

The scope and level of tagging for preparation of financial statements in XBRL format shall be governed by the annual accounts and related documents of the company along with the business rules as published by MCA. It is to be noted that detailed tagging should be done for the various elements in the taxonomy. In case of textual information like director's report, notes to accounts etc., text block tagging may be used subject to compliance of business rules, if any, in respect of the same.

#	Extended Link ID	Extended Link Name	Level of tagging
1	BalanceSheet	[100100] Balance sheet	Detailed tagging
2	StatementOfProfitAndLoss	[100200] Statement of profit and loss	Detailed tagging
3	CashFlowStatementDirect	[100300] Cash flow statement, direct	Detailed tagging
4	CashFlowStatementIndirect	[100400] Cash flow statement, indirect	Detailed tagging
5	ShareCapital	[200100] Notes - Share capital	Detailed tagging
6	ReservesAndSurplus	[200200] Notes - Reserves and surplus	Detailed tagging
7	Borrowings	[200300] Notes - Borrowings	Detailed tagging
8	NoncurrentInvestments	[200400] Notes - Non-current investments	Detailed tagging
9	CurrentInvestments	[200500] Notes - Current investments	Detailed tagging
10	SubclassificationAndNotesOnLiabilitiesAndAssets	[200600] Notes - Subclassification and notes on liabilities and assets	Detailed tagging
11	AdditionalDisclosuresOnBalanceSheet	[200700] Notes - Additional disclosures on balance sheet	Detailed tagging
12	DisclosureOfAccountingPoliciesChangesInAccountingPoliciesAndEstimates	[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates	Text block tagging, subject to business rules' compliance
13	EventsOccurringAfterBalanceSheetDate	[200900] Notes - Events occurring after balance sheet date	Detailed tagging
14	TangibleAssets	[201000] Notes - Tangible assets	Detailed tagging
15	IntangibleAssets	[201100] Notes - Intangible assets	Detailed tagging
16	EmployeeBenefits	[201200] Notes - Employee benefits	Detailed tagging
17	Segments	[201300] Notes - Segments	Detailed tagging
18	Leases	[201400] Notes - Leases	Detailed tagging
19	Impairment	[201500] Notes - Impairment	Detailed tagging
20	RelatedParty	[201600] Notes - Related party	Detailed tagging
21	GovernmentGrants	[201700] Notes - Government grants	Detailed tagging
22	BorrowingCost	[201800] Notes - Borrowing cost	Detailed tagging

23	IncomeTaxes	[201900] Notes - Income taxes	Detailed tagging
24	DiscontinuingOperations	[202000] Notes - Discontinuing operations	Detailed tagging
25	OtherProvisionsContingentLiabilitiesAndContingentAssets	[202100] Notes - Other provisions, contingent liabilities and contingent assets	Detailed tagging
26	EffectsOfChangesInForeignExchangeRates	[202200] Notes - Effects of changes in foreign exchange rates	Detailed tagging
27	Amalgamation	[202300] Notes - Amalgamation	Detailed tagging
28	InvestmentsInAssociates	[202400] Notes - Investments in associates	Detailed tagging
29	FinancialReportingOfInterestsInJointVentures	[202500] Notes - Financial reporting of interests in joint ventures	Detailed tagging
30	ConsolidatedFinancialStatements	[202600] Notes - Consolidated financial statements	Detailed tagging
31	CashFlowStatements	[202700] Notes - Cash flow statements	Detailed tagging
32	SubsidiaryInformation	[202800] Notes - Subsidiary information	Detailed tagging
33	Revenue	[300100] Notes - Revenue	Detailed tagging
34	ConstructionContracts	[300200] Notes - Construction contracts	Detailed tagging
35	EarningsPerShare	[300300] Notes - Earnings per share	Detailed tagging
36	EmployeeSharebasedPayments	[300400] Notes - Employee share-based payments	Detailed tagging
37	SubclassificationAndNotesOnIncomeAndExpenses	[300500] Notes - Subclassification and notes on income and expenses	Detailed tagging
38	AdditionalInformationStatementOfProfitAndLoss	[300600] Notes - Additional information statement of profit and loss	Detailed tagging
39	DirectorRemunerationAndOtherInformation	[300700] Notes - Director remuneration and other information	Detailed tagging
40	DisclosuresPertainingToRealEstateEnterprises	[300800] Notes - Disclosures pertaining to real estate enterprises	Detailed tagging
41	FinancialInstruments	[300900] Notes - Financial instruments	Detailed tagging
42	DisclosureOfGeneralInformationAboutCompany	[400100] Disclosure of general information about company	Detailed tagging
43	AuditorsReport	[400200] Disclosures - Auditors report	Detailed tagging
44	SignatoriesOfBalanceSheet	[400300] Disclosures - Signatories of balance sheet	Detailed tagging
45	DirectorsReport	[400400] Disclosures - Directors report	Text block tagging, subject to business rules' compliance