



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 15 अक्टूबर, 2019

**सा.का.नि. 794(अ).**—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) (जिसे इसमें इसके पश्चात् अधिनियम कहा गया है) की धारा 398 के साथ पठित धारा 469 की उपधारा (1) और उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कंपनी (दस्तावेजों और प्ररूपों को प्रसारणीय कारबार रिपोर्ट भाषा में फाइल करना) नियम, 2015 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात्:—

1. **संक्षिप्त नाम और प्रारंभ.**—(1) इन नियमों का संक्षिप्त नाम कंपनी (दस्तावेजों और प्ररूपों को प्रसारणीय कारबार रिपोर्ट भाषा में फाइल करना) संशोधन नियम, 2019 है।

(2) ये राजपत्र में प्रकाशन की तारीख से प्रवृत्त होंगे।

2. कंपनी (दस्तावेजों और प्ररूपों को प्रसारणीय कारबार रिपोर्ट भाषा में फाइल करना) नियम, 2015 में, उपाबंध-III के स्थान पर, निम्नलिखित उपाबंध रखा जाएगा, अर्थात्:—

**“उपाबंध-III**

**(नियम-4 देखें)**

[फा.सं.1/40/2013-सीएल.V भाग-1]

के. वी. आर. मूर्ति, संयुक्त सचिव

**टिप्पणः** मूल नियम भारत के राजपत्र, असाधारण, भाग-II, खण्ड 3, उपखण्ड (i) में अधिसूचना संख्या सा.का.नि. 692(अ), तारीख 9 सितंबर, 2015 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 397(अ) तारीख 4 अप्रैल, 2016 और अधिसूचना संख्या सा.का.नि. 1372(अ) तारीख 6 नवम्बर, 2017 और अधिसूचना संख्या सा.का.नि. 1480(अ) तारीख 4 दिसंबर, 2017 और अधिसूचना संख्या सा.का.नि. 213(अ) तारीख 8 मार्च, 2018 द्वारा उसमें और संशोधन किए गए।

## MINISTRY OF CORPORATE AFFAIRS

### NOTIFICATION

New Delhi, the 15th October, 2019

**G.S.R. 794(E).**—In exercise of the powers conferred by sub-sections (1) and (2) of section 469 read with section 398 of the Companies Act, 2013 (18 of 2013) (hereinafter referred as the Act), the Central Government hereby makes the following rules further to amend the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Companies (Filing of Documents and Forms in Extensible Business Reporting Language), Amendment Rules, 2019.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015, for Annexure-III, the following Annexure shall be substituted, namely:—

#### “Annexure-III

(see rule 4)

[F. No. 1/40/2013-CL-V Part 1]

K. V. R. MURTY, Jt. Secy.

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification number G.S.R. 692 (E), dated the 9th September, 2015 and further amended *vide* notification number G.S.R. 397 (E), dated the 4th April, 2016 and *vide* notification number G.S.R. 1372(E), dated the 6th November, 2017 and *vide* notification number G.S.R. 1480(E), dated the 4th December, 2017 and *vide* notification number G.S.R. 213 (E), dated the 8th March, 2018.

| #  | Prefix  | Element Name  | Element Id  | Abstract | Data Type                         | Balance Type | Period Type | Substitution Group | Nilable | Collections |
|----|---------|---|---|----------|-----------------------------------|--------------|-------------|--------------------|---------|-------------|
| 1  | in-cost | AbridgedCostStatementOfManufacturedProductAbstract                    | in-cost_AbridgedCostStatementOfManufacturedProductAbstract                    | TRUE     | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |
| 2  | in-cost | AbridgedCostStatementOfServiceAbstract                                | in-cost_AbridgedCostStatementOfServiceAbstract                                | TRUE     | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |
| 3  | in-cost | SubheadingOfCTACode   | in-cost_SubheadingOfCTACode   | FALSE    | in-cost-type:SubheadingCodeLength |              | duration    | xbrli:item         | TRUE    |             |
| 4  | in-cost | SubheadingOfServiceCode   | in-cost_SubheadingOfServiceCode   | FALSE    | in-cost-type:SubheadingCodeLength |              | duration    | xbrli:item         | TRUE    |             |
| 5  | in-cost | ActualProductionOfManufacturedProductAbstract                         | in-cost_ActualProductionOfManufacturedProductAbstract                         | TRUE     | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |
| 6  | in-cost | ActualProductionQuantity  | in-cost_ActualProductionQuantity  | FALSE    | xbrli:decimalItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 7  | in-cost | ActualSalesOfManufacturedProductAbstract                              | in-cost_ActualSalesOfManufacturedProductAbstract                              | TRUE     | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |
| 8  | in-cost | AddressOfCorporateOfficeOfCompany                                     | in-cost_AddressOfCorporateOfficeOfCompany                                     | FALSE    | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |
| 9  | in-cost | AddressOfRegisteredOfficeOrOfPrincipalPlaceOfBusinessInIndiaOfCompany | in-cost_AddressOfRegisteredOfficeOrOfPrincipalPlaceOfBusinessInIndiaOfCompany | FALSE    | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |
| 10 | in-cost | AdjustmentsInWorkInProgressAndFinishedStocksOfCompany                 | in-cost_AdjustmentsInWorkInProgressAndFinishedStocksOfCompany                 | FALSE    | xbrli:monetaryItemType            |              | duration    | xbrli:item         | TRUE    |             |
| 11 | in-cost | AggregateAmountOfTransaction  | in-cost_AggregateAmountOfTransaction  | FALSE    | xbrli:monetaryItemType            |              | duration    | xbrli:item         | TRUE    |             |
| 12 | in-cost | DurationInMonthsOfPreviousFinancialYear                               | in-cost_DurationInMonthsOfPreviousFinancialYear                               | FALSE    | xbrli:decimalItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 13 | in-cost | DurationInMonthsOfReportingPeriod                                     | in-cost_DurationInMonthsOfReportingPeriod                                     | FALSE    | xbrli:decimalItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 14 | in-cost | AggregateQuantityOfRelatedPartyTransaction                            | in-cost_AggregateQuantityOfRelatedPartyTransaction                            | FALSE    | xbrli:decimalItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 15 | in-cost | AmountOfExpensesNotConsideredInCostAccounts                           | in-cost_AmountOfExpensesNotConsideredInCostAccounts                           | FALSE    | xbrli:monetaryItemType            | debit        | duration    | xbrli:item         | TRUE    |             |
| 16 | in-cost | AmountOfIncomesNotConsideredInCostAccounts                            | in-cost_AmountOfIncomesNotConsideredInCostAccounts                            | FALSE    | xbrli:monetaryItemType            | credit       | duration    | xbrli:item         | TRUE    |             |
| 17 | in-cost | AmountOfMarginOfProductAsPerCostAccounts                              | in-cost_AmountOfMarginOfProductAsPerCostAccounts                              | FALSE    | xbrli:monetaryItemType            |              | duration    | xbrli:item         | TRUE    |             |
| 18 | in-cost | Margin  | in-cost_Margin  | FALSE    | xbrli:monetaryItemType            |              | duration    | xbrli:item         | TRUE    |             |
| 19 | in-cost | AssessableValueMember   | in-cost_AssessableValueMember   | TRUE     | nonnum:domainItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 20 | in-cost | AvailableCapacityOfManufacturedProduct                                | in-cost_AvailableCapacityOfManufacturedProduct                                | FALSE    | xbrli:decimalItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 21 | in-cost | AvailableCapacityOfManufacturedProductAbstract                        | in-cost_AvailableCapacityOfManufacturedProductAbstract                        | TRUE     | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |

| #  | Prefix  | Element Name   | Element Id   | Abstract | Data Type   | Balance Type | Period Type | Substitution Group | Nilable | Collections  |
|----|---------|--|--|----------|---|--------------|-------------|--------------------|---------|--|
| 22 | in-cost | AvailableQuantityForSaleOfProduct  | in-cost_AvailableQuantityForSaleOfProduct  | FALSE    | xbr-li:decimalItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 23 | in-cost | AverageNormalPriceOfRelatedPartyTransaction  | in-cost_AverageNormalPriceOfRelatedPartyTransaction  | FALSE    | xbr-li:decimalItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 24 | in-cost | AverageTransferPriceOfRelatedPartyTransaction                                      | in-cost_AverageTransferPriceOfRelatedPartyTransaction                                      | FALSE    | xbr-li:decimalItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 25 | in-cost | BasisAdoptedToDetermineNormalPriceOfRelatedPartyTransaction                        | in-cost_BasisAdoptedToDetermineNormalPriceOfRelatedPartyTransaction                        | FALSE    | in-cost-type:BasisAdoptedToDetermineNormalPriceOfRelatedPartyTransactions |              | duration    | xbr-li:item        | TRUE    | Comparable uncontrolled price method , Resale price method , Cost plus method , Profit split method , Transactional net margin method , Any other method |
| 26 | in-cost | CINOfRelatedParty  | in-cost_CINOfRelatedParty  | FALSE    | in-cost-type:CINNumberItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 27 | in-cost | CapacityAvailableThroughLeasingArrangements  | in-cost_CapacityAvailableThroughLeasingArrangements  | FALSE    | xbr-li:decimalItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 28 | in-cost | CapacityAvailableThroughLoanLicenseOrThirdParties                                  | in-cost_CapacityAvailableThroughLoanLicenseOrThirdParties                                  | FALSE    | xbr-li:decimalItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 29 | in-cost | CapacityEnhancedDuringReportingPeriod  | in-cost_CapacityEnhancedDuringReportingPeriod  | FALSE    | xbr-li:decimalItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 30 | in-cost | CapitalEmployed  | in-cost_CapitalEmployed  | FALSE    | xbr-li:monetaryItemType   | credit       | instant     | xbr-li:item        | TRUE    |  |
| 31 | in-cost | CategoryOfCostAuditor  | in-cost_CategoryOfCostAuditor  | FALSE    | in-cost-type:CategoryOfCostAccountant                                     |              | duration    | xbr-li:item        | TRUE    | Firm , LLP , Sole Proprietor   |
| 32 | in-cost | CessAndOthersMember  | in-cost_CessAndOthersMember  | TRUE     | nonnum:domainItemType   |              | duration    | xbr-li:item        | TRUE    |  |
| 33 | in-cost | ChangeInStockOfFinishedGoods   | in-cost_ChangeInStockOfFinished Goods  | FALSE    | xbr-li:decimalItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 34 | in-cost | ConsolidatedObservationsOrSuggestionsOfAllCostAuditorsExplanatory                  | in-cost_ConsolidatedObservationsOrSuggestionsOfAllCostAuditorsExplanatory                  | FALSE    | nonnum:textBlockItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 35 | in-cost | ConsolidatedQualificationsReservationsOrAdverseRemarksOfAllCostAuditorsExplanatory | in-cost_ConsolidatedQualificationsReservationsOrAdverseRemarksOfAllCostAuditorsExplanatory | FALSE    | nonnum:textBlockItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 36 | in-cost | CorporateIdentityNumberOrForeignCompanyRegistrationNumber                          | in-cost_CorporateIdentityNumberOrForeignCompanyRegistrationNumber                          | FALSE    | xbrli:stringItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 37 | in-cost | CostAccountingPolicyAbstract   | in-cost_CostAccountingPolicyAbstract   | TRUE     | xbrli:stringItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 38 | in-cost | CostAccountingPolicyExplanatory  | in-cost_CostAccountingPolicyExplanatory  | FALSE    | nonnum:textBlockItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 39 | in-cost | CostAuditorsObservationsOrSuggestionsExplanatory                                   | in-cost_CostAuditorsObservationsOrSuggestionsExplanatory                                   | FALSE    | nonnum:textBlockItemType  |              | duration    | xbr-li:item        | TRUE    |  |
| 40 | in-cost | CostDetailsOfManufacturedProductAbstract   | in-cost_CostDetailsOfManufacturedProductA  | TRUE     | xbrli:stringItemType  |              | duration    | xbr-li:item        | TRUE    |  |

| #  | Prefix  | Element Name                                    | Element Id  | Abstract | Data Type                   | Balance Type | Period Type | Substitution Group | Nilable | Collections |
|----|---------|---|---|----------|-----------------------------|--------------|-------------|--------------------|---------|-------------|
| 41 | in-cost | CostOfAdministrativeOverheads                   | in-cost_CostOfAdministrativeOverheads                       | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 42 | in-cost | CostOfBoughtOutInputsOfCompany                  | in-<br>cost_CostOfBoughtOutInputsOfCompany                  | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 43 | in-cost | CostOfBoughtOutInputsOfCompanyAbstract          | in-<br>cost_CostOfBoughtOutInputsOfCompany<br>Abstract      | TRUE     | xbrli:stringItemType        |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 44 | in-cost | CostOfDepreciationOrAmortization                | in-<br>cost_CostOfDepreciationOrAmortization                | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 45 | in-cost | CostOfDirectEmployees                           | in-cost_CostOfDirectEmployees                               | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 46 | in-cost | CostOfDirectExpenses                            | in-cost_CostOfDirectExpenses                                | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 47 | in-cost | CostOfSalesBeforeInterest                       | in-cost_CostOfSalesBeforeInterest                           | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 48 | in-cost | CostOfFinishedGoodsPurchased                    | in-cost_CostOfFinishedGoodsPurchased                        | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 49 | in-cost | CostOfIncreaseDecreaseInFinishedGoods           | in-cost_CostOfIncreaseDecreaseInFinished<br>Goods           | FALSE    | xbr-<br>li:monetaryItemType |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 50 | in-cost | CostOfIncreaseDecreaseInWorkInProgress          | in-cost_CostOfIncreaseDecreaseInWork In<br>Progress         | FALSE    | xbr-<br>li:monetaryItemType |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 51 | in-cost | CostOfInterestAndFinancingCharges               | in-<br>cost_CostOfInterestAndFinancingCharges               | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 52 | in-cost | CostOfIndustrySpecificOperatingExpenses         | in-cost_CostOfIndustrySpecificOperating<br>Expenses         | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 53 | in-cost | CostOfMaterialsConsumed                         | in-cost_CostOfMaterialsConsumed                             | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 54 | in-cost | CostOfMaterialsConsumedOfCompany                | in-cost_CostOfMaterialsConsumed Of<br>Company               | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 55 | in-cost | CostOfOtherAdjustments                          | in-cost_CostOfOtherAdjustments                              | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 56 | in-cost | CostOfOtherBoughtOutInputsOfCompany             | in-cost_CostOfOtherBoughtOutInputsOf<br>Company             | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 57 | in-cost | CostOfOtherProductionOverheads                  | in-cost_CostOfOtherProductionOverheads                      | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 58 | in-cost | CostOfPrimaryPacking                            | in-cost_CostOfPrimaryPacking                                | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 59 | in-cost | CostOfProcessMaterialsOrChemicalsConsumed       | in-<br>cost_CostOfProcessMaterialsOrChemicals<br>Consumed   | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 60 | in-cost | CostOfProcessMaterialsOrChemicalsOfCompa-<br>ny | in-<br>cost_CostOfProcessMaterialsOrChemicals<br>Of Company | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 61 | in-cost | CostOfProductionAndPurchases                    | in-cost_CostOfProduction And Purchases                      | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 62 | in-cost | CostOfProductionOrOperations                    | in-cost_CostOfProduction Or Operations                      | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 63 | in-cost | CostOfProductionOrOperationsOfGoodsSold         | in-cost_CostOfProductionOrOperationsOf<br>Goods Sold        | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |

| #  | Prefix  | Element Name                                    | Element Id   | Abstract | Data Type                   | Balance Type | Period Type | Substitution Group | Nilable | Collections |
|----|---------|---|--|----------|-----------------------------|--------------|-------------|--------------------|---------|-------------|
| 64 | in-cost | CostOfQualityControl                            | in-cost_CostOfQualityControl                                 | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 65 | in-cost | CostOfRepairsAndMaintenance                     | in-cost_CostOfRepairsAnd Maintenance                         | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 66 | in-cost | CostOfResearchAndDevelopment                    | in-cost_CostOfResearchAndDevelopment                         | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 67 | in-cost | CostOfSalesOfProduct                            | in-cost_CostOfSalesOfProduct                                 | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 68 | in-cost | CostOfSales                                     | in-cost_CostOf Sales   | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 69 | in-cost | CostOfOutsourcedOrContractualServices           | in-cost_CostOfOutsourcedOrContractual Services               | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 70 | in-cost | CostOfSecondaryPacking                          | in-cost_CostOfSecondaryPacking                               | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 71 | in-cost | CostOfSelfOrCaptiveConsumption                  | in-cost_CostOfSelfOrCaptiveConsumption                       | FALSE    | xbr-<br>li:monetaryItemType | credit       | duration    | xbr-<br>li:item    | TRUE    |             |
| 72 | in-cost | CostOfSellingAndDistributionOverheads           | in-cost_CostOfSellingAndDistribution Overheads               | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 73 | in-cost | CostOfStoresAndSparesConsumed                   | in-cost_CostOfStoresAndSparesConsumed                        | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 74 | in-cost | CostOfStoresAndSparesConsumedOfCompany          | in-cost_CostOfStoresAndSparesConsumed OfCompany              | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 75 | in-cost | CostOfTechnicalKnowhowFeeOrRoyalty              | in-cost_CostOfTechnicalKnowhowFeeOr Royalty                  | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 76 | in-cost | CostOfUtilitiesConsumed                         | in-cost_CostOfUtilitiesConsumed                              | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 77 | in-cost | CostOfUtilitiesOfCompany                        | in-cost_CostOfUtilitiesOfCompany                             | FALSE    | xbr-<br>li:monetaryItemType | debit        | duration    | xbr-<br>li:item    | TRUE    |             |
| 78 | in-cost | CostPerUnitDetailsOfManufacturedProductAbstract | in-<br>cost_CostPerUnitDetailsOfManufactured ProductAbstract | TRUE     | xbrli:stringItemType        |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 79 | in-cost | CostPerUnitOfAdministrativeOverheads            | in-cost_CostPerUnitOfAdministrative Overheads                | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 80 | in-cost | CostPerUnitOfOutsourcedOrContractualServices    | in-cost_CostPerUnitOfOutsourced Or Contractual Services      | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 81 | in-cost | CostPerUnitOfCreditsForRecoveries               | in-<br>cost_CostPerUnitOfCreditsForRecoveries                | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 82 | in-cost | CostPerUnitOfDepreciationOrAmortization         | in-cost_CostPerUnitOfDepreciationOr Amortization             | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 83 | in-cost | CostPerUnitOfDirectEmployees                    | in-cost_CostPerUnitOfDirectEmployees                         | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 84 | in-cost | CostPerUnitOfDirectExpenses                     | in-cost_CostPerUnitOfDirectExpenses                          | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 85 | in-cost | CostPerUnitOfFinishedGoodsPurchased             | in-cost_CostPerUnitOfFinishedGoods Purchased                 | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 86 | in-cost | CostPerUnitOfIncreaseDecreaseInWorkInProgress   | in-cost_CostPerUnitOfIncreaseDecrease In WorkInProgress      | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 87 | in-cost | CostPerUnitOfIndustrySpecificOperatingExpenses  | in-cost_CostPerUnitOfIndustrySpecific Operating Expenses     | FALSE    | xbr-<br>li:decimalItemType  |              | duration    | xbr-<br>li:item    | TRUE    |             |
| 88 | in-cost | CostPerUnitOfInterestAndFinancingCharges        | in-cost_Cost Per Unit Of Interest And                        | FALSE    | xbr-                        |              | duration    | xbr-               | TRUE    |             |

| #   | Prefix  | Element Name   | Element Id   | Abstract | Data Type  | Balance Type | Period Type | Substitution Group         | Nilable | Collections |
|-----|---------|--|--|----------|--|--------------|-------------|----------------------------|---------|-------------|
| 89  | in-cost | CostPerUnitOfMaterialsConsumed                       | Financing Charges<br>in-cost_CostPerUnitOfMaterialsConsumed  | FALSE    | li:decimalItemType<br>xbr-<br>li:decimalItemType |              | duration    | li:item<br>xbr-<br>li:item | TRUE    |             |
| 90  | in-cost | CostPerUnitOfOtherProductionOverheads                | in-cost_Cost Per Unit Of Other Production Overheads          | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 91  | in-cost | CostPerUnitOfPrimaryPacking                          | in-cost_CostPerUnitOfPrimaryPacking                          | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 92  | in-cost | CostPerUnitOfProcessMaterialsOrChemicalsConsumed     | in-cost_CostPerUnitOfProcessMaterials Or Chemicals Consumed  | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 93  | in-cost | CostPerUnitOfProductionAndPurchases                  | in-cost_CostPerUnitOfProductionAnd Purchases                 | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 94  | in-cost | CostPerUnitOfProductionOrOperations                  | in-cost_CostPerUnitOfProduction Or Operations                | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 95  | in-cost | CostPerUnitOfQualityControl                          | in-cost_CostPerUnitOfQualityControl                          | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 96  | in-cost | CostPerUnitOfRepairsAndMaintenance                   | in-<br>cost_CostPerUnitOfRepairsAndMaintenan<br>ce           | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 97  | in-cost | CostPerUnitOfResearchAndDevelopment                  | in-cost_Cost Per Unit Of Research And Development            | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 98  | in-cost | CostPerUnitOfSecondaryPacking                        | in-cost_CostPerUnitOfSecondaryPacking                        | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 99  | in-cost | CostPerUnitOfSellingAndDistributionOverheads         | in-cost_Cost PerUnit Of Selling And Distribution Overheads   | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 100 | in-cost | CostPerUnitOfStockAndOtherAdjustments                | in-cost_CostPerUnit Of Stock And Other Adjustments           | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 101 | in-cost | CostPerUnitOfStoresAndSparesConsumed                 | in-cost_CostPerUnit Of Stores And Spares Consumed            | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 102 | in-cost | CostPerUnitOfTechnicalKnowhowFeeOrRoyalty            | in-cost_CostPerUnitOfTechnicalKnowhow Fee Or Royalty         | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 103 | in-cost | CostPerUnitOfTotalInputsAndConversion-CostForProduct | in-cost_CostPerUnitOfTotalInputsAnd ConversionCostForProduct | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 104 | in-cost | CostPerUnitOfUtilitiesConsumed                       | in-cost_CostPerUnitOfUtilitiesConsumed                       | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 105 | in-cost | CountryOfRelatedParty                                | in-cost_CountryOf Related Party                              | FALSE    | xbrli:stringItemType                             |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 106 | in-cost | CreditsForRecoveries                                 | in-cost_Credits For Recoveries                               | FALSE    | xbr-<br>li:monetaryItemType                      | credit       | duration    | xbr-<br>li:item            | TRUE    |             |
| 107 | in-cost | CreditsUtilisedByCompany                             | in-cost_Credits Utilised By Company                          | FALSE    | xbr-<br>li:monetaryItemType                      | debit        | duration    | xbr-<br>li:item            | TRUE    |             |
| 108 | in-cost | CurrentAssetsAbstract                                | in-cost_CurrentAssetsAbstract                                | TRUE     | xbrli:stringItemType                             |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 109 | in-cost | CurrentAssets  | in-cost_CurrentAssets  | FALSE    | xbr-<br>li:monetaryItemType                      | debit        | instant     | xbr-<br>li:item            | TRUE    |             |
| 110 | in-cost | CurrentAssetsToCurrentLiabilities                    | in-cost_CurrentAssetsToCurrentLiabilities                    | FALSE    | xbrli:pureItemType                               |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 111 | in-cost | CurrentFinancialYearAbstract                         | in-cost_CurrentFinancialYearAbstract                         | TRUE     | xbrli:stringItemType                             |              | duration    | xbr-<br>li:item            | TRUE    |             |
| 112 | in-cost | CurrentLiabilities                                   | in-cost_CurrentLiabilities                                   | FALSE    | xbr-<br>li:monetaryItemType                      | credit       | instant     | xbr-<br>li:item            | TRUE    |             |

| #   | Prefix  | Element Name   | Element Id  | Abstract | Data Type                | Balance Type | Period Type | Substitution Group    | Niltable | Collections |
|-----|---------|--|---|----------|--------------------------|--------------|-------------|-----------------------|----------|-------------|
| 113 | in-cost | DateOfBoardOfDirectorsMeetingInWhichAnnexureToCostAuditReportWasApproved | in-cost_Date Of Board Of Directors Meeting In Which AnnexureTo Cost Audit-ReportWasApproved | FALSE    | xbri:dateItemType        |              | instant     | xbrli:item            | TRUE     |             |
| 114 | in-cost | DateOfEndOfFirstPreviousFinancialYear                                    | in-cost_DateOfEndOfFirstPreviousFinancialYear   | FALSE    | xbri:dateItemType        |              | instant     | xbrli:item            | TRUE     |             |
| 115 | in-cost | DateOfEndOfReportingPeriod   | in-cost_DateOfEndOfReportingPeriod  | FALSE    | xbri:dateItemType        |              | instant     | xbrli:item            | TRUE     |             |
| 116 | in-cost | DateOfSigningCostAuditReportAndAnnexureByCostAuditor                     | in-cost_DateOfSigningCostAuditReportAndAnnexureByCostAuditor                                | FALSE    | xbri:dateItemType        |              | instant     | xbrli:item            | TRUE     |             |
| 117 | in-cost | DateOfStartOfFirstPreviousFinancialYear                                  | in-cost_DateOfStartOfFirstPreviousFinancialYear   | FALSE    | xbri:dateItemType        |              | instant     | xbrli:item            | TRUE     |             |
| 118 | in-cost | DateOfStartOfReportingPeriod   | in-cost_DateOfStartOfReportingPeriod  | FALSE    | xbri:dateItemType        |              | instant     | xbrli:item            | TRUE     |             |
| 119 | in-cost | DebtEquityRatio  | in-cost_DebtEquityRatio   | FALSE    | xbri:pureItemType        |              | duration    | xbrli:item            | TRUE     |             |
| 120 | in-cost | DescriptionOfIndustrySpecificElementsOfOperatingExpenses                 | in-cost_DescriptionOfIndustrySpecificElementsOfOperatingExpenses                            | FALSE    | xbri:stringItemType      |              | duration    | xbrli:item            | TRUE     |             |
| 121 | in-cost | DescriptionOfMaterial  | in-cost_DescriptionOfMaterial   | FALSE    | xbri:stringItemType      |              | duration    | xbrli:item            | TRUE     |             |
| 122 | in-cost | DescriptionOfOtherBasisAdoptedToDetermineNormalPrice                     | in-cost_DescriptionOfOtherBasisAdoptedToDetermineNormalPrice                                | FALSE    | xbri:stringItemType      |              | duration    | xbrli:item            | TRUE     |             |
| 123 | in-cost | DescriptionOfRelatedPartyTransactionsTable                               | in-cost_DescriptionOfRelatedParty TransactionsTable   | TRUE     | xbri:stringItemType      |              | duration    | xbrldt:hypercubelItem | TRUE     |             |
| 124 | in-cost | DescriptionOfUtilitiesConsumed   | in-cost_DescriptionOfUtilitiesConsumed  | FALSE    | xbri:stringItemType      |              | duration    | xbrli:item            | TRUE     |             |
| 125 | in-cost | DetailsForNotReportingPreviousYearFiguresExplanatory                     | in-cost_DetailsForNotReportingPreviousYearFigures Explanatory                               | FALSE    | nonnum:textBlockItemType |              | duration    | xbrli:item            | TRUE     |             |
| 126 | in-cost | DetailsOfCostAuditorTable  | in-cost_DetailsOfCost Auditor Table   | TRUE     | xbri:stringItemType      |              | duration    | xbrldt:hypercubelItem | TRUE     |             |
| 127 | in-cost | DetailsOfCostAuditorsAbstract  | in-cost_DetailsOfCostAuditorsAbstract   | TRUE     | xbri:stringItemType      |              | duration    | xbrli:item            | TRUE     |             |
| 128 | in-cost | DetailsOfExpensesNotConsideredInCostAccountsAxis                         | in-cost_Details Of Expenses Not Considered In Cost Accounts Axis                            | TRUE     | xbri:stringItemType      |              | duration    | xbrldt:dimensionItem  | TRUE     |             |
| 129 | in-cost | DetailsOfExpensesNotConsideredInCostAccountsTable                        | in-cost_Details Of Expenses Not Considered In Cost Accounts Table                           | TRUE     | xbri:stringItemType      |              | duration    | xbrldt:hypercubelItem | TRUE     |             |
| 130 | in-cost | DetailsOfIncomesNotConsideredInCostAccountsAxis                          | in-cost_Details Of Incomes Not Considered In Cost Accounts Axis                             | TRUE     | xbri:stringItemType      |              | duration    | xbrldt:dimensionItem  | TRUE     |             |
| 131 | in-cost | DetailsOfIncomesNotConsideredInCostAccountsTable                         | in-cost_Details Of Incomes Not Considered In Cost Accounts Table                            | TRUE     | xbri:stringItemType      |              | duration    | xbrldt:hypercubelItem | TRUE     |             |



| #   | Prefix  | Element Name   | Element Id   | Abstract | Data Type             | Balance Type | Period Type | Substitution Group   | Nilable | Collections |
|-----|---------|--|--|----------|-----------------------|--------------|-------------|----------------------|---------|-------------|
| 132 | in-cost | DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract | in-cost_DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract | TRUE     | xbrli:stringItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 133 | in-cost | DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis     | in-cost_DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis     | TRUE     | xbrli:stringItemType  |              | duration    | xbrldt:dimensionItem | TRUE    |             |
| 134 | in-cost | DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain   | in-cost_DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain   | TRUE     | nonnum:domainItemType |              | duration    | xbrli:item           | TRUE    |             |
| 135 | in-cost | DetailsOfIndustrySpecificElementsOfOperatingExpensesTable    | in-cost_DetailsOfIndustrySpecificElementsOfOperatingExpensesTable    | TRUE     | xbrli:stringItemType  |              | duration    | xbrldt:hypercubeItem | TRUE    |             |
| 136 | in-cost | DetailsOfMaterialConsumedOfManufacturedProductAxis           | in-cost_DetailsOfMaterialConsumedOfManufacturedProductAxis           | TRUE     | xbrli:stringItemType  |              | duration    | xbrldt:dimensionItem | TRUE    |             |
| 137 | in-cost | DetailsOfMaterialConsumedOfServiceAxis                       | in-cost_DetailsOfMaterialConsumedOfServiceAxis                       | TRUE     | xbrli:stringItemType  |              | duration    | xbrldt:dimensionItem | TRUE    |             |
| 138 | in-cost | DetailsOfMaterialConsumedOfServiceDomain                     | in-cost_DetailsOfMaterialConsumedOfServiceDomain                     | TRUE     | nonnum:domainItemType |              | duration    | xbrli:item           | TRUE    |             |
| 139 | in-cost | DetailsOfMaterialConsumedOfServiceTable                      | in-cost_DetailsOfMaterialConsumedOfServiceTable                      | TRUE     | xbrli:stringItemType  |              | duration    | xbrldt:hypercubeItem | TRUE    |             |
| 140 | in-cost | DetailsOfMaterialsConsumedOfServiceAbstract                  | in-cost_DetailsOfMaterialsConsumedOfServiceAbstract                  | TRUE     | xbrli:stringItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 141 | in-cost | DetailsOfMaterialConsumedOfManufacturedProductDomain         | in-cost_DetailsOfMaterialConsumedOfManufacturedProductDomain         | TRUE     | nonnum:domainItemType |              | duration    | xbrli:item           | TRUE    |             |
| 142 | in-cost | DetailsOfMaterialConsumedOfManufacturedProductTable          | in-cost_DetailsOfMaterialConsumedOfManufacturedProductTable          | TRUE     | xbrli:stringItemType  |              | duration    | xbrldt:hypercubeItem | TRUE    |             |
| 143 | in-cost | DetailsOfMaterialsConsumedOfProductGroupAbstract             | in-cost_DetailsOfMaterialsConsumedOfProductGroupAbstract             | TRUE     | xbrli:stringItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 144 | in-cost | DetailsOfRelatedPartyAbstract                                | in-cost_DetailsOfRelatedPartyAbstract                                | TRUE     | xbrli:stringItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 145 | in-cost | DetailsOfRelatedPartyTransactionsAbstract                    | in-cost_DetailsOfRelatedPartyTransactionsAbstract                    | TRUE     | xbrli:stringItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 146 | in-cost | DetailsOfUtilitiesForManufacturedProductAbstract             | in-cost_DetailsOfUtilitiesForManufacturedProductAbstract             | TRUE     | xbrli:stringItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 147 | in-cost | DetailsOfUtilitiesOfManufacturedProductAxis                  | in-cost_DetailsOfUtilitiesOfManufacturedProductAxis                  | TRUE     | xbrli:stringItemType  |              | duration    | xbrldt:dimensionItem | TRUE    |             |
| 148 | in-cost | DetailsOfUtilitiesOfManufacturedProductDomain                | in-cost_DetailsOfUtilitiesOfManufacturedProductDomain                | TRUE     | nonnum:domainItemType |              | duration    | xbrli:item           | TRUE    |             |
| 149 | in-cost | DetailsOfUtilitiesOfManufacturedProductTable                 | in-cost_DetailsOfUtilitiesOfManufacturedProductTable                 | TRUE     | xbrli:stringItemType  |              | duration    | xbrldt:hypercubeItem | TRUE    |             |

