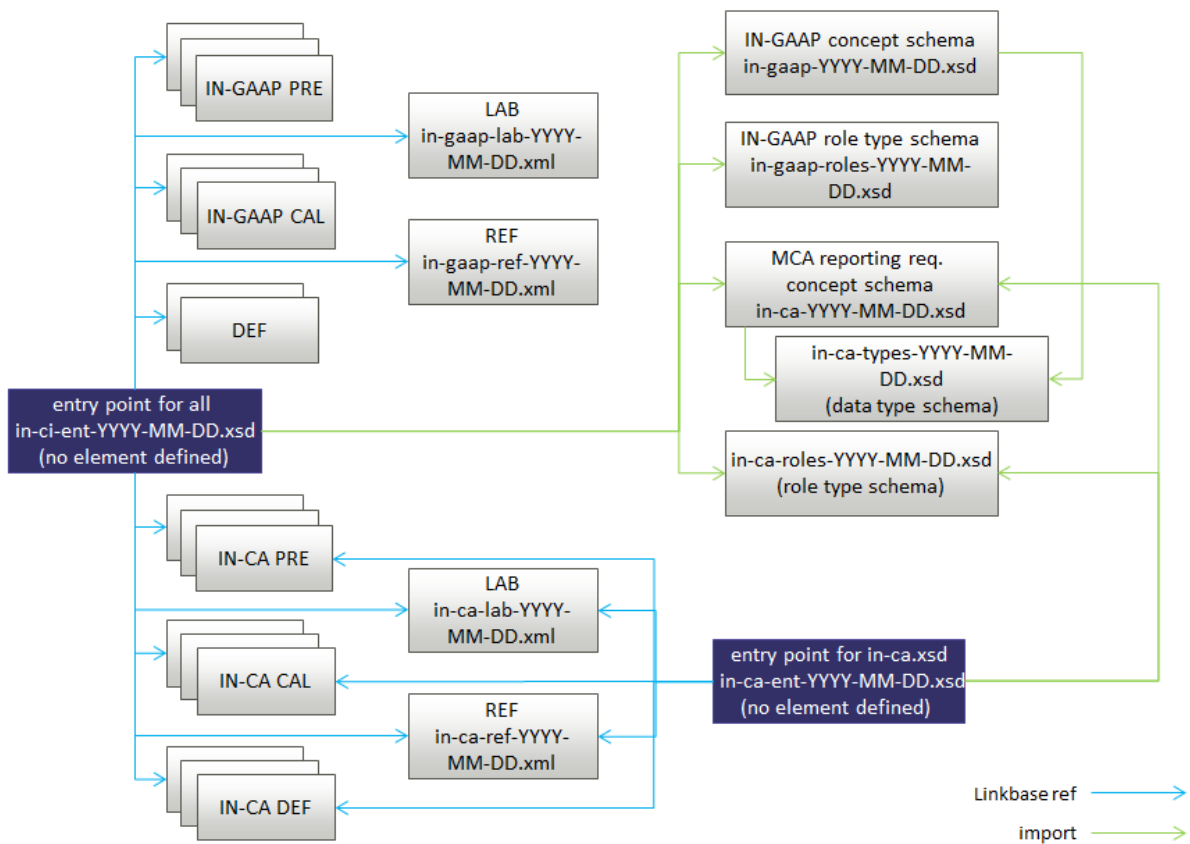


Figure 2.1 C&I Taxonomy Physical Design

## 2.2.2 Taxonomy Folder Structure

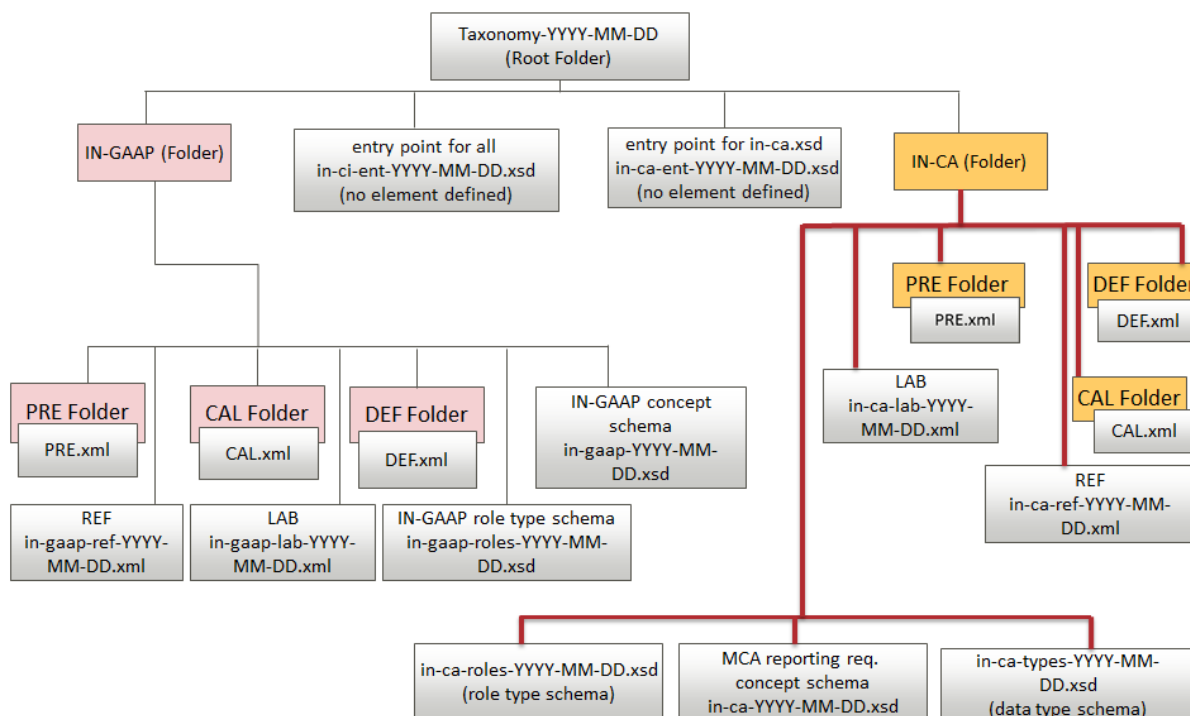


Figure 2.2 C&I Taxonomy Folder Structure

The folders and their contents, and the guidelines for folder and file names, are as follows:

- YYYY-MM-DD, where YYYY-MM-DD represents the Financial Year ending date and is set to 2012-03-31 for the C&I Taxonomy 2012;
- in-gaap-YYYY-MM-DD.xsd is the core schema which contains reportable *concepts* for the “in-gaap” type *elements* and in-ca-YYYY-MM-DD.xsd is the core schema that contains the *concepts* for “in-ca” type (MCA specific)*elements* of the C&I taxonomy;
- in-ci-ent-YYYY-MM-DD.xsd is the combined entry point for C&I taxonomy;
- in-ca-ent-YYYY-MM-DD.xsd is the separate entry point for “in-ca” (MCA specific)*elements* of the C&I taxonomy;
- The “IN-CA” and “IN-GAAP” folders contain files having the following naming conventions:
  - ❖ {in-gaap | in-ca}-{pre | cal | def }-{"unique role number"}-{"unique role name"}-YYYY-MM-DD.xml are modular presentation, calculation, definition *linkbase* files;
  - ❖ {in-gaap | in-ca}-{ref}- YYYY-MM-DD.xml are modular reference *linkbase* files for each standard;
  - ❖ {in-gaap | in-ca}-{lab}- YYYY-MM-DD.xml are modular *label linkbase* files for each standard;
  - ❖ {in-gaap | in-ca}-{ roles }- YYYY-MM-DD.xsd are modular schemas that contain ELRs for the presentation, calculation and definition *linkbases* for each standard;

- ❖ {in-ca}- {types }- YYYY-MM-DD.xsd are modular schemas that contain types for enumerations for MCA specific *elements*.

