## **Scope**

XBRL documents filed by the companies should include the following information reported by the companies as per the existing provisions of law -

- 1. Information disclosed in the following sections of the Annual Report (Refer Table 1):
  - a. Balance Sheet
  - b. Profit and Loss Statement
  - c. Cash Flow Statement
  - d. Schedules related to Balance Sheet and Profit and Loss Statement
  - e. Notes to Accounts
  - f. Statement pursuant to Section 212 of the Companies Act, 1956 relating to subsidiary companies
- 2. Disclosures specific to MCA requirements (Refer Table 2)