

COMPARISON OF ELEMENTS IN THE PRESENTATION LINKBASE OF MCA XBRL COMMERCIAL AND INDUSTRIAL TAXONOMY OF 2012, 2015 AND 2016

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ABSTRACT

XBRL stands for Extensible Business Reporting Language. XBRL works with two main documents taxonomy and instance document. Taxonomy generally means science of classification. Taxonomies are nothing but dictionaries of accounting terms and are country specific. It specifies a standard term for a number of similar items. It is electronic dictionary of reporting concepts. Taxonomy is structured around the linkbases. The link bases are Presentation, Calculation, Definition, Label, and Reference. The objective of the study was to make a comparison of the Elements in the Presentation Link Base of Ministry of Corporate Affairs (MCA)- XBRL Commercial and Industrial taxonomy of 2012, 2015 and 2016. The study is web based. The study makes an analysis of the differences in the Presentation link base of the taxonomy 2012, 2015 and 2016. The hypothesis for the study was there is a Significant difference in the Elements of the Presentation Link Base of MCA-XBRL C&I taxonomy of 2012, 2015 and 2016. The tests used for the study is One Way ANOVA. The results indicate there is improvement in the C & I taxonomy over the years.

Key Words: XBRL, Taxonomy, Link base, Elements

INTRODUCTION

XBRL stands for Extensible Business Reporting Language. Due to the advancement of technology the reporting practices also changed. Previously the reporting was done in PDF format in the Ministry of corporate affairs. From 2011 all the reporting to the MCA is done through XBRL format which is based on XML. XBRL is a big change in reporting it is not what is being reported but how it has been reported. XBRL was introduced in the year 1998 by Charles Hoffman, A CPA from America. Later on, in that year the AICPA set up a high-tech task force for creating a prototype set of financial statements using XML. In 1999 twelve companies including Microsoft Corporation, Free EDGAR.com. and the big five accounting firms joined the effort to setup XBRL steering committee.

XBRL.org defines:” Extensible Business Reporting language is a language for the electronic communication of business and financial data”

XBRL international (2009) defines XBRL as “A language for the electronic communication of business and financial data which is revolutionizing business reporting around the world. It provides major benefits in the preparation, analysis and communication of business information. It offers cost savings, greater efficiency and improved accuracy and reliability to all those involved in supplying or using financial data”

Charles Hoffman, “XBRL is an open standard which supports information modelling and expression of the semantic meaning commonly required in business reporting”

XBRL works with the help of two documents: Instance document; and Taxonomy

- **Instance document:** It is a business report in an electronic format created according to the rules of XBRL. The data in instance document is only numbers, texts and brackets and thus it is not normally viewed by a person in its raw form. A style sheet is needed to convert the data in instance document in order to look like a traditional looking financial statement.
- **Taxonomy:** In general taxonomy is nothing but science of classification. But in financial purview taxonomy are like dictionaries which specify a standard term for number of similar items. Items such as cash, accounts receivable, debtors, will have one standard term. The development of taxonomy is with the according to the rules and regulations. Taxonomies provide the rules for defining XBRL tags. GAAP is taxonomy. Taxonomy has got the following components:

i) Schema ii) Element iii) Linkbases

i) Schema: It is the core part of the taxonomy and stores information about the taxonomy elements i.e., their names, id's and other characteristics. The main purpose of XBRL schemas is to provide the computer with information on how it should represent and process accounting terms.

ii) Element: It is a business concept presented to a computer in a way that could learn its main characteristics. It is a part of schema and items such as assets, liabilities and incomes are business concept

iii) Linkbases: It provides the relationship between the elements and links those to defined external resources. There are five types of linkbases. The XBRL 2.1 specification defines five different kinds of linkbases.

