



Exposure Draft of C&I Taxonomies As based & Ind AS based

Malav Dalwadi

MICROVISTA
TECHNOLOGIES

XBRL Taxonomy

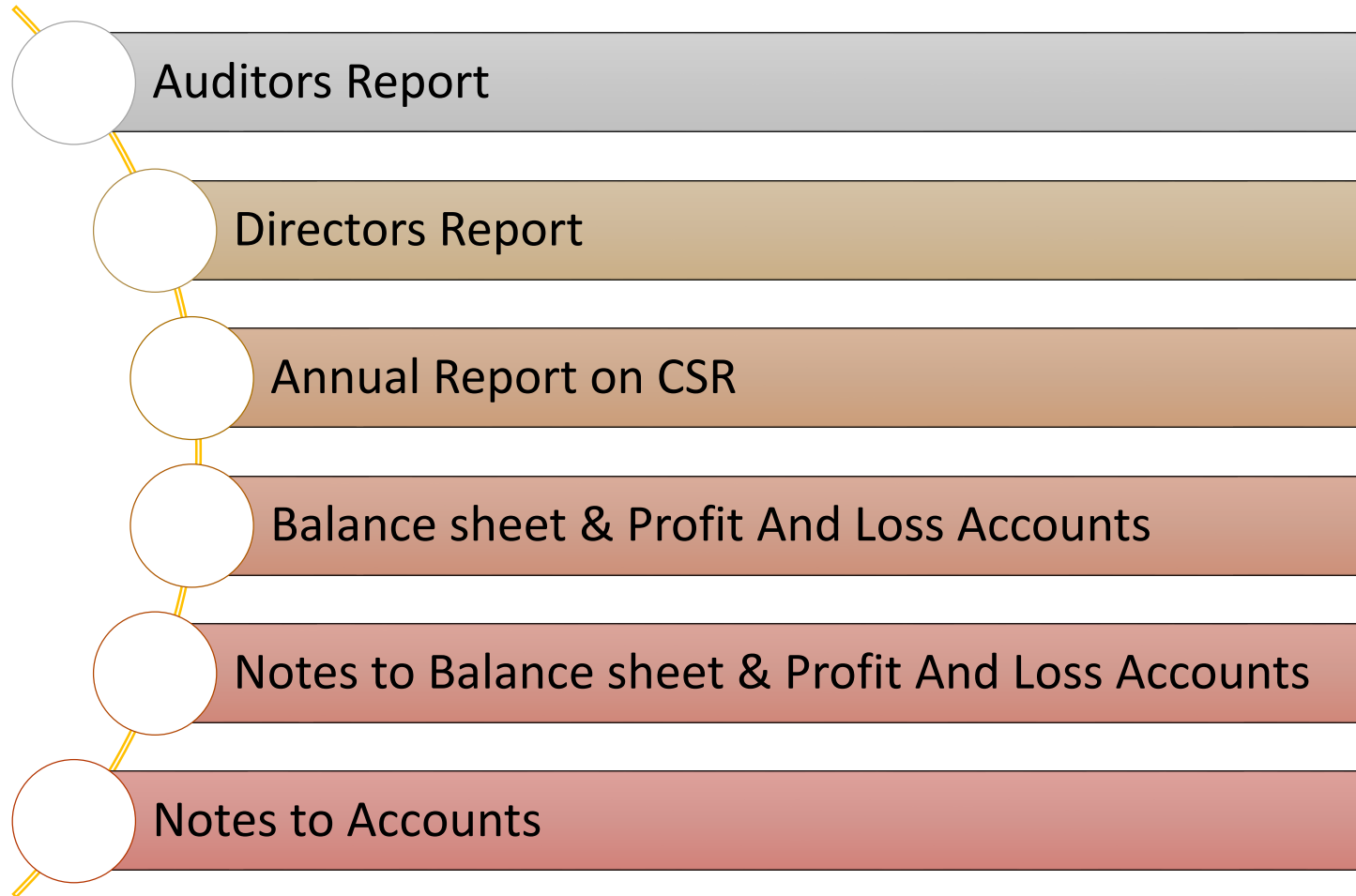
1. Overview of XBRL Taxonomies
2. Due process of updating the Taxonomy
3. Updates in Taxonomies 2022
4. XBRL India

