

(ii) वे सभी कम्पनियां, जिनकी संदत्त पूंजी पांच करोड़ रुपए या उससे अधिक है; और

(iii) वे सभी कम्पनियां, जिनका कारबार सौ करोड़ रुपए या उससे अधिक है :

परंतु बैंककारी, बीमा, विद्युत सेक्टर और गैर-बैंककारी वित्तीय कम्पनियों को वित्तीय वर्ष 2010-11 के लिए प्रसारणीय कारबार रिपोर्ट भाषा (एक्सबीआरएल) में दाखिल करने से छूट प्रदान की गई है।

[फा. सं. 5/18/2005-सीएल-V]

अविनाश कुमार श्रीवास्तव, संयुक्त सचिव

### उपाबंध

कम्पनी अधिनियम, 1956 की धारा 220 के अधीन वित्त वर्ष 2010-11 से यथा अपेक्षित तुलन पत्रों तथा लाभ और हानि लेखों के लिए प्रसारणीय कारबार रिपोर्ट भाषा (एक्सबीआरएल) टैक्सोनोमी

### MINISTRY OF CORPORATE AFFAIRS

### NOTIFICATION

New Delhi the 5th October, 2011

**G.S.R. 748(E).**—In exercise of the powers conferred by sub-section (1) of Section 642 read with Section 610B of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**—1 These rules may be called the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011.

(2) They shall come into force with effect from the 6th October, 2011.

2. **Definitions.**—In these rules, unless the context otherwise require,—

(a) “Act” means the Companies Act, 1956;

(b) “Annexure” means the Annexure enclosed to the rules;

(c) “Extensible Business Reporting Language” (XBRL), means a standardised language for communication in electronic form to express, report or file financial information by the companies under the Act;

(d) “Document and forms” means the documents and forms required to be filed with any authority as specified under the Act or rules or regulations made therein;

(e) “Taxonomy” means in extensible Business Reporting Language (XBRL) an electronic dictionary for reporting the business data as approved by the Central Government in respect of any documents or forms indicated in this rule.

3. **Filing of Balance Sheet and Profit and Loss Account with Registrar.**—The following class of companies have to file their Balance Sheet, Profit and Loss Account and other documents as required under Section 220 of the Companies Act, 1956 with the Registrar using the Extensible Business Reporting Language (XBRL) taxonomy given in Annexure enclosed to the rules for the financial year ending on or after 31st March, 2011 with e-Form No. 23AC-XBRL and 23ACA-XBRL specified under the Companies (Central Government) General Rules and Forms, 1956, namely:—

(i) all Companies listed with any Stock Exchange(s) in India and their Indian subsidiaries; or

(ii) all Companies having paid up capital of rupees five crore or above; or

(iii) all companies having turnover of rupees hundred crore or above :

Provided that the companies in Banking, Insurance, Power Sectors and Non-Banking Financial companies are exempted for Extensible Business Reporting Language (XBRL) filing for the financial year 2010-11.

[F.No. 5/18/2005-CL-V]

AVINASH K. SRIVASTAVA, Jt. Secy.

### Annexure

Extensible Business Reporting Language (XBRL) Taxonomy for Balance Sheets and Profit and Loss Accounts as required under Section 220 of the Companies Act, 1956 from the year 2010-11