- **Label Link base:** The link base provides human readable strings for concepts. Using the label link base, multiple languages can be supported as well as multiple strings within each language.
- **Reference Link base:** This link base associates concepts with citations of some body of authoritative literature
- **Calculation Link base:** This link base associates concepts with other concepts so that values appearing in an instance document may be checked for consistency
- **Definition link base:** This link base associates concepts with other concepts using a variety of arc roles to express relations such as whole part.
- **Presentation Link base:** This link base associates concepts with other concepts so that the resulting relations can guide the creation of a user interface, rendering or visualization.

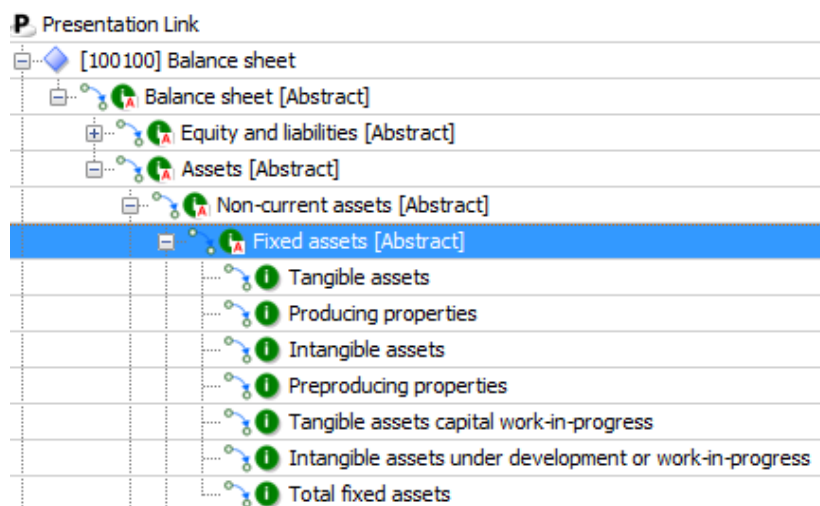
In India, Ministry of Corporate Affairs mandated XBRL from 1st April 2011 for select class of companies. Taxonomy is country specific and it is based on Accounting Standards and

Companies Act. Commercial and Industrial taxonomy consists of Presentation, Definition, Calculation, Label, Reference Link Base. In the C & I Taxonomy link bases are six-digit numbers beginning with ELR (Extended Link Base). The Six-digit numbers are of the following series.

- **100000 series-** consist of Financial Statements like Balance sheet, Statement of profit and loss, cash flow statement-Direct and Indirect, Share Capital
- **200000 and 300000 series-**consist of Notes on Balance sheet, Statement of profit and loss and other information
- **400000 series-** consist of disclosures on general information, secretarial audit report, and auditors report

The presentation link base consists of Financial Statements, Notes and Disclosures.

Fig 1: Presentation Link Base in MCA XBRL Commercial and Industrial Taxonomy



(Source: C & I Taxonomy Architecture Guide-2012)

NEED FOR THE STUDY

XBRL was implemented in India in 2011 making mandatory for certain class of companies to file in XBRL format from the financial year 2010-11. Ministry of corporate affairs is the authority which has implemented the Commercial and Industrial Taxonomy. The MCA C & I taxonomy was introduced in the year 2011 and subsequently in 2012, making the companies to follow C & I taxonomy to file the financial statements in the MCA Portal. The MCA did not release or improved the taxonomy in the year 2013, 2014. In the year 2015 the MCA released 2015 C & I taxonomy making necessary improvements based on the Companies Act-2013 and also 2016 C & I taxonomy was released with further refinement to 2015 C & I taxonomy. The study was needed to know the differences in the Elements in the presentation link base of MCA-XBRL C & I Taxonomy of 2012, 2015, 2016.

LITERATURE REVIEW

Bovee et.al (2001) examined that C&I taxonomy has a good fit overall, and a better fit for some industries than for others, suggesting the need for current and expected efforts to develop industry-specific taxonomies. **Vasal & Srivastava (2002)**, have highlighted how XBRL can be useful for India. XBRL is attempting to provide a language (digital) to the (electronic) accounting statements so that they are able to talk. XBRL shall enable financial reports to converse across all software and technologies.