| #   | Prefix  | Element Name   | Element Id   | Abstract | Data Type                | Balance Type | Period Type | Substitution Group | Nilable | Collections |
|-----|---------|--|--|----------|--------------------------|--------------|-------------|--------------------|---------|-------------|
| 150 | in-cost | DifferenceInStockValuationAsPerCostAndFinancialRecords   | in-cost_DifferenceInStockValuationAsPerCostAndFinancialRecords   | FALSE    | xbr-li:monetaryItemType  |              | duration    | xbr-li:item        | TRUE    |             |
| 151 | in-cost | DisclosureOfCostAuditorsQualificationsOrAdverseRemarksInCostAuditorsReportAbstract   | in-cost_DisclosureOfCostAuditorsQualificationsOrAdverseRemarksInCostAuditorsReportAbstract   | TRUE     | xbrli:stringItemType     |              | duration    | xbr-li:item        | TRUE    |             |
| 152 | in-cost | DisclosureRegardingAccountingAllocationAndAbsorptionOfOverheadsExplanatory   | in-cost_DisclosureRegardingAccountingAllocationAndAbsorptionOfOverheadsExplanatory   | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 153 | in-cost | DisclosureRegardingAccountingForByProductsJointProductsAndScrapsOrWastageExplanatory   | in-cost_DisclosureRegardingAccountingForByProductsJointProductsAndScrapsOrWastageExplanatory   | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 154 | in-cost | DisclosureRegardingAccountingForMaterialCostIncludingPackingMaterialsStoresAndSparesEmployeeCostUtilitiesAndOtherRelevantCostComponentsExplanatory | in-cost_DisclosureRegardingAccountingForMaterialCostIncludingPackingMaterialsStoresAndSparesEmployeeCostUtilitiesAndOtherRelevantCostComponentsExplanatory | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 155 | in-cost | DisclosureRegardingAdequacyOfBudgetaryControlSystemExplanatory   | in-cost_DisclosureRegardingAdequacyOfBudgetaryControlSystemExplanatory   | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 156 | in-cost | DisclosureRegardingBasisOfInventoryValuationExplanatory  | in-cost_DisclosureRegardingBasisOfInventoryValuationExplanatory  | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 157 | in-cost | DisclosureRegardingChangesInCostAccountingPolicyDuringReportingPeriodExplanatory   | in-cost_DisclosureRegardingChangesInCostAccountingPolicyDuringReportingPeriodExplanatory   | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 158 | in-cost | DisclosureRegardingIdentificationOfCostCentresCostObjectsAndCostDriversExplanatory   | in-cost_DisclosureRegardingIdentificationOfCostCentresCostObjectsAndCostDriversExplanatory   | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 159 | in-cost | DisclosureRegardingOtherRelevantCostAccountingPolicyExplanatory  | in-cost_DisclosureRegardingOtherRelevantCostAccountingPolicyExplanatory  | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 160 | in-cost | DisclosureRegardingTreatmentOfAbnormalAndNonRecurringCostsIncludingClassificationOfNonCostItemsExplanatory   | in-cost_DisclosureRegardingTreatmentOfAbnormalAndNonRecurringCostsIncludingClassificationOfNonCostItemsExplanatory   | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 161 | in-cost | DisclosureRegardingValuationOfInterUnitOrInterCompanyAndRelatedPartyTransactionExplanatory   | in-cost_DisclosureRegardingValuationOfInterUnitOrInterCompanyAndRelatedPartyTransactionExplanatory   | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 162 | in-cost | DisclosureRelatingToAdequacyOfInternalAuditOfCostRecordsExplanatory  | in-cost_DisclosureRelatingToAdequacyOfInternalAuditOfCostRecordsExplanatory  | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 163 | in-cost | DisclosureRelatingToAvailabilityOfAuditedAndCertifiedCostStatementsAndSchedulesForEachUnitAndEachProductOrServiceExplanatory                       | in-cost_DisclosureRelatingToAvailabilityOfAuditedAndCertifiedCostStatementsAndSchedulesForEachUnitAndEachProductOrServiceExplanatory                       | FALSE    | nonnum:textBlockItemType |              | duration    | xbr-li:item        | TRUE    |             |

| #   | Prefix  | Element Name   | Element Id  | Abstract | Data Type                | Balance Type | Period Type | Substitution Group | Nilable | Collections |
|-----|---------|--|---|----------|--------------------------|--------------|-------------|--------------------|---------|-------------|
| 164 | in-cost | DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory                       | tOrServiceExplanatory<br>in-cost_DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory | FALSE    | nonnum:textBlockItemType |              | duration    | xbrli:item         | TRUE    |             |
| 165 | in-cost | DisclosureRelatingToTrueAndFairViewOfCostOfProductionOrServiceCostOfSalesMarginAndOtherInformation | in-cost_DisclosureRelatingToTrueAndFairViewOfCostOfProductionOrServiceCostOfSalesMarginAndOtherInformation    | FALSE    | nonnum:textBlockItemType |              | duration    | xbrli:item         | TRUE    |             |
| 166 | in-cost | DisclosureRelatingToAvailabilityOfInformationAndExplanationForPurposeOfCostAuditExplanatory        | in-cost_DisclosureRelatingToAvailabilityOfInformationAndExplanationForPurposeOfCostAuditExplanatory           | FALSE    | nonnum:textBlockItemType |              | duration    | xbrli:item         | TRUE    |             |
| 167 | in-cost | DisclosuresRegardingAccountingForDepreciationOrAmortizationExplanatory                             | in-cost_DisclosuresRegardingAccountingForDepreciationOrAmortizationExplanatory                                | FALSE    | nonnum:textBlockItemType |              | duration    | xbrli:item         | TRUE    |             |
| 168 | in-cost | DistributionOfEarnings   | in-cost_DistributionOfEarnings  | FALSE    | xbrli:monetaryItemType   |              | duration    | xbrli:item         | TRUE    |             |
| 169 | in-cost | DistributionOfEarningsAbstract   | in-cost_DistributionOfEarningsAbstract  | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 170 | in-cost | DomesticPurchaseOfFinishedGoods  | in-cost_DomesticPurchaseOfFinishedGoods   | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 171 | in-cost | DomesticSalesOfManufacturedProducts  | in-cost_DomesticSalesOfManufacturedProducts   | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 172 | in-cost | DomesticSalesOfTradedProducts  | in-cost_DomesticSalesOfTradedProducts   | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 173 | in-cost | DutiesTaxesPaidByCompany   | in-cost_DutiesTaxesPaidByCompany  | FALSE    | xbrli:monetaryItemType   | debit        | duration    | xbrli:item         | TRUE    |             |
| 174 | in-cost | DutiesTaxesPaidByCompanyAbstract   | in-cost_DutiesTaxesPaidByCompanyAbstract  | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 175 | in-cost | DutiesTaxesPayableByCompany  | in-cost_DutiesTaxesPayableByCompany   | FALSE    | xbrli:monetaryItemType   | credit       | duration    | xbrli:item         | TRUE    |             |
| 176 | in-cost | DutiesTaxesPayableOfCompanyAbstract  | in-cost_DutiesTaxesPayableOfCompanyAbstract   | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 177 | in-cost | EarningsAvailableForDistribution   | in-cost_EarningsAvailableForDistribution  | FALSE    | xbrli:monetaryItemType   | credit       | duration    | xbrli:item         | TRUE    |             |
| 178 | in-cost | EarningsAvailableForDistributionAbstract   | in-cost_EarningsAvailableForDistributionAbstract  | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 179 | in-cost | EmailAddressOfCompany  | in-cost_EmailAddressOfCompany   | FALSE    | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 180 | in-cost | EmailIDOfCostAuditorOrCostAuditorsFirm   | in-cost_EmailIDOfCostAuditorOrCostAuditorsFirm  | FALSE    | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 181 | in-cost | TaxesAndOtherDutiesOfCompany   | in-cost_TaxesAndOtherDutiesOfCompany  | FALSE    | xbrli:monetaryItemType   | debit        | duration    | xbrli:item         | TRUE    |             |
| 182 | in-cost | ExciseDutyPayableByCompany   | in-cost_ExciseDutyPayableByCompany  | FALSE    | xbrli:monetaryItemType   | credit       | duration    | xbrli:item         | TRUE    |             |
| 183 | in-cost | ExciseDutyPayableForDomesticClearances   | in-cost_ExciseDutyPayableForDomesticClearances  | FALSE    | xbrli:monetaryItemType   | credit       | duration    | xbrli:item         | TRUE    |             |

| #   | Prefix  | Element Name   | Element Id  | Abstract | Data Type              | Balance Type | Period Type | Substitution Group   | Niltable | Collections |
|-----|---------|--|---|----------|------------------------|--------------|-------------|----------------------|----------|-------------|
| 184 | in-cost | ExciseDutyPayableForExportClearances   | in-cost_ExciseDutyPayableForExportClearances  | FALSE    | xbrli:monetaryItemType | credit       | duration    | xbrli:item           | TRUE     |             |
| 185 | in-cost | ExciseDutyPayableOfCompanyAbstract   | in-cost_ExciseDutyPayableOfCompanyAbstract  | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 186 | in-cost | ExciseDutyPayableOnOtherClearances   | in-cost_ExciseDutyPayableOn OtherClearances   | FALSE    | xbrli:monetaryItemType |              | duration    | xbrli:item           | TRUE     |             |
| 187 | in-cost | ExciseDutyPayableOnStockTransfers  | in-cost_ExciseDutyPayableOnStockTransfers   | FALSE    | xbrli:monetaryItemType |              | duration    | xbrli:item           | TRUE     |             |
| 188 | in-cost | ExportIncentivesOfCompany  | in-cost_ExportIncentives Of Company   | FALSE    | xbrli:monetaryItemType | credit       | duration    | xbrli:item           | TRUE     |             |
| 189 | in-cost | ExportSaleOfManufacturedProducts   | in-cost_Export Sale Of Manufactured Products  | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE     |             |
| 190 | in-cost | ExportSaleOfTradedProducts   | in-cost_Export Sale Of Traded Products  | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE     |             |
| 191 | in-cost | FinancialPerformanceOfCompanyAbstract  | in-cost_FinancialPerformanceOfCompanyAbstract   | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 192 | in-cost | FinancialPositionAndRatioAnalysisCompanyAsWholeAbstract                      | in-cost_FinancialPositionAndRatioAnalysisCompanyAsWholeAbstract                         | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 193 | in-cost | FinancialPositionOfCompanyAbstract   | in-cost_FinancialPositionOfCompanyAbstract  | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 194 | in-cost | FinishedGoodsPurchased   | in-cost_FinishedGoodsPurchased  | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE     |             |
| 195 | in-cost | FinishedGoodsPurchasedOfManufacturedProductAbstract                          | in-cost_Finished Goods Purchased Of Manufactured Product Abstract                       | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 196 | in-cost | FirmsRegistrationNumber  | in-cost_FirmsRegistrationNumber   | FALSE    | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 197 | in-cost | FirstPreviousFinancialYearAbstract   | in-cost_FirstPreviousFinancialYearAbstract  | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 198 | in-cost | FixedAssetsAbstract  | in-cost_FixedAssetsAbstract   | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 199 | in-cost | FundsRetainedByCompany   | in-cost_FundsRetainedByCompany  | FALSE    | xbrli:monetaryItemType | debit        | duration    | xbrli:item           | TRUE     |             |
| 200 | in-cost | GeneralDetailsOfCostAuditorAxis  | in-cost_GeneralDetailsOfCostAuditorAxis   | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:dimensionItem | TRUE     |             |
| 201 | in-cost | GeneralInformationAbstract   | in-cost_GeneralInformationAbstract  | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 202 | in-cost | GrossRevenueFromOperationsOfCompany  | in-cost_GrossRevenueFromOperations Of Company   | FALSE    | xbrli:monetaryItemType | credit       | duration    | xbrli:item           | TRUE     |             |
| 203 | in-cost | IdentificationDetailsForProductOrServiceAxis                                 | in-cost_IdentificationDetailsForProduct Or ServiceAxis                                  | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:dimensionItem | TRUE     |             |
| 204 | in-cost | IdentificationNumberOfForeignRelatedPartyInCountryOfIncorporationOrResidence | in-cost_Identification NumberOf Foreign RelatedPartyInCountryOfIncorporationOrResidence | FALSE    | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE     |             |
| 205 | in-cost | ImportsOfFinishedGoods   | in-cost_ImportsOfFinishedGoods  | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE     |             |
| 206 | in-cost | InHouseCapacityUtilization   | in-cost_InHouseCapacityUtilization  | FALSE    | num:percentItemType    |              | duration    | xbrli:item           | TRUE     |             |

| #   | Prefix  | Element Name   | Element Id   | Abstract | Data Type                         | Balance Type | Period Type | Substitution Group         | Nilable | Collections   |
|-----|---------|--|--|----------|-----------------------------------|--------------|-------------|----------------------------|---------|---|
| 207 | in-cost | IndirectTaxesPaidThroughPLAOrCash                      | in-cost_IndirectTaxesPaidThrough PLA Or Cash                       | FALSE    | xbr-<br>li:monetaryItemType       | debit        | duration    | li:item<br>xbr-<br>li:item | TRUE    |   |
| 208 | in-cost | SelectSectorForClassifyingManufacturedProductOrService | in-cost_Select Sector For Classifying ManufacturedProductOrService | FALSE    | in-cost-<br>type:TypeOfSector     |              | duration    | xbr-<br>li:item            | TRUE    | Manufactured product ,<br>Service                               |
| 209 | in-cost | IndustrySpecificExpenses10Member                       | in-<br>cost_IndustrySpecificExpenses10Member                       | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 210 | in-cost | IndustrySpecificExpenses1Member                        | in-<br>cost_IndustrySpecificExpenses1Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 211 | in-cost | IndustrySpecificExpenses2Member                        | in-<br>cost_IndustrySpecificExpenses2Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 212 | in-cost | IndustrySpecificExpenses3Member                        | in-<br>cost_IndustrySpecificExpenses3Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 213 | in-cost | IndustrySpecificExpenses4Member                        | in-<br>cost_IndustrySpecificExpenses4Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 214 | in-cost | IndustrySpecificExpenses5Member                        | in-<br>cost_IndustrySpecificExpenses5Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 215 | in-cost | IndustrySpecificExpenses6Member                        | in-<br>cost_IndustrySpecificExpenses6Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 216 | in-cost | IndustrySpecificExpenses7Member                        | in-<br>cost_IndustrySpecificExpenses7Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 217 | in-cost | IndustrySpecificExpenses8Member                        | in-<br>cost_IndustrySpecificExpenses8Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 218 | in-cost | IndustrySpecificExpenses9Member                        | in-<br>cost_IndustrySpecificExpenses9Member                        | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 219 | in-cost | InputsAndConversionCostOfProduct                       | in-<br>cost_InputsAndConversionCostOfProduct                       | FALSE    | xbr-<br>li:monetaryItemType       | debit        | duration    | xbr-<br>li:item            | TRUE    |   |
| 220 | in-cost | InstalledCapacityOnStartOfReportingPeriod              | in-<br>cost_InstalledCapacityOnStartOfReporting<br>Period          | FALSE    | xbr-<br>li:decimalItemType        |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 221 | in-cost | InterestPenaltyFinesPaidByCompany                      | in-<br>cost_InterestPenaltyFinesPaidByCompany                      | FALSE    | xbr-<br>li:monetaryItemType       | debit        | duration    | xbr-<br>li:item            | TRUE    |   |
| 222 | in-cost | LevelOfRoundingUsedInCostStatements                    | in-<br>cost_LevelOfRoundingUsedInCostState-<br>ments               | FALSE    | in-cost-type:Level Of<br>Rounding |              | duration    | xbr-<br>li:item            | TRUE    | Actual , Thousands ,<br>Lakhs , Millions , Crores<br>, Billions |
| 223 | in-cost | LongTermBorrowings                                     | in-cost_LongTermBorrowings   | FALSE    | xbr-<br>li:monetaryItemType       | credit       | instant     | xbr-<br>li:item            | TRUE    |   |
| 224 | in-cost | MaterialConsumed10Member                               | in-cost_MaterialConsumed10Member                                   | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 225 | in-cost | MaterialConsumed1Member                                | in-cost_MaterialConsumed1Member                                    | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 226 | in-cost | MaterialConsumed2Member                                | in-cost_MaterialConsumed2Member                                    | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 227 | in-cost | MaterialConsumed3Member                                | in-cost_MaterialConsumed3Member                                    | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 228 | in-cost | MaterialConsumed4Member                                | in-cost_MaterialConsumed4Member                                    | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 229 | in-cost | MaterialConsumed5Member                                | in-cost_MaterialConsumed5Member                                    | TRUE     | nonnum:domainItem<br>Type         |              | duration    | xbr-<br>li:item            | TRUE    |   |
| 230 | in-cost | MaterialConsumed6Member                                | in-cost_MaterialConsumed6Member                                    | TRUE     | nonnum:domainItem                 |              | duration    | xbr-                       | TRUE    |   |

| #   | Prefix  | Element Name  | Element Id  | Abstract | Data Type                                      | Balance Type | Period Type | Substitution Group                 | Niltable | Collections   |
|-----|---------|---|---|----------|--|--------------|-------------|------------------------------------|----------|---|
| 231 | in-cost | MaterialConsumed7Member                                     | in-cost_MaterialConsumed7Member                                     | TRUE     | Type<br>nonnum:domainItem                      |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 232 | in-cost | MaterialConsumed8Member                                     | in-cost_MaterialConsumed8Member                                     | TRUE     | Type<br>nonnum:domainItem                      |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 233 | in-cost | MaterialConsumed9Member                                     | in-cost_MaterialConsumed9Member                                     | TRUE     | Type<br>nonnum:domainItem                      |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 234 | in-cost | MembershipNumberOfMemberSigningReport                       | in-cost_MembershipNumberOfMemberSigningReport                       | FALSE    | xbrli:integerItemType                          |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 235 | in-cost | NameOfCompany   | in-cost_NameOfCompany   | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 236 | in-cost | NameOfCostAuditorOrCostAuditorsFirm                         | in-cost_NameOfCostAuditorOrCostAuditorsFirm                         | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 237 | in-cost | NameOfExpensesNotConsideredInCostAccounts                   | in-cost_NameOfExpensesNotConsideredInCostAccounts                   | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 238 | in-cost | NameOfIncomesNotConsideredInCostAccounts                    | in-cost_NameOfIncomesNotConsideredInCostAccounts                    | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 239 | in-cost | NameOfMemberSigningReport                                   | in-cost_NameOfMemberSigningReport                                   | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 240 | in-cost | NameOfProductOrService                                      | in-cost_NameOfProductOrService                                      | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 241 | in-cost | NameOfProductOrIndustry                                     | in-cost_NameOfProductOrIndustry                                     | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 242 | in-cost | NameOfRelatedParty  | in-cost_NameOfRelatedParty  | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 243 | in-cost | NameOfRelatedPartyAxis                                      | in-cost_NameOfRelatedPartyAxis                                      | TRUE     | xbrli:stringItemType                           |              | duration    | xbrldt:dimensionItem<br>xbrli:item | TRUE     |   |
| 244 | in-cost | NetSalesRealizationOfProduct                                | in-cost_NetSalesRealizationOfProduct                                | FALSE    | xbrli:monetaryItemType<br>xbrli:stringItemType | credit       | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 245 | in-cost | NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence | in-cost_NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence | FALSE    | xbrli:stringItemType                           |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 246 | in-cost | NatureOfMaterialConsumed                                    | in-cost_NatureOfMaterialConsumed                                    | FALSE    | in-cost-type:Nature Of<br>Material Consumed    |              | duration    | li:item<br>xbrli:item              | TRUE     | Indigenous purchased ,<br>Imported , Self-<br>manufactured or pro-<br>duced |
| 247 | in-cost | NatureOfRelatedPartyTransactionsAxis                        | in-cost_NatureOfRelatedPartyTransactionsAxis                        | TRUE     | xbrli:stringItemType                           |              | duration    | xbrldt:dimensionItem<br>xbrli:item | TRUE     |   |
| 248 | in-cost | NatureOfRelatedPartyTransactionsDomain                      | in-cost_NatureOfRelatedPartyTransactionsDomain                      | TRUE     | nonnum:domainItem<br>Type                      |              | duration    | li:item<br>xbrli:item              | TRUE     |   |
| 249 | in-cost | NetCurrentAssets  | in-cost_NetCurrentAssets  | FALSE    | xbrli:monetaryItemType                         | debit        | instant     | li:item<br>xbrli:item              | TRUE     |   |
| 250 | in-cost | NetRevenueFromOperationsOfCompany                           | in-   | FALSE    | xbr-   | credit       | duration    | li:item<br>xbr-                    | TRUE     |   |

| #   | Prefix  | Element Name  | Element Id  | Abstract | Data Type                         | Balance Type | Period Type | Substitution Group | Nilable | Collections |
|-----|---------|---|---|----------|-----------------------------------|--------------|-------------|--------------------|---------|-------------|
|     |         |   | cost_NetRevenueFromOperationsOfCompany                                  |          | li:monetaryItemType               |              |             | li:item            |         |             |
| 251 | in-cost | NetRevenueFromOperationsOfCompanyForValueAddition               | in-cost_NetRevenueFromOperationsOfCompanyForValueAddition               | FALSE    | xbr-li:monetaryItemType           | credit       | duration    | xbr-li:item        | TRUE    |             |
| 252 | in-cost | Sales   | in-cost_Sales   | FALSE    | xbr-li:monetaryItemType           | credit       | duration    | xbr-li:item        | TRUE    |             |
| 253 | in-cost | NetWorth  | in-cost_NetWorth  | FALSE    | xbr-li:monetaryItemType           | credit       | instant     | xbr-li:item        | TRUE    |             |
| 254 | in-cost | NotesToAbridgedCostStatementOfManufacturedProductExplanatory    | in-cost_NotesToAbridgedCostStatementOfManufacturedProductExplanatory    | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 255 | in-cost | NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory    | in-cost_NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory    | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 256 | in-cost | NotesToDetailsOfMaterialsConsumedExplanatory                    | in-cost_NotesToDetailsOfMaterialsConsumedExplanatory                    | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 257 | in-cost | NotesToFinancialPositionAndRatioAnalysisExplanatory             | in-cost_NotesToFinancialPositionAndRatioAnalysisExplanatory             | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 258 | in-cost | NotesToProfitReconciliationExplanatory                          | in-cost_NotesToProfitReconciliationExplanatory                          | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 259 | in-cost | NotesToQuantitativeInformationForManufacturedProductExplanatory | in-cost_NotesToQuantitativeInformationForManufacturedProductExplanatory | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 260 | in-cost | NotesToRelatedPartyTransactionExplanatory                       | in-cost_NotesToRelatedPartyTransactionExplanatory                       | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 261 | in-cost | NotesToUtilitiesExplanatory                                     | in-cost_NotesToUtilitiesExplanatory                                     | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 262 | in-cost | NotesToValueAdditionAndDistributionOfEarningsExplanatory        | in-cost_NotesToValueAdditionAndDistributionOfEarningsExplanatory        | FALSE    | nonnum:textBlockItemType          |              | duration    | xbr-li:item        | TRUE    |             |
| 263 | in-cost | NumberOfAuditCommitteeMeetingAttendedByCostAuditorDuringYear    | in-cost_NumberOfAuditCommitteeMeetingAttendedByCostAuditorDuringYear    | FALSE    | xbr-li:nonNegativeIntegerItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 264 | in-cost | NumberOfCostAuditorsForReportingPeriod                          | in-cost_NumberOfCostAuditorsForReportingPeriod                          | FALSE    | xbr-li:nonNegativeIntegerItemType |              | duration    | xbr-li:item        | TRUE    |             |
| 265 | in-cost | OtherCreditsUtilised  | in-cost_OtherCreditsUtilised  | FALSE    | xbr-li:monetaryItemType           | debit        | duration    | xbr-li:item        | TRUE    |             |
| 266 | in-cost | OtherDistributionOfEarnings                                     | in-cost_OtherDistributionOfEarnings                                     | FALSE    | xbr-li:monetaryItemType           | debit        | duration    | xbr-li:item        | TRUE    |             |
| 267 | in-cost | OtherFinancialRatiosOfCompanyAbstract                           | in-cost_OtherFinancialRatiosOfCompanyAbstract                           | TRUE     | xbrli:stringItemType              |              | duration    | xbr-li:item        | TRUE    |             |
| 268 | in-cost | OtherIncomesOfCompany   | in-cost_OtherIncomesOfCompany   | FALSE    | xbr-li:monetaryItemType           | credit       | duration    | xbr-li:item        | TRUE    |             |
| 269 | in-cost | OtherQuantitativeAdjustments                                    | in-cost_OtherQuantitativeAdjustments                                    | FALSE    | xbr-li:decimalItemType            |              | duration    | xbr-li:item        | TRUE    |             |
| 270 | in-cost | OtherStateTaxesPayableByCompany                                 | in-cost_OtherStateTaxesPayableByCompany                                 | FALSE    | xbr-li:monetaryItemType           | credit       | duration    | xbr-li:item        | TRUE    |             |

| #   | Prefix  | Element Name  | Element Id  | Abstract | Data Type                           | Balance Type | Period Type | Substitution Group | Niltable | Collections |
|-----|---------|---|---|----------|-------------------------------------|--------------|-------------|--------------------|----------|-------------|
| 271 | in-cost | PerUnitCostOfProductionOrOperationsOfGoodsSold        | in-cost_PerUnitCostOfProductionOrOperationsOfGoodsSold        | FALSE    | xbrli:decimalItemType               |              | duration    | xbrli:item         | TRUE     |             |
| 272 | in-cost | PerUnitCostOfSalesOfProduct                           | in-cost_PerUnitCostOfSalesOfProduct                           | FALSE    | xbrli:decimalItemType               |              | duration    | xbrli:item         | TRUE     |             |
| 273 | in-cost | PerUnitMarginAsPerCostAccountsOfProduct               | in-cost_PerUnitMarginAsPerCostAccountsOfProduct               | FALSE    | xbrli:decimalItemType               |              | duration    | xbrli:item         | TRUE     |             |
| 274 | in-cost | PerUnitNetSalesRealizationOfProduct                   | in-cost_PerUnitNetSalesRealizationOfProduct                   | FALSE    | xbrli:decimalItemType               |              | duration    | xbrli:item         | TRUE     |             |
| 275 | in-cost | PermanentAccountNumberOfCostAuditorOrCostAuditorsFirm | in-cost_PermanentAccountNumberOfCostAuditorOrCostAuditorsFirm | FALSE    | in-cost-type:PermanentAccountNumber |              | duration    | xbrli:item         | TRUE     |             |
| 276 | in-cost | PermanentAccountNumberOfRelatedParty                  | in-cost_PermanentAccountNumberOfRelatedParty                  | FALSE    | in-cost-type:PermanentAccountNumber |              | duration    | xbrli:item         | TRUE     |             |
| 277 | in-cost | PlaceOfSigningCostAuditReportAndAnnexureByCostAuditor | in-cost_PlaceOfSigningCostAuditReportAndAnnexureByCostAuditor | FALSE    | xbrli:stringItemType                |              | duration    | xbrli:item         | TRUE     |             |
| 278 | in-cost | CTACodeOfManufacturedProduct                          | in-cost_CTACodeOfManufacturedProduct                          | FALSE    | in-cost-type:ProductGroupCode       |              | duration    | xbrli:item         | TRUE     |             |
| 279 | in-cost | QuantitativeInformationOfManufacturedProductAbstract  | in-cost_QuantitativeInformationOfManufacturedProductAbstract  | TRUE     | xbrli:stringItemType                |              | duration    | xbrli:item         | TRUE     |             |
| 280 | in-cost | AddressOfCostAuditorOrCostAuditorsFirm                | in-cost_AddressOfCostAuditorOrCostAuditorsFirm                | FALSE    | xbrli:stringItemType                |              | duration    | xbrli:item         | TRUE     |             |
| 281 | in-cost | QuantitativeInformationOfServiceAbstract              | in-cost_QuantitativeInformationOfServiceAbstract              | TRUE     | xbrli:stringItemType                |              | duration    | xbrli:item         | TRUE     |             |
| 282 | in-cost | ManufacturedProductOrServiceAbstract                  | in-cost_ManufacturedProductOrServiceAbstract                  | TRUE     | xbrli:stringItemType                |              | duration    | xbrli:item         | TRUE     |             |
| 283 | in-cost | ProductOrServiceCode                                  | in-cost_ProductOrServiceCode                                  | FALSE    | xbrli:stringItemType                |              | duration    | xbrli:item         | TRUE     |             |
| 284 | in-cost | ProductionAsPerExciseOrGSTRecords                     | in-cost_ProductionAsPerExciseOrGSTRecords                     | FALSE    | xbrli:decimalItemType               |              | duration    | xbrli:item         | TRUE     |             |
| 285 | in-cost | ProfitBeforeTax                                       | in-cost_ProfitBeforeTax                                       | FALSE    | xbrli:monetaryItemType              | credit       | duration    | xbrli:item         | TRUE     |             |
| 286 | in-cost | ProfitBeforeTaxToCapitalEmployed                      | in-cost_ProfitBeforeTaxToCapitalEmployed                      | FALSE    | num:percentItemType                 |              | duration    | xbrli:item         | TRUE     |             |
| 287 | in-cost | ProfitBeforeTaxToNetRevenueFromOperationsOfCompany    | in-cost_ProfitBeforeTaxToNetRevenueFromOperationsOfCompany    | FALSE    | num:percentItemType                 |              | duration    | xbrli:item         | TRUE     |             |
| 288 | in-cost | ProfitBeforeTaxToNetWorth                             | in-cost_ProfitBeforeTaxToNetWorth                             | FALSE    | num:percentItemType                 |              | duration    | xbrli:item         | TRUE     |             |
| 289 | in-cost | ProfitBeforeTaxToValueAddedOfCompany                  | in-cost_ProfitBeforeTaxToValueAddedOfCompany                  | FALSE    | num:percentItemType                 |              | duration    | xbrli:item         | TRUE     |             |



| #   | Prefix  | Element Name  | Element Id  | Abstract | Data Type                | Balance Type | Period Type | Substitution Group | Nilable | Collections |
|-----|---------|---|---|----------|--------------------------|--------------|-------------|--------------------|---------|-------------|
| 290 | in-cost | ProfitLossAsPerCostAccountsAbstract   | in-cost_ProfitLossAsPerCostAccountsAbstract   | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 291 | in-cost | ProfitLossAsPerFinancialAccounts  | in-cost_ProfitLossAsPerFinancialAccounts  | FALSE    | xbrli:monetaryItemType   | credit       | duration    | xbrli:item         | TRUE    |             |
| 292 | in-cost | ProfitReconciliationOfCompanyAsWholeAbstract  | in-cost_ProfitReconciliationOfCompanyAsWholeAbstract  | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 293 | in-cost | ProfitabilityRatiosOfCompanyAbstract  | in-cost_ProfitabilityRatiosOfCompanyAbstract  | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 294 | in-cost | PurchaseOfProductMember   | in-cost_PurchaseOfProductMember   | TRUE     | nonnum:domainItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 295 | in-cost | QuantitativeDetailsOfManufacturedProductAbstract                                      | in-cost_QuantitativeDetailsOfManufacturedProductAbstract                                      | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 296 | in-cost | QuantityOfMaterialConsumed  | in-cost_QuantityOfMaterialConsumed  | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 297 | in-cost | QuantityOfUtilitiesConsumed   | in-cost_QuantityOfUtilitiesConsumed   | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 298 | in-cost | UnitOfMeasurementForManufacturedProduct   | in-cost_UnitOfMeasurementForManufacturedProduct   | FALSE    | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 299 | in-cost | QuantityProducedOnLoanLicenseOrByThirdPartiesOnJobWork                                | in-cost_QuantityProducedOnLoanLicenseOrByThirdPartiesOnJobWork                                | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 300 | in-cost | QuantityProducedUnderLeasingArrangements  | in-cost_QuantityProducedUnderLeasingArrangements  | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 301 | in-cost | RateOfMaterialConsumed  | in-cost_RateOfMaterialConsumed  | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 302 | in-cost | RateOfUtilitiesConsumed   | in-cost_RateOfUtilitiesConsumed   | FALSE    | xbrli:decimalItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 303 | in-cost | RawMaterialsStockToConsumptionOfCompanyInMonths                                       | in-cost_RawMaterialsStockToConsumptionOfCompanyInMonths                                       | FALSE    | xbrli:pureItemType       |              | duration    | xbrli:item         | TRUE    |             |
| 304 | in-cost | ReconciliationOfIndirectTaxesAbstract   | in-cost_ReconciliationOfIndirectTaxesAbstract   | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 305 | in-cost | DisclosureRegardingAuditOfCostRecordsInConformityWithCostAuditingStandardsExplanatory | in-cost_DisclosureRegardingAuditOfCostRecordsInConformityWithCostAuditingStandardsExplanatory | FALSE    | nonnum:textBlockItemType |              | duration    | xbrli:item         | TRUE    |             |
| 306 | in-cost | RelatedPartyTransactionsAbstract  | in-cost_RelatedPartyTransactionsAbstract  | TRUE     | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 307 | in-cost | ReportingCurrencyOfEntity   | in-cost_ReportingCurrencyOfEntity   | FALSE    | xbrli:stringItemType     |              | duration    | xbrli:item         | TRUE    |             |
| 308 | in-cost | ReservesAndSurplus  | in-cost_ReservesAndSurplus  | FALSE    | xbrli:monetaryItemType   | credit       | instant     | xbrli:item         | TRUE    |             |
| 309 | in-cost | SaleOfProductMember   | in-cost_SaleOfProductMember   | TRUE     | nonnum:domainItemType    |              | duration    | xbrli:item         | TRUE    |             |
| 310 | in-cost | QuantitySoldOfManufacturedAndTradedProduct  | in-cost_QuantitySoldOfManufacturedAndTradedProduct  | FALSE    | xbr-                     |              | duration    | xbr-               | TRUE    |             |