### 2.2.3 Absolute and relative paths

The unique root resource location (URL) of the C&I Taxonomy 2012 is <http://www.icaai.org/xbml/taxonomy/2012-03-31/>, followed by the file path which is formed according to the file and folder structure set out in section 2.2.2. Table 2 (below) provides examples of absolute paths to C&I Taxonomy 2012 files.

**Table 2. Examples of C&I Taxonomy file absolute paths**

File	Absolute Path
<b>Core schema</b>	<a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/in-gaap-2012-03-31.xsd">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/in-gaap-2012-03-31.xsd</a> <a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-ca/in-ca-2012-03-31.xsd">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-ca/in-ca-2012-03-31.xsd</a>
<b>English label linkbase</b>	<a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/in-gaap-lab-2012-03-31.xml">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/in-gaap-lab-2012-03-31.xml</a> <a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-ca/in-ca-lab-2012-03-31.xml">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-ca/in-ca-lab-2012-03-31.xml</a>
<b>Presentation Linkbase – Balance sheet</b>	<a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/pre/in-gaap-pre-100100-BalanceSheet-2012-03-31.xml">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/pre/in-gaap-pre-100100-BalanceSheet-2012-03-31.xml</a>
<b>Calculation Linkbase – Statement of Profit and Loss</b>	<a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/cal/in-gaap-cal-100200-StatementOfProfitAndLoss-2012-03-31.xml">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/cal/in-gaap-cal-100200-StatementOfProfitAndLoss-2012-03-31.xml</a>
<b>Reference Linkbase</b>	<a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/in-gaap-ref-2012-03-31.xml">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/in-gaap-ref-2012-03-31.xml</a> <a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-ca/in-ca-ref-2012-03-31.xml">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-ca/in-ca-ref-2012-03-31.xml</a>
<b>Role schema for C&amp;I</b>	<a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/in-gaap-roles-2012-03-31.xsd">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-gaap/in-gaap-roles-2012-03-31.xsd</a> <a href="http://www.icaai.org/xbml/taxonomy/2012-03-31/in-ca/in-ca-roles-2012-03-31.xsd">http://www.icaai.org/xbml/taxonomy/2012-03-31/in-ca/in-ca-roles-2012-03-31.xsd</a>

### 2.2.4 DTS discovery

The C&I Taxonomy is modularised as described in section 2.2.2. The DTS discovery process requires an entry point (either a schema or an *instance* document). According to the XBRL 2.1 Specification discovery rules (section 3.2 of the XBRL 2.1 Specification) the discovery process should be conducted by the means of a linkbaseRef (the relevant core and role schemas will be discovered via *locators* or a roleRef). An example entry point schema is presented in Illustration 7 (below).

```

<annotation>
  <appinfo>
    <link:linkbaseRef xlink:type="simple" xlink:href="IN-
GAAP/PRE/in-gaap-pre-100100-BalanceSheet-2012-03-31.xml"
xlink:role="http://www.xbrl.org/2003/role/presentationLinkbaseRef"
xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>
    .
    .
    .
    <link:linkbaseRef xlink:type="simple" xlink:href="IN-CA/in-ca-
ref-2012-03-31.xml"
xlink:role="http://www.xbrl.org/2003/role/referenceLinkbaseRef"
xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase"/>
  </appinfo>
</annotation>

```

**Illustration 7. An excerpt from an entry point schema**

### 2.2.5 Namespaces

In order to differentiate between *concepts* (and to modularise the schemas) in subsequent C&I Taxonomy releases and also to support taxonomy *versioning*, *namespace* unique resource identifiers (URIs) are used for each taxonomy release date. The C&I Taxonomy uses *namespaces* constructed according to the guidelines presented in Table 3 (below).

**Table 3. Namespace prefixes and namespace URIs**

Namespace prefix	Namespace URI	Use
in-gaap in-ca	http://www.icai.org/xbrl/taxonomy/YYYY-MM-DD/{in-gaap in-ca}	Main <i>namespace</i> for all C&I Taxonomy <i>concepts</i> (where YYYY-MM-DD represents the Financial Year ending date, and is set to 2012-03-31) for the C&I Taxonomy 2012.
{in-gaap in-ca}-roles-YY YY-MM-DD	http://www.icai.org/xbrl/taxonomy/YYYY-MM-DD/{in-gaap in-ca}-roles	<i>Namespace</i> for the roles schemas (where YYYY-MM-DD represents the Financial Year ending date, and is set to 2012-03-31) for the C&I Taxonomy 2012.

## 2.2.6 Core, role and entry-point schemas

The C&I Taxonomy uses specific schemas to define reporting *concepts* (**in-gaap-YYYY-MM-DD.xsd** is the core schema for “**in-gaap**” *elements* and “**in-ca-YYYY-MM-DD.xsd**” for “**in-ca**” *elements*). The C&I Taxonomy makes use of *items*, typed *axes* and explicit *axes*. There are a total of 3,131 *concepts* in the C&I Taxonomy 2012. The C&I Taxonomy uses three substitution groups defined by XBRL Specifications - *item*, *hypercubeItem* and *dimensionItem*.

**Table 4. Statistics for substitution groups in the C&I Taxonomy**

Item type	Occurrences
item	2987
hypercubeItem (table)	82
dimensionItem (axis)	62
Typed Axis	25
Explicit Axis	37

Table 5 presents the item types used in the C&I Taxonomy.

**Table 5. Item types that are used in the C&I Taxonomy**

Item type	Occurrences
monetaryItemType	1231
stringItemType	962
shareItemType	48
textBlockItemType	104
perShareItemType	17
percentItemType	82
dateItemType	35
decimalItemType	46
pureItemType	1
domainItemType	544
NatureOfRelatedParty	1
CINNumber	12
PANNumber	6
booleanItemType	15
SRNNumber	5
IndustryType	1
TypeOfSubsidiary	2
DINNumber	1
LevelOfRounding	1
TypeOfCashFlowStatement	1
ITCNumber4Digits	1
ITCNumber8Digits	1
ContentOfReport	1
NatureOfReport	1
CategoryOfAuditor	1
ClassOfCurrentInvestments	1

<b>ClassOfNonCurrentInvestments</b>	<b>1</b>
<b>ComplianceReportStatus</b>	<b>1</b>
<b>CostAuditReportStatus</b>	<b>1</b>
<b>FormOfJointVenture</b>	<b>1</b>
<b>HolderOfBondOrDebenture</b>	<b>1</b>
<b>MethodOfAccountingUsed</b>	<b>1</b>
<b>NatureOfBondOrDebenture</b>	<b>1</b>
<b>TypeOfCurrentInvestments</b>	<b>1</b>
<b>TypeOfNonCurrentInvestments</b>	<b>1</b>
<b>WhetherBondsOrDebentures</b>	<b>1</b>

Table 6 (below) provides guidelines for constructing role URIs for ELRs in the C&I Taxonomy.

