

Levels of tagging

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

- a. Block Text tagging – Capturing group of information as one single fact, using one single tag from the taxonomy

- b. Detailed tagging – Capturing the granular fact (numeric or textual)

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

The complete related party disclosure (Note 18 – given below) can be captured by the company in the instance document using a string tag. This type of tagging is called ‘block text 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’.

Table 1 and 2 given under ‘Minimum tagging requirement’ explains the levels of tagging that the companies are required to follow for various information elements.

18. **Related Party Disclosures :-**

Disclosure as required by Accounting Standard (AS) - 18 "Related Party Disclosures" as prescribed under Section 211(3C) of the Companies Act, 1956.

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

- | | |
|--------------------------------|---|
| (i) Promoters: | Tata Tea Limited - up to 18/08/2009
Tata Sons Limited - up to 18/08/2009
Tata Chemicals Limited
Tata Investment Corporation Limited
Ewart Investments Limited |
| (ii) Holding Company: | Tata Chemicals Limited on and from 09/11/2009 |
| (iii) Subsidiary Companies: | Rallis Australasia Pty. Ltd.
Rallis Chemistry Exports Ltd. as and from 07/07/2009 |
| (iv) Key Management Personnel: | Mr. V. Shankar - Managing Director & CEO |

(b) Details of Transactions :

Nature of Transactions	Holding Company	Subsidiary Companies	Promoters	Key Management Personnel	Rs. lacs
					Total
Purchase of Goods	134.93	-	112.21	-	247.14
	-	-	287.93	-	287.93
Sale of Goods	133.63	183.00	582.63	-	899.26
	-	1,052.84	583.48	-	1,636.32
Brand Equity	-	-	39.81	-	39.81
	-	-	111.97	-	111.97
Services Received	-	-	8.79	-	8.79
	-	-	27.19	-	27.19

Minimum tagging requirement

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 :

#	Category	Level of tagging
1	Balance Sheet	Detailed tagging
2	Schedules related to Balance Sheet	Detailed tagging
3	Profit and Loss Statement	Detailed tagging
4	Schedules related to Profit and Loss Statement	Detailed tagging
5	Cash flow Statement*	Detailed tagging
6	Notes to accounts	
6.1	All notes (every individual note)	Block Text tagging
6.2	Related party transactions	
6.2.1	Name and CIN of holding company	Detailed tagging
6.2.2	Name and CIN of the related party	Detailed tagging
6.2.3	Description of nature of related party relationship	Detailed tagging
6.2.4	Description of related party transaction	Detailed tagging
6.2.5	Amount of related party transaction	Detailed tagging
6.2.6	Outstanding balances for related party transaction	Detailed tagging
6.3	Subsidiary information	
6.3.1	Details of subsidiaries	Detailed tagging
6.4	Foreign exchange earnings and outgo	
6.4.1	Income earned in foreign exchange	Detailed tagging
6.4.2	Expenditure in foreign currency	Detailed tagging
6.5	Details of Debentures	
6.5.1	Class and nominal value of debenture	Detailed tagging
6.5.2	Number, value and rate of debentures	Detailed tagging
6.6	Investment in associates	
6.6.1	Name and CIN of associate entity	Detailed tagging
6.6.2	Country of incorporation or residence of the associate entity	Detailed tagging
6.6.3	Proportion of ownership interest in associate	Detailed tagging
6.7	Investment in joint ventures	
6.7.1	Name and CIN of joint venture	Detailed tagging
6.7.2	Country of incorporation or residence of the joint venture	Detailed tagging
6.7.3	Percentage of ownership interest in joint venture	Detailed tagging
6.8	Directors details and remuneration	
6.8.1	Details of directors	Detailed tagging

#	Category	Level of tagging
6.9	Additional information regarding balance sheet items	
6.9.1	Details of deposits	Detailed tagging
6.9.2	Share application money received and given	Detailed tagging
6.9.3	Unpaid dividend	Detailed tagging
6.9.4	Details of share capital held by foreign company	Detailed tagging
6.9.5	Number of shares bought back during the year	Detailed tagging
6.10	Additional information regarding income and expenses	
6.10.1	Domestic revenues from sale of goods and services	Detailed tagging
6.10.2	Export revenues from sale of goods and services	Detailed tagging