XBRL-(Oct 2010) – examined that with the use of XBRL companies can save costs and streamline their process for collecting and reporting financial information. Also, the users, preparers and regulators can receive, find, compare and analyses data much more rapidly and efficiently if it is in XBRL format. Users of data which is received electronically in XBRL can automate its handling, cutting out time consuming and costly collate and re-entry of information. Regulators and government departments can assemble, validate and review data much more efficiently and usefully. **Farewell et.al-(2013)**- analyzed about MCA e-governance initiative and XBRL implementation. The MCA identified several benefits like cost savings, accuracy of data, ease of access to data. But MCA implementation process had many problems. Firstly, taxonomy contained architectural deficiencies. The Indian taxonomy is a closed taxonomy (i.e., no extensions allowed- all tags must be part of the prescribed taxonomy). So, it has been difficult for non-Indian subsidiaries that used unique general ledger accounts to convert their financial statements consistent with the taxonomy. Secondly the credibility of the independent XBRL certification process can be questioned. Thirdly XBRL filings in general have contained various errors or discrepancies and examination of sample of 15 listed companies and the comparison with their audited financial statements in traditional format indicated significant errors in XBRL documents which could adversely affect the automated analysis of various companies' data.

Kashyap and Garg. (2013)- examined various errors in Ministry of Corporate Affairs XBRL filings. MCA had examined various errors in the first year of XBRL implementation and found several errors in XBRL filings by companies. This was brought out in a circular titled “Quality of XBRL filing certified by Professional members”. But in second year it had brought major changes. To gain a better insight the authors examined the XBRL financial statements of a few listed companies filed for financial year 2011-12 on a test check basis. They have found the errors namely completeness errors, mapping errors, consistency errors and structural errors and provided a solution for that. **Beerbohm (2015)** analyses that taxonomy is the main cornerstone of each XBRL financial reporting submission and harmonization of taxonomies make better comparison of financial reports among peers

OBJECTIVES OF THE STUDY

- To understand the Commercial and Industrial taxonomy of the Ministry of Corporate Affairs

- To compare the Elements in the Presentation Link Base of MCA-XBRL C & I taxonomy of 2012, 2015 and 2016

HYPOTHESIS OF THE STUDY

H0: There is no significant difference in the Elements in the Presentation Link Base of MCA-XBRL C & I taxonomy of 2012, 2015 and 2016

H1: There is a significant difference in the Elements in the Presentation Link Base of MCA-XBRL C & I taxonomy of 2012, 2015 and 2016

METHODOLOGY

The study was web based. The study was conducted taking the MCA-XBRL Commercial and Industrial Taxonomy of 2012,2015 and 2016.The study was conducted taking into the taxonomy related aspects and particularly Presentation link base. Presentation Link Base use parent child relationships and organize the elements like a tree-like structure for easy reference. A comparison had been made relating to the elements of the link base. To compare a score of 1 was given if there is any increase other wise 0 if there is decrease in the elements of Presentation link base of MCA-XBRL C & I taxonomy of 2012, 2015 & 2016. One way ANOVA was used for the study.

RESULTS AND DISCUSSIONS

Elements are business concept which comprises of financial statements, notes and narrative disclosures. It is a representation of financial reporting concept.

Financial Statements: Financial Statements like Balance Sheet, Statement of Profit and Loss and Cash flow Statements. In MCA C & I Taxonomy Financial Statements is coded in 100000 series.

Table 1: Score of Elements in the Financial Statements in Presentation Link Base of MCA XBRL C & I taxonomy of Years 2012, 2015 & 2016

Particulars	Elements		
	2012	2015	2016
Balance Sheet-(100100)	0	0	0
Statement of Profit and Loss (100200)	0	1	1
Cash Flow Statement-Direct-(100300)	0	1	1
Cash Flow Statement-Indirect (100400)	0	1	1
Total	0	3	3
Mean	0.00	0.75	0.75
SD	0.00	0.50	0.50

Table 1 shows the score of financial statements. The mean value is 0.75 in 2015 and 2016 which indicate that there is a greater number of elements included in the statement of profit and loss and cash flow statement.