**Table 6. Guideline for role URIs for ELRs**

Role URI
<p><b>http://www.icai.org/xbml/taxonomy/role/{in-gaap in-ca}/{"Unique role name"} for example</b>  <b>http://www.icai.org/xbml/taxonomy/role/in-gaap/BalanceSheet (for in-gaap)</b>  <b>http://www.icai.org/xbml/taxonomy/role/in-ca/NotesSubsidiaryInformation(for in-ca)</b></p>

**URI mapping:** One can cache remote files on the network in order to load the same files locally instead of fetching them via network again. The caching is applied to the files one is going to load and files referenced therein. The correspondence between a URI and a local file in its place is to be specified as a URI map.

**Table 7. Quantitative categorization of Linkbases**

	ELR (Report Section)	Presentation Linkbase	Calculation Linkbase	Definition Linkbase
MCA specific (in-ca)	6	6	2	6
IN-GAAP	39	39	22	22
Total	45	45	24	28

**Table 8. Break-up of *elements* between MCA specific (IN-CA) and IN-GAAP *elements***

	Elements	Other elements	Total elements	Total ELRs
MCA specific (in-ca)	453	8	461	6
IN-GAAP	2678	17	2695	39
Total	3131	25	3156	45

### 2.2.7 *Linkbases*

The *Linkbases* in the case of C&I are organised according to financial statements where ELRs are sorted by their definitions. The C&I Taxonomy includes six-digit numbers in square brackets at the beginning of each ELR definition which provide viewing and sorting functionality. ELRs between **[100100]** and **[400400]** have been detailed below:-

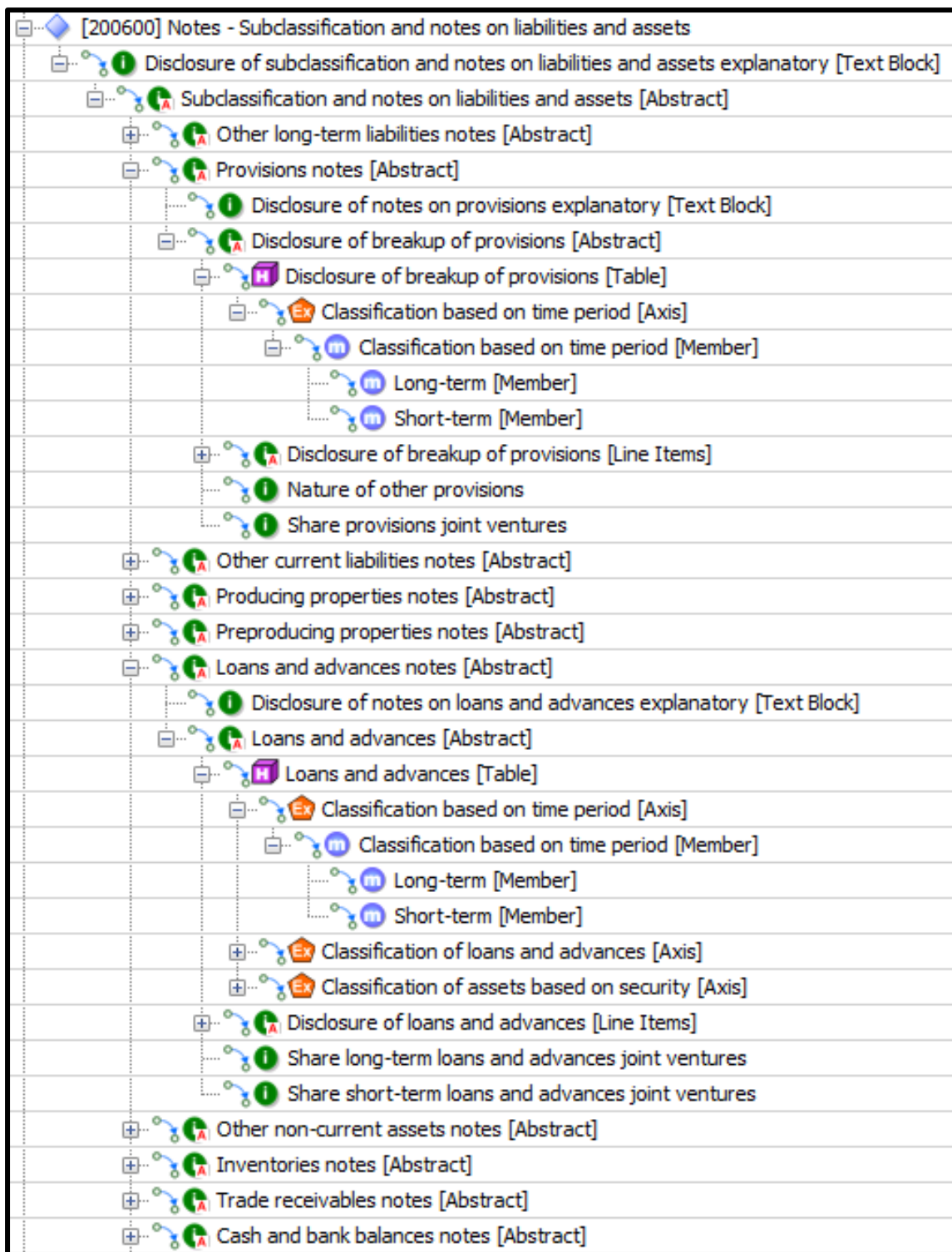
**[100000]** series – Financial statements like Balance sheet, Statement of Profit and Loss and Cash Flow Statement






















































**[200000]** and **[300000]** series – Notes on Balance sheet *items*, Notes on Profit and loss *items* and Notes on Cash Flow Statement

**[400000]** series – General Information, Auditor’s report, Directors’ report and Signatories to Balance sheet

P Presentation Link	
+ ◆	[100100] Balance sheet
+ ◆	[100200] Statement of profit and loss
+ ◆	[100300] Cash flow statement, direct
+ ◆	[100400] Cash flow statement, indirect
+ ◆	[200100] Notes - Share capital
+ ◆	[200200] Notes - Reserves and surplus
+ ◆	[200300] Notes - Borrowings
[-] ◆	[-] ◆ [i] Disclosure of notes on borrowings explanatory [Text Block]
[-] ◆	[-] ◆ [A] Borrowings notes [Abstract]
[-] ◆	[-] ◆ [A] Details of borrowings [Abstract]
[-] ◆	[-] ◆ [H] Classification of borrowings [Table]
[-] ◆	[-] ◆ [Ex] Classification based on time period [Axis]
[-] ◆	[-] ◆ [m] Classification based on time period [Member]
[-] ◆	[-] ◆ [m] Long-term [Member]
[-] ◆	[-] ◆ [m] Short-term [Member]
[-] ◆	[-] ◆ [Ex] Classification of borrowings [Axis]
[-] ◆	[-] ◆ [m] Borrowings [Member]
[-] ◆	[-] ◆ [Ex] Subclassification of borrowings [Axis]
[-] ◆	[-] ◆ [A] Details of borrowings [Line Items]
[-] ◆	[-] ◆ [A] Details of bonds or debentures [Abstract]
[-] ◆	[-] ◆ [i] Share long-term borrowings joint ventures
[-] ◆	[-] ◆ [i] Share short-term borrowings joint ventures
+ ◆	[200400] Notes - Non-current investments
+ ◆	[200500] Notes - Current investments