*May not be present for unlisted companies, which are covered under the mandate

Table 2:

#	Category	Level of tagging
1	Auditors report	
1.1	Auditors information	Detailed tagging
1.2	Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Detailed tagging
1.3	Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report	Detailed tagging
1.4	Complete auditor's report, including annexure	Block Text tagging
2	Directors report	
2.1	Details of directors signing board report	Detailed tagging
2.2	Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per Board's report	Detailed tagging
2.3	Complete directors report	Block Text tagging
3	Signatories to balance sheet	Detailed tagging
4	General information about company and document submitted	Detailed tagging
4.1	Name of company	Detailed tagging
4.2	Corporate identity number	Detailed tagging
4.3	Address of registered office of company	Detailed tagging
4.4	Type of industry	Detailed tagging
4.5	Date of board meeting when final accounts were approved	Detailed tagging
4.6	Period covered by financial statements	Detailed tagging
4.7	Date of start of reporting period	Detailed tagging
4.8	Date of end of reporting period	Detailed tagging
4.9	Nature of report (standalone or consolidated)	Detailed tagging
4.10	Content of report (Balance Sheet or P&L)	Detailed tagging
4.11	Description of presentation currency	Detailed tagging

#	Category	Level of tagging
4.12	Level of rounding used in financial statements	Detailed tagging
4.13	Type of cash flow statement (Direct or Indirect)	Detailed tagging
4.14	SRN of form 66	Detailed tagging
4.15	Date from which register of members remained closed	Detailed tagging
4.16	Date till which register of members remained closed	Detailed tagging
4.17	Details principal products and services	Detailed tagging
4.17.1	ITC number of product	Detailed tagging
4.17.2	Description of product or services	Detailed tagging
4.17.3	Unit of measurement of principal product or services	Detailed tagging
4.17.4	Turnover of principal product or services	Detailed tagging
4.17.5	Quantity of principal product or services (in UoM)	Detailed tagging

Nature of information

The instance document should be prepared based on the standalone data.

Companies which are listed and are required to prepare consolidated financial statements as per existing provisions of law, should prepare separate instance documents for standalone and for consolidated data.

Mutually exclusive extended links

The following table describes the list of extended links which are mutually exclusive and the company should follow any one extended link, while creating the instance document -

Statement Type	Extended links
Balance Sheet	Sources and Application of funds
	Total assets and total liabilities
Income statement	Income statement - By function
	Income statement - By nature
Cash flow statement	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 examples explain the above point in detail:

1. ABC Company has the following disclosure in its schedule of share capital:

Schedule 1	31-03-2010 (Rs. in Lacs)	31-03-2009 (Rs. in Lacs)
Share Capital		
Authorised:		
1,50,00,000 Equity Shares of Rs. 10 each	1500	1500
1,50,00,000 Preference Shares of Rs. 10 each	1500	1500

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

2. ABC company has the following disclosure in its schedule of share capital:

SCHEDULE : 1 SHARE CAPITAL	As at 31st March, 2010	As at 31st March, 2009
Authorised :		
1,50,00,000 Equity Shares of Rs. 10 each	1,500.00	1,500.00
1,50,00,000 Preference Shares of Rs. 10 each	1,500.00	1,500.00
	3,000.00	3,000.00
Issued :		
1,18,61,800 Equity Shares of Rs. 10 each	1,186.18	1,186.18
Subscribed & Paid up:		
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, following should be the approach for capturing the values given in notes:

1. 31,25,000 - may or may not be captured by the company
2. 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 current year values 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
[100000] Sources and Application of Funds	Net current assets
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Cash bank balance
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Current assets loans advances
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Current liabilities
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Current liabilities provisions
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Inventories
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Investments , net
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Loan funds
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Loans advances
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Net block
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Provisions
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Reserves surplus
[100000] Sources and Application of Funds/ [100010] Total Assets and Liabilities	Sundry debtors
[100100] Schedule - Share capital	Authorised share capital
[100400] Schedule - Unsecured debt	Public deposits unsecured
[100800] Schedule - Sundry debtors	Debtors exceeding six months
[100800] Schedule - Sundry debtors	Debtors within six months
[100800] Schedule - Sundry debtors	Provision doubtful debts
[101300] Schedule - Current liabilities	Creditors due others
[101300] Schedule - Current liabilities	Creditors due small micro enterprises
[101300] Schedule - Current liabilities	Public deposit payable current
[101300] Schedule - Current liabilities	Sundry creditors
[101300] Schedule - Current liabilities	Unclaimed amount
[101600] Additional Details - Balance Sheet	Deposits accepted or renewed during period
[101600] Additional Details - Balance Sheet	Deposits matured and claimed but not paid during period