| #   | Prefix  | Element Name  | Element Id   | Abstract | Data Type  | Balance Type | Period Type | Substitution Group             | Nilable | Collections |
|-----|---------|---|--|----------|--|--------------|-------------|--------------------------------|---------|-------------|
| 311 | in-cost | SelfManufacturedQuantity  | TradedProduct<br>in-cost_Self Manufactured Quantity                                  | FALSE    | li:decimalItemType<br>xbr-<br>li:decimalItemType |              | duration    | li:item<br>xbr-<br>li:item     | TRUE    |             |
| 312 | in-cost | SelfOrCaptiveConsumptionIncludingSamples                            | in-<br>cost_SelfOrCaptiveConsumptionIncluding<br>Samples                             | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item                | TRUE    |             |
| 313 | in-cost | ServicesReceivedMember  | in-cost_ServicesReceivedMember   | TRUE     | nonnum:domainItem<br>Type                        |              | duration    | xbr-<br>li:item                | TRUE    |             |
| 314 | in-cost | ServicesRenderedMember  | in-cost_ServicesRenderedMember   | TRUE     | nonnum:domainItem<br>Type                        |              | duration    | xbr-<br>li:item                | TRUE    |             |
| 315 | in-cost | ShareCapital  | in-cost_ShareCapital   | FALSE    | xbr-<br>li:monetaryItemType                      | credit       | instant     | xbr-<br>li:item                | TRUE    |             |
| 316 | in-cost | StockAndOtherAdjustments  | in-cost_StockAndOtherAdjustments   | FALSE    | xbr-<br>li:decimalItemType                       |              | duration    | xbr-<br>li:item                | TRUE    |             |
| 317 | in-cost | StockAndOtherAdjustmentsOfManufacturedProductAbstract               | in-<br>cost_StockAndOtherAdjustmentsOfManuf-<br>acturedProductAbstract               | TRUE     | xbrli:stringItemType                             |              | duration    | xbr-<br>li:item                | TRUE    |             |
| 318 | in-cost | StoresAndSparesStockToConsumptionOfCompanyInMonths                  | in-<br>cost_StoresAndSparesStockToConsumptio<br>nOfCompanyInMonths                   | FALSE    | xbrli:pureItemType                               |              | duration    | xbr-<br>li:item                | TRUE    |             |
| 319 | in-cost | ToEmployeesAsSalariesWagesRetirementBenefitsAndOthers               | in-<br>cost_ToEmployeesAsSalariesWagesRetire<br>mentBenefitsAndOthers                | FALSE    | xbr-<br>li:monetaryItemType                      | debit        | duration    | xbr-<br>li:item                | TRUE    |             |
| 320 | in-cost | ToGovernmentAsTaxes   | in-cost_ToGovernmentAsTaxes  | FALSE    | xbr-<br>li:monetaryItemType                      | debit        | duration    | xbr-<br>li:item                | TRUE    |             |
| 321 | in-cost | ToShareholdersAsDividend  | in-cost_ToShareholdersAsDividend   | FALSE    | xbr-<br>li:monetaryItemType                      | debit        | duration    | xbr-<br>li:item                | TRUE    |             |
| 322 | in-cost | RevenueAsPerFinancialAccounts                                       | in-cost_RevenueAsPerFinancialAccounts  | FALSE    | xbr-<br>li:monetaryItemType                      | credit       | duration    | xbr-<br>li:item                | TRUE    |             |
| 323 | in-cost | RevenueIncludingExceptionalExtraordinaryAndOtherComprehensiveIncome | in-<br>cost_RevenueIncludingExceptionalExtraor-<br>dinaryAndOtherComprehensiveIncome | FALSE    | xbr-<br>li:monetaryItemType                      | credit       | duration    | xbr-<br>li:item                | TRUE    |             |
| 324 | in-cost | ExtraordinaryExpenses   | in-cost_ExtraordinaryExpenses  | FALSE    | xbr-<br>li:monetaryItemType                      | debit        | duration    | xbr-<br>li:item                | TRUE    |             |
| 325 | in-cost | TurnoverAsPerExciseOrServiceTaxOrGSTRecords                         | in-<br>cost_TurnoverAsPerExciseOrServiceTaxO<br>rGSTRecords                          | FALSE    | xbr-<br>li:monetaryItemType                      | credit       | duration    | xbr-<br>li:item                | TRUE    |             |
| 326 | in-cost | TypedDefaultAbstract  | in-cost_TypedDefaultAbstract   | TRUE     | xbrli:stringItemType                             |              | duration    | xbr-<br>li:item                | TRUE    |             |
| 327 | in-cost | TypedDefaultAxis  | in-cost_TypedDefaultAxis   | TRUE     | xbrli:stringItemType                             |              | duration    | xbrldt:di-<br>men-<br>sionItem | TRUE    |             |
| 328 | in-cost | TypedDefaultDomain  | in-cost_TypedDefaultDomain   | TRUE     | nonnum:domainItem<br>Type                        |              | duration    | xbr-<br>li:item                | TRUE    |             |
| 329 | in-cost | TypedDefaultTable   | in-cost_TypedDefaultTable  | TRUE     | xbrli:stringItemType                             |              | duration    | xbrldt:hy-<br>per-<br>cubeItem | TRUE    |             |
| 330 | in-cost | TypesOfIndirectTaxesOfCompanyAxis                                   | in-cost_TypesOfIndirectTaxesOfCompany<br>Axis  | TRUE     | xbrli:stringItemType                             |              | duration    | xbrldt:di-<br>men-<br>sionItem | TRUE    |             |

| #   | Prefix  | Element Name   | Element Id   | Abstract | Data Type              | Balance Type | Period Type | Substitution Group    | Nilable | Collections |
|-----|---------|--|--|----------|------------------------|--------------|-------------|-----------------------|---------|-------------|
| 331 | in-cost | TypesOfIndirectTaxesOfCompanyDomain                          | in-cost_TypesOfIndirectTaxesOfCompanyDomain                          | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 332 | in-cost | TypesOfIndirectTaxesOfCompanyTable                           | in-cost_TypesOfIndirectTaxesOfCompanyTable                           | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:hypercubelitem | TRUE    |             |
| 333 | in-cost | TypesOfIndirectTaxesOfCompanyTable1NotAll                    | in-cost_TypesOfIndirectTaxesOfCompanyTable1NotAll                    | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:hypercubelitem | TRUE    |             |
| 334 | in-cost | TypesOfIndirectTaxesOfCompanyTable2NotAll                    | in-cost_TypesOfIndirectTaxesOfCompanyTable2NotAll                    | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:hypercubelitem | TRUE    |             |
| 335 | in-cost | TypesOfIndirectTaxesOfCompanyTable3NotAll                    | in-cost_TypesOfIndirectTaxesOfCompanyTable3NotAll                    | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:hypercubelitem | TRUE    |             |
| 336 | in-cost | TypesOfIndirectTaxesOfCompanyTable4NotAll                    | in-cost_TypesOfIndirectTaxesOfCompanyTable4NotAll                    | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:hypercubelitem | TRUE    |             |
| 337 | in-cost | TypesOfIndirectTaxesOfCompanyTableNotAll                     | in-cost_TypesOfIndirectTaxesOfCompanyTableNotAll                     | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:hypercubelitem | TRUE    |             |
| 338 | in-cost | UnitOfMaterialConsumed                                       | in-cost_UnitOfMaterialConsumed                                       | FALSE    | xbrli:stringItemType   |              | duration    | xbrli:item            | TRUE    |             |
| 339 | in-cost | UnitOfUtilitiesConsumed                                      | in-cost_UnitOfUtilitiesConsumed                                      | FALSE    | xbrli:stringItemType   |              | duration    | xbrli:item            | TRUE    |             |
| 340 | in-cost | Utility10Member  | in-cost_Utility10Member  | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 341 | in-cost | Utility1Member   | in-cost_Utility1Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 342 | in-cost | Utility2Member   | in-cost_Utility2Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 343 | in-cost | Utility3Member   | in-cost_Utility3Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 344 | in-cost | Utility4Member   | in-cost_Utility4Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 345 | in-cost | Utility5Member   | in-cost_Utility5Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 346 | in-cost | Utility6Member   | in-cost_Utility6Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 347 | in-cost | Utility7Member   | in-cost_Utility7Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 348 | in-cost | Utility8Member   | in-cost_Utility8Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 349 | in-cost | Utility9Member   | in-cost_Utility9Member   | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item            | TRUE    |             |
| 350 | in-cost | ValueAddedOfCompany  | in-cost_ValueAddedOfCompany  | FALSE    | xbrli:monetaryItemType | credit       | duration    | xbrli:item            | TRUE    |             |
| 351 | in-cost | ValueAddedToNetRevenueFromOperationsOfCompany                | in-cost_ValueAddedToNetRevenueFromOperationsOfCompany                | FALSE    | num:percentItemType    |              | duration    | xbrli:item            | TRUE    |             |
| 352 | in-cost | ValueAdditionAndDistributionOfEarningsCompanyAsWholeAbstract | in-cost_ValueAdditionAndDistributionOfEarningsCompanyAsWholeAbstract | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item            | TRUE    |             |

| #   | Prefix  | Element Name  | Element Id  | Abstract | Data Type                    | Balance Type | Period Type | Substitution Group | Niltable | Collections |
|-----|---------|---|---|----------|------------------------------|--------------|-------------|--------------------|----------|-------------|
| 353 | in-cost | WhetherCompanyHasRelatedPartyTransactionsForSaleOrPurchaseOfGoodsOrServices           | in-cost_WhetherCompanyHasRelatedPartyTransactionsForSaleOrPurchaseOfGoodsOrServices               | FALSE    | xbr-<br>li:booleanItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 354 | in-cost | WhetherCostAuditorIsLeadAuditor   | in-<br>cost_WhetherCostAuditorIsLeadAuditor   | FALSE    | xbr-<br>li:booleanItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 355 | in-cost | WhetherCostAuditorsReportHasBeenQualifiedOrHasAnyReservationsOrContainsAdverseRemarks | in-<br>cost_WhetherCostAuditorsReportHasBeenQualifiedOrHasAnyReservationsOrContainsAdverseRemarks | FALSE    | xbr-<br>li:booleanItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 356 | in-cost | WhetherPreviousYearFiguresAreReported   | in-<br>cost_WhetherPreviousYearFiguresAreReported   | FALSE    | xbr-<br>li:booleanItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 357 | in-cost | ExceptionalAndExtraOrdinaryIncome   | in-<br>cost_ExceptionalAndExtraOrdinaryIncome   | FALSE    | xbr-<br>li:monetaryItemType  | credit       | duration    | xbr-<br>li:item    | TRUE     |             |
| 358 | in-cost | WorkingCapitalRatiosOfCompanyAbstract   | in-<br>cost_WorkingCapitalRatiosOfCompanyAbstract   | TRUE     | xbrli:stringItemType         |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 359 | in-cost | NameOfService   | in-cost_NameOfService   | FALSE    | xbrli:stringItemType         |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 360 | in-cost | ServiceCode   | in-cost_ServiceCode   | FALSE    | in-cost-<br>type:ServiceCode |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 361 | in-cost | ActualServiceProvidedAbstract   | in-cost_ActualServiceProvidedAbstract   | TRUE     | xbrli:stringItemType         |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 362 | in-cost | OwnServices   | in-cost_OwnServices   | FALSE    | xbr-<br>li:decimalItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 363 | in-cost | ServicesUnderContractualArrangement   | in-<br>cost_ServicesUnderContractualArrangement   | FALSE    | xbr-<br>li:decimalItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 364 | in-cost | OutsourcedServices  | in-cost_OutsourcedServices  | FALSE    | xbr-<br>li:decimalItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 365 | in-cost | ActualServiceProvided   | in-cost_ActualServiceProvided   | FALSE    | xbr-<br>li:decimalItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 366 | in-cost | NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory                 | in-cost_NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory                     | FALSE    | nonnum:textBlock<br>ItemType |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 367 | in-cost | ServicesProvidedAsPerServiceTaxOrGSTRecords   | in-<br>cost_ServicesProvidedAsPerServiceTaxOrGSTRecords   | FALSE    | xbr-<br>li:decimalItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 368 | in-cost | ActualServiceRenderedAbstract   | in-cost_ActualServiceRenderedAbstract   | TRUE     | xbrli:stringItemType         |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 369 | in-cost | DomesticServiceRendered   | in-cost_DomesticServiceRendered   | FALSE    | xbr-<br>li:decimalItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 370 | in-cost | ExportServiceRendered   | in-cost_ExportServiceRendered   | FALSE    | xbr-<br>li:decimalItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 371 | in-cost | ActualServiceRendered   | in-cost_ActualServiceRendered   | FALSE    | xbr-<br>li:decimalItemType   |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 372 | in-cost | NameOfManufacturedProduct   | in-cost_NameOfManufacturedProduct   | FALSE    | xbrli:stringItemType         |              | duration    | xbr-<br>li:item    | TRUE     |             |
| 373 | in-cost | ProductAndServiceProfitabilityStatementOfManufacturedProductOrServiceAbstract         | in-<br>cost_ProductAndServiceProfitabilityStatementOfManufacturedProductOrService-                | TRUE     | xbrli:stringItemType         |              | duration    | xbr-<br>li:item    | TRUE     |             |

| #   | Prefix  | Element Name  | Element Id   | Abstract | Data Type                     | Balance Type | Period Type | Substitution Group                           | Nilable | Collections |
|-----|---------|---|--|----------|-------------------------------|--------------|-------------|--|---------|-------------|
| 374 | in-cost | DetailsOfManufacturedProductAndServiceProfitabilityStatementAbstract  | Abstract<br>in-cost_DetailsOfManufacturedProductAndServiceProfitabilityStatementAbstract                             | TRUE     | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 375 | in-cost | CostPerUnitOfServiceAvailable   | in-cost_CostPerUnitOfServiceAvailable  | FALSE    | xbrli:decimalItemType         |              | duration    | xbrli:item                                   | TRUE    |             |
| 376 | in-cost | CostPerUnitOfSalesBeforeInterest  | in-cost_CostPerUnitOfSalesBeforeInterest   | FALSE    | xbrli:decimalItemType         |              | duration    | xbrli:item                                   | TRUE    |             |
| 377 | in-cost | SRNNumberOfFormCRA2   | in-cost_SRNNumberOfFormCRA2  | FALSE    | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 378 | in-cost | DisclosureRelatingToMaintenanceOfCostRecordsAsPerRule5OfTheCompaniesCostRecordsAndAuditRules2014Explanatory | in-cost_DisclosureRelatingToMaintenanceOfCostRecordsAsPerRule5OfTheCompaniesCostRecordsAndAuditRules 2014Explanatory | FALSE    | nonnum:textBlock<br>Item Type |              | duration    | xbrli:item                                   | TRUE    |             |
| 379 | in-cost | DisclosureRegardingAvailabilityOfInformationAsPerCompaniesAct2013Explanatory                                | in-cost_DisclosureRegardingAvailabilityOf Information As Per Companies Act2013Explanatory                            | FALSE    | nonnum:textBlock<br>Item Type |              | duration    | xbrli:item                                   | TRUE    |             |
| 380 | in-cost | DetailsOfManufacturedProductOrService-Abstract  | in-cost_DetailsOfManufacturedProductOrServiceAbstract  | TRUE     | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 381 | in-cost | ManufacturedProductOrServiceTable   | in-cost_ManufacturedProductOrServiceTable  | TRUE     | xbrli:stringItemType          |              | duration    | xbrldt:hypercubeItem<br>xbrldt:dimensionItem | TRUE    |             |
| 382 | in-cost | IdentificationOfManufacturedProductOrServiceAxis  | in-cost_IdentificationOfManufacturedProductOrServiceAxis   | TRUE     | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 383 | in-cost | GeneralInformationOfManufacturedProductOrServiceAbstract  | in-cost_GeneralInformationOfManufacturedProductOrServiceAbstract   | TRUE     | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 384 | in-cost | NameOfManufacturedProductOrService  | in-cost_NameOfManufacturedProductOrService   | FALSE    | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 385 | in-cost | UnitOfMeasurementForManufacturedProductOrService  | in-cost_UnitOfMeasurementForManufacturedProductOrService   | FALSE    | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 386 | in-cost | WhetherManufacturedProductOrServiceCoveredUnderCostAudit  | in-cost_WhetherManufacturedProduct OrServiceCoveredUnderCost Audit   | FALSE    | xbrli:booleanItemType         |              | duration    | xbrli:item                                   | TRUE    |             |
| 387 | in-cost | NetOperationalRevenueOfManufacturedProductOrService   | in-cost_NetOperationalRevenueOf ManufacturedProductOrService   | FALSE    | xbrli:monetaryItemType        | credit       | duration    | xbrli:item                                   | TRUE    |             |
| 388 | in-cost | NotesToManufacturedProductOrServiceExplanatory  | in-cost_NotesToManufacturedProductOrServiceExplanatory   | FALSE    | nonnum:textBlock<br>Item Type |              | duration    | xbrli:item                                   | TRUE    |             |
| 389 | in-cost | UnitOfMeasurementForService   | in-cost_UnitOfMeasurementForService  | FALSE    | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 390 | in-cost | AvailableCapacityOfServiceAbstract  | in-cost_AvailableCapacityOfServiceAbstract   | TRUE     | xbrli:stringItemType          |              | duration    | xbrli:item                                   | TRUE    |             |
| 391 | in-cost | AvailableCapacityOfService  | in-cost_AvailableCapacityOfService   | FALSE    | xbrli:decimalItemType         |              | duration    | xbrli:item                                   | TRUE    |             |
| 392 | in-cost | NotesToQuantitativeInformationForServiceEx-   | in-  | FALSE    | nonnum:textBlock              |              | duration    | xbr-   | TRUE    |             |

| #   | Prefix  | Element Name                                     | Element Id   | Abstract | Data Type              | Balance Type | Period Type | Substitution Group   | Nilable | Collections |
|-----|---------|--|--|----------|------------------------|--------------|-------------|----------------------|---------|-------------|
|     |         | planatory  | cost_NotesToQuantitativeInformationForServiceExplanatory |          | ItemType               |              |             | li:item              |         |             |
| 393 | in-cost | QuantitativeDetailsOfServiceAbstract             | in-cost_QuantitativeDetailsOfServiceAbstract             | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE    |             |
| 394 | in-cost | CaptiveConsumption                               | in-cost_CaptiveConsumption                               | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 395 | in-cost | OtherAdjustments                                 | in-cost_OtherAdjustments                                 | FALSE    | xbrli:monetaryItemType |              | duration    | xbrli:item           | TRUE    |             |
| 396 | in-cost | CostDetailsOfServiceAbstract                     | in-cost_CostDetailsOfServiceAbstract                     | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE    |             |
| 397 | in-cost | CostOfOtherOverheads                             | in-cost_CostOfOtherOverheads                             | FALSE    | xbrli:monetaryItemType | debit        | duration    | xbrli:item           | TRUE    |             |
| 398 | in-cost | CostOfServiceProvided                            | in-cost_CostOfServiceProvided                            | FALSE    | xbrli:monetaryItemType | debit        | duration    | xbrli:item           | TRUE    |             |
| 399 | in-cost | CostOfServicesSold                               | in-cost_CostOfServicesSold                               | FALSE    | xbrli:monetaryItemType | debit        | duration    | xbrli:item           | TRUE    |             |
| 400 | in-cost | CostOfServiceAvailable                           | in-cost_CostOfServiceAvailable                           | FALSE    | xbrli:monetaryItemType | debit        | duration    | xbrli:item           | TRUE    |             |
| 401 | in-cost | CostOfServiceBeforeInterest                      | in-cost_CostOfServiceBeforeInterest                      | FALSE    | xbrli:monetaryItemType | debit        | duration    | xbrli:item           | TRUE    |             |
| 402 | in-cost | CostOfSalesOfService                             | in-cost_CostOfSalesOfService                             | FALSE    | xbrli:monetaryItemType | debit        | duration    | xbrli:item           | TRUE    |             |
| 403 | in-cost | CostPerUnitDetailsOfServiceAbstract              | in-cost_CostPerUnitDetailsOfServiceAbstract              | TRUE     | xbrli:stringItemType   |              | duration    | xbrli:item           | TRUE    |             |
| 404 | in-cost | CostPerUnitOfOtherOverheads                      | in-cost_CostPerUnitOfOtherOverheads                      | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 405 | in-cost | CostPerUnitOfServiceProvided                     | in-cost_CostPerUnitOfServiceProvided                     | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 406 | in-cost | CostPerUnitOfOtherAdjustments                    | in-cost_CostPerUnitOfOtherAdjustments                    | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 407 | in-cost | PerUnitCostOfServicesSold                        | in-cost_PerUnitCostOfServicesSold                        | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 408 | in-cost | PerUnitCostOfServicesSoldBeforeInterest          | in-cost_PerUnitCostOfServicesSoldBeforeInterest          | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 409 | in-cost | PerUnitCostOfServicesSoldOfService               | in-cost_PerUnitCostOfServicesSoldOfService               | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 410 | in-cost | PerUnitNetSalesRealizationOfService              | in-cost_PerUnitNetSalesRealizationOfService              | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 411 | in-cost | PerUnitMarginAsPerCostAccountsOfService          | in-cost_PerUnitMarginAsPerCostAccountsOfService          | FALSE    | xbrli:decimalItemType  |              | duration    | xbrli:item           | TRUE    |             |
| 412 | in-cost | NotesToAbridgedCostStatementOfServiceExplanatory | in-cost_NotesToAbridgedCostStatementOfServiceExplanatory | FALSE    | nonnum:textBlock       |              | duration    | xbrli:item           | TRUE    |             |
| 413 | in-cost | DetailsOfUtilitiesForServiceTable                | in-cost_DetailsOfUtilitiesForServiceTable                | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:hypercubeItem | TRUE    |             |
| 414 | in-cost | DetailsOfUtilitiesForServiceAxis                 | in-cost_DetailsOfUtilitiesForServiceAxis                 | TRUE     | xbrli:stringItemType   |              | duration    | xbrldt:dimensionItem | TRUE    |             |
| 415 | in-cost | DetailsOfUtilitiesForServiceDomain               | in-cost_DetailsOfUtilitiesForServiceDomain               | TRUE     | nonnum:domainItemType  |              | duration    | xbrli:item           | TRUE    |             |

| #   | Prefix  | Element Name   | Element Id   | Abstract | Data Type                         | Balance Type | Period Type | Substitution Group | Nilable | Collections |
|-----|---------|--|--|----------|-----------------------------------|--------------|-------------|--------------------|---------|-------------|
| 416 | in-cost | DetailsOfUtilitiesForServiceAbstract                         | in-cost_DetailsOfUtilitiesForServiceAbstract                         | TRUE     | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |
| 417 | in-cost | NetSalesRealizationOfService                                 | in-cost_NetSalesRealizationOfService                                 | FALSE    | xbrli:monetaryItemType            | credit       | duration    | xbrli:item         | TRUE    |             |
| 418 | in-cost | ProfitLossForAuditedProductOrServices                        | in-cost_ProfitLossForAuditedProductOrServices                        | FALSE    | xbrli:monetaryItemType            | credit       | duration    | xbrli:item         | TRUE    |             |
| 419 | in-cost | ProfitLossForUnauditedProductOrServices                      | in-cost_ProfitLossForUnauditedProductOrServices                      | FALSE    | xbrli:monetaryItemType            | credit       | duration    | xbrli:item         | TRUE    |             |
| 420 | in-cost | GrossFixedAssets   | in-cost_GrossFixedAssets   | FALSE    | xbrli:monetaryItemType            | debit        | instant     | xbrli:item         | TRUE    |             |
| 421 | in-cost | NetFixedAssets   | in-cost_NetFixedAssets   | FALSE    | xbrli:monetaryItemType            | debit        | instant     | xbrli:item         | TRUE    |             |
| 422 | in-cost | CostPerUnitOfTotalInputsAndConversion-CostForService         | in-cost_CostPer Unit Of Total Inputs And ConversionCost For Service  | FALSE    | xbrli:decimalItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 423 | in-cost | InputsAndConversionCostForService                            | in-cost_InputsAndConversion Cost For Service                         | FALSE    | xbrli:monetaryItemType            | debit        | duration    | xbrli:item         | TRUE    |             |
| 424 | in-cost | AmountOfMarginOfServiceAsPerCostAccounts                     | in-cost_AmountOfMarginOfServiceAsPer CostAccounts                    | FALSE    | xbrli:monetaryItemType            |              | duration    | xbrli:item         | TRUE    |             |
| 425 | in-cost | OtherOperatingIncomesOfCompany                               | in-cost_OtherOperatingIncomesOfCompany                               | FALSE    | xbrli:monetaryItemType            | credit       | duration    | xbrli:item         | TRUE    |             |
| 426 | in-cost | OperatingIncomesOfCompany                                    | in-cost_OperatingIncomesOfCompany                                    | FALSE    | xbrli:monetaryItemType            | credit       | duration    | xbrli:item         | TRUE    |             |
| 427 | in-cost | WhetherIndianAccountingStandardsAreApplicableToTheCompany    | in-cost_WhetherIndianAccountingStandards AreApplicableToTheCompany   | FALSE    | xbrli:booleanItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 428 | in-cost | NumberOfAuditCommitteeMeetingsForWhich-CostAuditorWasInvited | in-cost_NumberOfAuditCommitteeMeetings ForWhichCostAuditorWasInvited | FALSE    | xbrli:nonNegativeInteger ItemType |              | duration    | xbrli:item         | TRUE    |             |
| 429 | in-cost | OtherComprehensiveIncome                                     | in-cost_OtherComprehensiveIncome                                     | FALSE    | xbrli:monetaryItemType            | credit       | duration    | xbrli:item         | TRUE    |             |
| 430 | in-cost | OtherAdjustmentsAbstract                                     | in-cost_OtherAdjustmentsAbstract                                     | TRUE     | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |
| 431 | in-cost | OtherAdjustmentsTowardsManufacturedProductOrService          | in-cost_OtherAdjustmentsTowards ManufacturedProduct Or Service       | FALSE    | xbrli:decimalItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 432 | in-cost | AvailableServicesForSale                                     | in-cost_AvailableServicesFor Sale                                    | FALSE    | xbrli:decimalItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 433 | in-cost | ExciseDutyVATCSTCessAndOtherStateTaxesMember                 | in-cost_ExciseDutyVATCSTCessAndOtherStateTaxesMember                 | TRUE     | nonnum:domainItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 434 | in-cost | CentralGoodsAndServiceTaxMember                              | in-cost_CentralGoodsAndServiceTaxMember                              | TRUE     | nonnum:domainItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 435 | in-cost | StateOrUnionTerritoryGoodsAndServiceTaxMember                | in-cost_StateOrUnionTerritoryGoodsAnd ServiceTaxMember               | TRUE     | nonnum:domainItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 436 | in-cost | IntegratedGoodsAndServiceTaxMember                           | in-cost_IntegratedGoodsAndServiceTax Member                          | TRUE     | nonnum:domainItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 437 | in-cost | GoodsAndServiceTaxesPayableOfCompanyAbstract                 | in-cost_GoodsAndServiceTaxesPayable Of CompanyAbstract               | TRUE     | xbrli:string ItemType             |              | duration    | xbrli:item         | TRUE    |             |
| 438 | in-cost | InputTaxCreditUtilisedAbstract                               | in-cost_InputTaxCreditUtilisedAbstract                               | TRUE     | xbrli:stringItemType              |              | duration    | xbrli:item         | TRUE    |             |

| #   | Prefix  | Element Name  | Element Id  | Abstract | Data Type                | Balance Type                     | Period Type | Substitution Group | Nilable | Collections   |
|-----|---------|---|---|----------|--------------------------|----------------------------------|-------------|--------------------|---------|---------------|
| 439 | in-cost | TaxesPayableOnOutwardTaxableSuppliesOtherThanZeroRatedNilRatedAndExempted | in-cost_TaxesPayableOnOutwardTaxableSuppliesOtherThanZeroRatedNilRatedAndExempted | FALSE    | xbr-li:monetaryItemType  | credit                           | duration    | xbr-li:item        | TRUE    |               |
| 440 | in-cost | TaxesPayableOnZeroRatedOutwardTaxableSupplies                             | in-cost_TaxesPayableOnZeroRatedOutwardTaxableSupplies                             | FALSE    | xbr-li:monetaryItemType  | credit                           | duration    | xbr-li:item        | TRUE    |               |
| 441 | in-cost | TaxesPayableOnInwardSuppliesLiableToReverseCharge                         | in-cost_TaxesPayableOnInwardSuppliesLiableToReverseCharge                         | FALSE    | xbr-li:monetaryItemType  | credit                           | duration    | xbr-li:item        | TRUE    |               |
| 442 | in-cost | TaxesPayableOnNilRatedAndExemptedOutwardSupplies                          | in-cost_TaxesPayableOnNilRatedAndExemptedOutwardSupplies                          | FALSE    | xbr-li:monetaryItemType  | credit                           | duration    | xbr-li:item        | TRUE    |               |
| 443 | in-cost | TaxesPayableOnNonGSTOutwardSupplies                                       | in-cost_TaxesPayableOnNonGST OutwardSupplies                                      | FALSE    | xbr-li:monetaryItemType  | credit                           | duration    | xbr-li:item        | TRUE    |               |
| 444 | in-cost | GoodsAndServiceTaxesPayable   | in-cost_GoodsAndServiceTaxesPayable   | FALSE    | xbr-li:monetaryItemType  | credit                           | duration    | xbr-li:item        | TRUE    |               |
| 445 | in-cost | ValueAddedTaxCentralSalesTaxAndCessPayableByCompany                       | in-cost_ValueAddedTaxCentralSalesTaxAndCessPayableByCompany                       | FALSE    | xbr-li:monetaryItemType  | credit                           | duration    | xbr-li:item        | TRUE    |               |
| 446 | in-cost | InputTaxCreditUtilisedForCGSTOrCENVAT                                     | in-cost_InputTaxCreditUtilisedForCGSTOrCENVAT                                     | FALSE    | xbr-li:monetaryItemType  | debit                            | duration    | xbr-li:item        | TRUE    |               |
| 447 | in-cost | InputTaxCreditUtilisedForSGSTOrUTGSTOrVAT                                 | in-cost_InputTaxCreditUtilisedForSGSTOrUTGSTOrVAT                                 | FALSE    | xbr-li:monetaryItemType  | debit                            | duration    | xbr-li:item        | TRUE    |               |
| 448 | in-cost | InputTaxCreditUtilisedForIGST   | in-cost_InputTaxCreditUtilisedForIGST   | FALSE    | xbr-li:monetaryItemType  | debit                            | duration    | xbr-li:item        | TRUE    |               |
| 449 | in-cost | InputTaxCreditUtilisedForCess   | in-cost_InputTaxCreditUtilisedForCess   | FALSE    | xbr-li:monetaryItemType  | debit                            | duration    | xbr-li:item        | TRUE    |               |
| 450 | in-cost | TransitionalCredit  | in-cost_TransitionalCredit  | FALSE    | xbr-li:monetaryItemType  | debit                            | duration    | xbr-li:item        | TRUE    |               |
| 451 | in-cost | DifferenceBetweenDutiesTaxesPaidAndPayable                                | in-cost_DifferenceBetweenDutiesTaxesPaidAndPayable                                | FALSE    | xbr-li:monetaryItemType  |                                  | duration    | xbr-li:item        | TRUE    |               |
| 452 | in-cost | NotesToReconciliationOfGSTExplanatory                                     | in-cost_NotesToReconciliationOfGSTExplanatory                                     | FALSE    | nonnum:textBlockItemType |                                  | duration    | xbr-li:item        | TRUE    |               |
| #   | Prefix  | Element Name  | standard label  |          |                          | totalLabel                       |             | terseLabel         |         | documentation |
| 1   | in-cost | AbridgedCostStatementOfManufacturedProductAbstract                        | Abridged cost statement of manufactured product [abstract]                        |          |                          |                                  |             |                    |         |               |
| 2   | in-cost | AbridgedCostStatementOfServiceAbstract                                    | Abridged cost statement of service [abstract]                                     |          |                          |                                  |             |                    |         |               |
| 3   | in-cost | SubheadingOfCTACode   | Subheading of CTA code  |          |                          |                                  |             |                    |         |               |
| 4   | in-cost | SubheadingOfServiceCode   | Subheading of service code  |          |                          |                                  |             |                    |         |               |
| 5   | in-cost | ActualProductionOfManufacturedProductAbstract                             | Actual production of manufactured product [abstract]                              |          |                          |                                  |             |                    |         |               |
| 6   | in-cost | ActualProductionQuantity  | Actual production quantity  |          |                          | Total actual production quantity |             |                    |         |               |
| 7   | in-cost | ActualSalesOfManufacturedProductAbstract                                  | Actual sales of manufactured product [abstract]                                   |          |                          |                                  |             |                    |         |               |
| 8   | in-cost | AddressOfCorporateOfficeOfCompany   | Address of corporate office of company  |          |                          |                                  |             |                    |         |               |