 Other current assets notes [Abstract]	
	 [200700] Notes - Additional disclosures on balance sheet
	 [200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates
	 [200900] Notes - Events occurring after balance sheet date
	 [201000] Notes - Tangible assets
	 [201100] Notes - Intangible assets
	 [201200] Notes - Employee benefits
	 [201300] Notes - Segments
	 [201400] Notes - Leases
	 [201500] Notes - Impairment
	 [201600] Notes - Related party
	 [201700] Notes - Government grants
	 [201800] Notes - Borrowing cost
	 [201900] Notes - Income taxes
	 [202000] Notes - Discontinuing operations
	 [202100] Notes - Other provisions, contingent liabilities and contingent assets
	 [202200] Notes - Effects of changes in foreign exchange rates
	 [202300] Notes - Amalgamation
	 [202400] Notes - Investments in associates
	 [202500] Notes - Financial reporting of interests in joint ventures
	 [202600] Notes - Consolidated financial statements
	 [202700] Notes - Cash flow statements
	 [202800] Notes - Subsidiary information
	 [300100] Notes - Revenue
	 [300200] Notes - Construction contracts
	 [300300] Notes - Earnings per share
	 [300400] Notes - Employee share-based payments

<ul style="list-style-type: none"> <li>◆ [300500] Notes - Subclassification and notes on income and expenses           <ul style="list-style-type: none"> <li>◆ Subclassification and notes on income and expense explanatory [Text Block]               <ul style="list-style-type: none"> <li>◆ Disclosure of revenue from sale of products [Abstract]</li> <li>◆ Disclosure of revenue from sale of services [Abstract]</li> <li>◆ Disclosure of other operating revenues [Abstract]</li> <li>◆ Disclosure of other income [Abstract]</li> <li>◆ Disclosure of finance cost [Abstract]</li> <li>◆ Employee benefit expense [Abstract]</li> <li>◆ Breakup of other expenses [Abstract]</li> <li>◆ Breakup of expenditure on production, transportation and other expenditure pertaining to E&amp;P activities [Abstract]</li> <li>◆ Current tax [Abstract]</li> </ul> </li> </ul> </li> <li>◆ [300600] Notes - Additional information statement of profit and loss           <ul style="list-style-type: none"> <li>◆ Additional information on profit and loss account explanatory [Text Block]               <ul style="list-style-type: none"> <li>◆ Additional information on profit and loss account [Abstract]                   <ul style="list-style-type: none"> <li>◆ Share of certain expenses joint ventures [Abstract]</li> <li>◆ Changes in inventories of finished goods, work-in-progress and stock-in-trade [Abstract]</li> <li>◆ Details of individual items of exceptional and extraordinary nature [Abstract]</li> <li>◆ Prior period items [Abstract]</li> <li>◆ Additional details in case of manufacturing companies [Abstract]</li> <li>◆ Additional details in case of trading companies [Abstract]</li> <li>◆ Additional details in case of service companies [Abstract]</li> <li>◆ Details of aggregate amount set aside to provisions made for meeting specific liabilities, contingencies or commitments [Abstract]</li> <li>◆ Details of income or expense requiring separate disclosure [Abstract]</li> <li>◆ Dividends from subsidiary companies</li> <li>◆ Provisions for losses of subsidiary companies</li> <li>◆ Value of imports calculated on CIF basis [Abstract]</li> <li>◆ Expenditure in foreign currency [Abstract]</li> <li>◆ Details of raw materials, spare parts and components consumed [Abstract]</li> <li>◆ Details of dividend remitted in foreign currency [Abstract]</li> <li>◆ Details of earnings in foreign currency [Abstract]</li> <li>◆ Details of share of profits or losses in partnership firm or association of persons or limited liability partnerships [Abstract]</li> </ul> </li> <li>◆ Disclosure of information on deviation from accounting standards profit and loss account [Abstract]</li> <li>◆ Disclosure of contributions made to political party or for political purpose [Abstract]</li> <li>◆ Disclosure of contributions made to national defence fund [Abstract]</li> <li>◆ Details of cost incurred for issuing options or shares under employee stock option or stock purchase scheme [Abstract]</li> <li>◆ Breakup of revenue as export and domestic [Abstract]</li> <li>◆ Details of capital expenditure incurred in foreign currency [Abstract]</li> <li>◆ Disclosure of computation of managerial information as per section 198, 349 and 350 of companies act [Abstract]</li> <li>◆ Disclosure of expenditure on corporate social responsibility [Abstract]</li> </ul> </li> </ul> </li> <li>◆ [300700] Notes - Director remuneration and other information</li> <li>◆ [300800] Notes - Disclosures pertaining to real estate enterprises</li> <li>◆ [300900] Notes - Financial instruments</li> <li>◆ [400100] Disclosure of general information about company</li> <li>◆ [400200] Disclosures - Auditors report</li> <li>◆ [400300] Disclosures - Signatories of balance sheet</li> <li>◆ [400400] Disclosures - Directors report</li> </ul>
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**Illustration 8. The ELRs of the C&I Taxonomy organised according to financial statements**

Separate ELRs have been created for most of the broad heads of the *items* appearing on the face of Balance Sheet and Statement of Profit & Loss. A few e.g. Loans and Advances, Provisions, Cash and Bank Balances, etc. have been clubbed under one ELR [200600]

(Illustration 8) for *tagging* convenience. Though Schedule VI requires presentation of Borrowings under Long and Short-term heads, the same have been clubbed under one ELR [200300] (Illustration 8) for Borrowings.

### 2.2.8 Linkbase modularisation

C&I Taxonomy uses five types of standard XBRL 2.1 specified *linkbases* as described briefly below:

*Presentation Linkbase* – This *linkbase* associates *concepts* with other *concepts* so that the resulting relations can guide the creation of a user interface, rendering, or visualisation.

*Calculation Linkbase* – This *linkbase* associates *concepts* with other *concepts* so that values appearing in an *instance* document may be checked for consistency.

*Label Linkbase* – It provides human readable strings for *concepts*. Using the *label linkbase*, multiple languages can be supported, as well as multiple strings within each language.

*Reference Linkbase* – This *linkbase* associates *concepts* with citations of some body of *authoritative* literature.

*Definition Linkbase* – This *linkbase* associates *concepts* with other *concepts* using a variety of *arc* roles.

The *linkbase* files are referenced via a *linkbaseRef* from the entry point<sup>2</sup>. *Label linkbases* are modularised by language and should be referenced via a *linkbaseRef* from the entry point, not from the core schema (which is **in-gaap-YYYY-MM-DD.xsd** for “in-gaap” specific *elements* and **in-ca-YYYY-MM-DD.xsd** for MCA specific *elements*) via a *linkbaseRef*. At least one language *linkbase* should be referenced from the entry point to avoid errors resulting from the use of preferred *labels* in the presentation *linkbases*.

Presentation, calculation and definition *linkbases* are modularised according to sets of disclosures (statements and notes).