Overview of Taxonomies

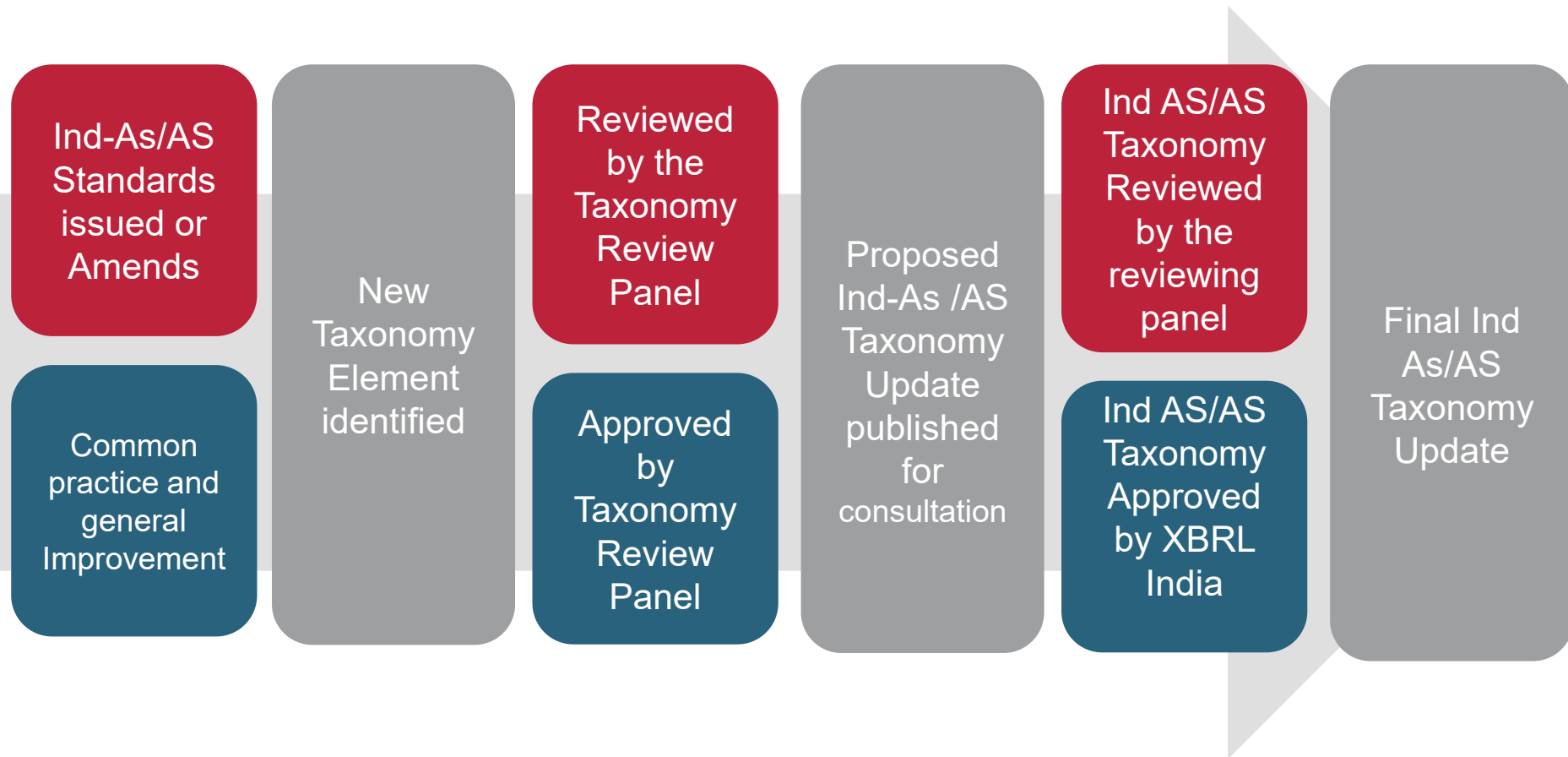
Ind-As & AS based Taxonomy

- ✓ Ind As & AS
- ✓ Companies Act 2013
- ✓ Common Practice Elements
- ✓ MCA Regulatory Requirements
- ✓ IFRS XBRL Taxonomy