| #  | Prefix  | Element Name   | standard label   | totalLabel                                       | terseLabel                                 | documentation   |
|----|---------|--|--|--|--|---|
| 9  | in-cost | AddressOfRegisteredOfficeOrOfPrincipalPlaceOfBusinessInIndiaOfCompany              | Address of registered office or of principal place of business in India of company             |  |  |   |
| 10 | in-cost | AdjustmentsInWorkInProgressAndFinishedStocksOfCompany                              | Adjustments in work-in-progress and finished stocks of company                                 |  | Adjustments in stocks of company           |   |
| 11 | in-cost | AggregateAmountOfTransaction   | Aggregate amount of transaction  |  |  |   |
| 12 | in-cost | DurationInMonthsOfPreviousFinancialYear  | Duration in months of previous financial year  |  |  |   |
| 13 | in-cost | DurationInMonthsOfReportingPeriod  | Duration in months of reporting period   |  |  |   |
| 14 | in-cost | AggregateQuantityOfRelatedPartyTransaction   | Aggregate quantity of related party transaction  |  |  |   |
| 15 | in-cost | AmountOfExpensesNotConsideredInCostAccounts  | Amount of expenses not considered in cost accounts   |  |  |   |
| 16 | in-cost | AmountOfIncomesNotConsideredInCostAccounts   | Amount of incomes not considered in cost accounts  |  |  |   |
| 17 | in-cost | AmountOfMarginOfProductAsPerCostAccounts   | Amount of margin of product as per cost accounts   |  |  |   |
| 18 | in-cost | Margin   | Margin   | Total margin                                     |  |   |
| 19 | in-cost | AssessableValueMember  | Assessable value [member]  |  | Taxable Value or Assessable value [member] | Assessable value (AV) is the "value" on which duty is payable as a percentage   |
| 20 | in-cost | AvailableCapacityOfManufacturedProduct   | Available capacity of manufactured product   | Total available capacity of manufactured product |  |   |
| 21 | in-cost | AvailableCapacityOfManufacturedProductAbstract                                     | Available capacity of manufactured product [abstract]  |  |  |   |
| 22 | in-cost | AvailableQuantityForSaleOfProduct  | Available quantity for sale of product   | Total available quantity for sale of product     |  |   |
| 23 | in-cost | AverageNormalPriceOfRelatedPartyTransaction  | Average normal price of related party transaction  |  |  |   |
| 24 | in-cost | AverageTransferPriceOfRelatedPartyTransaction                                      | Average transfer price of related party transaction  |  |  |   |
| 25 | in-cost | BasisAdoptedToDetermineNormalPriceOfRelatedPartyTransaction                        | Basis adopted to determine normal price of related party transaction                           |  |  |   |
| 26 | in-cost | CINOfRelatedParty  | CIN of related party   |  |  |   |
| 27 | in-cost | CapacityAvailableThroughLeasingArrangements  | Capacity available through leasing arrangements  |  |  |   |
| 28 | in-cost | CapacityAvailableThroughLoanLicenseOrThirdParties                                  | Capacity available through loan license or third parties                                       |  |  |   |
| 29 | in-cost | CapacityEnhancedDuringReportingPeriod  | Capacity enhanced during reporting period  |  |  |   |
| 30 | in-cost | CapitalEmployed  | Capital employed   |  |  | Capital Employed means average of net fixed assets (excluding effect of revaluation of fixed assets) plus Non-current investments and net current assets existing at the beginning and close of the financial year. |
| 31 | in-cost | CategoryOfCostAuditor  | Category of cost auditor   |  |  |   |
| 32 | in-cost | CessAndOthersMember  | Cess and others [member]   |  |  | Cess is used to describe a tax on a tax   |
| 33 | in-cost | ChangeInStockOfFinishedGoods   | Change in stock of finished goods  |  |  |   |
| 34 | in-cost | ConsolidatedObservationsOrSuggestionsOfAllCostAuditorsExplanatory                  | Consolidated observations or suggestions of all cost auditors [text block]                     |  |  |   |
| 35 | in-cost | ConsolidatedQualificationsReservationsOrAdverseRemarksOfAllCostAuditorsExplanatory | Consolidated qualifications, reservations or adverse remarks of all cost auditors [text block] |  |  |   |
| 36 | in-cost | CorporateIdentityNumberOrForeignCompanyRegistrationNumber                          | Corporate identity number or foreign company registration number                               |  |  |   |
| 37 | in-cost | CostAccountingPolicyAbstract   | Cost accounting policy [abstract]  |  |  | Description of cost accounting policy adopted by the company keeping in view the requirements of the Companies (Cost Records and Audit) Rules 2014 in conformity with CRA-1 of the said rules.                      |
| 38 | in-cost | CostAccountingPolicyExplanatory  | Cost accounting policy [text block]  |  |  | Briefly describe the cost accounting policy adopted by the company keeping in view the requirements of the Com-   |

| #  | Prefix  | Element Name                                     | standard label   | totalLabel                                 | terseLabel                           | documentation  |
|----|---------|--|--|--|--------------------------------------|--|
| 39 | in-cost | CostAuditorsObservationsOrSuggestionsExplanatory | Cost auditors observations or suggestions [text block] |  |                                      | panies (Cost Records and Audit) Rules 2014 in conformity with CRA-1 of the said rules, cost accounting standards and its adequacy or otherwise to determine correctly the cost of production/operation, cost of sales, sales realization and margin of the product or service under reference separately for each product or service   |
| 40 | in-cost | CostDetailsOfManufacturedProductAbstract         | Cost details of manufactured product [abstract]        |  |                                      |  |
| 41 | in-cost | CostOfAdministrativeOverheads                    | Cost of administrative overheads                       |  |                                      |  |
| 42 | in-cost | CostOfBoughtOutInputsOfCompany                   | Cost of bought out inputs of company                   | Total cost of bought out inputs of company |                                      |  |
| 43 | in-cost | CostOfBoughtOutInputsOfCompanyAbstract           | Cost of bought out inputs of company [abstract]        |  |                                      |  |
| 44 | in-cost | CostOfDepreciationOrAmortization                 | Cost of depreciation or amortization                   |  |                                      |  |
| 45 | in-cost | CostOfDirectEmployees                            | Cost of direct employees                               |  |                                      | The cost of employees which can be attributed to a cost object in an economically feasible way   |
| 46 | in-cost | CostOfDirectExpenses                             | Cost of direct expenses                                |  |                                      | Expenses relating to manufacture of a product or rendering a service, which can be identified or linked with the cost object other than direct material cost and direct employee cost  |
| 47 | in-cost | CostOfSalesBeforeInterest                        | Cost of sales before interest                          |  | Cost of sales before finance charges |  |
| 48 | in-cost | CostOfFinishedGoodsPurchased                     | Cost of finished goods purchased                       |  |                                      |  |
| 49 | in-cost | CostOfIncreaseDecreaseInFinishedGoods            | Cost of increase or decrease in finished goods         |  |                                      |  |
| 50 | in-cost | CostOfIncreaseDecreaseInWorkInProgress           | Cost of increase or decrease in work-in-progress       |  |                                      |  |
| 51 | in-cost | CostOfInterestAndFinancingCharges                | Cost of interest and financing charges                 |  | Cost of finance charges              | Costs incurred by an enterprise in connection with the borrowing of funds. This will include interest and commitment charges on bank borrowings, other short term and long term borrowings, amortisation of discounts or premium related to borrowings, amortisation of ancillary cost incurred in connection with the arrangements of borrowings, finance charges in respect of finance leases, other similar arrangements and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest costs. The terms finance costs and borrowing costs are used interchangeably |
| 52 | in-cost | CostOfIndustrySpecificOperatingExpenses          | Cost of industry specific operating expenses           |  |                                      |  |
| 53 | in-cost | CostOfMaterialsConsumed                          | Cost of materials consumed                             |  |                                      | The cost of material used for the purpose of production of a product or rendering a service.   |

| #  | Prefix  | Element Name                               | standard label                                    | totalLabel                             | terseLabel  | documentation   |
|----|---------|--|---|--|---|---|
| 54 | in-cost | CostOfMaterialsConsumedOfCompany           | Cost of materials consumed of company             |  |   | Material consumed=raw materials+process materials+chemicals   |
| 55 | in-cost | CostOfOtherAdjustments                     | Cost of other adjustments                         |  |   |   |
| 56 | in-cost | CostOfOtherBoughtOutInputsOfCompany        | Cost of other bought out inputs of company        |  |   |   |
| 57 | in-cost | CostOfOtherProductionOverheads             | Cost of other production overheads                |  |   |   |
| 58 | in-cost | CostOfPrimaryPacking                       | Cost of primary packing                           |  |   |   |
|    |         |  |   |  |   | Packing material which is essential to hold the product and bring it to a condition in which it can be used by or sold to a customer  |
| 59 | in-cost | CostOfProcessMaterialsOrChemicalsConsumed  | Cost of process materials or chemicals consumed   |  |   | Repair and maintenance cost is the cost of all activities which have the objective of maintaining or restoring an asset in or to a state in which it can perform its required function at intended capacity and efficiency<br>Research and development cost is the cost for undertaking research to improve quality of a present product or improve process of manufacture, develop a new product, market research etc. and commercialization thereof |
| 60 | in-cost | CostOfProcessMaterialsOrChemicalsOfCompany | Cost of process materials or chemicals of company |  |   |   |
| 61 | in-cost | CostOfProductionAndPurchases               | Cost of production and purchases                  | Total cost of production and purchases |   |   |
| 62 | in-cost | CostOfProductionOrOperations               | Cost of production or operations                  |  |   |   |
| 63 | in-cost | CostOfProductionOrOperationsOfGoodsSold    | Cost of production or operations of goods sold    |  |   |   |
| 64 | in-cost | CostOfQualityControl                       | Cost of quality control                           |  |   |   |
| 65 | in-cost | CostOfRepairsAndMaintenance                | Cost of repairs and maintenance                   |  |   |   |
| 66 | in-cost | CostOfResearchAndDevelopment               | Cost of research and development                  |  |   |   |
| 67 | in-cost | CostOfSalesOfProduct                       | Cost of sales of product                          |  | Cost of sales   |   |
| 68 | in-cost | CostOfSales                                | Cost of sales                                     | Total cost of sales                    |   |   |
| 69 | in-cost | CostOfOutsourcedOrContractualServices      | Cost of outsourced or contractual services        |  |   |   |
| 70 | in-cost | CostOfSecondaryPacking                     | Cost of secondary packing                         |  |   | Packing material that enables to store, transport, inform the customer, promote and otherwise make the product marketable   |
| 71 | in-cost | CostOfSelfOrCaptiveConsumption             | Cost of self or captive consumption               |  | Cost of self or captive consumption including samples | Captive consumption means the consumption of goods manufactured by one division or unit and consumed by another division or unit of the same organization or related undertaking for manufacturing another product(s)   |
| 72 | in-cost | CostOfSellingAndDistributionOverheads      | Cost of selling and distribution overheads        |  |   | Selling overheads, also known as selling costs, are the expenses related to sale of products and include all indirect expenses in sales management for the organization. Distribution overheads, also known as distribution cost, are the costs incurred in handling a product or service from the time it is ready for despatch until it reaches the ultimate consumer including the units receiving the product or service in an inter-unit         |

| #   | Prefix  | Element Name  | standard label  | totalLabel                        | terseLabel                        | documentation   |
|-----|---------|---|---|-----------------------------------|-----------------------------------|---|
| 73  | in-cost | CostOfStoresAndSparesConsumed                       | Cost of stores and spares consumed                            |                                   |                                   | transfer.   |
| 74  | in-cost | CostOfStoresAndSparesConsumedOfCompany              | Cost of stores and spares consumed of company                 |                                   |                                   |   |
| 75  | in-cost | CostOfTechnicalKnowhowFeeOrRoyalty                  | Cost of technical knowhow fee or royalty                      |                                   |                                   |   |
| 76  | in-cost | CostOfUtilitiesConsumed                             | Cost of utilities consumed                                    |                                   |                                   | Significant inputs such as power, steam, water, compressed air and the like which are used for manufacturing process but do not form part of the final product  |
| 77  | in-cost | CostOfUtilitiesOfCompany                            | Cost of utilities of company                                  |                                   |                                   |   |
| 78  | in-cost | CostPerUnitDetailsOfManufacturedProductAbstract     | Cost per unit details of manufactured product [abstract]      |                                   |                                   |   |
| 79  | in-cost | CostPerUnitOfAdministrativeOverheads                | Cost per unit of administrative overheads                     |                                   |                                   |   |
| 80  | in-cost | CostPerUnitOfOutsourcedOrContractualServices        | Cost per unit of outsourced or contractual services           |                                   |                                   |   |
| 81  | in-cost | CostPerUnitOfCreditsForRecoveries                   | Cost per unit of credits for recoveries                       |                                   |                                   |   |
| 82  | in-cost | CostPerUnitOfDepreciationOrAmortization             | Cost per unit of depreciation or amortization                 |                                   |                                   |   |
| 83  | in-cost | CostPerUnitOfDirectEmployees                        | Cost per unit of direct employees                             |                                   |                                   |   |
| 84  | in-cost | CostPerUnitOfDirectExpenses                         | Cost per unit of direct expenses                              |                                   |                                   |   |
| 85  | in-cost | CostPerUnitOfFinishedGoodsPurchased                 | Cost per unit of finished goods purchased                     |                                   |                                   |   |
| 86  | in-cost | CostPerUnitOfIncreaseDecreaseInWorkInProgress       | Cost per unit of increase/decrease in work-in-progress        |                                   |                                   |   |
| 87  | in-cost | CostPerUnitOfIndustrySpecificOperatingExpenses      | Cost per unit of industry specific operating expenses         |                                   |                                   |   |
| 88  | in-cost | CostPerUnitOfInterestAndFinancingCharges            | Cost per unit of interest and financing charges               |                                   | Cost per unit of finance charges  | Interest, including any payment in the nature of interest for use of non equity funds and incidental cost that an entity incurs in arranging those funds  |
| 89  | in-cost | CostPerUnitOfMaterialsConsumed                      | Cost per unit of materials consumed                           |                                   |                                   |   |
| 90  | in-cost | CostPerUnitOfOtherProductionOverheads               | Cost per unit of other production overheads                   |                                   |                                   |   |
| 91  | in-cost | CostPerUnitOfPrimaryPacking                         | Cost per unit of primary packing                              |                                   |                                   | Packing material which is essential to hold the product and bring it to a condition in which it can be used by or sold to a customer  |
| 92  | in-cost | CostPerUnitOfProcessMaterialsOrChemicalsConsumed    | Cost per unit of process materials or chemicals consumed      |                                   |                                   |   |
| 93  | in-cost | CostPerUnitOfProductionAndPurchases                 | Cost per unit of production and purchases                     |                                   |                                   |   |
| 94  | in-cost | CostPerUnitOfProductionOrOperations                 | Cost per unit of production or operations                     |                                   |                                   |   |
| 95  | in-cost | CostPerUnitOfQualityControl                         | Cost per unit of quality control                              |                                   |                                   |   |
| 96  | in-cost | CostPerUnitOfRepairsAndMaintenance                  | Cost per unit of repairs and maintenance                      |                                   |                                   |   |
| 97  | in-cost | CostPerUnitOfResearchAndDevelopment                 | Cost per unit of research and development                     |                                   |                                   | Research and development cost is the cost for undertaking research to improve quality of a present product or improve process of manufacture, develop a new product, market research etc. and commercialization thereof |
| 98  | in-cost | CostPerUnitOfSecondaryPacking                       | Cost per unit of secondary packing                            |                                   |                                   |   |
| 99  | in-cost | CostPerUnitOfSellingAndDistributionOverheads        | Cost per unit of selling and distribution overheads           |                                   |                                   |   |
| 100 | in-cost | CostPerUnitOfStockAndOtherAdjustments               | Cost per unit of stock and other adjustments                  |                                   |                                   |   |
| 101 | in-cost | CostPerUnitOfStoresAndSparesConsumed                | Cost per unit of stores and spares consumed                   |                                   |                                   |   |
| 102 | in-cost | CostPerUnitOfTechnicalKnowhowFeeOrRoyalty           | Cost per unit of technical knowhow fee or royalty             |                                   |                                   |   |
| 103 | in-cost | CostPerUnitOfTotalInputsAndConversionCostForProduct | Cost per unit of total inputs and conversion cost for product |                                   |                                   |   |
| 104 | in-cost | CostPerUnitOfUtilitiesConsumed                      | Cost per unit of utilities consumed                           |                                   |                                   |   |
| 105 | in-cost | CountryOfRelatedParty                               | Country of related party                                      |                                   |                                   |   |
| 106 | in-cost | CreditsForRecoveries                                | Credits for recoveries  |                                   |                                   |   |
| 107 | in-cost | CreditsUtilisedByCompany                            | Credits utilised by company                                   | Total credits utilised by company | Total credits utilised by company |   |

| #   | Prefix  | Element Name   | standard label  | totalLabel | terseLabel                                    | documentation  |
|-----|---------|--|---|------------|---|--|
| 108 | in-cost | CurrentAssetsAbstract  | Current assets [abstract]   |            |   |  |
| 109 | in-cost | CurrentAssets  | Current assets  |            |   |  |
| 110 | in-cost | CurrentAssetsToCurrentLiabilities  | Current assets to current liabilities   |            |   | This ratio is a rough indication of a firm's ability to serve its current obligations  |
| 111 | in-cost | CurrentFinancialYearAbstract   | Current financial year [abstract]   |            |   |  |
| 112 | in-cost | CurrentLiabilities   | Current liabilities   |            |   |  |
| 113 | in-cost | DateOfBoardOfDirectorsMeetingInWhichAnnexureToCostAuditReportWasApproved | Date of board of directors' meeting in which annexure to cost audit report was approved |            |   |  |
| 114 | in-cost | DateOfEndOfFirstPreviousFinancialYear                                    | Date of end of first previous financial year  |            | Date of end of previous financial year        |  |
| 115 | in-cost | DateOfEndOfReportingPeriod   | Date of end of reporting period   |            | Date of end of reporting financial year       |  |
| 116 | in-cost | DateOfSigningCostAuditReportAndAnnexureByCostAuditor                     | Date of signing cost audit report and annexure by cost auditor                          |            |   |  |
| 117 | in-cost | DateOfStartOfFirstPreviousFinancialYear                                  | Date of start of first previous financial year  |            | Date of beginning of previous financial year  |  |
| 118 | in-cost | DateOfStartOfReportingPeriod   | Date of start of reporting period   |            | Date of beginning of reporting financial year |  |
| 119 | in-cost | DebtEquityRatio  | Debt equity ratio   |            |   | This ratio expresses the relationship between capital contributed by creditors and that contributed by owners  |
| 120 | in-cost | DescriptionOfIndustrySpecificElementsOfOperatingExpenses                 | Description of industry specific elements of operating expenses                         |            |   |  |
| 121 | in-cost | DescriptionOfMaterial  | Description of material   |            |   |  |
| 122 | in-cost | DescriptionOfOtherBasisAdoptedToDetermineNormalPrice                     | Description of other basis adopted to determine normal price                            |            |   |  |
| 123 | in-cost | DescriptionOfRelatedPartyTransactionsTable                               | Description of related party transactions [table]                                       |            |   |  |
| 124 | in-cost | DescriptionOfUtilitiesConsumed   | Description of utilities consumed   |            |   | Significant inputs such as power, steam, water, compressed air and the like which are used for manufacturing process but do not form part of the final product |
| 125 | in-cost | DetailsForNotReportingPreviousYearFiguresExplanatory                     | Details for not reporting previous year figures [text block]                            |            |   |  |
| 126 | in-cost | DetailsOfCostAuditorTable  | Details of cost auditor [table]   |            |   |  |
| 127 | in-cost | DetailsOfCostAuditorsAbstract  | Details of cost auditors [abstract]   |            |   |  |
| 128 | in-cost | DetailsOfExpensesNotConsideredInCostAccountsAxis                         | Details of expenses not considered in cost accounts [axis]                              |            |   |  |
| 129 | in-cost | DetailsOfExpensesNotConsideredInCostAccountsTable                        | Details of expenses not considered in cost accounts [table]                             |            |   |  |
| 130 | in-cost | DetailsOfIncomesNotConsideredInCostAccountsAxis                          | Details of incomes not considered in cost accounts [axis]                               |            |   |  |
| 131 | in-cost | DetailsOfIncomesNotConsideredInCostAccountsTable                         | Details of incomes not considered in cost accounts [table]                              |            |   |  |
| 132 | in-cost | DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract             | Details of industry specific elements of operating expenses [abstract]                  |            |   |  |
| 133 | in-cost | DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis                 | Details of industry specific elements of operating expenses [axis]                      |            |   |  |
| 134 | in-cost | DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain               | Details of industry specific elements of operating expenses domain                      |            |   |  |
| 135 | in-cost | DetailsOfIndustrySpecificElementsOfOperatingExpensesTable                | Details of industry specific elements of operating expenses [table]                     |            |   |  |
| 136 | in-cost | DetailsOfMaterialConsumedOfManufacturedProductAxis                       | Details of material consumed of manufactured product [axis]                             |            |   |  |
| 137 | in-cost | DetailsOfMaterialConsumedOfServiceAxis                                   | Details of material consumed of service [axis]  |            |   |  |
| 138 | in-cost | DetailsOfMaterialConsumedOfServiceDomain                                 | Details of material consumed of service domain  |            |   |  |

| #   | Prefix  | Element Name   | standard label   | totalLabel | terseLabel   | documentation   |
|-----|---------|--|--|------------|--|---|
| 139 | in-cost | DetailsOfMaterialConsumedOfServiceTable  | Details of material consumed of service [table]  |            |  |   |
| 140 | in-cost | DetailsOfMaterialsConsumedOfServiceAbstract  | Details of materials consumed of service [abstract]  |            |  |   |
| 141 | in-cost | DetailsOfMaterialConsumedOfManufacturedProductDomain   | Details of material consumed of manufactured product domain  |            |  |   |
| 142 | in-cost | DetailsOfMaterialConsumedOfManufacturedProductTable  | Details of material consumed of manufactured product [table]   |            |  |   |
| 143 | in-cost | DetailsOfMaterialsConsumedOfProductGroupAbstract   | Details of materials consumed of manufactured product [abstract]   |            |  |   |
| 144 | in-cost | DetailsOfRelatedPartyAbstract  | Details of related party [abstract]  |            |  |   |
| 145 | in-cost | DetailsOfRelatedPartyTransactionsAbstract  | Details of related party transactions [abstract]   |            |  |   |
| 146 | in-cost | DetailsOfUtilitiesForManufacturedProductAbstract   | Details of utilities for manufactured product [abstract]   |            |  |   |
| 147 | in-cost | DetailsOfUtilitiesOfManufacturedProductAxis  | Details of utilities of manufactured product [axis]  |            |  |   |
| 148 | in-cost | DetailsOfUtilitiesOfManufacturedProductDomain  | Details of utilities of manufactured product domain  |            |  |   |
| 149 | in-cost | DetailsOfUtilitiesOfManufacturedProductTable   | Details of utilities of manufactured product [table]   |            |  |   |
| 150 | in-cost | DifferenceInStockValuationAsPerCostAndFinancialRecords   | Difference in stock valuation as per cost and financial records  |            | Difference in stock valuation as per cost and financial accounts |   |
| 151 | in-cost | DisclosureOfCostAuditorsQualificationsOrAdverseRemarksInCostAuditorsReportAbstract   | Disclosure of cost auditors qualifications or adverse remarks in cost auditors report [abstract]   |            |  |   |
| 152 | in-cost | DisclosureRegardingAccountingAllocationAndAbsorptionOfOverheadsExplanatory   | Disclosure regarding accounting, allocation and absorption of overheads [text block]   |            |  | Assigning of overheads to cost objects by means of appropriate absorption rate.   |
| 153 | in-cost | DisclosureRegardingAccountingForByProductsJointProductsAndScrapsOrWastageExplanatory   | Disclosure regarding accounting for by products, joint products and scraps or wastage [text block]   |            |  | It is a special case of joint product where one or more of the joint products has minor value compared to others. Discarded material having some value in few cases and which is usually either disposed of without further treatment (other than reclamation and handling) or reintroduced into the production process in place of raw material. Material loss during production or storage due to various factors such as evaporation, chemical reaction, contamination, unrecoverable residue, shrinkage, etc., and discarded material which may or may not have value |
| 154 | in-cost | DisclosureRegardingAccountingForMaterialCostIncludingPackingMaterialsStoresAndSparesEmployeeCostUtilitiesAndOtherRelevantCostComponentsExplanatory | Disclosure regarding accounting for material cost including packing materials, stores and spares, employee cost, utilities and other relevant cost components [text block] |            |  | Significant inputs such as power, steam, water, compressed air, and the like which are used for manufacturing process but do not form a part of the final product   |
| 155 | in-cost | DisclosureRegardingAdequacyOfBudgetaryControlSystemExplanatory   | Disclosure regarding adequacy of budgetary control system [text block]   |            |  |   |
| 156 | in-cost | DisclosureRegardingBasisOfInventoryValuationExplanatory  | Disclosure regarding basis of inventory valuation [text block]   |            |  |   |
| 157 | in-cost | DisclosureRegardingChangesInCostAccountingPolicyDuringReportingPeriodExplanatory   | Disclosure regarding changes in cost accounting policy during reporting period [text block]  |            |  |   |
| 158 | in-cost | DisclosureRegardingIdentificationOfCostCentresCostObjectsAndCostDriversExplanatory   | Disclosure regarding identification of cost centres, cost objects and cost drivers [text block]  |            |  | Cost Centre refers to any unit of an entity selected with a view to accumulating all cost under that unit. The unit can be division, department, section,   |

| #   | Prefix  | Element Name   | standard label  | totalLabel                            | terseLabel | documentation  |
|-----|---------|--|---|---------------------------------------|------------|--|
| 159 | in-cost | DisclosureRegardingOtherRelevantCostAccountingPolicyExplanatory  | Disclosure regarding other relevant cost accounting policy [text block]   |                                       |            |  |
| 160 | in-cost | DisclosureRegardingTreatmentOfAbnormalAndNonRecurringCostsIncludingClassificationOfNonCostItemsExplanatory                   | Disclosure regarding treatment of abnormal and non-recurring costs including classification of non-cost items [text block]                        |                                       |            |  |
| 161 | in-cost | DisclosureRegardingValuationOfInterUnitOrInterCompanyAndRelatedPartyTransactionExplanatory                                   | Disclosure regarding valuation of inter unit or inter company and related party transaction [text block]  |                                       |            |  |
| 162 | in-cost | DisclosureRelatingToAdequacyOfInternalAuditOfCostRecordsExplanatory  | Disclosure relating to adequacy of internal audit of cost records [text block]  |                                       |            |  |
| 163 | in-cost | DisclosureRelatingToAvailabilityOfAuditedAndCertifiedCostStatementsAndSchedulesForEachUnitAndEachProductOrServiceExplanatory | Disclosure relating to availability of audited and certified cost statements and schedules for each unit and each product or service [text block] |                                       |            |  |
| 164 | in-cost | DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory   | Disclosure relating to availability of cost records of branches not visited [text block]  |                                       |            |  |
| 165 | in-cost | DisclosureRelatingToTrueAndFairViewOfCostOfProductionOrServiceCostOfSalesMarginAndOtherInformation                           | Disclosure relating to true and fair view of cost of production or service cost of sales margin and other information [text block]                |                                       |            |  |
| 166 | in-cost | DisclosureRelatingToAvailabilityOfInformationAndExplanationForPurposeOfCostAuditExplanatory                                  | Disclosure relating to availability of information and explanation for purpose of cost audit [text block]   |                                       |            |  |
| 167 | in-cost | DisclosuresRegardingAccountingForDepreciationOrAmortizationExplanatory   | Disclosure regarding accounting for depreciation or amortization [text block]   |                                       |            |  |
| 168 | in-cost | DistributionOfEarnings   | Distribution of earnings  | Total distribution of earnings        |            |  |
| 169 | in-cost | DistributionOfEarningsAbstract   | Distribution of earnings [abstract]   |                                       |            |  |
| 170 | in-cost | DomesticPurchaseOfFinishedGoods  | Domestic purchase of finished goods   |                                       |            |  |
| 171 | in-cost | DomesticSalesOfManufacturedProducts  | Domestic sales of manufactured products   |                                       |            |  |
| 172 | in-cost | DomesticSalesOfTradedProducts  | Domestic sales of traded products   |                                       |            |  |
| 173 | in-cost | DutiesTaxesPaidByCompany   | Duties taxes paid by company  |                                       |            |  |
| 174 | in-cost | DutiesTaxesPaidByCompanyAbstract   | Duties taxes paid by company [abstract]   |                                       |            | Duties or taxes paid by utilisation of input tax credit and payment through cash ledger [abstract] |
| 175 | in-cost | DutiesTaxesPayableByCompany  | Duties taxes payable by company   | Total duties taxes payable by company |            |  |
| 176 | in-cost | DutiesTaxesPayableOfCompanyAbstract  | Duties taxes payable of company [abstract]  |                                       |            |  |
| 177 | in-cost | EarningsAvailableForDistribution   | Earnings available for distribution   |                                       |            |  |
| 178 | in-cost | EarningsAvailableForDistributionAbstract   | Earnings available for distribution [abstract]  |                                       |            |  |
| 179 | in-cost | EmailAddressOfCompany  | Email address of company  |                                       |            |  |
| 180 | in-cost | EmailIDOfCostAuditorOrCostAuditorsFirm   | Email id of cost auditor or cost auditors firm  |                                       |            |  |
| 181 | in-cost | TaxesAndOtherDutiesOfCompany   | Taxes and other duties of company   |                                       |            | Taxes and other duties   |
| 182 | in-cost | ExciseDutyPayableByCompany   | Excise duty payable of company  | Total excise duty payable by company  |            |  |
| 183 | in-cost | ExciseDutyPayableForDomesticClearances   | Excise duty payable for domestic clearances   |                                       |            |  |
| 184 | in-cost | ExciseDutyPayableForExportClearances   | Excise duty payable for export clearances   |                                       |            |  |
| 185 | in-cost | ExciseDutyPayableOfCompanyAbstract   | Excise duty payable of company [abstract]   |                                       |            |  |
| 186 | in-cost | ExciseDutyPayableOnOtherClearances   | Excise duty payable on other clearances   |                                       |            |  |
| 187 | in-cost | ExciseDutyPayableOnStockTransfers  | Excise duty payable on stock transfers  |                                       |            | Excise duty payable on net stock transfers   |

| #   | Prefix  | Element Name  | standard label   | totalLabel   | terseLabel              | documentation  |
|-----|---------|---|--|--|-------------------------|--|
| 188 | in-cost | ExportIncentivesOfCompany   | Export incentives of company   |  |                         |  |
| 189 | in-cost | ExportSaleOfManufacturedProducts  | Export sale of manufactured products   |  |                         |  |
| 190 | in-cost | ExportSaleOfTradedProducts  | Export sale of traded products   |  |                         |  |
| 191 | in-cost | FinancialPerformanceOfCompanyAbstract   | Financial performance of company [abstract]  |  |                         |  |
| 192 | in-cost | FinancialPositionAndRatioAnalysisCom-<br>panyAsWholeAbstract                      | Financial position and ratio analysis (company as whole)<br>[abstract]                     |  |                         |  |
| 193 | in-cost | FinancialPositionOfCompanyAbstract  | Financial position of company [abstract]   |  |                         |  |
| 194 | in-cost | FinishedGoodsPurchased  | Finished goods purchased   | Total finished goods<br>purchased                    |                         |  |
| 195 | in-cost | FinishedGoodsPurchasedOfManufacturedProductAbstract                               | Finished goods purchased of manufactured product [ab-<br>stract]                           |  |                         |  |
| 196 | in-cost | FirmsRegistrationNumber   | Firm's registration number   |  |                         |  |
| 197 | in-cost | FirstPreviousFinancialYearAbstract  | First previous financial year [abstract]   |  |                         |  |
| 198 | in-cost | FixedAssetsAbstract   | Fixed assets [abstract]  |  |                         |  |
| 199 | in-cost | FundsRetainedByCompany  | Funds retained by company  |  |                         |  |
| 200 | in-cost | GeneralDetailsOfCostAuditorAxis   | General details of cost auditor [axis]   |  |                         |  |
| 201 | in-cost | GeneralInformationAbstract  | General information [abstract]   |  |                         |  |
| 202 | in-cost | GrossRevenueFromOperationsOfCompany   | Gross revenue from operations of company   |  | Revenue from operations |  |
| 203 | in-cost | IdentificationDetailsForProductOrServiceAxis                                      | Identification details for product or service [axis]                                       |  |                         |  |
| 204 | in-cost | IdentificationNumberOfForeignRelatedPartyInCoun-<br>tryOfIncorporationOrResidence | Identification number of foreign related party in country of<br>incorporation or residence |  |                         |  |
| 205 | in-cost | ImportsOfFinishedGoods  | Imports of finished goods  |  |                         |  |
| 206 | in-cost | InHouseCapacityUtilization  | In house capacity utilization (%)  |  |                         |  |
| 207 | in-cost | IndirectTaxesPaidThroughPLAOrCash   | Indirect taxes paid through PLA or cash  |  |                         |  |
| 208 | in-cost | SelectSectorForClassifyingManufacturedProductOrServ-<br>ice                       | Select sector for classifying manufactured product or ser-<br>vice                         |  |                         |  |
| 209 | in-cost | IndustrySpecificExpenses10Member  | Industry specific expenses 10 [member]   |  |                         |  |
| 210 | in-cost | IndustrySpecificExpenses1Member   | Industry specific expenses 1 [member]  |  |                         |  |
| 211 | in-cost | IndustrySpecificExpenses2Member   | Industry specific expenses 2 [member]  |  |                         |  |
| 212 | in-cost | IndustrySpecificExpenses3Member   | Industry specific expenses 3 [member]  |  |                         |  |
| 213 | in-cost | IndustrySpecificExpenses4Member   | Industry specific expenses 4 [member]  |  |                         |  |
| 214 | in-cost | IndustrySpecificExpenses5Member   | Industry specific expenses 5 [member]  |  |                         |  |
| 215 | in-cost | IndustrySpecificExpenses6Member   | Industry specific expenses 6 [member]  |  |                         |  |
| 216 | in-cost | IndustrySpecificExpenses7Member   | Industry specific expenses 7 [member]  |  |                         |  |
| 217 | in-cost | IndustrySpecificExpenses8Member   | Industry specific expenses 8 [member]  |  |                         |  |
| 218 | in-cost | IndustrySpecificExpenses9Member   | Industry specific expenses 9 [member]  |  |                         |  |
| 219 | in-cost | InputsAndConversionCostOfProduct  | Inputs and conversion cost of product  | Total of inputs and<br>conversion cost of<br>product |                         |  |
| 220 | in-cost | InstalledCapacityOnStartOfReportingPeriod   | Installed capacity on start of reporting period  |  |                         | Installed capacity is the maximum<br>capacity of producing goods or provid-<br>ing services, according to the manufac-<br>turer's specifications or determined<br>through an expert study. |
| 221 | in-cost | InterestPenaltyFinesPaidByCompany   | Interest penalty fines paid by company   |  |                         |  |
| 222 | in-cost | LevelOfRoundingUsedInCostStatements   | Level of rounding used in cost statements (in INR)   |  |                         |  |
| 223 | in-cost | LongTermBorrowings  | Long-term borrowings   |  |                         |  |
| 224 | in-cost | MaterialConsumed10Member  | Material consumed 10 [member]  |  |                         |  |
| 225 | in-cost | MaterialConsumed1Member   | Material consumed 1 [member]   |  |                         |  |
| 226 | in-cost | MaterialConsumed2Member   | Material consumed 2 [member]   |  |                         |  |
| 227 | in-cost | MaterialConsumed3Member   | Material consumed 3 [member]   |  |                         |  |
| 228 | in-cost | MaterialConsumed4Member   | Material consumed 4 [member]   |  |                         |  |