TESTING OF HYPOTHESIS

One way ANOVA is used to test whether there is any difference in the financial statements. For this the following hypothesis has been formulated.

H0: There is no significant difference in the Elements to the Financial Statements of Presentation Link Base of MCA XBRL Commercial and Industrial Taxonomy of years 2012, 2015 & 2016

H1: There is a significant difference in the Elements to the Financial Statements of Presentation Link Base of MCA XBRL Commercial and Industrial Taxonomy of Years 2012, 2015 & 2016

Table 2: Results of ANOVA in the Elements to the Financial Statements in the Presentation Link Base of MCA XBRL C& I Taxonomy of 2012, 2015 & 2016

Financial Statements	Sum of Squares	Df	Mean Square	F	p-value
Between Groups	1.500	2	0.750	4.500	0.044*
Within Groups	1.500	9	0.167		
Total	3.000	11			

*p-value is significant at <0.05 level

Table 2 shows the results of ANOVA. The results of ANOVA reject the null hypothesis and accept alternate hypothesis. The results indicate that there is a significant difference in the scores of elements in the financial statements as p value is significant at 5% confidence level. The difference is due to the inclusion of CSR expenditure in the statement of profit and loss and company related information in the cash flow statement. Thus, H1 is accepted at 5% level of significance.

Notes: Notes represent additional information to the financial statements. Notes include Balance sheet items, Profit and Loss items and cash flow statements. In MCA C & I taxonomy Notes are coded in 200000 and 300000 series.

Table 3: Score of Elements in the Notes to Presentation Link Base of MCA XBRL C & I taxonomy of Years 2012, 2015 & 2016

Particulars	Elements		
	2012	2015	2016
Share Capital (200100)	0	1	1
Reserves and Surplus (200200)	0	1	1
Borrowings (200300)	0	0	0
Non-Current Investments (200400)	0	0	0
Current Investments (200500)	0	0	0
Sub classification and notes on liabilities and assets (200600)	0	1	1
Additional disclosures on balance sheet (200700)	0	1	1
Disclosures of accounting policies (200800)	0	0	0
Events occurring after balance sheet data (200900)	0	0	0
Tangible Assets (201000)	1	0	0

Intangible Assets (201100)	0	0	0
Employee Benefits (201200)	0	1	1
Segments (201300)	0	1	1
Leases (201400)	0	1	1
Impairment (201500)	0	0	0
Related Party (201600)	0	1	1
Government grants (201700)	0	1	1
Borrowing cost (201800)	0	0	0
Income taxes (201900)	0	0	0
Discounting operations (202000)	0	0	0
Other provisions (202100)	0	1	1
Effects of changes in foreign exchange rates (202200)	0	0	0
Amalgamation (202300)	1	0	0
Investments in Associates (202400)	0	1	1
Financial Reporting of interests in joint ventures (202500)	0	1	1
Consolidated Financial Statements (202600)	0	1	1
Cash flow statements (202700)	0	0	0
Subsidiary information (202800)	1	0	0
Revenue (300100)	0	0	0
Construction contracts (300200)	0	0	0
Earnings per share (300300)	0	0	0
Employee share-based payments (300400)	0	0	0
Sub classification and notes on income and expenses (300500)	1	0	0
Additional information statement of profit and loss (300600)	0	1	1
Key managerial personnel and dir. remu and other inform (300700)	0	1	1
Disclosures pertaining to real estate enterprises (300800)	0	0	0
Financial instruments (300900)	0	0	0
Corporate social responsibility (301000)	0	1	1
Total	4	16	16
Mean	0.11	0.42	0.42
Sd	0.31	0.50	0.50

Table 3 shows the scores to the notes the mean value is 0.41 in the years 2015 & 2016. Increase in value is because of more Elements are included in the C & I taxonomy in the year 2015 & 2016 in share capital, Reserves and surplus, Sub-classification of assets and liabilities, financial reporting in joint ventures, Corporate Social Responsibility, Managerial Remuneration, Investment in associates, Government Grants and others.