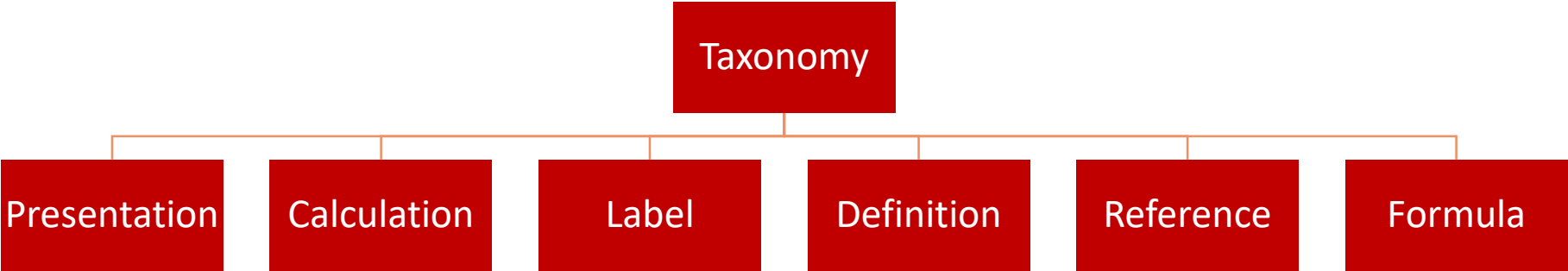
Overview of Taxonomy



Due Process of Updating Taxonomy



Taxonomy Linkbases



Taxonomy Changes

Notes - Equity share capital

Disclosure of Shareholding of Promoters

- ✓ Name of promoter
- ✓ Number of share held by promoter at beginning of period
- ✓ Number of share held by promoter at end of period
- ✓ Percentage of share held by promoter
- ✓ Percentage of change during the period

*AS & IND AS Taxonomy

Statement of changes in equity

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period

Equity share capital [Abstract]	
Equity share capital at beginning of period	1.0
Increase (decrease) in equity share capital due to prior period errors	2.0
Restated balance at the beginning of the period	3.0
Increase (decrease) in equity share capital	4.0
Equity share capital at end of period	5.0

Notes - Borrowings

Details of borrowings [Abstract]

Classification of borrowings [Table]

Classification based on current non-current [Axis]

Classification based on current non-current [Member]

Non-current [Member]

Current [Member]

Classification of borrowings [Axis]

Borrowings [Member]

Long-term maturities of lease obligations [Member]

Current maturities of Long term borrowings [Member]

Taxonomy Change

Details of trade receivables ageing schedule [Abstract]	
Disclosure of notes on trade receivables ageing schedule explanatory [Text Block]	1.0
Details of trade receivables ageing schedule [Table]	2.0
Classification based on current non-current [Axis]	1.0
Classification based on current non-current [Member]	1.0
Non-current [Member]	1.0
Current [Member]	2.0
Classification of trade receivables based on dispute status [Axis]	2.0
Classification of trade receivables based on dispute status [Member]	1.0
Undisputed [Member]	1.0
Disputed [Member]	2.0
Classification of trade receivables based on risk [Axis]	3.0
Classification of trade receivables based on risk [Member]	1.0
Considered good [Member]	1.0
Significant increase in credit risks [Member]	2.0
Credit impaired [Member]	3.0
Classification of trade receivables based on duration [Axis]	4.0
Classification of trade receivables based on duration [Member]	1.0
Less than six months [Member]	1.0
Six month to one year [Member]	2.0
One year to two years [Member]	3.0
Two year to three years [Member]	4.0
More than three years [Member]	5.0
Details of trade receivables ageing schedule [Line items]	3.0
Trade receivables	1.0
Unbilled dues trade receivables	1.0