### 2.2.9 Reference linkbases

C&I taxonomy uses the following parts listed in Table 9 (below) out of all the parts as defined by XBRL International in the reference schema.

**Table 9. Reference parts that are used in the C&I Taxonomy**

Reference Part	Use
Publisher	{MCA SEBI ICAI Ministry of Law & Justice}
Name	{INGAAP MCA}
Paragraph	Paragraph (number) in the standard

<sup>2</sup>A schema which imports the base (or as required) schema and necessary linkbases is called entry-point. Entry-point schema is usually used to browse or view the taxonomy.

Where appropriate, the accounting references from *authoritative* sources have been attached to the *tags*. Some examples of the references are provided in the Table below:

**Table 10. References – Examples**

Tag	ELR	Accounting reference
<i>ProportionOfVotingPowerHeldInSubsidiaryConsolidated</i>	Notes-ConsolidatedFinancialStatements	ICAI Accounting standard AS 21 Para 29 (a)
<i>NatureAndExtentOfGovernmentGrantsRecognisedInFinancialStatements</i>	Notes-GovernmentGrants	ICAI Accounting standard AS 12 Para 23 (ii)
<i>DescriptionOfAssociates</i>	Notes-InvestmentsInAssociates	ICAI Accounting standard AS 23 Para 22

The elements which are common to the industry but cannot be traced to any particular authoritative reference carry a “common practice” reference.

### 2.2.10 Label linkbases

The C&I Taxonomy defines 3431 *labels* (*label* resources). Table 11<sup>3</sup> presents the *label* roles introduced in the C&I Taxonomy.

**Table 11. Label roles that are used in the C&I Taxonomy**

Label role	Occurrence	Use
<a href="http://www.xbrl.org/2009/role/negatedLabel">http://www.xbrl.org/2009/role/negatedLabel</a> (E.g.: Payments to suppliers for goods and services)	41	These <i>Labels</i> (negated) are used for a <i>concept</i> where the value being presented needs to be negated i.e. sign of the value should be inverted.
<a href="http://www.xbrl.org/2009/role/negatedTerseLabel">http://www.xbrl.org/2009/role/negatedTerseLabel</a> (E.g.: Interest paid)	19	
<a href="http://www.xbrl.org/2009/role/negatedTotalLabel">http://www.xbrl.org/2009/role/negatedTotalLabel</a> (E.g.: Total expenses)	2	
<a href="http://www.xbrl.org/2009/role/netLabel">http://www.xbrl.org/2009/role/netLabel</a> (E.g.: Net increase (decrease) in cash and cash equivalents)	24	The <i>label</i> for a <i>concept</i> when it is to be used to present values associated with the <i>concept</i> when it is being reported as the net of a set of other values. Net <i>labels</i> allow the expression of <i>labels</i> , other than the one to be used as total <i>label</i> , if the presentation tree represents a gross/net calculation instead of a traditional calculation roll-up.
<a href="http://www.xbrl.org/2003/role/periodStartLabel">http://www.xbrl.org/2003/role/periodStartLabel</a> (E.g.: Cash and cash equivalents cash flow statement at beginning of period)	14	The <i>label</i> role for a <i>concept</i> with the <i>periodType</i> ="instant" when it is to be used to present values associated with the <i>concept</i> when it is reported as a start (end) of period value. These roles should not be used to infer semantics of <i>facts</i> reported in <i>instance</i> documents.
<a href="http://www.xbrl.org/2003/role/periodEndLabel">http://www.xbrl.org/2003/role/periodEndLabel</a> ( E.g.: Cash and cash equivalents cash flow statement at end of period)	14	

<sup>3</sup>Source: IFRS Taxonomy Architecture Guide 2012

http://www.xbrl.org/2003/role/terseLabel (E.g.: Interest received)	19	Short <i>label</i> role for a <i>concept</i> , often omitting text that should be inferable when the <i>concept</i> is reported in the context of other related <i>concepts</i> .
http://www.xbrl.org/2003/role/label (E.g.: Every <i>element</i> has a standard label)	3131	Standard <i>label</i> role for a <i>concept</i> .
http://www.xbrl.org/2003/role/totalLabel (E.g.: Total current assets)	167	The label role for a <i>concept</i> when it is to be used to present values associated with the <i>concept</i> when it is reported as the total of a set of other values. This role should not be used to infer semantics of <i>facts</i> reported in <i>instance</i> documents.

### 2.2.11 Total and net *labels*

The C&I Taxonomy uses preferred *label* roles in the presentation *linkbase* to indicate calculation roll-ups. Table 12 (below) presents two *label* roles used in the C&I Taxonomy to indicate calculation information.

**Table 12. *Label* roles that provide calculation information in the presentation *linkbase***

<b><i>Label</i> role</b>	<b>Use</b>
http://www.xbrl.org/2009/role/netLabel	Net <i>label</i>
http://www.xbrl.org/2003/role/totalLabel	Total <i>label</i> role

The Illustration 9 in the following page provides an example of how this information (about ‘Net *label*’) is rendered in presentation. The specific relationship can be seen in the small boxes.

[201200] Notes - Employee benefits		
Disclosure of employee benefits explanatory [Text Block]		
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Table]		
Defined benefit plans [Axis]		
Disclosure of defined benefit plans [Line Items]		
Description of accounting policy for defined benefit plans		
Description of type of plan		
Reconciliation of changes in present value of defined benefit obligation [Abstract]		
Defined benefit obligation, at present value at beginning of period	periodStartLabel	
Changes in defined benefit obligation, at present value [Abstract]		
Defined benefit obligation, at present value at end of period	periodEndLabel	
Defined benefit obligation arising from wholly unfunded plans		
Defined benefit obligation arising from wholly or partly funded plans		
Reconciliation of changes in fair value of plan assets [Abstract]		
Plan assets, at fair value at beginning of period	periodStartLabel	
Changes in plan assets, at fair value [Abstract]		
Plan assets, at fair value at end of period	periodEndLabel	
Reimbursement rights, at fair value at beginning of period	periodStartLabel	
Changes in reimbursement rights, at fair value [Abstract]		
Reimbursement rights, at fair value at end of period	periodEndLabel	
Recognised assets and liabilities of defined benefit plans [Abstract]		
Recognised liabilities, defined benefit plan		
Recognised assets, defined benefit plan	negatedLabel (*)	
Net liability (asset) of defined benefit plans	netLabel (*)	
Reconciliation of liability asset of defined benefit plans [Abstract]		

Illustration 9. Visualisation of the Net *label* role

### 2.2.12 Negated *labels*

Negated *labels* in the C&I Taxonomy use a set of *label* roles from the XBRL International Link Role Registry (LRR).

A negated *label* is one that causes numeric values of an *element* to be displayed with their sign flipped. Negating a *label* only affects the way in which the reported data is visualised.

Table 13. Negated *label* roles that are used in the C&I Taxonomy *Label* role

<i>Label</i> role	Use
<a href="http://www.xbrl.org/2009/role/negatedLabel">http://www.xbrl.org/2009/role/negatedLabel</a>	Standard negated <i>label</i> role
<a href="http://www.xbrl.org/2009/role/negatedTotalLabel">http://www.xbrl.org/2009/role/negatedTotalLabel</a>	Negated total <i>label</i> role
<a href="http://www.xbrl.org/2009/role/negatedTerseLabel">http://www.xbrl.org/2009/role/negatedTerseLabel</a>	Terse negated <i>label</i> role

### 2.2.13 Presentation *linkbases*

The Illustration 10 below shows the Presentation view of Balance Sheet where different kinds of “Fixed assets” are showcased and the total of all these is at the bottom in the form of “Total fixed assets”.