TESTING OF HYPOTHESIS

One way ANOVA is used to test whether there is any difference in the Elements to the notes in the presentation link base. For this the following hypothesis has been formulated.

Ho: There is no significant difference in the elements to the notes of Presentation Link Base of MCA XBRL Commercial and Industrial Taxonomy of years 2012, 2015 & 2016

H1: There is a significant difference in the elements to the notes of Presentation Link Base of MCA XBRL Commercial and Industrial Taxonomy of Years 2012, 2015 & 2016

Table 4: Results of ANOVA in the Elements to the Notes of Presentation Link Base of MCA XBRL C & I Taxonomy of 2012, 2015 & 2016

Notes	Sum of Squares	Df	Mean Square	F	p-value
Between Groups	2.526	2	1.263	6.343	0.002*
Within Groups	22.105	111	0.199		
Total	24.631	113			

*p-value is significant at <0.05 level

Table 4 shows the results of ANOVA. The results of ANOVA reject the null hypothesis and accept alternate hypothesis. The results indicate that there is a significant difference in the scores to the notes of Presentation Link Base as p value is significant at 5% confidence level. The difference is due to more items included in the share capital like employee stock option scheme, Reserves and surplus like Securities premium adjusted purchase own shares, In case of Sub-classification of notes like Deposit Payment Reserve, Interest Receivable, In case of additional disclosure to the balance sheet information related to the shares and share capital, In case of segments, leases, related party, government grants, investments in associates, financial reporting, consolidated financial statements. Thus, H1 is accepted at 5% level of significance.

Disclosures- It represents disclosures relating to general information, Auditors report, Directors report, Signatories, Directors Report, and Secretarial Audit Report. In MCA C & I Taxonomy is coded in 400000 series.

Table 5: Score of Elements to the Disclosures in Presentation Link Base of MCA XBRL C & I taxonomy Of Years 2012, 2015 & 2016

Particulars	Items		
	2012	2015	2016
Disclosure of general information about company (400100)	0	1	1
Disclosure-Auditors Report (400200)	1	0	0
Disclosures-Signatories of financial statements (400300)	0	1	1
Disclosures-Directors Report (400400)	0	1	1
Disclosures-Secretarial Audit Report (400500)	0	1	1
Total	1	4	4
Mean	0.20	0.80	0.80
SD	0.44	0.44	0.44

Table 3 shows the scores of elements to the disclosure of financial statements. The mean value is 0.80 in the years 2015 & 2016. Increase in value is due to the more elements were included in the Directors Report, Secretarial Audit Report.

TESTING OF HYPOTHESIS

One way ANOVA is used to test whether there is any difference in the Elements to the disclosures in the Presentation Link Base. For this the following hypothesis has been formulated.

Ho: There is no significant difference in the Elements to the Disclosures of Presentation Link Base of MCA XBRL Commercial and Industrial Taxonomy of years 2012, 2015 & 2016

H1: There is a significant difference in the Elements to the Disclosures of Presentation Link Base of MCA XBRL Commercial and Industrial Taxonomy of Years 2012, 2015 & 2016

Table 6: Results of ANOVA in the Elements to the Disclosures of Presentation Link Base of MCA XBRL C & I Taxonomy of 2012, 2015 & 2016

Disclosures	Sum of Squares	Df	Mean Square	F	p-value
Between Groups	1.200	2	0.600	3.000	0.088*
Within Groups	2.400	12	0.200		
Total	3.600	14			

*p-value is insignificant at <0.05 level

Table 6 shows the results of ANOVA. The results of ANOVA reject the alternate hypothesis and accept null hypothesis. The results indicate that there is no significant difference in the Elements to the disclosures of Presentation Link Base because there was decrease of elements in the Auditors Report in the C & I Taxonomy of 2015 & 2016. Thus, H1 is rejected at 5% level of significance.