Taxonomy Change

[401100] Notes - Subclassification and notes on liabilities and assets

Details of trade payables ageing schedule [Abstract]

Disclosure of notes on trade payables ageing schedule explanatory [Text Block]	1.0
Details of trade payables ageing schedule [Table]	2.0
Classification of trade payables based on dispute status [Axis]	1.0
Classification of trade payables based on dispute status [Member]	1.0
Undisputed [Member]	1.0
Disputed [Member]	2.0
Classification of trade payables based on risk [Axis]	2.0
Classification of trade payables based on risk [Member]	1.0
MSME [Member]	1.0
Others [Member]	2.0
Classification of trade payables based on duration [Axis]	3.0
Classification of trade payables based on duration [Member]	1.0
Less than one year [Member]	1.0
One year to two years [Member]	2.0
Two year to three years [Member]	3.0
More than three years [Member]	4.0
Details of trade payables ageing schedule [Line items]	3.0
Trade payables	1.0
Unbilled dues trade payables	5.0

Taxonomy Change

[401100] Notes - Subclassification and notes on liabilities and assets

Other non-current financial assets [Abstract]	
Dividend receivable [Abstract]	1.0
Dividend receivable, subsidiaries	1.0
Dividend receivable, others	2.0
Total dividend receivable	3.0
Derivative assets	2.0
Interest income accrued	3.0
Security Deposits, Non-current	4.0
Bank deposits with more than 12 months maturity	5.0

Taxonomy Change

[401100] Notes - Subclassification and notes on liabilities and assets

Other current financial liabilities [Abstract]	
Current maturities of long-term debt	1.0
Current maturities of lease obligations	2.0
Interest accrued on borrowings	3.0
Interest accrued on public deposits	4.0
Interest accrued others	5.0
Unpaid dividends	6.0
Retention money payable	7.0
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]	8.0
Application money received for allotment of securities and due for refund, principal	1.0
Application money received for allotment of securities and due for refund, interest accrued	2.0
Total application money received for allotment of securities and due for refund and interest accrued thereon	3.0
Unpaid matured deposits and interest accrued thereon	9.0
Unpaid matured debentures and interest accrued thereon	10.0
Debentures claimed but not paid	11.0
Public deposit payable, current	12.0
Derivative liabilities	13.0
Other current financial liabilities, others	14.0
Total other current financial liabilities	15.0

Additional disclosures on balance sheet

Additional Regulatory Information

- ✓ Title deeds of Immovable Properties not held in name of the Company
- ✓ Loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties
- ✓ Capital-work-in progress aging schedule [Table]
- ✓ Capital-work-in progress whose completion is overdue or has exceeded its cost compared to its original plan [Table]
- ✓ Intangible assets under development aging schedule [Table]
- ✓ Disclosure intangible assets under development whose completion is overdue or has exceeded its cost compared to its original plan explanatory [Table]
- ✓ Details of benami property [Table]
- ✓ Details of wilful defaulter declarer [Table]
- ✓ Disclosure of relationship with struck off companies [Abstract]

*AS & IND AS Taxonomy

Subclassification and notes on income and expenses

Disclosure of revenue from operations [Abstract]	
Disclosure of notes on revenue from operations explanatory [Text Block]	1.0
Disclosure of revenue from operations for other than finance company [Abs	2.0
Revenue from sale of products	1.0
Revenue from sale of services	2.0
Grants or donations received	3.0
Other operating revenues	4.0
Total revenue from operations other than finance company	5.0

Notes - Additional information statement of profit and loss

Undisclosed income

Disclosure of undisclosed income explanatory [Text block]

Whether the company covered under section 135 of the Companies Act

Disclosure of corporate social responsibility explanatory [Text Block]

Corporate Social Responsibility [Abstract]

Amount required to be spent by the company during the year

Amount of expenditure incurred

Shortfall at the end of the year

Total of previous years shortfall

Reason for shortfall

Nature of CSR activities

Details of related party transactions

Contribution to a trust controlled by the company in relation to CSR expenditure

Disclosure of provision in respect of contractual obligation explanatory [TextBlock]