Extended Links	Mandatory Elements
[101600] Additional Details - Balance Sheet	Interest on deposits accrued and due but not paid
[200000] Income Statement [Main]	Total income
[200000] Income Statement [Main]	Total expenditure
[200000] Income Statement [Main] / [200010] Income Statement [Alternative]	Net profit loss
[200000] Income Statement [Main] / [200010] Income Statement [Alternative]	Net profit loss before tax
[200000] Income Statement [Main] / [200010] Income Statement [Alternative]	Operating revenue , net
[200000] Income Statement [Main] / [200010] Income Statement [Alternative]	Other income
[200000] Income Statement [Main] / [200010] Income Statement [Alternative]	Profit (Loss) Brought Forward
[200000] Income Statement [Main] / [200010] Income Statement [Alternative]	Consumption materials changes inventories
[200000] Income Statement [Main] / [200010] Income Statement [Alternative] / [200200] Schedule - Expenditure	Manufacturing service costs
[200000] Income Statement [Main] / [200010] Income Statement [Alternative] / [200200] Schedule - Expenditure	Administrative selling other expenses
[200000] Income Statement [Main] / [200010] Income Statement [Alternative] / [200200] Schedule - Expenditure	Employee related expenses
[200000] Income Statement [Main] / [200010] Income Statement [Alternative] / [200200] Schedule - Expenditure	Interest financial charges
[200000] Income Statement [Main] / [200010] Income Statement [Alternative] / [200200] Schedule - Expenditure	Provision taxation
[200010] Income Statement [Alternative]	Gross profit
[200100] Schedule - Income	Operating revenue , gross
[200100] Schedule - Income	Revenue sale goods , gross
[200200] Schedule - Expenditure	Administrative general expenses
[200200] Schedule - Expenditure	Audit fees
[200200] Schedule - Expenditure	Auditors remuneration
[200200] Schedule - Expenditure	Bad debts advances written off
[200200] Schedule - Expenditure	Consumption raw materials
[200200] Schedule - Expenditure	Consumption stores spares
[200200] Schedule - Expenditure	Cost insurance
[200200] Schedule - Expenditure	Cost power fuel
[200200] Schedule - Expenditure	Cost repairs maintenance
[200200] Schedule - Expenditure	Cost traded goods
[200200] Schedule - Expenditure	Directors remuneration
[200200] Schedule - Expenditure	Directors sitting fees

Extended Links	Mandatory Elements
[200200] Schedule - Expenditure	Employees remuneration benefits
[200200] Schedule - Expenditure	Increase decrease finished goods
[200200] Schedule - Expenditure	Increase decrease inventories
[200200] Schedule - Expenditure	Increase decrease work-in progress
[200200] Schedule - Expenditure	Other expenditure
[200200] Schedule - Expenditure	Provision bad doubtful debts advances created
[200200] Schedule - Expenditure	Provision current tax
[200200] Schedule - Expenditure	Provision deferred tax
[200200] Schedule - Expenditure	Rent rates taxes
[200200] Schedule - Expenditure	Salary wages bonus
[200200] Schedule - Expenditure	Selling distribution expenses
[610000] General information about financial statements	Address of registered office of company
[610000] General information about financial statements	Content of report
[610000] General information about financial statements	Corporate identity number
[610000] General information about financial statements	Date of board meeting when final accounts were approved
[610000] General information about financial statements	Date of end of reporting period
[610000] General information about financial statements	Date of start of reporting period
[610000] General information about financial statements	Level of rounding used in financial statements
[610000] General information about financial statements	Name of company
[610000] General information about financial statements	Nature of report standalone consolidated
[610000] General information about financial statements	Type of industry