PRESENTATION LINK BASE

Presentation link base use parent-child relationships and it is like a tree structure. It stores information about relationships between elements. It is presented in hierarchical structure of business relationships.

Table 7: Score of Elements in the Presentation Link Base of MCA XBRL C & I taxonomy of Years 2012, 2015 & 2016

Particulars	Elements		
	2012	2015	2016
Balance Sheet-(100100)	0	0	0
Statement of Profit and Loss (100200)	0	1	1
Cash Flow Statement-Direct-(100300)	0	1	1
Cash Flow Statement-Indirect (100400)	0	1	1
Share Capital (100500)	0	1	1
Reserves and Surplus (200200)	0	1	1
Borrowings (200300)	0	0	0
Non-Current Investments (200400)	0	0	0
Current Investments (200500)	0	0	0
Sub classification and notes on liabilities and assets (200600)	0	1	1
Additional disclosures on balance sheet (200700)	0	1	1
Disclosures of accounting policies (200800)	0	0	0
Events occurring after balance sheet date (200900)	0	0	0
Tangible Assets (201000)	1	0	0

Intangible Assets (201100)	0	0	0
Employee Benefits (201200)	0	1	1
Segments (201300)	0	1	1
Leases (201400)	0	1	1
Impairment (201500)	0	0	0
Related Party (201600)	0	1	1
Government grants (201700)	0	1	1
Borrowing cost (201800)	0	0	0
Income taxes (201900)	0	0	0
Discounting operations (202000)	0	0	0
Other provisions (202100)	0	1	1
Effects of changes in foreign exchange rates (202200)	0	0	0
Amalgamation (202300)	1	0	0
Investments in Associates (202400)	0	1	1
Financial Reporting of interests in joint ventures (202500)	0	1	1
Consolidated Financial Statements (202600)	0	1	1
Cash flow statements (202700)	0	0	0
Subsidiary information (202800)	1	0	0
Revenue (300100)	0	0	0
Construction contracts (300200)	0	0	0
Earnings per share (300300)	0	0	0
Employee share-based payments (300400)	0	0	0
Sub classification and notes on income and expenses (300500)	1	0	0
Additional information statement of profit and loss (300600)	0	1	1
Key managerial personnel and dir. remu and other inform (300700)	0	1	1
Disclosures pertaining to real estate enterprises (300800)	0	0	0
Financial instruments (300900)	0	0	0
Corporate social responsibility (301000)	0	1	1
Disclosure of general information about company (400100)	0	1	1
Disclosure-Auditors Report (400200)	1	0	0
Disclosures-Signatories of financial statements (400300)	0	1	1
Disclosures-Directors Report (400400)	0	1	1
Disclosures-Secretarial Audit Report (400500)	0	1	1
Total	5	23	23
Mean	0.11	0.49	0.49
SD	0.312	0.505	0.505

Table 7 shows the score in the presentation Link Base. The mean values are higher in 2015 and 2016 with 0.49 respectively. This may be attributed to the greater number of elements included in the financial statements, notes and Disclosures. After the introduction of Companies Ac-2013, a greater number of elements were included relating to the company like CSR, company specific information also more information was sought in the Balance Sheet like subsidiary company, Investment by Non-Resident Indians.

TESTING OF HYPOTHESIS

One way ANOVA is used to test whether there is any difference in the Presentation Link Base. For this the following hypothesis has been formulated.