Details of Crypto Currency or Virtual Currency [Abstract]

Whether the Company has traded or invested in Crypto currency or Virtual Currency during the financial year

Profit or loss on transactions involving Crypto currency or Virtual Currency

Amount of currency held as at the reporting date

Deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency

Disclosure of Crypto Currency or Virtual Currency explanatory [Text block]

Interest rate benchmark reform

Disclosure of information about effect of interest rate benchmark reform on entity's financial instruments and risk management strategy [text block]

Disclosure of how entity is managing transition to alternative benchmark rates, its progress at reporting date and risks to which it is exposed arising from financial instruments because of transition [text block]

Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [text block]

Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [abstract]

Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [table]

Interest rate benchmarks [axis]

Interest rate benchmarks [member]

Significant interest rate benchmarks subject to interest rate benchmark reform [member]

Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [line items]

Quantitative information about non-derivative financial assets that have yet to transition to alternative benchmark rate [text block]

Quantitative information about non-derivative financial liabilities that have yet to transition to alternative benchmark rate [text block]

Quantitative information about derivatives that have yet to transition to alternative benchmark rate [text block]

Description of changes to entity's risk management strategy arising from entity's exposure to financial instruments subject to interest rate benchmark reform [text block]

Earning per Share

Earnings per share [abstract]

Earnings per share [table]	1.0
Classes of equity share capital [Axis]	1.0
Equity shares [Member]	1.0
Equity shares 1 [Member]	1.0
Equity shares 2 [Member]	2.0
Equity shares 3 [Member]	3.0
Equity shares 4 [Member]	4.0
Equity shares 5 [Member]	5.0
Equity shares 6 [Member]	6.0
Equity shares 7 [Member]	7.0
Equity shares 8 [Member]	8.0
Equity shares 9 [Member]	9.0
Equity shares 10 [Member]	10.0
Equity shares 11 [Member]	11.0
Equity shares 12 [Member]	12.0
Equity shares 13 [Member]	13.0
Equity shares 14 [Member]	14.0
Equity shares 15 [Member]	15.0
Equity shares 16 [Member]	16.0
Equity shares 17 [Member]	17.0
Equity shares 18 [Member]	18.0
Equity shares 19 [Member]	19.0
Equity shares 20 [Member]	20.0
Earnings per share [line items]	2.0
Type of share	1.0
Basic earnings per share [abstract]	2.0
Basic earnings (loss) per share from continuing operation:	1.0
Basic earnings (loss) per share from discontinued operati	2.0
Total basic earnings (loss) per share	3.0
Diluted earnings per share [abstract]	3.0
Diluted earnings (loss) per share from continuing operati	1.0
Diluted earnings (loss) per share from discontinued opera	2.0
Total diluted earnings (loss) per share	3.0

Increase (decrease) in number of ordinary shares issued	
Adjustments to reconcile profit (loss) to numerator used in calculating earnings per share [abstract]	3.0
Profit (loss), attributable to owners of parent	1.0
Adjustments to reconcile profit (loss) to numerator used in calculating basic earnings per share [abstract]	2.0
Adjustment to profit (loss) for preference share dividends	1.0
Loss (profit) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	2.0
Adjustments to profit (loss) for interest and dividends on equity instruments, other than preference shares and participating equity instruments	3.0
Total adjustments to reconcile profit (loss) attributable to owners of parent to numerator used in calculating basic earnings per share	4.0
Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	3.0
Increase (decrease) to profit (loss) to reflect dilutive effect resulting from assumed conversion of potential ordinary shares	4.0
Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	5.0
Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	4.0
Dilutive effect of convertible instruments on number of ordinary shares	1.0
Dilutive effect of share options on number of ordinary shares	2.0
Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	5.0
Description of transactions after reporting period that significantly change number of ordinary shares outstanding	6.0
Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	7.0
Participating equity instruments other than ordinary shares [abstract]	8.0
Earnings (loss) per instrument, participating equity instruments other than ordinary shares [abstract]	1.0
Basic earnings (loss) per instrument from continuing operations, participating equity instruments other than ordinary shares	1.0
Basic earnings (loss) per instrument from discontinued operations, participating equity instruments other than ordinary shares	2.0
Total basic earnings (loss) per instrument, participating equity instruments other than ordinary shares	3.0
Diluted earnings (loss) per instrument from continuing operations, participating equity instruments other than ordinary shares	4.0
Diluted earnings (loss) per instrument from discontinued operations, participating equity instruments other than ordinary shares	5.0
Total diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares	6.0
Profit (loss) attributable to participating equity instruments other than ordinary shares [abstract]	2.0
Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	1.0
Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	2.0
Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	3.0
Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	4.0
Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	5.0
Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	6.0
Weighted average number of participating equity instruments other than ordinary shares [abstract]	3.0
Weighted average number of instruments used in calculating basic earnings (loss) per instrument, participating equity instruments other than ordinary shares	1.0
Weighted average number of instruments used in calculating diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares	2.0