| #   | Prefix  | Element Name  | standard label   | totalLabel  | terseLabel  | documentation  |
|-----|---------|---|--|-------------|---|--|
| 229 | in-cost | MaterialConsumed5Member                                     | Material consumed 5 [member]   |             |   |  |
| 230 | in-cost | MaterialConsumed6Member                                     | Material consumed 6 [member]   |             |   |  |
| 231 | in-cost | MaterialConsumed7Member                                     | Material consumed 7 [member]   |             |   |  |
| 232 | in-cost | MaterialConsumed8Member                                     | Material consumed 8 [member]   |             |   |  |
| 233 | in-cost | MaterialConsumed9Member                                     | Material consumed 9 [member]   |             |   |  |
| 234 | in-cost | MembershipNumberOfMemberSigningReport                       | Membership number of member signing report                           |             |   | Membership Number refers to the membership number allotted by The Institute of Cost Accountants of India valid on the date of signing of the Report  |
| 235 | in-cost | NameOfCompany   | Name of company  |             |   |  |
| 236 | in-cost | NameOfCostAuditorOrCostAuditorsFirm                         | Name of cost auditor or cost auditors firm                           |             |   | "Cost auditor" means an auditor appointed to conduct an audit of cost records, under sub-section (2) of section 148 of the Companies Act 2013  |
| 237 | in-cost | NameOfExpensesNotConsideredInCostAccounts                   | Name of expenses not considered in cost accounts                     |             |   |  |
| 238 | in-cost | NameOfIncomesNotConsideredInCostAccounts                    | Name of incomes not considered in cost accounts                      |             |   |  |
| 239 | in-cost | NameOfMemberSigningReport                                   | Name of member signing report  |             |   | Name of the Member Signing Report is the name registered in the membership records of The Institute of Cost Accountants of India   |
| 240 | in-cost | NameOfProductOrService                                      | Name of product or service   |             |   |  |
| 241 | in-cost | NameOfProductOrIndustry                                     | Name of product or industry  |             | Name of product(s) or service(s) with CTA Headings          |  |
| 242 | in-cost | NameOfRelatedParty  | Name of related party  |             |   |  |
| 243 | in-cost | NameOfRelatedPartyAxis                                      | Name of related party [axis]   |             |   |  |
| 244 | in-cost | NetSalesRealizationOfProduct                                | Net sales realization of product                                     |             | Net sales realization of product excluding taxes and duties |  |
| 245 | in-cost | NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence | Nature of issuing authority in country of incorporation or residence |             |   |  |
| 246 | in-cost | NatureOfMaterialConsumed                                    | Nature of material consumed  |             | Category of material consumed                               |  |
| 247 | in-cost | NatureOfRelatedPartyTransactionsAxis                        | Nature of related party transactions [axis]                          |             |   |  |
| 248 | in-cost | NatureOfRelatedPartyTransactionsDomain                      | Nature of related party transactions domain                          |             |   |  |
| 249 | in-cost | NetCurrentAssets  | Net current assets   |             |   |  |
| 250 | in-cost | NetRevenueFromOperationsOfCompany                           | Net revenue from operations of company                               |             |   | The amount of sales generated by a company after the deduction of returns, allowances for damaged or missing goods and any discounts allowed   |
| 251 | in-cost | NetRevenueFromOperationsOfCompanyForValue-Addition          | Net revenue from operations of company for value addition            |             | Net revenue from operations                                 |  |
| 252 | in-cost | Sales   | Sales  | Total sales |   |  |
| 253 | in-cost | NetWorth  | Net worth  |             |   | "Net worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance |

| #   | Prefix  | Element Name  | standard label  | totalLabel | terseLabel   | documentation   |
|-----|---------|---|---|------------|--|---|
| 254 | in-cost | NotesToAbridgedCostStatementOfManufacturedProductExplanatory    | Notes to abridged cost statement of manufactured product [text block]   |            |  | sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation. |
| 255 | in-cost | NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory    | Notes to details of industry specific operating expenses [text block]   |            |  |   |
| 256 | in-cost | NotesToDetailsOfMaterialsConsumedExplanatory                    | Notes to details of materials consumed [text block]                     |            |  |   |
| 257 | in-cost | NotesToFinancialPositionAndRatioAnalysisExplanatory             | Notes to financial position and ratio analysis [text block]             |            |  |   |
| 258 | in-cost | NotesToProfitReconciliationExplanatory                          | Notes to profit reconciliation [text block]                             |            |  |   |
| 259 | in-cost | NotesToQuantitativeInformationForManufacturedProductExplanatory | Notes to quantitative information for manufactured product [text block] |            |  |   |
| 260 | in-cost | NotesToRelatedPartyTransactionExplanatory                       | Notes to related party transaction [text block]                         |            |  |   |
| 261 | in-cost | NotesToUtilitiesExplanatory                                     | Notes to utilities [text block]   |            |  |   |
| 262 | in-cost | NotesToValueAdditionAndDistributionOfEarningsExplanatory        | Notes to value addition and distribution of earnings [text block]       |            |  |   |
| 263 | in-cost | NumberOfAuditCommitteeMeetingAttendedByCostAuditorDuringYear    | Number of audit committee meeting attended by cost auditor during year  |            | Number of audit committee meeting(s) attended by cost auditor during year  |   |
| 264 | in-cost | NumberOfCostAuditorsForReportingPeriod                          | Number of cost auditor(s) for reporting period                          |            |  |   |
| 265 | in-cost | OtherCreditsUtilised  | Other credits utilised  |            |  |   |
| 266 | in-cost | OtherDistributionOfEarnings                                     | Other distribution of earnings  |            |  |   |
| 267 | in-cost | OtherFinancialRatiosOfCompanyAbstract                           | Other financial ratios of company [abstract]                            |            |  |   |
| 268 | in-cost | OtherIncomesOfCompany   | Other incomes of company  |            |  |   |
| 269 | in-cost | OtherQuantitativeAdjustments                                    | Other quantitative adjustments  |            | Other quantitative adjustments including wastages  |   |
| 270 | in-cost | OtherStateTaxesPayableByCompany                                 | Other state taxes payable by company                                    |            |  |   |
| 271 | in-cost | PerUnitCostOfProductionOrOperationsOfGoodsSold                  | Per unit cost of production or operations of goods sold                 |            |  |   |
| 272 | in-cost | PerUnitCostOfSalesOfProduct                                     | Per unit cost of sales of product                                       |            |  |   |
| 273 | in-cost | PerUnitMarginAsPerCostAccountsOfProduct                         | Per unit margin as per cost accounts of product                         |            |  |   |
| 274 | in-cost | PerUnitNetSalesRealizationOfProduct                             | Per unit net sales realization of product                               |            | Per unit net sales realization of product excluding taxes and duties   |   |
| 275 | in-cost | PermanentAccountNumberOfCostAuditorOrCostAuditorsFirm           | Permanent account number of cost auditor or cost auditors firm          |            |  |   |
| 276 | in-cost | PermanentAccountNumberOfRelatedParty                            | Permanent account number of related party                               |            |  |   |
| 277 | in-cost | PlaceOfSigningCostAuditReportAndAnnexureByCostAuditor           | Place of signing cost audit report and annexure by cost auditor         |            |  |   |
| 278 | in-cost | CTACodeOfManufacturedProduct                                    | CTA code of manufactured product  |            |  |   |
| 279 | in-cost | QuantitativeInformationOfManufacturedProductAbstract            | Quantitative information of manufactured product [abstract]             |            |  |   |
| 280 | in-cost | AddressOfCostAuditorOrCostAuditorsFirm                          | Address of cost auditor or cost auditors firm                           |            |  |   |
| 281 | in-cost | QuantitativeInformationOfServiceAbstract                        | Quantitative information of service [abstract]                          |            |  |   |
| 282 | in-cost | ManufacturedProductOrServiceAbstract                            | Manufactured product or service [abstract]                              |            |  |   |
| 283 | in-cost | ProductOrServiceCode  | Product or service code   |            |  |   |
| 284 | in-cost | ProductionAsPerExciseOrGSTRecords                               | Production as per excise or GST records                                 |            |  |   |
| 285 | in-cost | ProfitBeforeTax   | Profit before tax   |            | A profitability measure that looks at a company's profits before the company has to pay corporate income tax. This measure deducts all expenses from revenue including interest expenses and |   |

| #   | Prefix  | Element Name  | standard label  | totalLabel | terseLabel | documentation  |
|-----|---------|---|---|------------|------------|--|
| 286 | in-cost | ProfitBeforeTaxToCapitalEmployed  | Profit before tax to capital employed (%)   |            |            | operating expenses, but it leaves out the payment of tax<br>A profitability measure that looks at a company's profits before the company has to pay corporate income tax. This measure deducts all expenses from revenue including interest expenses and operating expenses, but it leaves out the payment of tax  |
| 287 | in-cost | ProfitBeforeTaxToNetRevenueFromOperationsOfCompany                                    | Profit before tax to net revenue from operations of company (%)   |            |            | Shows how much profit a company makes for every rupee it generates in revenue or sales (net profit margin)   |
| 288 | in-cost | ProfitBeforeTaxToNetWorth   | Profit before tax to net worth (%)  |            |            | This ratio measures the rate of return on the owners equity  |
| 289 | in-cost | ProfitBeforeTaxToValueAddedOfCompany  | Profit before tax to value added of company (%)   |            |            | This ratio expresses the relationship between profit a company makes for every rupee of value added (means the difference between the net output value (net sales adjusted for work-in-progress and finished goods stock) and cost of bought out materials and services for the product under reference)of company |
| 290 | in-cost | ProfitLossAsPerCostAccountsAbstract   | Profit (loss) as per cost accounts [abstract]   |            |            |  |
| 291 | in-cost | ProfitLossAsPerFinancialAccounts  | Profit (loss) as per financial accounts (excluding Other Comprehensive Income for companies following Ind AS) |            |            |  |
| 292 | in-cost | ProfitReconciliationOfCompanyAsWholeAbstract  | Profit reconciliation of company as whole [abstract]  |            |            |  |
| 293 | in-cost | ProfitabilityRatiosOfCompanyAbstract  | Profitability ratios of company [abstract]  |            |            |  |
| 294 | in-cost | PurchaseOfProductMember   | Purchase of product [member]  |            |            |  |
| 295 | in-cost | QuantitativeDetailsOfManufacturedProductAbstract                                      | Quantitative details of manufactured product [abstract]   |            |            |  |
| 296 | in-cost | QuantityOfMaterialConsumed  | Quantity of material consumed   |            |            |  |
| 297 | in-cost | QuantityOfUtilitiesConsumed   | Quantity of utilities consumed  |            |            |  |
| 298 | in-cost | UnitOfMeasurementForManufacturedProduct   | Unit of measurement for manufactured product  |            |            |  |
| 299 | in-cost | QuantityProducedOnLoanLicenseOrByThirdPartiesOnJobWork                                | Quantity produced on loan license or by third parties on job work   |            |            |  |
| 300 | in-cost | QuantityProducedUnderLeasingArrangements  | Quantity produced under leasing arrangements  |            |            |  |
| 301 | in-cost | RateOfMaterialConsumed  | Rate of material consumed   |            |            |  |
| 302 | in-cost | RateOfUtilitiesConsumed   | Rate of utilities consumed  |            |            |  |
| 303 | in-cost | RawMaterialsStockToConsumptionOfCompanyInMonths                                       | Raw materials stock to consumption of company (in months)   |            |            |  |
| 304 | in-cost | ReconciliationOfIndirectTaxesAbstract   | Reconciliation of indirect taxes [abstract]   |            |            | Reconciliation between direct and indirect taxes paid by the company. Only Indirect Taxes relating to which returns are filed with the State and Central Government need to be included for the company as a whole   |
| 305 | in-cost | DisclosureRegardingAuditOfCostRecordsInConformityWithCostAuditingStandardsExplanatory | Disclosure regarding audit of cost records in conformity with Cost Auditing Standards [text block]            |            |            |  |
| 306 | in-cost | RelatedPartyTransactionsAbstract  | Related party transactions [abstract]   |            |            | Related Party means related party as defined under sub-section 76 of section 2 of the Companies Act, 2013  |
| 307 | in-cost | ReportingCurrencyOfEntity   | Reporting currency of entity  |            |            |  |

| #   | Prefix  | Element Name  | standard label   | totalLabel   | terseLabel   | documentation |
|-----|---------|---|--|--|--|---------------|
| 308 | in-cost | ReservesAndSurplus  | Reserves and surplus   |  |  |               |
| 309 | in-cost | SaleOfProductMember   | Sale of product [member]   |  |  |               |
| 310 | in-cost | QuantitySoldOfManufacturedAndTradedProduct                          | Quantity sold of manufactured and traded product                             | Total quantity sold of manufactured and traded product                             |  |               |
| 311 | in-cost | SelfManufacturedQuantity  | Self manufactured quantity   |  |  |               |
| 312 | in-cost | SelfOrCaptiveConsumptionIncludingSamples                            | Self or captive consumption including samples                                |  |  |               |
| 313 | in-cost | ServicesReceivedMember  | Services received [member]   |  |  |               |
| 314 | in-cost | ServicesRenderedMember  | Services rendered [member]   |  |  |               |
| 315 | in-cost | ShareCapital  | Share capital  |  |  |               |
| 316 | in-cost | StockAndOtherAdjustments  | Stock and other adjustments  | Total stock and other adjustments  |  |               |
| 317 | in-cost | StockAndOtherAdjustmentsOfManufacturedProductAbstract               | Stock and other adjustments of manufactured product [abstract]               |  |  |               |
| 318 | in-cost | StoresAndSparesStockToConsumptionOfCompanyInMonths                  | Stores and spares stock to consumption of company (in months)                |  |  |               |
| 319 | in-cost | ToEmployeesAsSalariesWagesRetirementBenefitsAndOthers               | To employees as salaries, wages, retirement benefits and others              |  |  |               |
| 320 | in-cost | ToGovernmentAsTaxes   | To government as taxes   |  |  |               |
| 321 | in-cost | ToShareholdersAsDividend  | To shareholders as dividend  |  |  |               |
| 322 | in-cost | RevenueAsPerFinancialAccounts                                       | Revenue as per financial accounts  | Total revenue as per financial accounts  |  |               |
| 323 | in-cost | RevenueIncludingExceptionalExtraordinaryAndOtherComprehensiveIncome | Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income | Total Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income |  |               |
| 324 | in-cost | ExtraordinaryExpenses   | Exceptional and Extra Ordinary Expenses                                      |  |  |               |
| 325 | in-cost | TurnoverAsPerExciseOrServiceTaxOrGSTRecords                         | Turnover as per excise/ service tax/ GST records                             |  | Turnover as per excise or service tax or GST records |               |
| 326 | in-cost | TypedDefaultAbstract  | Typed default [abstract]   |  |  |               |
| 327 | in-cost | TypedDefaultAxis  | Typed default [axis]   |  |  |               |
| 328 | in-cost | TypedDefaultDomain  | Typed default domain   |  |  |               |
| 329 | in-cost | TypedDefaultTable   | Typed default [table]  |  |  |               |
| 330 | in-cost | TypesOfIndirectTaxesOfCompanyAxis                                   | Types of indirect taxes of company [axis]                                    |  |  |               |
| 331 | in-cost | TypesOfIndirectTaxesOfCompanyDomain                                 | Types of indirect taxes of company domain                                    |  |  |               |
| 332 | in-cost | TypesOfIndirectTaxesOfCompanyTable                                  | Types of indirect taxes of company [table]                                   |  |  |               |
| 333 | in-cost | TypesOfIndirectTaxesOfCompanyTable1NotAll                           | Types of indirect taxes of company [table 1 NotAll]                          |  |  |               |
| 334 | in-cost | TypesOfIndirectTaxesOfCompanyTable2NotAll                           | Types of indirect taxes of company [table 2 NotAll]                          |  |  |               |
| 335 | in-cost | TypesOfIndirectTaxesOfCompanyTable3NotAll                           | Types of indirect taxes of company [table 3 NotAll]                          |  |  |               |
| 336 | in-cost | TypesOfIndirectTaxesOfCompanyTable4NotAll                           | Types of indirect taxes of company [table 4 NotAll]                          |  |  |               |
| 337 | in-cost | TypesOfIndirectTaxesOfCompanyTableNotAll                            | Types of indirect taxes of company [table NotAll]                            |  |  |               |
| 338 | in-cost | UnitOfMaterialConsumed  | Unit of material consumed  |  |  |               |
| 339 | in-cost | UnitOfUtilitiesConsumed   | Unit of utilities consumed   |  |  |               |
| 340 | in-cost | Utility10Member   | Utility 10 [member]  |  |  |               |
| 341 | in-cost | Utility1Member  | Utility 1 [member]   |  |  |               |
| 342 | in-cost | Utility2Member  | Utility 2 [member]   |  |  |               |
| 343 | in-cost | Utility3Member  | Utility 3 [member]   |  |  |               |
| 344 | in-cost | Utility4Member  | Utility 4 [member]   |  |  |               |
| 345 | in-cost | Utility5Member  | Utility 5 [member]   |  |  |               |
| 346 | in-cost | Utility6Member  | Utility 6 [member]   |  |  |               |

| #   | Prefix  | Element Name  | standard label  | totalLabel  | terseLabel                                    | documentation   |
|-----|---------|---|---|---|---|---|
| 347 | in-cost | Utility7Member  | Utility 7 [member]  |   |   |   |
| 348 | in-cost | Utility8Member  | Utility 8 [member]  |   |   |   |
| 349 | in-cost | Utility9Member  | Utility 9 [member]  |   |   |   |
| 350 | in-cost | ValueAddedOfCompany   | Value added of company  |   |   |   |
| 351 | in-cost | ValueAddedToNetRevenueFromOperationsOfCompany   | Value added to net revenue from operations of company (%)   |   |   | This ratio expresses the relationship between "value addition" meaning the difference between the net output value (net sales adjusted for work-in-progress and finished goods stock) and cost of bought out materials and services for the product under reference to revenue or sales |
| 352 | in-cost | ValueAdditionAndDistributionOfEarningsCompanyAsWholeAbstract                          | Value addition and distribution of earnings (company as whole) [abstract]                           |   |   | "Value addition" means the difference between the net output value (net sales adjusted for work-in-progress and finished goods stock) and cost of bought out materials and services for the product under reference   |
| 353 | in-cost | WhetherCompanyHasRelatedPartyTransactionsForSaleOrPurchaseOfGoodsOrServices           | Whether company has related party transactions for sale or purchase of goods or services            |   |   |   |
| 354 | in-cost | WhetherCostAuditorIsLeadAuditor   | Whether cost auditor is lead auditor  |   |   |   |
| 355 | in-cost | WhetherCostAuditorsReportHasBeenQualifiedOrHasAnyReservationsOrContainsAdverseRemarks | Whether cost auditors report has been qualified or has any reservations or contains adverse remarks |   |   |   |
| 356 | in-cost | WhetherPreviousYearFiguresAreReported   | Whether previous year figures are reported  |   |   |   |
| 357 | in-cost | ExceptionalAndExtraOrdinaryIncome   | Exceptional and extra ordinary income   |   |   |   |
| 358 | in-cost | WorkingCapitalRatiosOfCompanyAbstract   | Working capital ratios of company [abstract]  |   |   |   |
| 359 | in-cost | NameOfService   | Name of service   |   |   |   |
| 360 | in-cost | ServiceCode   | Service code  |   |   |   |
| 361 | in-cost | ActualServiceProvidedAbstract   | Actual service provided [abstract]  |   |   |   |
| 362 | in-cost | OwnServices   | Own services  |   |   |   |
| 363 | in-cost | ServicesUnderContractualArrangement   | Services under contractual arrangement  |   |   |   |
| 364 | in-cost | OutsourcedServices  | Outsourced services   |   |   |   |
| 365 | in-cost | ActualServiceProvided   | Actual service provided   | Total actual service provided                             |   |   |
| 366 | in-cost | NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory                 | Notes to manufactured product and service profitability statement [text block]                      |   |   |   |
| 367 | in-cost | ServicesProvidedAsPerServiceTaxOrGSTRecords   | Services provided as per service tax or GST records   | Total services provided as per service tax or GST records |   |   |
| 368 | in-cost | ActualServiceRenderedAbstract   | Actual service rendered [abstract]  |   |   |   |
| 369 | in-cost | DomesticServiceRendered   | Domestic service rendered   |   |   |   |
| 370 | in-cost | ExportServiceRendered   | Export service rendered   |   |   |   |
| 371 | in-cost | ActualServiceRendered   | Actual service rendered   | Total actual service rendered                             |   |   |
| 372 | in-cost | NameOfManufacturedProduct   | Name of manufactured product  |   |   |   |
| 373 | in-cost | ProductAndServiceProfitabilityStatementOfManufacturedProductOrServiceAbstract         | Product and service profitability statement of manufactured product or service [abstract]           |   |   |   |
| 374 | in-cost | DetailsOfManufacturedProductAndServiceProfitabilityStatementAbstract                  | Details of manufactured product and service profitability statement [abstract]                      |   |   |   |
| 375 | in-cost | CostPerUnitOfServiceAvailable   | Cost per unit of service available  |   |   |   |
| 376 | in-cost | CostPerUnitOfSalesBeforeInterest  | Cost per unit of sales before interest  |   | Cost per unit of sales before finance charges |   |

| #   | Prefix  | Element Name  | standard label   | totalLabel   | terseLabel   | documentation   |
|-----|---------|---|--|--|--|---|
| 377 | in-cost | SRNNumberOfFormCRA2   | SRN number of form CRA-2   |  |  |   |
| 378 | in-cost | DisclosureRelatingToMaintenanceOfCostRecordsAsPerRule5OfTheCompaniesCostRecordsAndAuditRules2014Explanatory | Disclosure relating to maintenance of cost records as per rule 5 of the companies cost records and audit rules 2014 [text block] |  |  |   |
| 379 | in-cost | DisclosureRegardingAvailabilityOfInformationAsPerCompaniesAct2013Explanatory                                | Disclosure regarding availability of information as per companies act 2013 [text block]  |  |  |   |
| 380 | in-cost | DetailsOfManufacturedProductOrServiceAbstract   | Details of manufactured product or service [abstract]  |  |  |   |
| 381 | in-cost | ManufacturedProductOrServiceTable   | Manufactured product or service [table]  |  |  |   |
| 382 | in-cost | IdentificationOfManufacturedProductOrServiceAxis  | Identification of manufactured product or service [axis]   |  |  | "Product" means any tangible or intangible goods, material, substance, article, idea, know-how, method, information, object, service, etc. that is the result of human, mechanical, industrial, chemical or natural act, process, procedure, function, operation, technique or treatment and is intended for use, consumption, sale, transport, store, delivery or disposal |
| 383 | in-cost | GeneralInformationOfManufacturedProductOrService-Abstract   | General information of manufactured product or service [abstract]  |  |  |   |
| 384 | in-cost | NameOfManufacturedProductOrService  | Name of manufactured product or service  |  |  |   |
| 385 | in-cost | UnitOfMeasurementForManufacturedProductOrService  | Unit of measurement for manufactured product or service  |  |  |   |
| 386 | in-cost | WhetherManufacturedProductOrServiceCoveredUnder-CostAudit   | Whether manufactured product or service covered under cost audit   |  |  |   |
| 387 | in-cost | NetOperationalRevenueOfManufacturedProductOrService   | Net operational revenue of manufactured product or service   | Total net operational revenue of manufactured product or service | Net operational revenue of manufactured product or service net of taxes and duties |   |
| 388 | in-cost | NotesToManufacturedProductOrServiceExplanatory  | Notes to manufactured product or service [text block]  |  | Notes to Product or service details for the company as a whole [text block]        |   |
| 389 | in-cost | UnitOfMeasurementForService   | Unit of measurement for service  |  |  |   |
| 390 | in-cost | AvailableCapacityOfServiceAbstract  | Available capacity of service [abstract]   |  |  |   |
| 391 | in-cost | AvailableCapacityOfService  | Available capacity of service  |  |  |   |
| 392 | in-cost | NotesToQuantitativeInformationForServiceExplanatory   | Notes to quantitative information for service [text block]   |  |  |   |
| 393 | in-cost | QuantitativeDetailsOfServiceAbstract  | Quantitative details of service [abstract]   |  |  |   |
| 394 | in-cost | CaptiveConsumption  | Captive consumption  |  | Self or captive consumption  |   |
| 395 | in-cost | OtherAdjustments  | Other adjustments  |  |  |   |
| 396 | in-cost | CostDetailsOfServiceAbstract  | Cost details of service [abstract]   |  |  |   |
| 397 | in-cost | CostOfOtherOverheads  | Cost of other overheads  |  |  | The cost of material of any nature used for the purpose of production of a product or a service. Overheads comprise of indirect materials, indirect employee costs and indirect expenses which are not directly identifiable or allocable to a cost object  |
| 398 | in-cost | CostOfServiceProvided   | Cost of service provided   | Total cost of service provided                                   |  | Cost of production shall consist of material consumed, direct wages and salaries, direct expenses, works overheads, quality control cost, research and  |

| #   | Prefix  | Element Name  | standard label  | totalLabel                                   | terseLabel  | documentation   |
|-----|---------|---|---|--|---|---|
| 399 | in-cost | CostOfServicesSold  | Cost of services sold   |  |   |   |
| 400 | in-cost | CostOfServiceAvailable                                      | Cost of service available   | Total cost of service available              |   | development cost, packing cost, administrative overheads relating to production |
| 401 | in-cost | CostOfServiceBeforeInterest                                 | Cost of service before interest   |  | Cost of sales of service before finance charges   |   |
| 402 | in-cost | CostOfSalesOfService  | Cost of sales of service  |  |   |   |
| 403 | in-cost | CostPerUnitDetailsOfServiceAbstract                         | Cost per unit details of service [abstract]   |  |   |   |
| 404 | in-cost | CostPerUnitOfOtherOverheads                                 | Cost per unit of other overheads  |  |   |   |
| 405 | in-cost | CostPerUnitOfServiceProvided                                | Cost per unit of service provided   |  |   |   |
| 406 | in-cost | CostPerUnitOfOtherAdjustments                               | Cost per unit of other adjustments  |  |   |   |
| 407 | in-cost | PerUnitCostOfServicesSold                                   | Per unit cost of services sold of service   |  |   |   |
| 408 | in-cost | PerUnitCostOfServicesSoldBeforeInterest                     | Per unit cost of services sold before interest  |  | Per unit cost of services sold before finance charges                                   |   |
| 409 | in-cost | PerUnitCostOfServicesSoldOfService                          | Per unit cost of services sold  |  |   |   |
| 410 | in-cost | PerUnitNetSalesRealizationOfService                         | Per unit net sales realization of service   |  | Per unit net sales realization of service excluding taxes and duties                    |   |
| 411 | in-cost | PerUnitMarginAsPerCostAccountsOfService                     | Per unit margin as per cost accounts of service                                       |  |   |   |
| 412 | in-cost | NotesToAbridgedCostStatementOfServiceExplanatory            | Notes to abridged cost statement of service [text block]                              |  |   |   |
| 413 | in-cost | DetailsOfUtilitiesForServiceTable                           | Details of utilities of service [table]   |  |   |   |
| 414 | in-cost | DetailsOfUtilitiesForServiceAxis                            | Details of utilities of service [axis]  |  |   |   |
| 415 | in-cost | DetailsOfUtilitiesForServiceDomain                          | Details of utilities of service domain  |  |   |   |
| 416 | in-cost | DetailsOfUtilitiesForServiceAbstract                        | Details of utilities for service [abstract]   |  |   |   |
| 417 | in-cost | NetSalesRealizationOfService                                | Net sales realization of service  |  | Net sales realization of service excluding taxes and duties                             |   |
| 418 | in-cost | ProfitLossForAuditedProductOrServices                       | Profit (loss) for audited product or services   |  |   |   |
| 419 | in-cost | ProfitLossForUnauditedProductOrServices                     | Profit (loss) for unaudited product or services                                       |  |   |   |
| 420 | in-cost | GrossFixedAssets  | Gross fixed assets  |  |   |   |
| 421 | in-cost | NetFixedAssets  | Net fixed assets  |  |   |   |
| 422 | in-cost | CostPerUnitOfTotalInputsAndConversionCostForService         | Cost per unit of total inputs and conversion cost for service                         |  |   |   |
| 423 | in-cost | InputsAndConversionCostForService                           | Inputs and conversion cost for service  | Total inputs and conversion cost for service |   |   |
| 424 | in-cost | AmountOfMarginOfServiceAsPerCostAccounts                    | Amount of margin of service as per cost accounts                                      |  |   |   |
| 425 | in-cost | OtherOperatingIncomesOfCompany                              | Other operating incomes of company  |  |   |   |
| 426 | in-cost | OperatingIncomesOfCompany                                   | Operating incomes of company  | Total operating incomes of company           |   |   |
| 427 | in-cost | WhetherIndianAccountingStandardsAreApplicableToTheCompany   | Whether Indian Accounting Standards are applicable to the company                     |  |   |   |
| 428 | in-cost | NumberOfAuditCommitteeMeetingsForWhichCostAuditorWasInvited | Number of audit committee meetings during the year for which cost auditor was invited |  | Number of audit committee meeting(s) during the year for which cost auditor was invited |   |
| 429 | in-cost | OtherComprehensiveIncome                                    | Other comprehensive income  |  |   |   |
| 430 | in-cost | OtherAdjustmentsAbstract                                    | Other adjustments [abstract]  |  |   |   |
| 431 | in-cost | OtherAdjustmentsTowardsManufacturedProductOrService         | Other adjustments towards manufactured product or service                             | Total other adjustments                      |   |   |

| #   | Prefix  | Element Name  | standard label   | totalLabel                        | terseLabel  | documentation |
|-----|---------|---|--|-----------------------------------|---|---------------|
| 432 | in-cost | AvailableServicesForSale  | Available services for sale  | Total available services for sale |   |               |
| 433 | in-cost | ExciseDutyVATCSTCessAndOtherStateTaxesMember                              | Excise duty VAT,CST, Cess and other state taxes [member]                               |                                   | Excise duty or VAT Or CST or Cess or Other state taxes [member]                       |               |
| 434 | in-cost | CentralGoodsAndServiceTaxMember   | Central goods and service tax [member]   |                                   | CGST [member]   |               |
| 435 | in-cost | StateOrUnionTerritoryGoodsAndServiceTaxMember                             | State or union territory goods and service tax [member]                                |                                   | SGST or UTGST [member]  |               |
| 436 | in-cost | IntegratedGoodsAndServiceTaxMember  | Integrated goods and service tax [member]  |                                   | IGST [member]   |               |
| 437 | in-cost | GoodsAndServiceTaxesPayableOfCompanyAbstract                              | Goods and service taxes payable of company [abstract]                                  |                                   | Goods and services tax [abstract]   |               |
| 438 | in-cost | InputTaxCreditUtilisedAbstract  | Input tax credit utilised [abstract]   |                                   |   |               |
| 439 | in-cost | TaxesPayableOnOutwardTaxableSuppliesOtherThanZeroRatedNilRatedAndExempted | Taxes payable on outward taxable supplies other than zero rated nil rated and exempted |                                   | Taxes payable outward taxable supplies (other than zero rated nil rated and exempted) |               |
| 440 | in-cost | TaxesPayableOnZeroRatedOutwardTaxableSupplies                             | Taxes payable on zero rated outward taxable supplies                                   |                                   | Taxes payable outward taxable supplies (zero rated)                                   |               |
| 441 | in-cost | TaxesPayableOnInwardSuppliesLiableToReverseCharge                         | Taxes payable on inward supplies liable to reverse charge                              |                                   | Taxes payable inward supplies (liable to reverse charge)                              |               |
| 442 | in-cost | TaxesPayableOnNilRatedAndExemptedOutwardSupplies                          | Taxes payable on nil rated and exempted outward supplies                               |                                   | Taxes payable other outward supplies (Nil rated, Exempted)                            |               |
| 443 | in-cost | TaxesPayableOnNonGSTOutwardSupplies                                       | Taxes payable on non GST outward supplies  |                                   | Taxes payable non GST outward supplies  |               |
| 444 | in-cost | GoodsAndServiceTaxesPayable   | Goods and service taxes payable  | Total GST Payable                 |   |               |
| 445 | in-cost | ValueAddedTaxCentralSalesTaxAndCessPayableByCompany                       | Value added tax central sales tax and cess payable by company                          |                                   | Value added tax and central sales tax and Cess payable by company                     |               |
| 446 | in-cost | InputTaxCreditUtilisedForCGSTOrCENVAT                                     | Input tax credit utilised for CGST Or CENVAT   |                                   | Input tax credit utilised CGST or CENVAT  |               |
| 447 | in-cost | InputTaxCreditUtilisedForSGSTOrUTGSTOrVAT                                 | Input tax credit utilised for SGST or UTGST or VAT                                     |                                   | Input tax credit utilised SGST or UTGST or VAT  |               |
| 448 | in-cost | InputTaxCreditUtilisedForIGST   | Input tax credit utilised for IGST   |                                   | Input tax credit utilised IGST  |               |
| 449 | in-cost | InputTaxCreditUtilisedForCess   | Input tax credit utilised for cess   |                                   | Input tax credit utilised Cess  |               |
| 450 | in-cost | TransitionalCredit  | Transitional credit  |                                   |   |               |
| 451 | in-cost | DifferenceBetweenDutiesTaxesPaidAndPayable                                | Difference between duties taxes paid and payable                                       |                                   | Difference between taxes paid and payable   |               |
| 452 | in-cost | NotesToReconciliationOfGSTExplanatory                                     | Notes to reconciliation of GST [text block]  |                                   |   |               |