H0: There is no significant difference in the Presentation Link Base of MCA-XBRL C & I taxonomy of 2012, 2015 and 2016

H1: There is a significant difference in the Presentation Link Base of MCA-XBRL C & I taxonomy of 2012, 2015 and 2016

Table 8: Results of ANOVA in the Elements to the Presentation Link Base of MCA XBRL C& I Taxonomy of 2012, 2015 & 2016

Presentation Link Base	Sum of Squares	Df	Mean Square	F	p-value
Between Groups	4.596	2	2.298	11.342	0.000
Within Groups	27.957	138	0.203		
Total	32.553	140			

*p-value is insignificant at <0.05 level

Table 8 shows the results of ANOVA. The results of ANOVA reject the null hypothesis and accept alternate hypothesis. The results indicate that there is a significant difference in the scores in the Elements to the Presentation Link Base of C & I Taxonomy as p value is significant at 5% confidence level. The difference is due to more elements included in the share capital, Additional Disclosures to the Balance sheet, Investment in Associates, Financial Reporting of interests in Joint Ventures, Corporate Social Responsibility, Directors Report, and Secretarial Audit Report. Thus, H1 is accepted at 5% level of significance.

CONCLUSION

XBRL was introduced to bring transparency and uniformity in reporting. In 2011 when XBRL was introduced in MCA for filing the annual returns there was difficulty in the taxonomy related aspects. With the introduction of companies act -2013 there was a need for the MCA to change the C & I taxonomy, there was no changes to the taxonomy to the once it was introduced in the year 2011. Changes have been made on the elements in the Presentation Link Bases of C & I taxonomy in 2015 & 2016. With the introduction of Companies Act-2013, Where more emphasis was given for CSR Activities, Disclosures relating to Balance sheet, Secretarial Audit and Directors report a greater number of elements was introduced in C & I taxonomy in 2015 and 2016.

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www.xbrl.org
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Annexure-1: Elements in the Presentation Link Base of MCA-XBRL C & I Taxonomy of 2012, 2015 & 2016

Particulars	Elements		
	2012	2015	2016
Balance Sheet-(100100)	49	49	49
Statement of Profit and Loss (100200)	57	58	58
Cash Flow Statement-Direct-(100300)	70	71	71
Cash Flow Statement-Indirect (100400)	81	82	82
Share Capital (100500)	207	211	211
Reserves and Surplus (200200)	74	77	77
Borrowings (200300)	98	98	98
Non-Current Investments (200400)	32	32	32
Current Investments (200500)	31	31	31
Sub classification and notes on liabilities and assets (200600)	363	368	367
Additional disclosures on balance sheet (200700)	146	193	192
Disclosures of accounting policies (200800)	17	17	17
Events occurring after balance sheet data (200900)	4	4	4
Tangible Assets (201000)	121	119	119
Intangible Assets (201100)	153	153	153
Employee Benefits (201200)	132	133	133
Segments (201300)	119	121	121
Leases (201400)	74	76	76
Impairment (201500)	93	93	93
Related Party (201600)	110	116	116
Government grants (201700)	4	6	6
Borrowing cost (201800)	3	3	3
Income taxes (201900)	28	28	28
Discounting operations (202000)	38	38	38
Other provisions (202100)	75	76	76
Effects of changes in foreign exchange rates (202200)	13	13	13
Amalgamation (202300)	31	26	26
Investments in Associates (202400)	29	61	61
Financial Reporting of interests in joint ventures (202500)	29	60	60
Consolidated Financial Statements (202600)	19	31	31
Cash flow statements (202700)	28	28	28
Subsidiary information (202800)	61	58	58
Revenue (300100)	4	4	4
Construction contracts (300200)	9	9	9
Earnings per share (300300)	23	23	23
Employee share-based payments (300400)	69	69	69
Sub classification and notes on income and expenses (300500)	291	289	284
Additional information statement of profit and loss (300600)	466	470	470
Key managerial personnel and dir. remu and other inform (300700)	23	26	26
Disclosures pertaining to real estate enterprises (300800)	68	68	68
Financial instruments (300900)	21	21	21
Corporate social responsibility (301000)	-----	44	56
Disclosure of general information about company (400100)	35	40	58
Disclosure-Auditors Report (400200)	66	50	52
Disclosures-Signatories of financial statements (400300)	26	30	30
Disclosures-Directors Report (400400)	78	373	377
Disclosures-Secretarial Audit Report (400500)	----	16	17
Total	3568	4062	4092