

CA. NIRMAL GHORAWAT

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NIRMAL XBRL GENERATOR VER 2.0

CAUTION AND INSTRUCTIONS STATEMENT

FOR

PROFIT & LOSS INSTANCE DOCUMENT

**[A] ERRORS DETECTED BY THE IN-BUILT VALIDATION IN THE NIRMAL XBRL GENERATOR VER 2.0
INSTRUCTIONS EXPLAINING THE CAUSE AND SOLUTION OF THESE ERRORS**

A1. IN GenInfo SHEET - **PLEASE ENSURE VALID AND UNIQUE INSTANCE DOCUMENT DEFINITIONS**

IF VALID::

INSTANCE DOCUMENT DEFINITIONS

[VIEW ONLY]

INSTANT	DATE VALUE		
I2011	2011-03-31		<xbrli:context id="I2011">
I2010	2010-03-31		<xbrli:context id="I2010">
I2009	2009-03-31		<xbrli:context id="I2009">
DURATIONS	START DATE	END DATE	
D2011	2010-04-01	2011-03-31	<xbrli:context id="D2011">
D2010	2009-04-01	2010-03-31	<xbrli:context id="D2010">

IF INVALID::

INSTANCE DOCUMENT DEFINITIONS

[VIEW ONLY]

INSTANT	DATE VALUE	ERROR - NON-UNIQUE INSTANCE DOCUMENT DEFINITIONS	
I2009	2009-03-31		<xbrli:context id="I2009">
I2010	2010-03-31		<xbrli:context id="I2010">
I2009	2009-03-31		<xbrli:context id="I2009">
DURATIONS	START DATE	END DATE	
D2009	2010-04-01	2009-03-31	<xbrli:context id="D2009">
D2010	2009-04-01	2010-03-31	<xbrli:context id="D2010">

A2. IN SHEET PL

Please ensure that PROFIT / (LOSS) BROUGHT FORWARD (in the Current Year) should be equal to PROFIT / (LOSS) CARRIED FORWARD (in the comparative previous year).

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A3. IN SHEET **16-Expenditure**

Please ensure that Closing Stock in the previous year should be equal to the opening stock of the current year for the following elements:

Raw Materials

Packing Materials

Stores & Spare Parts

Other Materials

Traded Goods

Finished Goods

Work In Progress (WIP)

Other Inventories

A4. There is a **Dual Classification** in the PL Instance Document / Business Rules for the following elements

Revenue from Sale of Goods	-	classified as Manufactured / Traded and also classified as Export / Domestic
Revenue from Services	-	classified as per Nature (Transport, IT, Courier, etc) and also classified as Export / Domestic
Other Income from Investments	-	classified as Long Term / Current and also classified as from Trade / Non-Trade Investments

Please ensure that the total amounts as per both the classifications are equal.

A5. **Items not required in Consolidated Instance Documents**

[As Detected by Validation Tool But Not Stated in the Final Business Rules as Revised and as Updated on 14 October 2011.]

- (a) Information in ITC Tuple – Information about Principal Products and Services are not required in a Consolidated Instance Document. – ITCTuple Sheet
- (b) PAN and Registered Office Address of Company are not required in a Consolidated Instance Document. – GenInfo Sheet

This appears for record only.

A6. **Tuples**

In Goods Tuple & Raw Materials Tuple – Details are required for both current and preceding year. However, in ITC Tuple – Details are required for current year only.

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[B] CAUTION

B1. [TaxEffectofExceptionItems](#) is a separate item in the Notes-PL.

However, the same has not been included in the Presentation and Calculation Linkbases of Provision for Taxation (Schedule 16 – Expenditure).

This is contrary to items- [TaxEffectofExtraordinaryItems](#) and [TaxEffectofPriorPeriodItems](#) which are also separate items in the Note-PL and have also been included in the Presentation and Calculation Linkbases of Provision for Taxation in Revised Taxonomy (were not there in the Original Taxonomy).

Please ensure that during the entry of elements of Provision for Taxation in Schedule 16- Expenditure – Tax effect of exception items should be included in the appropriate head ‘Other Adjustments Tax’

B2. For ease of entry & Validation – all fields / facts pertaining to **Consolidated Instance Document** have been placed at a single place in [Notes-PL](#) Worksheet.

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[C] GUIDANCES

C1. USE OF FOOTNOTES

Para **1.1.3.2 Business Specifications** of **XBRL Filing Manual** Released by MCA on 30 September 2011:

Sub Para 4

“4. It is suggested that whenever any value or information are adjusted or clubbed to match the calculation relationships (and thus are different from the actual financial statements of the company), a footnote describing the adjustments made should be attached.”

Meaning

If there is grouping of multiple facts in a single fact then a footnote should be attached.

For Example

In Annual Report of the company there is

Legal and Professional Fees 2113

Legal Expenses 87

However, there is only one element *LegalandProfessionalCharges* in the Taxonomy for these elements and as Extensions are not allowed we have to group elements then:

LegalandProfessionalCharges 2200

and the following footnote should be given for *LegalandProfessionalCharges*

Legal and Professional Fees 2113 + Legal Expenses 87 Total 2200

C2. **Errors during PRE-SCRUTINY**

In case there are errors during the PRE-SCRUTINY and the file has been fully validated by the latest version of MCA-XBRL File Validation Utility 1.1 – these errors relate to MISMATCH of data entered in the XBRL Generator and the records of the MCA.

Errors of even spaces say First Name of Director – **NIRMAL_** (as per MCA records) is INPUT BY USER as **NIRMAL** (in the Generation tool) will give rise to a PRE-SCRUTINY ERROR.

(NB: _ - Underscore has been used to denote a ‘blank space’)

In such events, **you have to ensure that there is NO MISMATCH WITH RESPECT TO DATA ENTERED IN XBRL GENERATION UTILITY AND DATA AS PER MCA RECORDS.**

C3. [Ctrl + F] to Toggle between Footnote and its Fact.