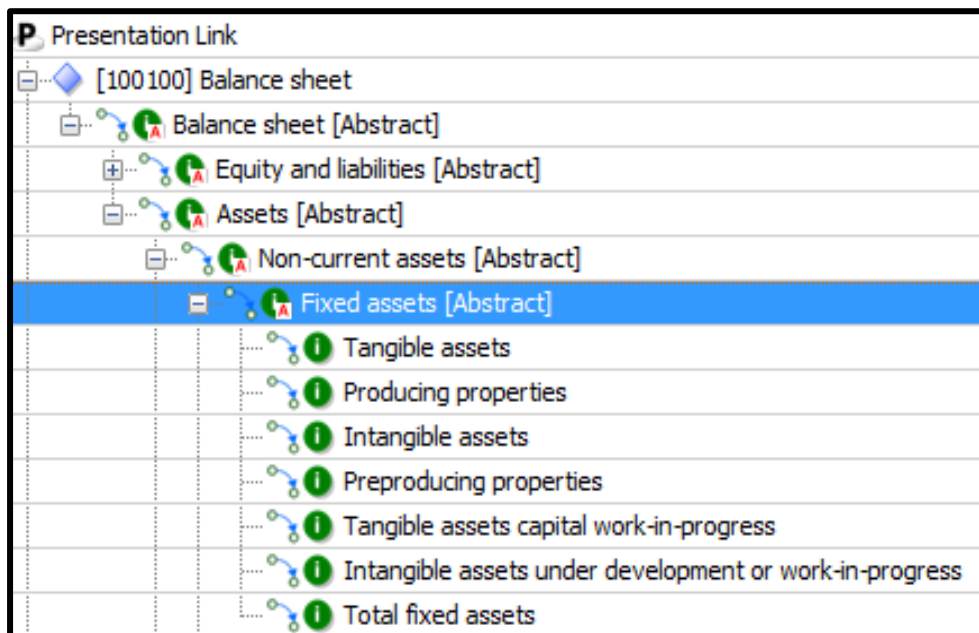


Illustration 10. Presentation view of Balance Sheet

### 2.2.14 Calculation *linkbases*

The C&I Taxonomy follows XBRL 2.1 Specification’s prescription and uses its calculation *linkbases* providing all possible calculations for hierarchies.

To have a consistent relationship of *concepts* between presentation hierarchies and calculation hierarchies, the C&I Taxonomy represents it in a way such that a non-*abstract concept* which is a parent in a corresponding calculation *linkbase* is generally represented in the presentation *linkbase* as the last of its calculation siblings.

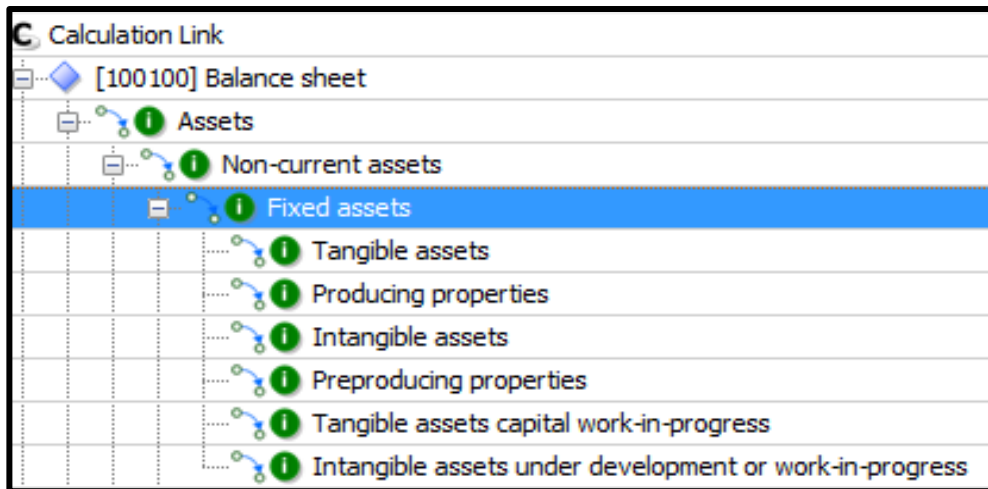
The calculations take place on the basis of assigning *weights* (+1 or -1) to the parent and child.

Super Parent (whether ‘credit’ or ‘debit’) is always assigned a *weight* ‘+1’ and the *weights* of the corresponding child elements are decided on the basis of whether its balance type (debit, credit) is same or opposite to its parent. In case the child has the same balance type as that of its parent then it is assigned a *weight* of +1 and in case the balance type is opposite then a *weight* of -1 is assigned to the child.



The Illustration 11 shows the Calculation view of Balance Sheet with “Fixed assets” as the parent followed by its 6 children.

Its presentation view is covered in Illustration 10.




























**Illustration 11. Calculation view of Balance sheet**

## 2.2.15 Definition *linkbases*

The C&I Taxonomy uses definition *linkbases* to express dimensional relationships. C&I Taxonomy 2012 uses both ‘Explicit’ and ‘Typed’ axes.

"in-gaap" Explicit Dimensions	
Ex	Classes of share capital [Axis]
Ex	Name of shareholder [Axis]
Ex	Components of reserves [Axis]
Ex	Classification based on time period [Axis]
Ex	Classification of borrowings [Axis]
Ex	Subclassification of borrowings [Axis]
Ex	Details of producing properties [Axis]
Ex	Classes of preproducing properties [Axis]
Ex	Details of preproducing properties [Axis]
Ex	Classification of loans and advances [Axis]
Ex	Classification of assets based on security [Axis]
Ex	Classification of inventories [Axis]
Ex	Classes of tangible assets [Axis]
Ex	Sub classes of tangible assets [Axis]
Ex	Carrying amount accumulated depreciation and gross carrying amount [Axis]
Ex	Classes of intangible assets [Axis]
Ex	Sub classes of intangible assets [Axis]
Ex	Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]
Ex	Material individual intangible assets [Axis]
Ex	Defined benefit plans [Axis]
Ex	Primary reportable segments [Axis]
Ex	Maturity [Axis]
Ex	Individual assets or cash generating units [Axis]
Ex	Classes of assets [Axis]
Ex	Classes of other provisions [Axis]
Ex	Classes of contingent liabilities [Axis]
Ex	Groups of stock options [Axis]
Ex	Categories of manufactured and traded goods [Axis]
Ex	Categories of traded goods [Axis]
Ex	Details of raw materials, spare parts and components consumed [Axis]
Ex	Subclassification of raw materials, spare parts and components consumed [Axis]
Ex	Enterprise's primary reportable segments [Axis]
Ex	Enterprise's secondary reportable segments [Axis]
Ex	Categories of work-in-progress [Axis]
Ex	Categories of goods purchased [Axis]
Ex	Categories of raw materials consumed [Axis]
"in-ca" Explicit Dimensions	
Ex	Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]