Earning per Share

Disclosure of depositary receipts [text block]	
Disclosure of depositary receipts [abstract]	1.0
Disclosure of depositary receipts [Table]	1.0
Underlying equity instrument and depositary receipts [axis]	1.0
Classes of equity share capital [Axis]	1.0
Equity shares [Member]	1.0
Equity shares 1 [Member]	1.0
Equity shares 2 [Member]	2.0
Equity shares 3 [Member]	3.0
Equity shares 4 [Member]	4.0
Equity shares 5 [Member]	5.0
Equity shares 6 [Member]	6.0
Equity shares 7 [Member]	7.0
Equity shares 8 [Member]	8.0
Equity shares 9 [Member]	9.0
Equity shares 10 [Member]	10.0
Equity shares 11 [Member]	11.0
Equity shares 12 [Member]	12.0
Equity shares 13 [Member]	13.0
Equity shares 14 [Member]	14.0
Equity shares 15 [Member]	15.0
Equity shares 16 [Member]	16.0
Equity shares 17 [Member]	17.0
Equity shares 18 [Member]	18.0
Equity shares 19 [Member]	19.0
Equity shares 20 [Member]	20.0
Disclosure of depositary receipts [Line items]	2.0
Types of depositary receipts and underlying equity instrument	1.0
Type of share	2.0
Number of shares represented by one depositary receipt	3.0
Basic earnings per share [abstract]	4.0
Basic earnings (loss) per share from continuing operations	1.0
Basic earnings (loss) per share from discontinued operations	2.0
Total basic earnings (loss) per share	3.0
Diluted earnings per share [abstract]	5.0
Diluted earnings (loss) per share from continuing operations	1.0
Diluted earnings (loss) per share from discontinued operations	2.0
Total diluted earnings (loss) per share	3.0
Weighted average ordinary shares used in calculating basic and diluted €	6.0
Weighted average number of ordinary shares used in calculating basic	1.0
Weighted average number of ordinary shares used in calculating dilutec	2.0

Notes - Effects of changes in foreign exchange rates

Disclosure of effect of changes in foreign exchange rates [Text Block]

Whether there is any change in functional currency during the year	1.0
Description of functional currency	2.0
Description of presentation currency	3.0
Description of reason why presentation currency is different from functional cur	4.0
Description of reason for change in functional currency	5.0
Description of date of change in functional currency	6.0
Description of currency in which supplementary information is displayed	7.0
Description of methods of translation used to determine supplementary inform:	8.0
Foreign exchange gain (loss) [abstract]	9.0
Foreign exchange gain	1.0
Foreign exchange loss	2.0
Foreign exchange gain (loss)	3.0
Net foreign exchange gain	10.0
Net foreign exchange loss	11.0
Reserve of exchange differences on translation	12.0
Foreign exchange rates [Abstract]	13.0
Closing foreign exchange rate	1.0
Average foreign exchange rate	2.0