| # | Prefix  | Standard Label   | Element Name                                       | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|---|---------|--|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|--------------|
| 1 | in-cost | Abridged cost statement of manufactured product [abstract] | AbridgedCostStatementOfManufacturedProductAbstract | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |



| # | Prefix  | Standard Label                                | Element Name                           | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|---|---------|---|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|--------------|
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |              |
| 2 | in-cost | Abridged cost statement of service [abstract] | AbridgedCostStatementOfServiceAbstract | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |              |
| 3 | in-cost | Subheading of CTA code                        | SubheadingOfCTACode                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |              |
| 4 | in-cost | Subheading of service code                    | SubheadingOfServiceCode                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |              |
|   |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part   | 2         |        |            |        |      |              |

| #  | Prefix  | Standard Label   | Element Name  | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|----|---------|--|---|----------------|-----------|--|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|    |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C                          |           |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 5  | in-cost | Actual production of manufactured product [abstract]                               | ActualProductionOfManufacturedProductAbstract                         | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 6  | in-cost | Actual production quantity   | ActualProductionQuantity  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 7  | in-cost | Actual sales of manufactured product [abstract]                                    | ActualSalesOfManufacturedProductAbstract                              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 8  | in-cost | Address of corporate office of company   | AddressOfCorporateOfficeOfCompany                                     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |               |
| 9  | in-cost | Address of registered office or of principal place of business in India of company | AddressOfRegisteredOfficeOrOfPrincipalPlaceOfBusinessInIndiaOfCompany | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |               |
| 10 | in-cost | Adjustments in work-in-progress and finished stocks of company                     | AdjustmentsInWorkInProgressAndFinishedStocksOfCompany                 | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 11 | in-cost | Aggregate amount of transaction  | AggregateAmountOfTransaction  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 12 | in-cost | Duration in months of previous financial year                                      | DurationInMonthsOfPreviousFinancialYear                               | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Note (2)                   |           |        |            |        |      |               |
| 13 | in-cost | Duration in months of reporting period   | DurationInMonthsOfReportingPeriod                                     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Note (2)                   |           |        |            |        |      |               |
| 14 | in-cost | Aggregate quantity of related party transaction                                    | AggregateQuantityOfRelatedPartyTransaction                            | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 15 | in-cost | Amount of expenses not considered in cost accounts                                 | AmountOfExpensesNotConsideredInCostAccounts                           | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |

| #  | Prefix  | Standard Label   | Element Name  | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|----|---------|--|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 16 | in-cost | Amount of incomes not considered in cost accounts                    | AmountOfIncomesNotConsideredInCostAccounts                  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 17 | in-cost | Amount of margin of product as per cost accounts                     | AmountOfMarginOfProductsAsPerCostAccounts                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B |           |        |            |        |      |               |
| 18 | in-cost | Margin   | Margin  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 19 | in-cost | Assessable value [member]  | AssessableValueMember                                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 20 | in-cost | Available capacity of manufactured product                           | AvailableCapacityOfManufacturedProduct                      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 21 | in-cost | Available capacity of manufactured product [abstract]                | AvailableCapacityOfManufacturedProductAbstract              | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 22 | in-cost | Available quantity for sale of product                               | AvailableQuantityForSaleOfProduct                           | disclosureRef  | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 23 | in-cost | Average normal price of related party transaction                    | AverageNormalPriceOfRelatedPartyTransaction                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 24 | in-cost | Average transfer price of related party transaction                  | AverageTransferPriceOfRelatedPartyTransaction               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 25 | in-cost | Basis adopted to determine normal price of related party transaction | BasisAdoptedToDetermineNormalPriceOfRelatedPartyTransaction | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 26 | in-cost | CIN of related party   | CINOfRelatedParty   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 27 | in-cost | Capacity available through leasing arrangements                      | CapacityAvailableThroughLeasingArrangements                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 28 | in-cost | Capacity available through loan license or third parties             | CapacityAvailableThroughLoanLicenseOrThirdParties           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 29 | in-cost | Capacity enhanced during reporting period                            | CapacityEnhancedDuringReportingPeriod                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit)            |            |         | Annexure to CRA-3 ; Part   | 1         |        |            |        |      |               |

| #  | Prefix  | Standard Label   | Element Name   | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                         | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|----|---------|--|--|----------------|-----------|--|------------|---------|---------------------------------|-----------|--------|------------|--------|------|---------------|
| 30 | in-cost | Capital employed   | CapitalEmployed  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 31 | in-cost | Category of cost auditor   | CategoryOfCostAuditor  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 2         |        |            |        |      |               |
| 32 | in-cost | Cess and others [member]   | CessAndOthersMember  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 6         |        |            |        |      |               |
| 33 | in-cost | Change in stock of finished goods  | ChangeInStockOfFinishedGoods   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 1         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |               |
| 34 | in-cost | Consolidated observations or suggestions of all cost auditors [text block]                     | ConsolidatedObservationsOrSuggestionsOfAllCostAuditorsExplanatory                  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 1         |        |            |        |      |               |
| 35 | in-cost | Consolidated qualifications, reservations or adverse remarks of all cost auditors [text block] | ConsolidatedQualificationsReservationsOrAdverseRemarksOfAllCostAuditorsExplanatory | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 1         |        |            |        |      |               |
| 38 | in-cost | Cost accounting policy [text block]  | CostAccountingPolicyExplanatory  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 3         |        |            |        |      |               |
| 39 | in-cost | Cost auditors observations or suggestions [text block]   | CostAuditorsObservationsOrSuggestionsExplanatory                                   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | CRA-3                           |           |        |            |        |      |               |
| 40 | in-cost | Cost details of manufactured product [abstract]  | CostDetailsOfManufacturedProductAbstract   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |               |
| 41 | in-cost | Cost of administrative overheads   | CostOfAdministrativeOverheads  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C      | 2         |        |            |        |      |               |
| 42 | in-cost | Cost of bought out inputs of company   | CostOfBoughtOutInputsOfCompany   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 3         |        |            |        |      |               |
| 44 | in-cost | Cost of depreciation or amortization   | CostOfDepreciationOrAmortization   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C      | 2         |        |            |        |      |               |
| 45 | in-cost | Cost of direct employees   | CostOfDirectEmployees  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |               |

| #  | Prefix  | Standard Label                                   | Element Name                            | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|----|---------|--|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 46 | in-cost | Cost of direct expenses                          | CostOfDirectExpenses                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 47 | in-cost | Cost of sales before interest                    | CostOfSalesBeforeInterest               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 48 | in-cost | Cost of finished goods purchased                 | CostOfFinishedGoodsPurchased            | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 49 | in-cost | Cost of increase or decrease in finished goods   | CostOfIncreaseDecreaseInFinishedGoods   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 50 | in-cost | Cost of increase or decrease in work-in-progress | CostOfIncreaseDecreaseInWork-InProgress | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 51 | in-cost | Cost of interest and financing charges           | CostOfInterestAnd-FinancingCharges      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 52 | in-cost | Cost of industry specific operating expenses     | CostOfIndustrySpecificOperatingExpenses | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
| 53 | in-cost | Cost of materials consumed                       | CostOfMaterialsConsumed                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
|    |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |               |

| #  | Prefix  | Standard Label                                    | Element Name                               | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                         | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|----|---------|---|--|----------------|-----------|--|------------|---------|---------------------------------|-----------|--------|------------|--------|------|--------------|
| 54 | in-cost | Cost of materials consumed of company             | CostOfMaterialsConsumedOfCompany           | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part D | 3         |        |            |        |      |              |
| 55 | in-cost | Cost of other adjustments                         | CostOfOtherAdjustments                     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part C      | 2         |        |            |        |      |              |
| 56 | in-cost | Cost of other bought out inputs of company        | CostOfOtherBoughtOutInputsOfCompany        | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part D      | 3         |        |            |        |      |              |
| 57 | in-cost | Cost of other production overheads                | CostOfOtherProductionOverheads             | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
| 58 | in-cost | Cost of primary packing                           | CostOfPrimaryPacking                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
| 59 | in-cost | Cost of process materials or chemicals consumed   | CostOfProcessMaterialsOrChemicalsConsumed  | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
| 60 | in-cost | Cost of process materials or chemicals of company | CostOfProcessMaterialsOrChemicalsOfCompany | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part D      | 3         |        |            |        |      |              |
| 61 | in-cost | Cost of production and purchases                  | CostOfProductionAndPurchases               | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
| 62 | in-cost | Cost of production or operations                  | CostOfProductionOrOperations               | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
| 63 | in-cost | Cost of production or operations of goods sold    | CostOfProductionOrOperationsOfGoodsSold    | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
| 64 | in-cost | Cost of quality control                           | CostOfQualityControl                       | disclosureRef  | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part C      | 2         |        |            |        |      |              |
| 65 | in-cost | Cost of repairs and maintenance                   | CostOfRepairsAndMaintenance                | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part C      | 2         |        |            |        |      |              |
| 66 | in-cost | Cost of research and development                  | CostOfResearchAndDevelopment               | Disclosure Ref | MCA       | Companies (Cost Records and Audit)<br>Rules 2014 |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost                                  |            |         | Annexure to                     | 2         |        |            |        |      |              |

| #  | Prefix  | Standard Label                                | Element Name                           | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|----|---------|---|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|--------------|
|    |         |   |  | Ref            |           | Records and Audit Rules 2014                  |            |         | CRA-3 ; Part C             |           |        |            |        |      |              |
| 67 | in-cost | Cost of sales of product                      | CostOfSalesOfProduct                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
| 68 | in-cost | Cost of sales                                 | CostOfSales                            | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |              |
| 69 | in-cost | Cost of outsourced or contractual services    | CostOfOutsourcedOrContractualServices  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |
| 70 | in-cost | Cost of secondary packing                     | CostOfSecondaryPacking                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
| 71 | in-cost | Cost of self or captive consumption           | CostOfSelfOrCaptiveConsumption         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |
| 72 | in-cost | Cost of selling and distribution overheads    | CostOfSellingAndDistributionOverheads  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |
| 73 | in-cost | Cost of stores and spares consumed            | CostOfStoresAndSparesConsumed          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |
| 74 | in-cost | Cost of stores and spares consumed of company | CostOfStoresAndSparesConsumedOfCompany | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |              |
| 75 | in-cost | Cost of technical knowhow fee or royalty      | CostOfTechnicalKnowhowFeeOrRoyalty     | disclosureRef  | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |
| 76 | in-cost | Cost of utilities consumed                    | CostOfUtilitiesConsumed                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |              |
|    |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |

| #  | Prefix  | Standard Label   | Element Name                                   | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|----|---------|--|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|    |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
| 77 | in-cost | Cost of utilities of company                           | CostOfUtilitiesOfCompany                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 79 | in-cost | Cost per unit of administrative overheads              | CostPerUnitOfAdministrative-Overheads          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 80 | in-cost | Cost per unit of outsourced or contractual services    | CostPerUnitOfOut-sourcedOrContractualServices  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 81 | in-cost | Cost per unit of credits for recoveries                | CostPerUnitOfCreditsForRecoveries              | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 82 | in-cost | Cost per unit of depreciation or amortization          | CostPerUnitOfDepreciationOrAmortization        | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 83 | in-cost | Cost per unit of direct employees                      | CostPerUnitOfDirectEmployees                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 84 | in-cost | Cost per unit of direct expenses                       | CostPerUnitOfDirectExpenses                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 85 | in-cost | Cost per unit of finished goods purchased              | CostPerUnitOfFinishedGoodsPurchased            | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 86 | in-cost | Cost per unit of increase/decrease in work-in-progress | CostPerUnitOfIncreaseDecreaseInWorkInProgress  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 87 | in-cost | Cost per unit of industry specific operating expenses  | CostPerUnitOfIndustrySpecificOperatingExpenses | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |



| #  | Prefix  | Standard Label   | Element Name                                     | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                         | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|----|---------|--|--|----------------|-----------|--|------------|---------|---------------------------------|-----------|--------|------------|--------|------|---------------|
| 88 | in-cost | Cost per unit of interest and financing charges          | CostPerUnitOfInterestAndFinancingCharges         | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 89 | in-cost | Cost per unit of materials consumed                      | CostPerUnitOfMaterialsConsumed                   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 90 | in-cost | Cost per unit of other production overheads              | CostPerUnitOfOtherProductionOverheads            | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 91 | in-cost | Cost per unit of primary packing                         | CostPerUnitOfPrimaryPacking                      | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 92 | in-cost | Cost per unit of process materials or chemicals consumed | CostPerUnitOfProcessMaterialsOrChemicalsConsumed | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 93 | in-cost | Cost per unit of production and purchases                | CostPerUnitOfProductionAndPurchases              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 94 | in-cost | Cost per unit of production or operations                | CostPerUnitOfProductionOrOperations              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 95 | in-cost | Cost per unit of quality control                         | CostPerUnitOfQualityControl                      | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 96 | in-cost | Cost per unit of repairs and maintenance                 | CostPerUnitOfRepairsAndMaintenance               | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 97 | in-cost | Cost per unit of research and development                | CostPerUnitOfResearchAndDevelopment              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|    |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 98 | in-cost | Cost per unit of secondary packing                       | CostPerUnitOfSecondaryPacking                    | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 99 | in-cost | Cost per unit of selling and                             | CostPerUnitOfSellingAndDistri-                   | Disclosure     | MCA       | Companies (Cost                                  |            |         | B<br>Annexure to                | 2         |        |            |        |      |               |

| #   | Prefix  | Standard Label  | Element Name   | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|---|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|     |         | distribution overheads  | butionOverheads                                      | Ref            |           | Records and Audit) Rules 2014                 |            |         | CRA-3 ; Part B             |           |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 100 | in-cost | Cost per unit of stock and other adjustments                  | CostPerUnitOf-StockAndOtherAdjustments               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 101 | in-cost | Cost per unit of stores and spares consumed                   | CostPerUnitOfStoresAndSpares-Consumed                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 102 | in-cost | Cost per unit of technical knowhow fee or royalty             | CostPerUnitOfTechnicalK-knowhowFeeOrRoyalty          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 103 | in-cost | Cost per unit of total inputs and conversion cost for product | CostPerUnitOfTotalInputsAnd-ConversionCostForProduct | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 104 | in-cost | Cost per unit of utilities consumed                           | CostPerUnitOfUtilitiesConsumed                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 105 | in-cost | Country of related party                                      | CountryOfRelatedParty                                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 106 | in-cost | Credits for recoveries  | CreditsForRecoveries                                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 107 | in-cost | Credits utilised by company                                   | CreditsUtilisedByCompany                             | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |               |
| 108 | in-cost | Current assets [abstract]                                     | CurrentAssetsAbstract                                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 109 | in-cost | Current assets  | CurrentAssets  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 110 | in-cost | Current assets to current liabilities                         | CurrentAssetsToCurrentLiabilities                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |

| #   | Prefix  | Standard Label  | Element Name   | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|---|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|--------------|
| 112 | in-cost | Current liabilities   | CurrentLiabilities   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |              |
| 113 | in-cost | Date of board of directors' meeting in which annexure to cost audit report was approved | DateOfBoardOfDirectorsMeetingInWhichAnnexureToCostAuditReportWasApproved | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |              |
| 114 | in-cost | Date of end of first previous financial year  | DateOfEndOfFirstPreviousFinancialYear                                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |              |
| 115 | in-cost | Date of end of reporting period   | DateOfEndOfReportingPeriod   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |              |
| 116 | in-cost | Date of signing cost audit report and annexure by cost auditor                          | DateOfSigningCostAuditReportAndAnnexureByCostAuditor                     | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |              |
| 117 | in-cost | Date of start of first previous financial year  | DateOfStartOfFirstPreviousFinancialYear                                  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |              |
| 118 | in-cost | Date of start of reporting period   | DateOfStartOfReportingPeriod   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |              |
| 119 | in-cost | Debt equity ratio   | DebtEquityRatio  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |              |
| 120 | in-cost | Description of industry specific elements of operating expenses                         | DescriptionOfIndustrySpecificElementsOfOperatingExpenses                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |              |
| 121 | in-cost | Description of material   | DescriptionOfMaterial  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |              |
| 122 | in-cost | Description of other basis adopted to determine normal price                            | DescriptionOfOtherBasisAdoptedToDetermineNormalPrice                     | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |              |
| 123 | in-cost | Description of related party transactions [table]                                       | DescriptionOfRelatedPartyTransactionsTable                               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |              |
| 124 | in-cost | Description of utilities consumed   | DescriptionOfUtilitiesConsumed   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |              |
| 125 | in-cost | Details for not reporting previous year figures [text block]                            | DetailsForNotReportingPreviousYearFiguresExplanatory                     | Disclosure Ref | MCA       | Companies (Cost Records and Audit)            |            |         | Note (1)                   |           |        |            |        |      |              |

| #   | Prefix  | Standard Label   | Element Name   | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|--|--|----------------|-----------|--|------------|---------|----------------------------|-----------|--------|------------|--------|------|--------------|
| 126 | in-cost | Details of cost auditor [table]  | DetailsOfCostAuditorTable                                    | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |              |
| 127 | in-cost | Details of cost auditors [abstract]                                    | DetailsOfCostAuditorsAbstract                                | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |              |
| 128 | in-cost | Details of expenses not considered in cost accounts [axis]             | DetailsOfExpensesNotConsideredInCostAccountsAxis             | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |              |
| 129 | in-cost | Details of expenses not considered in cost accounts [table]            | DetailsOfExpensesNotConsideredInCostAccountsTable            | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |              |
| 130 | in-cost | Details of incomes not considered in cost accounts [axis]              | DetailsOfIncomesNotConsideredInCostAccountsAxis              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |              |
| 131 | in-cost | Details of incomes not considered in cost accounts [table]             | DetailsOfIncomesNotConsideredInCostAccountsTable             | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |              |
| 132 | in-cost | Details of industry specific elements of operating expenses [abstract] | DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |              |
|     |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |              |
| 133 | in-cost | Details of industry specific elements of operating expenses [axis]     | DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |              |
|     |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |              |
| 134 | in-cost | Details of industry specific elements of operating expenses domain     | DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |              |
|     |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |              |
| 135 | in-cost | Details of industry specific elements of operating expenses [table]    | DetailsOfIndustrySpecificElementsOfOperatingExpensesTable    | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |              |
|     |         |  |  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |              |
| 136 | in-cost | Details of material consumed of manufactured product [axis]            | DetailsOfMaterialConsumedOfManufacturedProductAxis           | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |              |
| 137 | in-cost | Details of material consumed of service [axis]                         | DetailsOfMaterialConsumedOfServiceAxis                       | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |              |
| 138 | in-cost | Details of material consumed of  | DetailsOfMaterialCon-  | Disclosure     | MCA       | Companies (Cost                                  |            |         | Annexure to                | 2A        |        |            |        |      |              |

| #   | Prefix  | Standard Label  | Element Name  | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|---|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|     |         | service domain  | sumedOfServiceDomain  | Ref            |           | Records and Audit) Rules 2014                 |            |         | CRA-3 ; Part C             |           |        |            |        |      |               |
| 139 | in-cost | Details of material consumed of service [table]   | DetailsOfMaterialConsumedOfServiceTable   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |               |
| 141 | in-cost | Details of material consumed of manufactured product domain   | DetailsOfMaterialConsumedOfManufacturedProductDomain  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |               |
| 142 | in-cost | Details of material consumed of manufactured product [table]  | DetailsOfMaterialConsumedOfManufacturedProductTable   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |               |
| 143 | in-cost | Details of materials consumed of manufactured product [abstract]  | DetailsOfMaterialsConsumedOfProductGroupAbstract  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |               |
|     |         |   |   | disclosureRef  | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |               |
| 144 | in-cost | Details of related party [abstract]   | DetailsOfRelatedPartyAbstract   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 145 | in-cost | Details of related party transactions [abstract]  | DetailsOfRelatedPartyTransactionsAbstract   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 146 | in-cost | Details of utilities for manufactured product [abstract]  | DetailsOfUtilitiesForManufacturedProductAbstract  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
| 147 | in-cost | Details of utilities of manufactured product [axis]   | DetailsOfUtilitiesOfManufacturedProductAxis   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
| 148 | in-cost | Details of utilities of manufactured product domain   | DetailsOfUtilitiesOfManufacturedProductDomain   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
| 149 | in-cost | Details of utilities of manufactured product [table]  | DetailsOfUtilitiesOfManufacturedProductTable  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
| 150 | in-cost | Difference in stock valuation as per cost and financial records   | DifferenceInStockValuationAsPerCostAndFinancialRecords  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 152 | in-cost | Disclosure regarding accounting, allocation and absorption of overheads [text block]  | DisclosureRegardingAccountingAllocationAndAbsorptionOfOverheadsExplanatory  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |               |
| 153 | in-cost | Disclosure regarding accounting for by products, joint products and scraps or wastage [text block]  | DisclosureRegardingAccountingForByProductsJointProductsAndScrapsOrWastageExplanatory  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |               |
| 154 | in-cost | Disclosure regarding accounting for material cost including packing materials, stores and spares, employee cost, utilities and other relevant cost compo- | DisclosureRegardingAccountingForMaterialCostIncludingPackingMaterialsStoresAndSparesEmployeeCostUtilitiesAndOtherRelevantCostCompo- | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |               |

| #   | Prefix  | Standard Label  | Element Name  | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|---|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|--------------|
| 155 | in-cost | nents [text block]<br>Disclosure regarding adequacy of budgetary control system [text block]  | nentsExplanatory<br>DisclosureRegardingAdequacy-OfBudgetaryControlSystemExplanatory   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |              |
| 156 | in-cost | Disclosure regarding basis of inventory valuation [text block]  | DisclosureRegardingBasisOfInventoryValuationExplanatory   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |              |
| 157 | in-cost | Disclosure regarding changes in cost accounting policy during reporting period [text block]   | DisclosureRegardingChangesInCostAccountingPolicyDuringReportingPeriodExplanatory  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |              |
| 158 | in-cost | Disclosure regarding identification of cost centres, cost objects and cost drivers [text block]   | DisclosureRegardingIdentificationOfCostCentres-CostObjectsAndCostDriversExplanatory   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |              |
| 159 | in-cost | Disclosure regarding other relevant cost accounting policy [text block]   | DisclosureRegardingOtherRelevantCostAccountingPolicyExplanatory   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |              |
| 160 | in-cost | Disclosure regarding treatment of abnormal and non-recurring costs including classification of non-cost items [text block]                        | DisclosureRegardingTreatmentOfAbnormalAndNonRecurringCostsIncludingClassificationOfNonCostItemsExplanatory                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |              |
| 161 | in-cost | Disclosure regarding valuation of inter unit or inter company and related party transaction [text block]  | DisclosureRegardingValuationOfInterUnitOrInterCompanyAndRelatedPartyTransactionExplanatory                                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |              |
| 162 | in-cost | Disclosure relating to adequacy of internal audit of cost records [text block]  | DisclosureRelatingToAdequacy-OfInternalAuditOfCostRecordsExplanatory  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | CRA-3                      |           |        |            |        |      |              |
| 163 | in-cost | Disclosure relating to availability of audited and certified cost statements and schedules for each unit and each product or service [text block] | DisclosureRelatingToAvailabilityOfAuditedAndCertifiedCost-StatementsAndSchedulesForEachUnitAndEachProductOrServiceExplanatory | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | CRA-3                      |           |        |            |        |      |              |
| 164 | in-cost | Disclosure relating to availability of cost records of branches not visited [text block]  | DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | CRA-3                      |           |        |            |        |      |              |
| 165 | in-cost | Disclosure relating to true and fair view of cost of production or service cost of sales margin and other information [text block]                | DisclosureRelatingTo-TrueAndFairViewOfCostOfProductionOrServiceCostOfSales-MarginAndOtherInformation                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | CRA-3                      |           |        |            |        |      |              |
| 166 | in-cost | Disclosure relating to availability of information and explanation for purpose of cost audit [text block]   | DisclosureRelatingToAvailabilityOfInformationAndExplanationForPurposeOfCostAuditExplanatory                                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | CRA-3                      |           |        |            |        |      |              |
| 167 | in-cost | Disclosure regarding accounting for depreciation or amortization [text block]   | DisclosuresRegardingAccountingForDepreciationOrAmortizationExplanatory  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 3         |        |            |        |      |              |
| 168 | in-cost | Distribution of earnings  | DistributionOfEarnings  | Disclosure     | MCA       | Companies (Cost                               |            |         | Annexure to                | 3         |        |            |        |      |              |

| #   | Prefix  | Standard Label                                 | Element Name                             | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|--|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|     |         |  |  | Ref            |           | Records and Audit Rules 2014                  |            |         | CRA-3 ; Part D             |           |        |            |        |      |               |
| 169 | in-cost | Distribution of earnings [abstract]            | DistributionOfEarningsAbstract           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 170 | in-cost | Domestic purchase of finished goods            | DomesticPurchaseOfFinishedGoods          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 171 | in-cost | Domestic sales of manufactured products        | DomesticSalesOfManufacturedProducts      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 172 | in-cost | Domestic sales of traded products              | DomesticSalesOfTradedProducts            | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 173 | in-cost | Duties taxes paid by company                   | DutiesTaxesPaidByCompany                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 174 | in-cost | Duties taxes paid by company [abstract]        | DutiesTaxesPaidByCompanyAbstract         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 175 | in-cost | Duties taxes payable by company                | DutiesTaxesPayableByCompany              | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 176 | in-cost | Duties taxes payable of company [abstract]     | DutiesTaxesPayableOfCompanyAbstract      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 177 | in-cost | Earnings available for distribution            | EarningsAvailableForDistribution         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 178 | in-cost | Earnings available for distribution [abstract] | EarningsAvailableForDistributionAbstract | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 179 | in-cost | Email address of company                       | EmailAddressOfCompany                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |               |
| 180 | in-cost | Email id of cost auditor or cost auditors firm | EmailIDOfCostAuditorOrCostAuditorsFirm   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |               |
| 181 | in-cost | Taxes and other duties of company              | TaxesAndOtherDutiesOfCompany             | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 182 | in-cost | Excise duty payable of company                 | ExciseDutyPayableByCompany               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 183 | in-cost | Excise duty payable for domestic clearances    | ExciseDutyPayableForDomesticClearances   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 184 | in-cost | Excise duty payable for export clearances      | ExciseDutyPayableForExportClearances     | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |

| #   | Prefix  | Standard Label  | Element Name  | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|---|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
| 185 | in-cost | Excise duty payable of company [abstract]                           | ExciseDutyPayableOfCompanyAbstract                      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 186 | in-cost | Excise duty payable on other clearances                             | ExciseDutyPayableOnOtherClearances                      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 187 | in-cost | Excise duty payable on stock transfers                              | ExciseDutyPayableOnStockTransfers                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 188 | in-cost | Export incentives of company  | ExportIncentivesOfCompany                               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 189 | in-cost | Export sale of manufactured products                                | ExportSaleOfManufacturedProducts                        | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 190 | in-cost | Export sale of traded products                                      | ExportSaleOfTradedProducts                              | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 191 | in-cost | Financial performance of company [abstract]                         | FinancialPerformanceOfCompanyAbstract                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 192 | in-cost | Financial position and ratio analysis (company as whole) [abstract] | FinancialPositionAndRatioAnalysisCompanyAsWholeAbstract | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 193 | in-cost | Financial position of company [abstract]                            | FinancialPositionOfCompanyAbstract                      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 194 | in-cost | Finished goods purchased  | FinishedGoodsPurchased                                  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B |           |        |            |        |      |               |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 195 | in-cost | Finished goods purchased of manufactured product [abstract]         | FinishedGoodsPurchasedOfManufacturedProductAbstract     | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
| 196 | in-cost | Firm's registration number  | FirmsRegistrationNumber                                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |               |
| 198 | in-cost | Fixed assets [abstract]   | FixedAssetsAbstract                                     | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 199 | in-cost | Funds retained by company   | FundsRetainedByCompany                                  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 200 | in-cost | General details of cost auditor [axis]                              | GeneralDetailsOfCostAuditorAxis                         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |               |
| 201 | in-cost | General information [abstract]                                      | GeneralInformationAbstract                              | Disclosure Ref | MCA       | Companies (Cost Records and Audit)            |            |         | Annexure to CRA-3 ; Part   | 1         |        |            |        |      |               |



| #   | Prefix  | Standard Label  | Element Name   | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                      | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|---|--|----------------|-----------|---|------------|---------|------------------------------|-----------|--------|------------|--------|------|--------------|
| 202 | in-cost | Gross revenue from operations of company  | GrossRevenueFromOperationsOfCompany  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | A Annexure to CRA-3 ; Part D | 3         |        |            |        |      |              |
| 203 | in-cost | Identification details for product or service [axis]                                    | IdentificationDetailsForProductOrServiceAxis                                 | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D   | 5         |        |            |        |      |              |
| 204 | in-cost | Identification number of foreign related party in country of incorporation or residence | IdentificationNumberOfForeignRelatedPartyInCountryOfIncorporationOrResidence | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D   | 5         |        |            |        |      |              |
| 205 | in-cost | Imports of finished goods   | ImportsOfFinishedGoods   | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B   | 1         |        |            |        |      |              |
| 206 | in-cost | In house capacity utilization (%)   | InHouseCapacityUtilization   | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B   | 1         |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C   | 1         |        |            |        |      |              |
| 207 | in-cost | Indirect taxes paid through PLA or cash   | IndirectTaxesPaidThroughPLAOrCash  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D   | 6         |        |            |        |      |              |
| 208 | in-cost | Select sector for classifying manufactured product or service                           | SelectSectorForClassifyingManufacturedProductOrService                       | disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         |                              |           |        |            |        |      |              |
| 209 | in-cost | Industry specific expenses 10 [member]  | IndustrySpecificExpenses10Member   | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B   | 2C        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C   | 2C        |        |            |        |      |              |
| 210 | in-cost | Industry specific expenses 1 [member]   | IndustrySpecificExpenses1Member  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B   | 2C        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C   | 2C        |        |            |        |      |              |
| 211 | in-cost | Industry specific expenses 2 [member]   | IndustrySpecificExpenses2Member  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B   | 2C        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C   | 2C        |        |            |        |      |              |
| 212 | in-cost | Industry specific expenses 3 [member]   | IndustrySpecificExpenses3Member  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B   | 2C        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C   | 2C        |        |            |        |      |              |
| 213 | in-cost | Industry specific expenses 4  | IndustrySpecificExpenses4  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost                    |            |         | Annexure to                  | 2C        |        |            |        |      |              |

| #   | Prefix  | Standard Label                                     | Element Name                              | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|--|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|     |         | [member]   | es4Member                                 | Ref            |           | Records and Audit) Rules 2014                 |            |         | CRA-3 ; Part B             |           |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
| 214 | in-cost | Industry specific expenses 5 [member]              | IndustrySpecificExpenses5Member           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
| 215 | in-cost | Industry specific expenses 6 [member]              | IndustrySpecificExpenses6Member           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
| 216 | in-cost | Industry specific expenses 7 [member]              | IndustrySpecificExpenses7Member           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
| 217 | in-cost | Industry specific expenses 8 [member]              | IndustrySpecificExpenses8Member           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
| 218 | in-cost | Industry specific expenses 9 [member]              | IndustrySpecificExpenses9Member           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
| 219 | in-cost | Inputs and conversion cost of product              | InputsAndConversion-CostOfProduct         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 220 | in-cost | Installed capacity on start of reporting period    | InstalledCapacityOnStartOfReportingPeriod | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
|     |         |  |   | disclosureRef  | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
| 221 | in-cost | Interest penalty fines paid by company             | InterestPenaltyFinesPaidBy-Company        | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 222 | in-cost | Level of rounding used in cost statements (in INR) | LevelOfRoundingUsedInCost-Statements      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |               |

| #   | Prefix  | Standard Label                | Element Name             | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Par-<br>agra<br>ph | Clau<br>se | Sub-<br>clau<br>se | Num<br>ber | No<br>te | Subpar-<br>agraph |
|-----|---------|-------------------------------|--------------------------|----------------|-----------|---|------------|---------|----------------------------|--------------------|------------|--------------------|------------|----------|-------------------|
| 223 | in-cost | Long-term borrowings          | LongTermBorrowings       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4                  |            |                    |            |          |                   |
| 224 | in-cost | Material consumed 10 [member] | MaterialConsumed10Member | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A                 |            |                    |            |          |                   |
|     |         |                               |                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A                 |            |                    |            |          |                   |
| 225 | in-cost | Material consumed 1 [member]  | MaterialConsumed1Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A                 |            |                    |            |          |                   |
|     |         |                               |                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A                 |            |                    |            |          |                   |
| 226 | in-cost | Material consumed 2 [member]  | MaterialConsumed2Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A                 |            |                    |            |          |                   |
|     |         |                               |                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A                 |            |                    |            |          |                   |
| 227 | in-cost | Material consumed 3 [member]  | MaterialConsumed3Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A                 |            |                    |            |          |                   |
|     |         |                               |                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A                 |            |                    |            |          |                   |
| 228 | in-cost | Material consumed 4 [member]  | MaterialConsumed4Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A                 |            |                    |            |          |                   |
|     |         |                               |                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A                 |            |                    |            |          |                   |
| 229 | in-cost | Material consumed 5 [member]  | MaterialConsumed5Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A                 |            |                    |            |          |                   |
|     |         |                               |                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A                 |            |                    |            |          |                   |
| 230 | in-cost | Material consumed 6 [member]  | MaterialConsumed6Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A                 |            |                    |            |          |                   |
|     |         |                               |                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A                 |            |                    |            |          |                   |
| 231 | in-cost | Material consumed 7 [member]  | MaterialConsumed7Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A                 |            |                    |            |          |                   |
|     |         |                               |                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A                 |            |                    |            |          |                   |