Illustration 12. "in-gaap" and "in-ca" Explicit Dimensions

"in-gaap" Typed Dimensions	
 Details of bonds or debentures [Axis]	
 Classification of non-current investments [Axis]	
 Acquisition and disposal of investments [Axis]	
 Classification of current investments [Axis]	
 Geographical disclosure of revenue from customers based on customer location [Axis]	
 Geographical disclosure of details on assets based on location of assets [Axis]	
 Categories of related parties [Axis]	
 Disclosure of discontinuing operations [Axis]	
 Amalgamations [Axis]	
 Investments in associates [Axis]	
 Interests in significant joint ventures [Axis]	
 Subsidiaries [Axis]	
 Types of employee share-based payment arrangements [Axis]	
 Ranges of exercise prices for outstanding stock options [Axis]	
 Categories of employee stock option scheme [Axis]	
 Categories of employee stock purchase scheme [Axis]	
 Micro small medium enterprises [Axis]	
"in-ca" Typed Dimensions	
 Details of balances with banks [Axis]	
 Details of balances with foreign banks [Axis]	
 Directors [Axis]	
 Types of principal product or services [Axis]	
 Auditors [Axis]	
 Directors signing balance sheet [Axis]	
 Manager signing balance sheet [Axis]	
 Directors signing board report [Axis]	

**Illustration 13. "in-gaap" and "in-ca" Typed Dimensions**

Due to limitation of absence of dimension-default *arc* role in typed dimension, separate ELR has been added to capture total value of all *domain* members for those *elements* which are appearing in other ELRs. This separate ELR has been created only in definition *linkbase*. Since *a primary item is dimensionally valid if the hypercubes found in at least one base set are mutually valid*<sup>4</sup>.

<sup>4</sup>As per XBRL Dimensions 1.0 Specification

An example for the usage of above mentioned content in the current taxonomy is shown below:

**ELR 1 [200500] Notes - Current investments<sup>5</sup>**  
**Disclosure of details of current investments [Abstract]**  
**Details of current investments [Table]**  
**Classification of current investments [Axis]<sup>6</sup>**  
**Details of current investments [Line Items]**  
**Type of current investments**  
**Class of current investments**  
**Nature of other current investments**  
**Current investments<sup>7</sup>**  
**Basis of valuation of current investments**

**ELR 2 [200501] Notes - Current investments/total<sup>8</sup>**  
**Disclosure of details of current investments [Abstract]**  
**Details of current investments [Table]**  
**Details of current investments [Line Items]**  
**Current investments**

**Illustration 14. Example of separate ELR created for *elements* representing total within typed *dimensions***

The C&I taxonomy has the definition *linkbase* files placed in the “DEF” folder. It emulates the structure of the presentation *linkbase* in case the presentation *linkbase* contains a table. These filenames have the *prefix* “def” (for instance “in-gaap-def-200200-NotesReservesAndSurplus-2012-03-31.xml”), they represent hierarchies of *line items*, and they link *axes* to a given set of reportable *items* (*line items*) within the C&I Taxonomy. These hierarchies re-use the presentation *linkbase* ELRs and therefore also their ordering.

C&I taxonomy 2012, uses “usable” as ‘false’ in the definition *linkbase*. The reason for this is that there are some instances where the *elements* with *arc* role “*dimension-domain*” are not required as ‘Total’. For example, the *element* “Name of shareholder [Member]” under ELR “[200100a] Notes – Share capital” contains the names of various shareholders given as Shareholder 1 [Member], Shareholder 2 [Member] and so on. For these there is no requirement for having a ‘Total’ of all these members. To take care of this and more similar cases “usable” for the specific *elements* with *arc* role “*dimension-domain*” and no requirement for “Total”, is set to ‘false’. Illustration 15 provides an example from the definition link in the current taxonomy.

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<sup>5</sup> Present in presentation and definition linkbase

<sup>6</sup> Typed *Dimension*

<sup>7</sup>Total value needs to be captured

<sup>8</sup>Present only in definition linkbase

Element	arcrole	order	target role	usable
Definition Link				
[200100] Notes - Share capital				
[200100a] Notes - Share capital				
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [Table]	all (*)	1		
Classes of share capital [Axis]	hypercube-dimens...	1		
Name of shareholder [Axis]	hypercube-dimens...	2		
Name of shareholder [Member]	dimension-domain ...	1		false
Shareholder 1 [Member]	domain-member (*)	1		
Shareholder 2 [Member]	domain-member (*)	2		
Shareholder 3 [Member]	domain-member (*)	3		
Shareholder 4 [Member]	domain-member (*)	4		

Illustration 15. Instance of having “usable” set to ‘false’











### 2.2.16 Use of ‘notall’

Role : [200300] Notes - Borrowings										
Primary Item : Details of borrowings [Abstract]										
Page										
Classification based on time period [Axis]   Classification of borrowings [Axis]   Subclassification of borrowings [Axis]										
Long-term [Member]										
Borrowings [Member]										
Term loans [Member]										
Term loans from banks [Member]					Term loans from others [Member]					
Rupee term loans from banks [Member]		Foreign currency term loans from banks [Member]			Rupee term loans from others [Member]		Foreign currency term loans from others [Member]			
Secured/Unsecured borrowings [Member]		Secured/Unsecured borrowings [Member]			Secured/Unsecured borrowings [Member]		Secured/Unsecured borrowings [Member]			
Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	
Details of borrowings [Abstract]										
Details of borrowings [Line Items]										
Borrowings										
Nature of security [Abstract]										
Nature of security										
Details of personal security given by prom										
Details on loans guaranteed [Abstract]										
Aggregate amount of loans guaranteed b										
Aggregate amount of loans guaranteed b										
Particulars of any redeemed bonds/debenture										
Terms of repayment of long-term loans and o										
Details on defaults on borrowings [Abstract]										
Beginning date of continuing default for b										
Outstanding amount of continuing defaul										
Outstanding amount of continuing defaul										

Illustration 16. Example of Note - Borrowings showcasing use of “notall”

‘Notall’ has been used to freeze the cells in dimension table. It prohibits inputting of values for certain combinations of primary *elements* and dimension members in the dimension table.

For example in the above shown Illustration, the ‘notall’ allows preparers to enter data for an *element* say “Nature of security” under ‘Secured borrowings [Member]’ but prohibits entering data under ‘Unsecured borrowings [Member]’.

Tables where 'notAll' arcrole has been used	
	Disclosure of classes of share capital [Table]
	Disclosure of shareholding more than five per cent in company [Table]
	Statement of changes in reserves [Table]
	Classification of borrowings [Table]
	Disclosure of breakup of provisions [Table]
	Classification of inventories [Table]
	Subclassification of trade receivables [Table]
	Disclosure of tangible assets [Table]
	Disclosure of intangible assets [Table]
	Disclosure of impairment loss and reversal of impairment loss [Table]

**Illustration 17. Tables where “notall” arcrole has been used**

## Appendix A: XBRL Glossary<sup>9</sup>

**Abstract:** An attribute of an element to indicate that the element is only used in a hierarchy to group related elements together. An abstract element cannot be used to tag data in an instance document.

**Arc:** According to XBRL Specification 2.1 arcs relate concepts to each other by associating their locators; they also link concepts with resources by connecting the concept locators to the resources themselves; arcs are also used to connect fact locators to footnote resources in footnote extended links; arcs have a set of attributes that document the nature of the expressed relationships; in particular they possess attributes: type (whose value must be "arc"), from, to and arcrole.