CARO (Companies Auditor's Report Order) 2020

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]	1.0
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	1.0
Auditor's remark [Member]	1.0
Auditor's favourable remark [Member]	1.0
Auditor's unfavourable remark [Member]	2.0
Auditor's disclaimer remark [Member]	3.0
Clause not applicable [Member]	4.0
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Line Items]	2.0
Disclosure in auditors report relating to property, plant and equipment and intangible Assets [Abstract]	1.0
Disclosure relating to quantitative details of Property, Plant and Equipment, Intangible Assets	1.0
Disclosure relating to intangible assets	2.0
Disclosure relating to physical verification and material discrepancies of Property, Plant and Equipment	3.0
Disclosure relating to title deeds of immovable properties [Text Block]	4.0
Disclosure relating to revaluation of Property, Plant and Equipment or intangible assets	5.0
Disclosure relating to benami property	6.0
Disclosure in auditors report relating to inventories [Abstract]	2.0
Disclosure in auditors report relating to physical verification of inventory	1.0
Disclosure relating to any discrepancies of 10% or more in the aggregate for each class of inventory were noticed	2.0
Disclosure relating to working capital limits sectioned in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets	3.0
Disclosure relating to quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company	4.0

CARO (Companies Auditor's Report Order) 2020

Disclosure in auditors report relating to loans [Abstract]	3.0
Disclosure relating to investments made by company or provided any guarantee or security granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties	1.0
Disclosure relating to loans provided by company or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity	2.0
Aggregate amount of the such loan /advance/guarantee/secutiry to subsidiaries, joint ventures and associates	1.0
Balance outstanding of the such loan /advance/guarantee/secutiry to subsidiaries, joint ventures and associates at the balancsheet date	2.0
Aggregate amount of the such loan /advance/guarantee/secutiry to parties other than subsidiaries, joint ventures and associates	3.0
Balance outstanding of the such loan /advance/guarantee/secutiry to parties other than subsidiaries, joint ventures and associates at the balancsheet date	4.0
Disclosure relating to investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest	3.0
Disclosure relating to the schedule of repayment of principal and payment of interest has been stipulated in respect to loans and advances in the nature of loans	4.0
Disclosure relating to overdue amount for more than ninety days	5.0
Disclosure relating to any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties	6.0
Disclosure relating to any loans granted or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment	7.0
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	4.0
Disclosure in auditors report relating to deposits accepted	5.0
Disclosure in auditors report relating to maintenance of cost records	6.0
Disclosure in auditors report relating to statutory dues [Text Block]	7.0
Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]	1.0
Disclosure relating to disputed statutory dues [Text Block]	2.0

CARO (Companies Auditor's Report Order) 2020

Disclosure in auditors report relating to transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) [Text Block]	8.0
Disclosure in auditors report relating to default in repayment of financial dues [Text Block]	9.0
Disclosure in auditors report relating to company declared wilful defaulter by any bank or financial institution or other lender	1.0
Disclosure in auditors report relating to term loans were applied for the purpose for which the loans were obtained	2.0
Disclosure in auditors report relating to funds raised on short term basis have been utilised for long term purposes	3.0
Disclosure in auditors report relating to funds raised from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures	4.0
Disclosure in auditors report relating to loans raised on the pledge of securities held in its subsidiaries, joint ventures or associate companies	5.0
Disclosure in auditors report relating to initial public offer and further public offer including debt instruments used for purpose for which those were raised	10.0
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	1.0
Disclosure in auditors report relating to fraud by the company or on the company noticed or reported during the period	11.0
Disclosure in auditors report relating to any report under section 143(12) of Companies Act filed	1.0
Disclosure in auditors report relating to consideration of whistle-blower complaints	2.0