| #   | Prefix  | Standard Label   | Element Name  | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                         | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|--|---|----------------|-----------|--|------------|---------|---------------------------------|-----------|--------|------------|--------|------|--------------|
| 232 | in-cost | Material consumed 8 [member]   | MaterialConsumed8Member                                     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |              |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C      | 2A        |        |            |        |      |              |
| 233 | in-cost | Material consumed 9 [member]   | MaterialConsumed9Member                                     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2A        |        |            |        |      |              |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C      | 2A        |        |            |        |      |              |
| 234 | in-cost | Membership number of member signing report                           | MembershipNumberOfMemberSigningReport                       | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 2         |        |            |        |      |              |
| 235 | in-cost | Name of company  | NameOfCompany   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 1         |        |            |        |      |              |
| 236 | in-cost | Name of cost auditor or cost auditors firm                           | NameOfCostAuditorOrCostAuditorsFirm                         | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 2         |        |            |        |      |              |
| 237 | in-cost | Name of expenses not considered in cost accounts                     | NameOfExpensesNotConsideredInCostAccounts                   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 2         |        |            |        |      |              |
| 238 | in-cost | Name of incomes not considered in cost accounts                      | NameOfIncomesNotConsideredInCostAccounts                    | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 2         |        |            |        |      |              |
| 239 | in-cost | Name of member signing report  | NameOfMemberSigningReport                                   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 2         |        |            |        |      |              |
| 240 | in-cost | Name of product or service   | NameOfProductOrService                                      | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 5         |        |            |        |      |              |
| 241 | in-cost | Name of product or industry  | NameOfProductOrIndustry                                     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 2         |        |            |        |      |              |
| 242 | in-cost | Name of related party  | NameOfRelatedParty  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 5         |        |            |        |      |              |
| 243 | in-cost | Name of related party [axis]   | NameOfRelatedPartyAxis                                      | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 5         |        |            |        |      |              |
| 244 | in-cost | Net sales realization of product                                     | NetSalesRealizationOfProduct                                | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      |           |        |            |        |      |              |
| 245 | in-cost | Nature of issuing authority in country of incorporation or residence | NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 5         |        |            |        |      |              |
| 246 | in-cost | Nature of material consumed  | NatureOfMaterialConsumed                                    | Disclosure     | MCA       | Companies (Cost                                  |            |         | Annexure to                     | 2A        |        |            |        |      |              |

| #   | Prefix  | Standard Label  | Element Name  | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|---|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|     |         |   |   | Ref            |           | Records and Audit Rules 2014                  |            |         | CRA-3 ; Part B             |           |        |            |        |      |               |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |               |
| 247 | in-cost | Nature of related party transactions [axis]                             | NatureOfRelatedPartyTransactionsAxis                            | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 248 | in-cost | Nature of related party transactions domain                             | NatureOfRelatedPartyTransactionsDomain                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 249 | in-cost | Net current assets  | NetCurrentAssets  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 250 | in-cost | Net revenue from operations of company                                  | NetRevenueFromOperationsOfCompany                               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 251 | in-cost | Net revenue from operations of company for value addition               | NetRevenueFromOperationsOfCompanyForValueAddition               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 252 | in-cost | Sales   | Sales   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 253 | in-cost | Net worth   | NetWorth  | Disclosure Ref | MCA       | Clause 57 of Section 2 of Companies Act, 2013 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 254 | in-cost | Notes to abridged cost statement of manufactured product [text block]   | NotesToAbridgedCostStatementOfManufacturedProductExplanatory    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 255 | in-cost | Notes to details of industry specific operating expenses [text block]   | NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
| 256 | in-cost | Notes to details of materials consumed [text block]                     | NotesToDetailsOfMaterialsConsumedExplanatory                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |               |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |               |
| 257 | in-cost | Notes to financial position and ratio analysis [text block]             | NotesToFinancialPositionAndRatioAnalysisExplanatory             | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 258 | in-cost | Notes to profit reconciliation [text block]                             | NotesToProfitReconciliationExplanatory                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 259 | in-cost | Notes to quantitative information for manufactured product [text block] | NotesToQuantitativeInformationForManufacturedProductExplanatory | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |

| #   | Prefix  | Standard Label   | Element Name   | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|--|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
| 260 | in-cost | Notes to related party transaction [text block]                        | NotesToRelatedPartyTransactionExplanatory                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 261 | in-cost | Notes to utilities [text block]  | NotesToUtilitiesExplanatory                                  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
|     |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
| 262 | in-cost | Notes to value addition and distribution of earnings [text block]      | NotesToValueAddition-AndDistributionOfEarningsExplanatory    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 263 | in-cost | Number of audit committee meeting attended by cost auditor during year | NumberOfAuditCommitteeMeetingAttendedByCostAuditorDuringYear | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |               |
| 264 | in-cost | Number of cost auditor(s) for reporting period                         | NumberOfCostAuditorsForReportingPeriod                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |               |
| 265 | in-cost | Other credits utilised   | OtherCreditsUtilised   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 266 | in-cost | Other distribution of earnings   | OtherDistributionOfEarnings                                  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 268 | in-cost | Other incomes of company   | OtherIncomesOfCompany  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
|     |         |  |  | disclosureRef  | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 269 | in-cost | Other quantitative adjustments   | OtherQuantitativeAdjustments                                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
|     |         |  |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 270 | in-cost | Other state taxes payable by company                                   | OtherStateTaxesPayableByCompany                              | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6         |        |            |        |      |               |
| 271 | in-cost | Per unit cost of production or operations of goods sold                | PerUnitCostOfProductionOrOperationsOfGoodsSold               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 272 | in-cost | Per unit cost of sales of product                                      | PerUnitCostOfSalesOfProduct                                  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 273 | in-cost | Per unit margin as per cost accounts of product                        | PerUnitMarginAsPerCostAccountsOfProduct                      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 274 | in-cost | Per unit net sales realization of product                              | PerUnitNetSalesRealizationOfProduct                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit)            |            |         | Annexure to CRA-3 ; Part   | 2         |        |            |        |      |               |

| #   | Prefix  | Standard Label  | Element Name   | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                         | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|---|--|----------------|-----------|---|------------|---------|---------------------------------|-----------|--------|------------|--------|------|--------------|
| 275 | in-cost | Permanent account number of cost auditor or cost auditors firm  | PermanentAccountNumberOfCostAuditorOrCostAuditorsFirm  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part A | 2         |        |            |        |      |              |
| 276 | in-cost | Permanent account number of related party                       | PermanentAccountNumberOf-RelatedParty                  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 5         |        |            |        |      |              |
| 277 | in-cost | Place of signing cost audit report and annexure by cost auditor | PlaceOfSigningCostAudit-ReportAndAnnexureByCostAuditor | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 2         |        |            |        |      |              |
| 278 | in-cost | CTA code of manufactured product                                | CTACodeOfManufacturedProduct                           | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 4         |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 1         |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2         |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2A        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2B        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 2C        |        |            |        |      |              |
|     |         |   |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 1         |        |            |        |      |              |
| 279 | in-cost | Quantitative information of manufactured product [abstract]     | QuantitativeInformationOfManufacturedProductAbstract   | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 1         |        |            |        |      |              |
| 280 | in-cost | Address of cost auditor or cost auditors firm                   | AddressOfCostAuditorOr-CostAuditorsFirm                | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 2         |        |            |        |      |              |
| 281 | in-cost | Quantitative information of service [abstract]                  | QuantitativeInformationOfServiceAbstract               | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part C      | 1         |        |            |        |      |              |
| 282 | in-cost | Manufactured product or service [abstract]                      | ManufacturedProductOrService-Abstract                  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part A      | 4         |        |            |        |      |              |
| 283 | in-cost | Product or service code   | ProductOrServiceCode                                   | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D      | 5         |        |            |        |      |              |
| 284 | in-cost | Production as per excise or GST records                         | ProductionAsPerExcise-OrGSTRecords                     | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part B      | 1         |        |            |        |      |              |
| 285 | in-cost | Profit before tax   | ProfitBeforeTax  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost                    |            |         | Annexure to                     | 4         |        |            |        |      |              |

| #   | Prefix  | Standard Label  | Element Name                                       | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|---|--|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|     |         |   |  | Ref            |           | Records and Audit)                            |            |         | CRA-3 ; Part D             |           |        |            |        |      |               |
| 286 | in-cost | Profit before tax to capital employed (%)   | ProfitBeforeTaxToCapitalEmployed                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 287 | in-cost | Profit before tax to net revenue from operations of company (%)   | ProfitBeforeTaxToNetRevenueFromOperationsOfCompany | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 288 | in-cost | Profit before tax to net worth (%)  | ProfitBeforeTaxToNetWorth                          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 289 | in-cost | Profit before tax to value added of company (%)   | ProfitBeforeTaxToValueAddedOfCompany               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 290 | in-cost | Profit (loss) as per cost accounts [abstract]   | ProfitLossAsPerCostAccountsAbstract                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 291 | in-cost | Profit (loss) as per financial accounts (excluding Other Comprehensive Income for companies following Ind AS) | ProfitLossAsPerFinancialAccounts                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 292 | in-cost | Profit reconciliation of company as whole [abstract]  | ProfitReconciliationOfCompanyAsWholeAbstract       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 293 | in-cost | Profitability ratios of company [abstract]  | ProfitabilityRatiosOfCompanyAbstract               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 294 | in-cost | Purchase of product [member]  | PurchaseOfProductMember                            | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |               |
| 295 | in-cost | Quantitative details of manufactured product [abstract]   | QuantitativeDetailsOfManufacturedProductAbstract   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 296 | in-cost | Quantity of material consumed   | QuantityOfMaterialConsumed                         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |               |
| 297 | in-cost | Quantity of utilities consumed  | QuantityOfUtilitiesConsumed                        | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |



| #   | Prefix  | Standard Label   | Element Name  | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                               | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|--|---|----------------|-----------|--|------------|---------|---------------------------------------|-----------|--------|------------|--------|------|--------------|
| 298 | in-cost | Unit of measurement for manufactured product   | UnitOfMeasurementForManufacturedProduct   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to<br>CRA-3 ; Part<br>B | 1         |        |            |        |      |              |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to<br>CRA-3 ; Part<br>B | 2         |        |            |        |      |              |
| 299 | in-cost | Quantity produced on loan license or by third parties on job work                                  | QuantityProducedOnLoanLicenseOrByThirdPartiesOnJobWork                                | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>B      | 1         |        |            |        |      |              |
| 300 | in-cost | Quantity produced under leasing arrangements   | QuantityProducedUnderLeasingArrangements  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>B      | 1         |        |            |        |      |              |
| 301 | in-cost | Rate of material consumed  | RateOfMaterialConsumed  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>B      | 2A        |        |            |        |      |              |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to<br>CRA-3 ; Part<br>B | 2A        |        |            |        |      |              |
| 302 | in-cost | Rate of utilities consumed   | RateOfUtilitiesConsumed   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>B      | 2B        |        |            |        |      |              |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to<br>CRA-3 ; Part<br>B | 2B        |        |            |        |      |              |
| 303 | in-cost | Raw materials stock to consumption of company (in months)  | RawMaterialsStockToConsumptionOfCompanyInMonths                                       | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>D      | 4         |        |            |        |      |              |
| 304 | in-cost | Reconciliation of indirect taxes [abstract]  | ReconciliationOfIndirectTaxesAbstract   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>D      | 6         |        |            |        |      |              |
| 305 | in-cost | Disclosure regarding audit of cost records in conformity with Cost Auditing Standards [text block] | DisclosureRegardingAuditOfCostRecordsInConformityWithCostAuditingStandardsExplanatory | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | CRA-3                                 |           |        |            |        |      |              |
| 306 | in-cost | Related party transactions [abstract]  | RelatedPartyTransactionsAbstract  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>D      | 5         |        |            |        |      |              |
| 307 | in-cost | Reporting currency of entity   | ReportingCurrencyOfEntity   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>A      | 1         |        |            |        |      |              |
| 308 | in-cost | Reserves and surplus   | ReservesAndSurplus  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>D      | 4         |        |            |        |      |              |
| 309 | in-cost | Sale of product [member]   | SaleOfProductMember   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>D      | 5         |        |            |        |      |              |
| 310 | in-cost | Quantity sold of manufactured and traded product   | QuantitySoldOfManufacturedAndTradedProduct  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to<br>CRA-3 ; Part<br>B      | 1         |        |            |        |      |              |

| #   | Prefix  | Standard Label   | Element Name  | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|--|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|--------------|
| 311 | in-cost | Self manufactured quantity   | SelfManufacturedQuantity  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |              |
| 312 | in-cost | Self or captive consumption including samples                                | SelfOrCaptiveConsumptionIncludingSamples                            | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |              |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
| 313 | in-cost | Services received [member]   | ServicesReceivedMember  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |              |
| 314 | in-cost | Services rendered [member]   | ServicesRenderedMember  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 5         |        |            |        |      |              |
| 315 | in-cost | Share capital  | ShareCapital  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |              |
| 316 | in-cost | Stock and other adjustments  | StockAndOtherAdjustments  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |              |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
| 317 | in-cost | Stock and other adjustments of manufactured product [abstract]               | StockAndOtherAdjustmentsOfManufacturedProductAbstract               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |              |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |              |
| 318 | in-cost | Stores and spares stock to consumption of company (in months)                | StoresAndSparesStockToConsumptionOfCompanyInMonths                  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |              |
| 319 | in-cost | To employees as salaries, wages, retirement benefits and others              | ToEmployeesAsSalariesWagesRetirementBenefitsAndOthers               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |              |
| 320 | in-cost | To government as taxes   | ToGovernmentAsTaxes   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |              |
| 321 | in-cost | To shareholders as dividend  | ToShareholdersAsDividend  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |              |
| 322 | in-cost | Revenue as per financial accounts  | RevenueAsPerFinancialAccounts                                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |              |
| 323 | in-cost | Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income | RevenueIncludingExceptionalExtraOrdinaryAndOtherComprehensiveIncome | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |              |
| 324 | in-cost | Exceptional and Extra Ordinary Expenses                                      | ExtraordinaryExpenses   | Disclosure Ref | MCA       | Companies (Cost Records and Audit)            |            |         | Annexure to CRA-3 ; Part   | 3         |        |            |        |      |              |

| #   | Prefix  | Standard Label                                   | Element Name                                | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                       | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|--|---|----------------|-----------|--|------------|---------|-------------------------------|-----------|--------|------------|--------|------|---------------|
| 325 | in-cost | Turnover as per excise/ service tax/ GST records | TurnoverAsPerExciseOrServiceTaxOrGSTRecords | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | D<br>Annexure to CRA-3 ; Part | 4         |        |            |        |      |               |
| 330 | in-cost | Types of indirect taxes of company [axis]        | TypesOfIndirectTaxesOfCompanyAxis           | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | A<br>Annexure to CRA-3 ; Part | 6         |        |            |        |      |               |
| 331 | in-cost | Types of indirect taxes of company domain        | TypesOfIndirectTaxesOfCompanyDomain         | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | D<br>Annexure to CRA-3 ; Part | 6         |        |            |        |      |               |
| 332 | in-cost | Types of indirect taxes of company [table]       | TypesOfIndirectTaxesOfCompanyTable          | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | D<br>Annexure to CRA-3 ; Part | 6         |        |            |        |      |               |
| 338 | in-cost | Unit of material consumed                        | UnitOfMaterialConsumed                      | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part | 2A        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2A        |        |            |        |      |               |
| 339 | in-cost | Unit of utilities consumed                       | UnitOfUtilitiesConsumed                     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
| 340 | in-cost | Utility 10 [member]                              | Utility10Member                             | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
| 341 | in-cost | Utility 1 [member]                               | Utility1Member                              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
| 342 | in-cost | Utility 2 [member]                               | Utility2Member                              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
| 343 | in-cost | Utility 3 [member]                               | Utility3Member                              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | B<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2B        |        |            |        |      |               |
| 344 | in-cost | Utility 4 [member]                               | Utility4Member                              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost                    |            |         |                               | 2B        |        |            |        |      |               |

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|-----|---------|--|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
|     |         |  |   | Ref            |           | Records and Audit) Rules 2014                 |            |         | CRA-3 ; Part B             |           |        |            |        |      |               |
| 345 | in-cost | Utility 5 [member]   | Utility5Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
| 346 | in-cost | Utility 6 [member]   | Utility6Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
| 347 | in-cost | Utility 7 [member]   | Utility7Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
| 348 | in-cost | Utility 8 [member]   | Utility8Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
|     |         |  |   | disclosureRef  | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
| 349 | in-cost | Utility 9 [member]   | Utility9Member  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
| 350 | in-cost | Value added of company   | ValueAddedOfCompany   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 351 | in-cost | Value added to net revenue from operations of company (%)                                | ValueAddedToNetRevenueFromOperationsOfCompany                               | disclosureRef  | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 352 | in-cost | Value addition and distribution of earnings (company as whole) [abstract]                | ValueAdditionAndDistributionOfEarningsCompanyAsWholeAbstract                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |               |
| 353 | in-cost | Whether company has related party transactions for sale or purchase of goods or services | WhetherCompanyHasRelatedPartyTransactionsForSaleOrPurchaseOfGoodsOrServices | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |               |

| #   | Prefix  | Standard Label  | Element Name  | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
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| 354 | in-cost | Whether cost auditor is lead auditor  | WhetherCostAuditorIsLeadAuditor   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |              |
| 355 | in-cost | Whether cost auditors report has been qualified or has any reservations or contains adverse remarks | WhetherCostAuditorsReportHasBeenQualifiedOrHasAnyReservationsOrContainsAdverseRemarks | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 1         |        |            |        |      |              |
| 356 | in-cost | Whether previous year figures are reported  | WhetherPreviousYearFiguresAreReported   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |              |
| 357 | in-cost | Exceptional and extra ordinary income   | ExceptionalAndExtraOrdinaryIncome   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 3         |        |            |        |      |              |
| 358 | in-cost | Working capital ratios of company [abstract]  | WorkingCapitalRatiosOfCompanyAbstract   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |              |
| 359 | in-cost | Name of service   | NameOfService   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |              |
| 360 | in-cost | Service code  | ServiceCode   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |              |
|     |         |   |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |              |

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|     |         |  |   | Ref            |           | Records and Audit) Rules 2014                 |            |         | CRA-3 ; Part C             |           |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 361 | in-cost | Actual service provided [abstract]   | ActualServiceProvidedAbstract   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
| 362 | in-cost | Own services   | OwnServices   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
| 363 | in-cost | Services under contractual arrangement   | ServicesUnderContractualArrangement                                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
| 364 | in-cost | Outsourced services  | OutsourcedServices  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
| 365 | in-cost | Actual service provided  | ActualServiceProvided   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 366 | in-cost | Notes to manufactured product and service profitability statement [text block] | NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 367 | in-cost | Services provided as per service tax or GST records                            | ServicesProvidedAsPerServiceTaxOrGSTRecords                           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |               |
| 368 | in-cost | Actual service rendered [abstract]   | ActualServiceRenderedAbstract   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
| 369 | in-cost | Domestic service rendered  | DomesticServiceRendered   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
| 370 | in-cost | Export service rendered  | ExportServiceRendered   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
| 371 | in-cost | Actual service rendered  | ActualServiceRendered   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 372 | in-cost | Name of manufactured product   | NameOfManufacturedProduct   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |

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|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
| 373 | in-cost | Product and service profitability statement of manufactured product or service [abstract]  | ProductAndServiceProfitabilityStatementOfManufacturedProductOrServiceAbstract                               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 374 | in-cost | Details of manufactured product and service profitability statement [abstract]   | DetailsOfManufacturedProductAndServiceProfitabilityStatementAbstract  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 375 | in-cost | Cost per unit of service available   | CostPerUnitOfServiceAvailable   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 376 | in-cost | Cost per unit of sales before interest   | CostPerUnitOfSalesBeforeInterest  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
| 377 | in-cost | SRN number of form CRA-2   | SRNNumberOfFormCRA2   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |               |
| 378 | in-cost | Disclosure relating to maintenance of cost records as per rule 5 of the companies cost records and audit rules 2014 [text block] | DisclosureRelatingToMaintenanceOfCostRecordsAsPerRule5OfTheCompaniesCostRecordsAndAuditRules2014Explanatory | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | CRA-3                      |           |        |            |        |      |               |
| 379 | in-cost | Disclosure regarding availability of information as per companies act 2013 [text block]  | DisclosureRegardingAvailabilityOfInformationAsPerCompaniesAct2013Explanatory                                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | CRA-3                      |           |        |            |        |      |               |
| 380 | in-cost | Details of manufactured product or service [abstract]  | DetailsOfManufacturedProductOrServiceAbstract   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
| 381 | in-cost | Manufactured product or service [table]  | ManufacturedProductOrServiceTable   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
|     |         |  |   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
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|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 382 | in-cost | Identification of manufactured product or service [axis]          | IdentificationOfManufacturedProductOrServiceAxis         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 1         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 1         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2A        |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2B        |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part B | 2C        |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2A        |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2C        |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 383 | in-cost | General information of manufactured product or service [abstract] | GeneralInformationOfManufacturedProductOrServiceAbstract | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
| 384 | in-cost | Name of manufactured product or service                           | NameOfManufacturedProductOrService                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
|     |         |   |  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 1         |        |            |        |      |               |
| 385 | in-cost | Unit of measurement for manufactured product or service           | UnitOfMeasurementForManufacturedProductOrService         | Disclosure Ref | MCA       | Companies (Cost Records and Audit)            |            |         | Annexure to CRA-3 ; Part   | 4         |        |            |        |      |               |



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| 386 | in-cost | Whether manufactured product or service covered under cost audit | WhetherManufacturedProductOrServiceCoveredUnderCostAudit | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | A<br>Annexure to CRA-3 ; Part | 4         |        |            |        |      |              |
| 387 | in-cost | Net operational revenue of manufactured product or service       | NetOperationalRevenueOfManufacturedProductOrService      | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | A<br>Annexure to CRA-3 ; Part | 4         |        |            |        |      |              |
| 388 | in-cost | Notes to manufactured product or service [text block]            | NotesToManufacturedProductOrServiceExplanatory           | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | A<br>Annexure to CRA-3 ; Part | 4         |        |            |        |      |              |
| 389 | in-cost | Unit of measurement for service                                  | UnitOfMeasurementForService                              | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | A<br>Annexure to CRA-3 ; Part | 1         |        |            |        |      |              |
|     |         |  |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2         |        |            |        |      |              |
| 390 | in-cost | Available capacity of service [abstract]                         | AvailableCapacityOfService-Abstract                      | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 1         |        |            |        |      |              |
| 391 | in-cost | Available capacity of service                                    | AvailableCapacityOfService                               | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 1         |        |            |        |      |              |
| 392 | in-cost | Notes to quantitative information for service [text block]       | NotesToQuantitativeInformationForServiceExplanatory      | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 1         |        |            |        |      |              |
| 393 | in-cost | Quantitative details of service [abstract]                       | QuantitativeDetailsOfService-Abstract                    | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2         |        |            |        |      |              |
| 394 | in-cost | Captive consumption  | CaptiveConsumption                                       | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2         |        |            |        |      |              |
|     |         |  |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3        |           |        |            |        |      |              |
| 395 | in-cost | Other adjustments  | OtherAdjustments   | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2         |        |            |        |      |              |
|     |         |  |  | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | D<br>Annexure to CRA-3 ; Part | 2         |        |            |        |      |              |
| 397 | in-cost | Cost of other overheads  | CostOfOtherOverheads                                     | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2         |        |            |        |      |              |
| 398 | in-cost | Cost of service provided   | CostOfServiceProvided                                    | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2         |        |            |        |      |              |
| 399 | in-cost | Cost of services sold  | CostOfServicesSold                                       | Disclosure Ref | MCA       | Rules 2014 Companies (Cost Records and Audit) |            |         | C<br>Annexure to CRA-3 ; Part | 2         |        |            |        |      |              |
| 400 | in-cost | Cost of service available  | CostOfServiceAvailable                                   | Disclosure Ref | MCA       | Rules 2014 Companies (Cost                    |            |         | C<br>Annexure to              | 2         |        |            |        |      |              |

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|     |         |  |  | Ref            |           | Records and Audit)                            |            |         | CRA-3 ; Part C             |           |        |            |        |      |               |
| 401 | in-cost | Cost of service before interest                          | CostOfServiceBeforeInterest                      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 402 | in-cost | Cost of sales of service                                 | CostOfSalesOfService                             | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 403 | in-cost | Cost per unit details of service [abstract]              | CostPerUnitDetailsOfService-Abstract             | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 404 | in-cost | Cost per unit of other overheads                         | CostPerUnitOfOtherOverheads                      | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 405 | in-cost | Cost per unit of service provided                        | CostPerUnitOfServiceProvided                     | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 406 | in-cost | Cost per unit of other adjustments                       | CostPerUnitOfOtherAdjustments                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 407 | in-cost | Per unit cost of services sold of service                | PerUnitCostOfServicesSold                        | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 408 | in-cost | Per unit cost of services sold before interest           | PerUnitCostOfServicesSoldBeforeInterest          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 409 | in-cost | Per unit cost of services sold                           | PerUnitCostOfServicesSoldOfService               | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 410 | in-cost | Per unit net sales realization of service                | PerUnitNetSalesRealizationOfService              | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 411 | in-cost | Per unit margin as per cost accounts of service          | PerUnitMarginAsPerCostAccountsOfService          | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 412 | in-cost | Notes to abridged cost statement of service [text block] | NotesToAbridgedCostStatementOfServiceExplanatory | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 413 | in-cost | Details of utilities of service [table]                  | DetailsOfUtilitiesForService-Table               | disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
| 414 | in-cost | Details of utilities of service [axis]                   | DetailsOfUtilitiesForServiceAxis                 | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
| 415 | in-cost | Details of utilities of service domain                   | DetailsOfUtilitiesForService-Domain              | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |
| 416 | in-cost | Details of utilities for service [abstract]              | DetailsOfUtilitiesForService-Abstract            | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2B        |        |            |        |      |               |

| #   | Prefix  | Standard Label  | Element Name  | Reference Role | Publisher | Name  | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Sub-paragraph |
|-----|---------|---|---|----------------|-----------|---|------------|---------|----------------------------|-----------|--------|------------|--------|------|---------------|
| 417 | in-cost | Net sales realization of service  | NetSalesRealizationOfService                                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 418 | in-cost | Profit (loss) for audited product or services   | ProfitLossForAuditedProductOrServices                       | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 419 | in-cost | Profit (loss) for unaudited product or services                                       | ProfitLossForUnauditedProductOrServices                     | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 2         |        |            |        |      |               |
| 420 | in-cost | Gross fixed assets  | GrossFixedAssets  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 421 | in-cost | Net fixed assets  | NetFixedAssets  | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part D | 4         |        |            |        |      |               |
| 422 | in-cost | Cost per unit of total inputs and conversion cost for service                         | CostPerUnitOfTotalInputsAndConversionCostForService         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 423 | in-cost | Inputs and conversion cost for service  | InputsAndConversionCostForService                           | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 424 | in-cost | Amount of margin of service as per cost accounts                                      | AmountOfMarginOfServiceAsPerCostAccounts                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part C | 2         |        |            |        |      |               |
| 425 | in-cost | Other operating incomes of company  | OtherOperatingIncomesOfCompany                              | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
| 426 | in-cost | Operating incomes of company  | OperatingIncomesOfCompany                                   | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
| 428 | in-cost | Number of audit committee meetings during the year for which cost auditor was invited | NumberOfAuditCommitteeMeetingsForWhichCostAuditorWasInvited | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 2         |        |            |        |      |               |
| 429 | in-cost | Other comprehensive income  | OtherComprehensiveIncome                                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
| 430 | in-cost | Other adjustments [abstract]  | OtherAdjustmentsAbstract                                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3 ; Part A | 4         |        |            |        |      |               |
| 431 | in-cost | Other adjustments towards manufactured product or service                             | OtherAdjustmentsTowardsManufacturedProductOrService         | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3          |           |        |            |        |      |               |
| 432 | in-cost | Available services for sale   | AvailableServicesForSale                                    | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3          |           |        |            |        |      |               |
| 433 | in-cost | Excise duty VAT, CST, Cess and other state taxes [member]                             | ExciseDutyVATCSTCessAndOtherStateTaxesMember                | Disclosure Ref | MCA       | Companies (Cost Records and Audit) Rules 2014 |            |         | Annexure to CRA-3          |           |        |            |        |      |               |
| 434 | in-cost | Central goods and service tax [member]  | CentralGoodsAndServiceTaxMember                             | Disclosure Ref | MCA       | Companies (Cost Records and Audit)            |            |         | Annexure to CRA-3 ; Part   | 6(B)      |        |            |        |      |               |

| #   | Prefix  | Standard Label   | Element Name  | Reference Role | Publisher | Name   | Issue Date | Chapter | Section                    | Paragraph | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---------|--|---|----------------|-----------|--|------------|---------|----------------------------|-----------|--------|------------|--------|------|--------------|
| 435 | in-cost | State or union territory goods and service tax [member]                                | StateOrUnionTerritoryGoodsAndServiceTaxMember                             | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | D<br>Annexure to CRA-3     |           |        |            |        |      |              |
| 436 | in-cost | Integrated goods and service tax [member]  | IntegratedGoodsAndServiceTaxMember  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 437 | in-cost | Goods and service taxes payable of company [abstract]                                  | GoodsAndServiceTaxesPayableOfCompanyAbstract                              | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 438 | in-cost | Input tax credit utilised [abstract]   | InputTaxCreditUtilisedAbstract  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 439 | in-cost | Taxes payable on outward taxable supplies other than zero rated nil rated and exempted | TaxesPayableOnOutwardTaxableSuppliesOtherThanZeroRatedNilRatedAndExempted | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3          |           |        |            |        |      |              |
| 440 | in-cost | Taxes payable on zero rated outward taxable supplies                                   | TaxesPayableOnZeroRatedOutwardTaxableSupplies                             | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3          |           |        |            |        |      |              |
| 441 | in-cost | Taxes payable on inward supplies liable to reverse charge                              | TaxesPayableOnInwardSuppliesLiableToReverseCharge                         | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3          |           |        |            |        |      |              |
| 442 | in-cost | Taxes payable on nil rated and exempted outward supplies                               | TaxesPayableOnNilRatedAndExemptedOutwardSupplies                          | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3          |           |        |            |        |      |              |
| 443 | in-cost | Taxes payable on non GST outward supplies  | TaxesPayableOnNonGSTOutwardSupplies                                       | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 444 | in-cost | Goods and service taxes payable  | GoodsAndServiceTaxesPayable   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 445 | in-cost | Value added tax central sales tax and cess payable by company                          | ValueAddedTaxCentralSalesTaxAndCessPayableByCompany                       | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3          |           |        |            |        |      |              |
| 446 | in-cost | Input tax credit utilised for CGST Or CENVAT   | InputTaxCreditUtilisedForCGSTOrCENVAT                                     | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 447 | in-cost | Input tax credit utilised for SGST or UTGST or VAT                                     | InputTaxCreditUtilisedForSGSTOrUTGSTOrVAT                                 | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 448 | in-cost | Input tax credit utilised for IGST   | InputTaxCreditUtilisedForIGST   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 449 | in-cost | Input tax credit utilised for cess   | InputTaxCreditUtilisedForCess   | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 450 | in-cost | Transitional credit  | TransitionalCredit  | Disclosure Ref | MCA       | Rules 2014<br>Companies (Cost Records and Audit) |            |         | Annexure to CRA-3 ; Part D | 6(B)      |        |            |        |      |              |
| 451 | in-cost | Difference between duties taxes  | DifferenceBetweenDutiesTax-   | Disclosure     | MCA       | Companies (Cost                                  |            |         | Annexure to                |           |        |            |        |      |              |