**Arcrole attribute:** An arcrole is an XLink attribute that describes the meaning of resources within the context of a link; it may be used on arc- and simple- type elements; on arcs it determines the semantics of the relationship that is being described or, in other words, it documents the kind of relationship that the arc expresses; there is a set of standard arcroles defined for specific arcs (labelArc, referenceArc, calculationArc, definitionArc, presentationArc and footnoteArc); the value of arcrole must be an absolute URI, (e.g. in presentation linkbase on presentationArc it is "http://www.xbrl.org/2003/arcrole/parent-child").

**Attribute:** A property of an element such as its name, balance, data type, and whether the element is abstract. Attributes of XBRL C&I Taxonomy elements cannot be changed.

**Authoritative reference:** A point of reference depicting the authoritative accounting references and other disclosure related literature (in the form of standards, Circulars, rules, regulations and pronouncements etc.) as published by various authorities namely, MCA, ICAI, SEBI and others that helps in understanding the usability of the elements.

**Axis (pl. axes):** An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, Revenue for a period might be reported along a business unit axis, a country axis, a product axis, and so forth.

**Axis-default relationship:** The dimensional relationship indicating that the table axis has a default domain member. In the XBRLC&I Taxonomy, the default is always the domain element.

**Axis-domain relationship:** The dimensional relationship indicating that the table axis has members drawn from a domain.

**Balance:** An attribute of a monetary item type designated as debit, credit, or neither; a designation, if any, should be the natural or most expected balance of the element - credit or debit - and thus indicates how calculation relationships involving the element may be assigned a weight attribute (-1 or +1).

**Calculation relationships:** Additive relationships between numeric items expressed as parent-child hierarchies.

**Concept:** XBRL technical term for element.

**Context:** Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.

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<sup>9</sup>Source: SEC, IFRS Glossaries and other standard sources

**Decimal:** Instance document fact attribute used to express the number of decimal places to which numbers have been rounded.

**Dimension:** XBRL technical term for axis. Has two types viz. 'Explicit' dimension -Occurs when the domain explicitly names its members. Explicit dimensions are defined by dimension-domain relations. 'Typed' dimension - Occurs when the number of members is impractically large to enumerate explicitly.

**Domain:** An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table.

**Domain member:** An element representing one of the possibilities within a domain.

**Element:** XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables.

**Element definition:** A human-readable description of a reporting concept. From an XBRL technical point of view, the element definition is the label with the type "documentation," and there are label relationships in a label relationships file, but from a user point of view the definition is an unchangeable attribute of the element.

**Extension taxonomy or extension:** A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original.

**Face of the financial statements:** Financial statements without the notes or schedules.

**Fact:** The occurrence in an instance document of a value or other information tagged by a taxonomy element.

**Hierarchy:** Trees (presentation, calculation, and so forth) used to express and navigate relationships.

**Hypercube:** XBRL technical term for a table.

**Instance or instance document:** XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from one or more XBRL taxonomies.

**Item:** XBRL technical term for a kind of element.

**Label:** Human-readable name for an element; each element has a standard label that corresponds to the element name, and is unique across the taxonomy.

**Label type:** A distinguishing name for each distinct element indicating the circumstances in which it should be used; each is given a separate defining role to use in different presentation situations.

**Line item:** Elements that conventionally appear on the vertical axis (rows) of a table.

**Linkbase:** XBRL technical term for a relationships file.

**Locator:** An element used in an extended link to point to external resources that uniquely define target concepts.



**Mapping (Tagging):** Process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension.

**Name:** Unique identifier of an element in a taxonomy.

**Namespace:** Every element has a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions, with an indication of what the term covers. In the XBRL C&I Taxonomy, namespaces start with *http://www.ica.org/xbrl/taxonomy/*. A namespace prefix is not the namespace.

**Nillable:** An attribute that appears on all taxonomy elements, and is used (false) on elements that, if used in an instance document, must have a non-empty value. XBRL taxonomy tools normally have the default value for nillable as "true".

**Parent-child hierarchy:** Relationship between elements that indicates subordination of one to the other as represented in a print listing or financial statement presentation. Relationships files use parent-child hierarchies to model several different relationships, including presentation, summation of a set of facts, and membership of concepts within a domain used as the axis of a table.

**Period type:** An attribute of an element that reflects whether it is reported as an instant or duration time period.

**Prefix or namespace prefix:** A shorthand sequence of letters for a namespace; "in-gaap," for example, is a common prefix for the namespace *http://www.ica.org/xbrl/taxonomy/2012-03-31/in-gaap/*.

**Presentation relationships:** Relationships that arrange elements allowing them to navigate the taxonomy content in parent-child tree structures (hierarchies).

**Render or rendering:** To process an instance document into a layout that facilitates readability and understanding of its contents.

**Scaling:** A process that automatically scales numeric data by value, thus saving time of entering zeros during the entry or creation process. XBRL does not support the scaling of numeric values (all values must be reported in their entirety); however, it is a feature commonly found in instance document creation software.

**Scenario:** Tag that allows for additional information to be associated with facts in an instance document; this information encompasses in particular the reporting circumstances of the fact, as for example "actual or forecast." The scenario of any fact can be left unspecified.

**Schema:** Technical term for an element declaration file.

**Segment:** Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity's business units, type of debt, type of other income, and so forth.

**Sign value:** Denotes whether a numeric fact in an instance has a positive (+) or negative (-) value.

**Standard label:** The default label for an element. An extension may override the standard label.

**Table:** An element that organizes a set of axes and a set of line items to indicate that each fact of one of the line items could be further characterized along one or more of its axes. For example, if a

line item is Sales and an axis is Scenario, this means that an instance document could have facts that are either for an unspecified scenario or for a specific scenario such as "actual or forecast."

**Tag:** Identifying information that describes a unit of data in an instance document and encloses it in angle brackets (<> and). All facts in an instance document are enclosed by tags that identify the element of the fact.

**Taxonomy, taxonomies:** Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of an element names file (.xsd) and relationships files directly referenced by that schema. The taxonomy schema files together with the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships files altogether constitute a taxonomy.

**Tuple:** A tuple is one of two standard values of the substitutionGroup attribute on an element in an XBRL schema; elements possessing this value are often referred to as tuples; according to the XBRL Specification, tuples associate facts that cannot be independently understood and their meaning depends on their relationship to other elements.

**Type or data type:** Data types (monetary, string, share, decimal, and so forth) define the kind of data to be tagged with the element name.

**Unit of measure:** The units in which numeric items have been measured, such as INR, shares or INR per share.

**Validation:** Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.

**Versioning:** The term versioning in XBRL relates to issues and problems that occur when implementing changes to an existing taxonomy; any changes to a taxonomy may particularly affect extensions that are based on it; versioning aims to help applications and people involved in taxonomy building and instance creation to tack these changes; first set of requirements concerning this issue was released by XBRL International on 1 October 2002.

**Weight:** Calculation relationship attribute (-1 or +1) that works in conjunction with the balance of the parent and child numeric elements to determine the arithmetic summation relationship.

**XLink:** XLink uses a combination of locators and connectors, or "arcs", to first identify the concept in a taxonomy schema document, and then define its relationship to another concept (via presentations, calculation, and definitions) or resource (via labels and references).