CARO (Companies Auditor's Report Order) 2020

Disclosure in auditors report relating to Nidhi Company [Abstract]	12.0
Disclosure in auditors report relating to compliance of Net Owned Funds by Nidhi Company	1.0
Disclosure in auditors report relating to maintenance of unencumbered term deposits	2.0
Disclosure in auditors report relating to any default in payment of interest on deposits or repayment thereof	3.0
Disclosure in auditors report relating to transactions with related parties	13.0
Disclosure in auditors report relating to internal audit system commensurate with the size and nature of its business	14.0
Disclosure in auditors report relating to consideration of Internal Auditors Report by statutory auditors	1.0
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	15.0
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	16.0
Disclosure in auditors report relating to Non-Banking Financial or Housing Finance activities conducted without a valid Certificate of Registration (CoR)	1.0
Disclosure in auditors report relating to Core Investment Company (CIC)	2.0
Disclosure in auditors report relating to more than one Core Investment Company (CIC) as a part of group	3.0
Disclosure in auditors report relating to cash losses incurred in the financial year and in the immediately preceding financial year	17.0
Disclosure in auditors report relating to resignation of the statutory auditors and issues, objections or concerns raised by the outgoing auditors	18.0
Disclosure in auditors report relating to ageing and expected dates of realisation of financial assets and payment of financial liabilities	19.0
Disclosure in auditors report relating to CSR	20.0
Disclosure in auditors report relating to unspent amount in respect of other than ongoing projects	1.0
Disclosure in auditors report relating to unspent amount in respect of ongoing projects	2.0
Disclosure in auditors report relating to any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements	21.0

Directors report

[400400] Disclosures - Directors report

- ✓ **Disclosure of extract of annual return as provided under section 92(3)**
- ✓ **Disclosure of weblink of annual return as provided under section 92(3)**
- ✓ **Omitted Content:-** Extract of Annual Return

(1) The extract of the annual return to be attached with the Board's Report shall be in [Form No. MGT.9](#).

[Provided that a company shall not be required to attach the extract of the annual return with the Board's report in [Form No. MGT.9](#), in case the web link of such annual return has been disclosed in the Board's report in accordance with sub-section (3) of [section 92](#) of [the Companies Act, 2013](#)]

AS Taxonomy Changes

✓ Fixed Assets Word Replace with Property Plant & Equipment


Statement of profit and loss [Abstract]

Disclosure of revenue from operations [Abstract]	1.0
Disclosure of revenue from operations for other than finance company [Abstract]	1.0
Revenue from sale of products	1.0
Revenue from sale of services	2.0
Grants or donations received	3.0
Other operating revenues	4.0
Excise duty	5.0
Service tax collected	6.0
Other duties taxes collected	7.0
Total revenue from operations other than finance company	8.0
Disclosure of revenue from operations for finance company [Abstract]	2.0
Revenue from interest	1.0
Revenue from other financial services	2.0
Total revenue from operations finance company	3.0
Total revenue from operations	3.0
Other income	4.0
Total income	5.0

XBRL India

www.in.xbrl.org

The screenshot shows the homepage of the XBRL India website. At the top, there is a blue navigation bar with a search icon and a 'Members' button. Below the navigation bar is the XBRL India logo, which consists of the text 'XBRL | IN' in a bold, sans-serif font. Underneath the logo, it says 'Part of the XBRL International Consortium.' To the right of the logo, there are three menu items: 'ABOUT US', 'LATEST NEWS', and 'JOIN US', each with a horizontal line underneath. Below the menu items, there is a main heading: 'The business reporting standard. A global community committed to improving reporting everywhere.' Below this heading, there is a 'News' section with a blue background. The first news item is titled 'Exposure Draft of the Amendments in the Commercial & Industrial (C&I) Taxonomies – IND AS based Taxonomy & AS based Taxonomy'. The text below the title reads: 'Exposure Draft of the Amendments in the Commercial & Industrial (C&I) Taxonomies – IND AS based Taxonomy & AS based Taxonomy (Comments to be received by January 15, 2022)'. Below the text, there is a 'Read More...' link. The background of the news section features a 3D rendering of a stack of folders, with one folder being orange and the others being grey.

Search  Members

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News

Exposure Draft of the Amendments in the Commercial & Industrial (C&I) Taxonomies – IND AS based Taxonomy & AS based Taxonomy

Exposure Draft of the Amendments in the Commercial & Industrial (C&I) Taxonomies – IND AS based Taxonomy & AS based Taxonomy (Comments to be received by January 15, 2022)

[Read More...](#)

Malav Dalwadi

malav@microvistatech.com

M 81417 38822

www.microvistatech.com