| #   | Prefix  | Standard Label                              | Element Name                          | Reference Role   | Publisher | Name  | Issue Date  | Chapter | Section                    | Paragraph  | Clause | Sub-clause | Number | Note | Subparagraph |
|-----|---|---|---------------------------------------|--|-----------|---|---|---------|----------------------------|--|--------|------------|--------|------|--------------|
|     |   | paid and payable                            | esPaidAndPayable                      | Ref  |           | Records and Audit) Rules 2014                 |   |         | CRA-3                      |  |        |            |        |      |              |
| 452 | in-cost   | Notes to reconciliation of GST [text block] | NotesToReconciliationOfGSTExplanatory | Disclosure Ref   | MCA       | Companies (Cost Records and Audit) Rules 2014 |   |         | Annexure to CRA-3 ; Part D | 6(B)   |        |            |        |      |              |
| #   | <b>Extended Link Role Uri</b>   |   |                                       | <b>Extended Link Role Id</b>   |           |   | <b>Extended Link Role definition</b>  |         |                            | <b>Used On</b>   |        |            |        |      |              |
| 1   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/CostAuditReportOfTheCompany  |   |                                       | CostAuditReportOfTheCompany  |           |   | [100100] Cost audit report of the company   |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |
| 2   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/GeneralInformation   |   |                                       | GeneralInformation   |           |   | [100200] General information  |         |                            | presentationLinkbaseRef  |        |            |        |      |              |
| 3   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/GeneralDetailsOfCostAuditor  |   |                                       | GeneralDetailsOfCostAuditor  |           |   | [100300] General details of cost auditor  |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |
| 4   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/CostAccountingPolicy   |   |                                       | CostAccountingPolicy   |           |   | [100310] Cost accounting policy   |         |                            | presentationLinkbaseRef  |        |            |        |      |              |
| 5   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/ManufacturedProductOrService   |   |                                       | ProductOrServiceDetailsForTheCompanyAsAWhole                                   |           |   | [100320] Product or service details for the company as a whole                                  |         |                            | presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef |        |            |        |      |              |
| 6   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/QuantitativeInformationOfManufacturedProduct                                   |   |                                       | QuantitativeInformationOfManufacturedProduct                                   |           |   | [100330] Quantitative information of manufactured product                                       |         |                            | presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef |        |            |        |      |              |
| 7   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/AbridgedCostStatementOfManufacturedProduct                                     |   |                                       | AbridgedCostStatementOfManufacturedProduct                                     |           |   | [100340] Abridged cost statement of manufactured product  |         |                            | presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef |        |            |        |      |              |
| 8   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/AbridgedCostStatementDetailsOfMaterialConsumeda                                |   |                                       | AbridgedCostStatementDetailsOfMaterialConsumeda                                |           |   | [100340a] Abridged cost statement-Details of material consumed                                  |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |
| 9   | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/AbridgedCostStatementOfProductGroupDetailsOfUtilitiesb                         |   |                                       | AbridgedCostStatementOfProductGroupDetailsOfUtilitiesb                         |           |   | [100340b] Abridged cost statement-Details of utilities  |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |
| 10  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/AbridgedCostStatementOfProductGroupDetailsOfIndustrySpecificOperatingExpensesc |   |                                       | AbridgedCostStatementOfProductGroupDetailsOfIndustrySpecificOperatingExpensesc |           |   | [100340c] Abridged cost statement-Details of industry specific operating expenses               |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |
| 11  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/QuantitativeInformationOfService   |   |                                       | QuantitativeInformationOfService   |           |   | [100341] Quantitative information of service  |         |                            | presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef |        |            |        |      |              |
| 12  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/AbridgedCostStatementOfService   |   |                                       | AbridgedCostStatementOfService   |           |   | [100342] Abridged cost statement of service   |         |                            | presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef |        |            |        |      |              |
| 13  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/AbridgedCostStatementServiceDetailsOfMaterialConsumeda                         |   |                                       | AbridgedCostStatementServiceDetailsOfMaterialConsumeda                         |           |   | [100342a] Abridged cost statement-Details of material consumed                                  |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |
| 14  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/AbridgedCostStatementOfServiceDetailsOfUtilitiesb                              |   |                                       | AbridgedCostStatementOfServiceDetailsOfUtilitiesb                              |           |   | [100342b] Abridged cost statement-Details of utilities  |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |
| 15  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/AbridgedCostStatementOfServiceDetailsOfIndustrySpecificOperatingExpensesc      |   |                                       | AbridgedCostStatementOfServiceDetailsOfIndustrySpecificOperatingExpensesc      |           |   | [100342c] Abridged cost statement-Details of industry specific operating expenses               |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |
| 16  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/ProductAndServiceProfitabilityStatementOfManufacturedProductOrService          |   |                                       | ProductAndServiceProfitabilityStatementOfManufacturedProductOrService          |           |   | [100350] Product and service profitability statement of audited manufactured product or service |         |                            | presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef |        |            |        |      |              |
| 17  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/ProfitReconciliation   |   |                                       | ProfitReconciliationForTheCompany  |           |   | [100360] Profit reconciliation for the company  |         |                            | presentationLinkbaseRef , calculationLinkbaseRef                         |        |            |        |      |              |
| 18  | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud-role/ProfitReconciliationDetailsOfIncomesNotConsidereda                             |   |                                       | ProfitReconciliationDetailsOfIncomesNotConsidereda                             |           |   | [100360a] Profit reconciliation-Details of incomes not considered                               |         |                            | presentationLinkbaseRef , definitionLinkbaseRef                          |        |            |        |      |              |

| #  | Extended Link Role Uri  | Extended Link Role Id                               | Extended Link Role definition  | Used On  |
|----|---|---|--|--|
| 19 | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud/role/ProfitReconciliationDetailsOfExpensesNotConsidered | ProfitReconciliationDetailsOfExpensesNotConsidered  | [100360b] Profit reconciliation-Details of expenses not considered   | presentationLinkbaseRef , definitionLinkbaseRef                          |
| 20 | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud/role/ValueAdditionAndDistributionOfEarnings             | ValueAdditionAndDistributionOfEarningsForTheCompany | [100370] Value addition and distribution of earnings for the company | presentationLinkbaseRef , calculationLinkbaseRef                         |
| 21 | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud/role/FinancialPositionAndRatioAnalysis                  | FinancialPositionAndRatioAnalysisForTheCompany      | [100400] Financial position and ratio analysis for the company       | presentationLinkbaseRef , calculationLinkbaseRef                         |
| 22 | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud/role/RelatedPartyTransactions                           | RelatedPartyTransactionsForTheCompany               | [100410] Related party transactions for the company                  | presentationLinkbaseRef , definitionLinkbaseRef                          |
| 23 | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud/role/ReconciliationOfIndirectTaxesForTheCompany         | ReconciliationOfIndirectTaxesForTheCompany          | [100420] Reconciliation of indirect taxes for the company            | presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef |
| 24 | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud/role/TypedDefault                                       | TypedDefault  | [900000] Typed default   | definitionLinkbaseRef  |
| 25 | http://www.icmai.in/xbrl/2018-04-01/in-cost-aud/role/AxisDefaults                                       | AxisDefaults  | [910000] Axis-Defaults   | definitionLinkbaseRef  |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix | Preferred Label  | Element Name  | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|--------|--|---|----------------|-------|---|
|                                 |                        |   | ELR    | [100100] Cost audit report of the company  |   |                |       |   |
|                                 | in-cost                |   |        | Disclosure of cost auditors qualifications or adverse remarks in cost auditors report [abstract]   | DisclosureOfCostAuditorsQualificationsOrAdverseRemarksInCostAuditorsReportAbstract                          | standard label |       |   |
|                                 | in-cost                |   |        | Details of cost auditor [table]  | DetailsOfCostAuditorTable   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 | in-cost                |   |        | General details of cost auditor [axis]   | GeneralDetailsOfCostAuditorAxis   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 | in-cost                |   |        | Disclosure regarding audit of cost records in conformity with Cost Auditing Standards [text block]   | DisclosureRegardingAuditOfCostRecordsInConformityWithCostAuditingStandardsExplanatory                       | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |
|                                 | in-cost                |   |        | Disclosure relating to availability of information and explanation for purpose of cost audit [text block]                                  | DisclosureRelatingToAvailabilityOfInformationAndExplanationForPurposeOfCostAuditExplanatory                 | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |
|                                 | in-cost                |   |        | Disclosure relating to maintenance of cost records as per rule 5 of the companies cost records and audit rules 2014 [text block]           | DisclosureRelatingToMaintenanceOfCostRecordsAsPerRule5OfTheCompaniesCostRecordsAndAuditRules2014Explanatory | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |
|                                 | in-cost                |   |        | Disclosure relating to availability of cost records of branches not visited [text block]   | DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory                                | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |
|                                 | in-cost                |   |        | Disclosure regarding availability of information as per companies act 2013 [text block]  | DisclosureRegardingAvailabilityOfInformationAsPerCompaniesAct2013Explanatory                                | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |
|                                 | in-cost                |   |        | Disclosure relating to adequacy of internal audit of cost records [text block]   | DisclosureRelatingToAdequacyOfInternalAuditOfCostRecordsExplanatory   | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |
|                                 | in-cost                |   |        | Disclosure relating to true and fair view of cost of production or service cost of sales margin and other information [text block]         | DisclosureRelatingToTrueAndFairViewOfCostOfProductionOrServiceCostOfSalesMarginAndOtherInformation          | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |
|                                 | in-cost                |   |        | Disclosure relating to availability of audited and certified cost statements and schedules for each unit and each product or service [text | DisclosureRelatingToAvailabilityOfAuditedAndCertifiedCostStatementsAndSchedulesForEachUnitAndEachProduc-    | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label   | Element Name  | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|---------|---|---|----------------|-------|---|
|                                 |                        |   |         | block]  | tOrServiceExplanatory   |                |       |   |
|                                 |                        |   | in-cost | Cost auditors observations or suggestions [text block]  | CostAuditorsObservationsOrSuggestionsExplanatory                                      | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : CRA-3 ;; Role : disclosureRef ;; ]                                       |
|                                 |                        |   | ELR     | [100200] General information  |   |                |       |   |
|                                 |                        |   | in-cost | General information [abstract]  | GeneralInformationAbstract  | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Corporate identity number or foreign company registration number                                    | CorporateIdentityNumberOrForeignCompanyRegistrationNumber                             | standard label | 1     |   |
|                                 |                        |   | in-cost | Name of company   | NameOfCompany   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Address of registered office or of principal place of business in India of company                  | AddressOfRegisteredOfficeOrOfPrincipalPlaceOfBusinessInIndiaOfCompany                 | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Address of corporate office of company  | AddressOfCorporateOfficeOfCompany   | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Email address of company  | EmailAddressOfCompany   | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Current financial year [abstract]   | CurrentFinancialYearAbstract  | standard label | 6     |   |
|                                 |                        |   | in-cost | Date of beginning of reporting financial year   | DateOfStartOfReportingPeriod  | terseLabel     | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Date of end of reporting financial year   | DateOfEndOfReportingPeriod  | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Duration in months of reporting period  | DurationInMonthsOfReportingPeriod   | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Note (2) ;; Role : disclosureRef ;; ]                                    |
|                                 |                        |   | in-cost | First previous financial year [abstract]  | FirstPreviousFinancialYearAbstract  | standard label | 8     |   |
|                                 |                        |   | in-cost | Date of beginning of previous financial year  | DateOfStartOfFirstPreviousFinancialYear   | terseLabel     | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Date of end of previous financial year  | DateOfEndOfFirstPreviousFinancialYear   | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Duration in months of previous financial year   | DurationInMonthsOfPreviousFinancialYear   | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Note (2) ;; Role : disclosureRef ;; ]                                    |
|                                 |                        |   | in-cost | Level of rounding used in cost statements (in INR)  | LevelOfRoundingUsedInCostStatements   | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Reporting currency of entity  | ReportingCurrencyOfEntity   | standard label | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Whether Indian Accounting Standards are applicable to the company                                   | WhetherIndianAccountingStandardsAreApplicableToTheCompany                             | standard label | 12    |   |
|                                 |                        |   | in-cost | Number of cost auditor(s) for reporting period  | NumberOfCostAuditorsForReportingPeriod  | standard label | 13    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Date of board of directors' meeting in which annexure to cost audit report was approved             | DateOfBoardOfDirectorsMeetingInWhichAnnexureToCostAuditReportWasApproved              | standard label | 14    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Whether cost auditors report has been qualified or has any reservations or contains adverse remarks | WhetherCostAuditorsReportHasBeenQualifiedOrHasAnyReservationsOrContainsAdverseRemarks | standard label | 15    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Consolidated qualifications, reservations or adverse remarks of all cost auditors [text block]      | ConsolidatedQualificationsReservationsOrAdverseRemarksOfAllCostAuditorsExplanatory    | standard label | 16    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Consolidated observations or suggestions of all cost auditors [text block]                          | ConsolidatedObservationsOrSuggestionsOfAllCostAuditorsExplanatory                     | standard label | 17    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Whether company has related party transactions for sale or purchase of goods or services            | WhetherCompanyHasRelatedPartyTransactionsForSaleOrPurchaseOfGoodsOrServices           | standard label | 18    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label  | Element Name  | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|---------|--|---|----------------|-------|---|
|                                 |                        |   | ELR     | [100300] General details of cost auditor   |   |                |       |   |
|                                 |                        |   | in-cost | Details of cost auditors [abstract]  | DetailsOfCostAuditorsAbstract   | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Details of cost auditor [table]  | DetailsOfCostAuditorTable   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | General details of cost auditor [axis]   | GeneralDetailsOfCostAuditorAxis   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Whether cost auditor is lead auditor   | WhetherCostAuditorIsLeadAuditor   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Category of cost auditor   | CategoryOfCostAuditor   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Firm's registration number   | FirmsRegistrationNumber   | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Name of cost auditor or cost auditors firm   | NameOfCostAuditorOrCostAuditorsFirm   | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Permanent account number of cost auditor or cost auditors firm   | PermanentAccountNumberOfCostAuditorOrCostAuditorsFirm   | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Address of cost auditor or cost auditors firm  | AddressOfCostAuditorOrCostAuditorsFirm  | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Email id of cost auditor or cost auditors firm   | EmailIDOfCostAuditorOrCostAuditorsFirm  | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Membership number of member signing report   | MembershipNumberOfMemberSigningReport   | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Name of member signing report  | NameOfMemberSigningReport   | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Name of product(s) or service(s) with CTA Headings   | NameOfProductOrIndustry   | terseLabel     | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | SRN number of form CRA-2   | SRNNumberOfFormCRA2   | standard label | 12    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Number of audit committee meeting(s) during the year for which cost auditor was invited  | NumberOfAuditCommitteeMeetings-ForWhichCostAuditorWasInvited  | terseLabel     | 13    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Number of audit committee meeting(s) attended by cost auditor during year  | NumberOfAuditCommitteeMeetingAttendedByCostAuditorDuringYear  | terseLabel     | 14    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Date of signing cost audit report and annexure by cost auditor   | DateOfSigningCostAuditReportAndAnnexureByCostAuditor  | standard label | 15    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Place of signing cost audit report and annexure by cost auditor  | PlaceOfSigningCostAuditReportAndAnnexureByCostAuditor   | standard label | 16    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | ELR     | [100310] Cost accounting policy  |   |                |       |   |
|                                 |                        |   | in-cost | Cost accounting policy [abstract]  | CostAccountingPolicyAbstract  | standard label |       |   |
|                                 |                        |   | in-cost | Cost accounting policy [text block]  | CostAccountingPolicyExplanatory   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 3 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Disclosure regarding identification of cost centres, cost objects and cost drivers [text block]  | DisclosureRegardingIdentification-OfCostCentresCostObjectsAndCost-DriversExplanatory  | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 3 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Disclosure regarding accounting for material cost including packing materials, stores and spares, employee cost, utilities and other relevant cost components [text block] | DisclosureRegardingAccountingFor-MaterialCostIncludingPackingMaterialsStoresAndSparesEmployeeCostUtilitiesAndOtherRelevantCostComponentsExplanatory | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 3 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Disclosure regarding accounting, allocation and absorption of overheads [text block]   | DisclosureRegardingAccountingAllocationAndAbsorptionOfOverheadsExplanatory  | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 3 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Disclosure regarding accounting for deprecia-  | DisclosuresRegardingAccounting-   | standard       | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure   |



| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix | Preferred Label  | Element Name   | Label Role     | Order | Reference  |
|---------------------------------|------------------------|---|--------|--|--|----------------|-------|--|
|                                 |                        |   |        | tion or amortization [text block]  | ForDepreciationOrAmortizationExplanatory   | label          |       | to CRA-3 ; Part A ; Paragraph : 3 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Disclosure regarding accounting for by products, joint products and scraps or wastage [text block]                         | DisclosureRegardingAccountingForByProductsJointProductsAndScrapsOrWastageExplanatory                       | standard label | 6     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 3 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Disclosure regarding basis of inventory valuation [text block]   | DisclosureRegardingBasisOfInventoryValuationExplanatory  | standard label | 7     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 3 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Disclosure regarding valuation of inter unit or inter company and related party transaction [text block]                   | DisclosureRegardingValuationOfInterUnitOrInterCompanyAndRelatedPartyTransactionExplanatory                 | standard label | 8     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 3 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Disclosure regarding treatment of abnormal and non-recurring costs including classification of non-cost items [text block] | DisclosureRegardingTreatmentOfAbnormalAndNonRecurringCostsIncludingClassificationOfNonCostItemsExplanatory | standard label | 9     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 3 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Disclosure regarding other relevant cost accounting policy [text block]  | DisclosureRegardingOtherRelevantCostAccountingPolicyExplanatory  | standard label | 10    | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 3 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Disclosure regarding changes in cost accounting policy during reporting period [text block]                                | DisclosureRegardingChangesInCostAccountingPolicyDuringReportingPeriodExplanatory                           | standard label | 11    | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 3 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Disclosure regarding adequacy of budgetary control system [text block]   | DisclosureRegardingAdequacyOfBudgetaryControlSystemExplanatory   | standard label | 12    | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 3 ; Role : disclosureRef ; ]   |
|                                 | ELR                    |   |        | [100320] Product or service details for the company as a whole   |  |                |       |  |
|                                 | in-cost                |   |        | Manufactured product or service [abstract]   | ManufacturedProductOrServiceAbstract   | standard label |       | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 4 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Details of manufactured product or service [abstract]  | DetailsOfManufacturedProductOrServiceAbstract  | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 4 ; Role : disclosureRef ; ]   |
|                                 | in-cost                |   |        | Manufactured product or service [table]  | ManufacturedProductOrServiceTable  | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 4 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ]  |
|                                 | in-cost                |   |        | Identification of manufactured product or service [axis]   | IdentificationOfManufacturedProductOrServiceAxis   | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 4 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] |

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|---------------------------------|------------------------|---|---------|---|--|----------------|-------|--|
|                                 |                        |   | in-cost | Select sector for classifying manufactured product or service     | SelectSectorForClassifyingManufacturedProductOrService   | standard label | 2     | disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Whether previous year figures are reported                        | WhetherPreviousYearFiguresAreReported                    | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Details for not reporting previous year figures [text block]      | DetailsForNotReportingPreviousYearFiguresExplanatory     | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Note (1) ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | General information of manufactured product or service [abstract] | GeneralInformationOfManufacturedProductOrServiceAbstract | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Name of manufactured product or service                           | NameOfManufacturedProductOrService                       | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | CTA code of manufactured product                                  | CTACodeOfManufacturedProduct                             | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Subheading of CTA code  | SubheadingOfCTACode                                      | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Service code  | ServiceCode  | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Subheading of service code  | SubheadingOfServiceCode                                  | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |

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|----------------------------|------------------------|---|---------|--|---|----------------|-------|---|
|                            |                        |   |         |  |   |                |       | : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Unit of measurement for manufactured product or service                            | UnitOfMeasurementForManufacturedProductOrService                    | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Net operational revenue of manufactured product or service net of taxes and duties | NetOperationalRevenueOfManufacturedProductOrService                 | terseLabel     | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Whether manufactured product or service covered under cost audit                   | WhetherManufacturedProductOrServiceCoveredUnderCostAudit            | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Total net operational revenue of manufactured product or service                   | NetOperationalRevenueOfManufacturedProductOrService                 | totalLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Other operating incomes of company   | OtherOperatingIncomesOfCompany                                      | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Total operating incomes of company   | OperatingIncomesOfCompany   | totalLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Other incomes of company   | OtherIncomesOfCompany   | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Total revenue as per financial accounts  | RevenueAsPerFinancialAccounts                                       | totalLabel     | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Exceptional and extra ordinary income  | ExceptionalAndExtraOrdinaryIncome                                   | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Other comprehensive income   | OtherComprehensiveIncome  | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Total Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income | RevenueIncludingExceptionalExtraOrdinaryAndOtherComprehensiveIncome | totalLabel     | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Turnover as per excise or service tax or GST records                               | TurnoverAsPerExciseOrServiceTaxOrGSTRRecords                        | terseLabel     | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Notes to Product or service details for the company as a whole [text block]        | NotesToManufacturedProductOrServiceExplanatory                      | terseLabel     | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                            |                        | ELR   |         | [100330] Quantitative information of manufactured product                          |   |                |       |   |
|                            |                        |   | in-cost | Quantitative information of manufactured product [abstract]                        | QuantitativeInformationOfManufacturedProductAbstract                | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Manufactured product or service [table]  | ManufacturedProductOrServiceTable                                   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                            |                        |   | in-cost | Identification of manufactured product or service [axis]                           | IdentificationOfManufacturedProductOrServiceAxis                    | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules  |



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|----------------------------|------------------------|---|---------|---|--|----------------|-------|---|
|                            |                        |   | in-cost | Installed capacity on start of reporting period                   | InstalledCapacityOnStartOfReportingPeriod              | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                            |                        |   | in-cost | Capacity enhanced during reporting period                         | CapacityEnhancedDuringReportingPeriod                  | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                            |                        |   | in-cost | Capacity available through leasing arrangements                   | CapacityAvailableThroughLeasingArrangements            | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Capacity available through loan license or third parties          | CapacityAvailableThroughLoanLicenseOrThirdParties      | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Total available capacity of manufactured product                  | AvailableCapacityOfManufacturedProduct                 | totalLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Actual production of manufactured product [abstract]              | ActualProductionOfManufacturedProductAbstract          | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Self manufactured quantity  | SelfManufacturedQuantity                               | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Quantity produced under leasing arrangements                      | QuantityProducedUnderLeasingArrangements               | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Quantity produced on loan license or by third parties on job work | QuantityProducedOnLoanLicenseOrByThirdPartiesOnJobWork | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Total actual production quantity                                  | ActualProductionQuantity                               | totalLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                            |                        |   | in-cost | Production as per excise or GST records                           | ProductionAsPerExciseOrGSTRecords                      | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | In house capacity utilization (%)                                 | InHouseCapacityUtilization                             | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                            |                        |   | in-cost | Finished goods purchased of manufactured product [abstract]       | FinishedGoodsPurchasedOfManufacturedProductAbstract    | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Domestic purchase of finished goods                               | DomesticPurchaseOfFinishedGoods                        | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Imports of finished goods   | ImportsOfFinishedGoods                                 | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Total finished goods purchased                                    | FinishedGoodsPurchased                                 | totalLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                  |
|                            |                        |   | in-cost | Stock and other adjustments of manufactured product [abstract]    | StockAndOtherAdjustmentsOfManufacturedProductAbstract  | standard label | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                            |                        |   | in-cost | Change in stock of finished goods                                 | ChangeInStockOfFinishedGoods                           | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                            |                        |   | in-cost | Self or captive consumption including samples                     | SelfOrCaptiveConsumptionIncludingSamples               | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |

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|----------------------------|------------------------|---|---------|---|---|----------------|-------|--|
|                            |                        |   | in-cost | Other quantitative adjustments including wastages                       | OtherQuantitativeAdjustments                                    | terseLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Total stock and other adjustments                                       | StockAndOtherAdjustments  | totalLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Total available quantity for sale of product                            | AvailableQuantityForSaleOfProduct                               | totalLabel     | 12    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Actual sales of manufactured product [abstract]                         | ActualSalesOfManufacturedProductAbstract                        | standard label | 13    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Domestic sales of manufactured products                                 | DomesticSalesOfManufacturedProducts                             | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Domestic sales of traded products                                       | DomesticSalesOfTradedProducts                                   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Export sale of manufactured products                                    | ExportSaleOfManufacturedProducts                                | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Export sale of traded products  | ExportSaleOfTradedProducts                                      | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Total quantity sold of manufactured and traded product                  | QuantitySoldOfManufacturedAndTradedProduct                      | totalLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Notes to quantitative information for manufactured product [text block] | NotesToQuantitativeInformationForManufacturedProductExplanatory | standard label | 14    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        | ELR   | in-cost | [100340] Abridged cost statement of manufactured product                | AbridgedCostStatementOfManufacturedProductAbstract              | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Abridged cost statement of manufactured product [abstract]              | AbridgedCostStatementOfManufacturedProductAbstract              | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Manufactured product or service [table]                                 | ManufacturedProductOrServiceTable                               | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Identification of manufactured product or service [axis]                | IdentificationOfManufacturedProductOrServiceAxis                | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost |

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|---------------------------------|------------------------|---|---------|---|--|----------------|-------|---|
|                                 |                        |   | in-cost | Name of manufactured product                            | NameOfManufacturedProduct                        | standard label | 2     | Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | CTA code of manufactured product                        | CTACodeOfManufacturedProduct                     | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Subheading of CTA code                                  | SubheadingOfCTACode                              | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Quantitative details of manufactured product [abstract] | QuantitativeDetailsOfManufacturedProductAbstract | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Unit of measurement for manufactured product            | UnitOfMeasurementForManufacturedProduct          | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Actual production quantity                              | ActualProductionQuantity                         | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Finished goods purchased                                | FinishedGoodsPurchased                           | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |

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|---------------------------------|------------------------|---|---------|--|---|----------------|-------|---|
|                                 |                        |   | in-cost | Stock and other adjustments of manufactured product [abstract] | StockAndOtherAdjustmentsOfManufacturedProductAbstract | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Change in stock of finished goods                              | ChangeInStockOfFinishedGoods                          | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Self or captive consumption including samples                  | SelfOrCaptiveConsumptionIncluding-Samples             | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Other quantitative adjustments                                 | OtherQuantitativeAdjustments                          | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total stock and other adjustments                              | StockAndOtherAdjustments                              | totalLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total quantity sold of manufactured and traded product         | QuantitySoldOfManufacturedAndTradedProduct            | totalLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost details of manufactured product [abstract]                | CostDetailsOfManufacturedProductAbstract              | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of materials consumed                                     | CostOfMaterialsConsumed                               | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of process materials or chemicals consumed                | CostOfProcessMaterialsOrChemicalsConsumed             | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of utilities consumed                                     | CostOfUtilitiesConsumed                               | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost of direct employees                                       | CostOfDirectEmployees                                 | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of direct expenses  | CostOfDirectExpenses                                  | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of stores and spares consumed                             | CostOfStoresAndSparesConsumed                         | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of repairs and maintenance                                | CostOfRepairsAndMaintenance                           | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |



| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label                                       | Element Name                            | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|---------|---|---|----------------|-------|---|
|                                 |                        |   | in-cost | Cost of quality control                               | CostOfQualityControl                    | standard label | 8     | Role : disclosureRef ;; ]<br>[ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost of research and development                      | CostOfResearchAndDevelopment            | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of technical knowhow fee or royalty              | CostOfTechnicalKnowhowFeeOrRoyalty      | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of depreciation or amortization                  | CostOfDepreciationOrAmortization        | standard label | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of other production overheads                    | CostOfOtherProductionOverheads          | standard label | 12    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of industry specific operating expenses          | CostOfIndustrySpecificOperatingExpenses | standard label | 13    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Total of inputs and conversion cost of product        | InputsAndConversionCostOfProduct        | totalLabel     | 14    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of increase or decrease in work-in-progress      | CostOfIncreaseDecreaseInWorkInProgress  | standard label | 15    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Credits for recoveries                                | CreditsForRecoveries                    | standard label | 16    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of primary packing                               | CostOfPrimaryPacking                    | standard label | 17    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of production or operations                      | CostOfProductionOrOperations            | standard label | 18    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of finished goods purchased                      | CostOfFinishedGoodsPurchased            | standard label | 19    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total cost of production and purchases                | CostOfProductionAndPurchases            | totalLabel     | 20    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of increase or decrease in finished goods        | CostOfIncreaseDecreaseInFinishedGoods   | standard label | 21    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of self or captive consumption including samples | CostOfSelfOrCaptiveConsumptionSamples   | terseLabel     | 22    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of other adjustments                             | CostOfOtherAdjustments                  | standard label | 23    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of production or operations of goods sold        | CostOfProductionOrOperationsOfGoodsSold | standard label | 24    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of administrative overheads                      | CostOfAdministrativeOverheads           | standard label | 25    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Compa-  |

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|---------------------------------|------------------------|---|---------|---|--|----------------|-------|---|
|                                 |                        |   | in-cost | Cost of secondary packing                                   | CostOfSecondaryPacking                           | standard label | 26    | nies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]<br>[ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                               |
|                                 |                        |   | in-cost | Cost of selling and distribution overheads                  | CostOfSellingAndDistributionOverheads            | standard label | 27    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost of sales before finance charges                        | CostOfSalesBeforeInterest                        | terseLabel     | 28    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of finance charges                                     | CostOfInterestAndFinancingCharges                | terseLabel     | 29    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost of sales   | CostOfSalesOfProduct                             | terseLabel     | 30    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Net sales realization of product excluding taxes and duties | NetSalesRealizationOfProduct                     | terseLabel     | 31    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Amount of margin of product as per cost accounts            | AmountOfMarginOfProductAsPerCostAccounts         | standard label | 32    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit details of manufactured product [abstract]    | CostPerUnitDetailsOfManufacturedProductAbstract  | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of materials consumed                         | CostPerUnitOfMaterialsConsumed                   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of process materials or chemicals consumed    | CostPerUnitOfProcessMaterialsOrChemicalsConsumed | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of utilities consumed                         | CostPerUnitOfUtilitiesConsumed                   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of direct employees                           | CostPerUnitOfDirectEmployees                     | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of direct expenses                            | CostPerUnitOfDirectExpenses                      | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of stores and spares consumed                 | CostPerUnitOfStoresAndSparesConsumed             | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of repairs and maintenance                    | CostPerUnitOfRepairsAndMaintenance               | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of quality control                            | CostPerUnitOfQualityControl                      | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of research and development                   | CostPerUnitOfResearchAndDevelopment              | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |

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|---------------------------------|------------------------|---|---------|---|---|----------------|-------|--|
|                                 |                        |   | in-cost | Cost per unit of technical knowhow fee or royalty             | CostPerUnitOfTechnicalKnowhowFeeOrRoyalty           | standard label | 10    | Role : disclosureRef ;; ]<br>[ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of depreciation or amortization                 | CostPerUnitOfDepreciationOrAmortization             | standard label | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Cost per unit of other production overheads                   | CostPerUnitOfOtherProductionOverheads               | standard label | 12    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of industry specific operating expenses         | CostPerUnitOfIndustrySpecificOperatingExpenses      | standard label | 13    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Cost per unit of total inputs and conversion cost for product | CostPerUnitOfTotalInputsAndConversionCostForProduct | standard label | 14    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of increase/decrease in work-in-progress        | CostPerUnitOfIncreaseDecreaseInWorkInProgress       | standard label | 15    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of credits for recoveries                       | CostPerUnitOfCreditsForRecoveries                   | standard label | 16    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Cost per unit of primary packing                              | CostPerUnitOfPrimaryPacking                         | standard label | 17    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of production or operations                     | CostPerUnitOfProductionOrOperations                 | standard label | 18    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of finished goods purchased                     | CostPerUnitOfFinishedGoodsPurchased                 | standard label | 19    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of production and purchases                     | CostPerUnitOfProductionAndPurchases                 | standard label | 20    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of stock and other adjustments                  | CostPerUnitOfStockAndOtherAdjustments               | standard label | 21    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Per unit cost of production or operations of goods sold       | PerUnitCostOfProductionOrOperationsOfGoodsSold      | standard label | 22    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of administrative overheads                     | CostPerUnitOfAdministrativeOverheads                | standard label | 23    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Cost per unit of secondary packing                            | CostPerUnitOfSecondaryPacking                       | standard label | 24    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of selling and distribution overheads           | CostPerUnitOfSellingAndDistributionOverheads        | standard label | 25    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Cost per unit of sales before finance charges                 | CostPerUnitOfSalesBeforeInterest                    | terseLabel     | 26    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost per unit of finance charges                              | CostPerUnitOfInterestAndFinancingCharges            | terseLabel     | 27    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Per unit cost of sales of product                             | PerUnitCostOfSalesOfProduct                         | standard label | 28    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Per unit net sales realization of product exclud-             | PerUnitNetSalesRealizationOfProduct                 | terseLabel     | 29    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure  |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label   | Element Name  | Label Role        | Order | Reference  |
|---------------------------------|------------------------|---|---------|---|---|-------------------|-------|--|
|                                 |                        |   |         | ing taxes and duties  |   |                   |       | to CRA-3 ; Part B ; Paragraph : 2 ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Per unit margin as per cost accounts of product                       | PerUnitMarginAsPerCostAc-<br>countsOfProduct                      | standard<br>label | 30    | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2 ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Notes to abridged cost statement of manufactured product [text block] | NotesToAbridgedCostStatementOfMan-<br>ufacturedProductExplanatory | standard<br>label | 8     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2 ; Role : disclosureRef ; ]   |
|                                 |                        | ELR   |         | [100340a] Abridged cost statement-Details of material consumed        |   |                   |       |  |
|                                 |                        |   | in-cost | Abridged cost statement of manufactured product [abstract]            | AbridgedCostStatementOfManufac-<br>turedProductAbstract           | standard<br>label |       | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Details of material consumed of manufactured product [table]          | DetailsOfMaterialConsumedOfManu-<br>facturedProductTable          | standard<br>label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Identification of manufactured product or service [axis]              | IdentificationOfManufacturedProduc-<br>tOrServiceAxis             | standard<br>label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 4 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ] |
|                                 |                        |   | in-cost | Details of material consumed of manufactured product [axis]           | DetailsOfMaterialConsumedOfManu-<br>facturedProductAxis           | standard<br>label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Details of material consumed of manufactured product domain           | DetailsOfMaterialConsumedOfManu-<br>facturedProductDomain         | standard<br>label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Material consumed 1 [member]  | MaterialConsumed1Member   | standard<br>label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Material consumed 2 [member]  | MaterialConsumed2Member   | standard<br>label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Material consumed 3 [member]  | MaterialConsumed3Member   | standard<br>label | 3     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Material consumed 4 [member]  | MaterialConsumed4Member   | standard<br>label | 4     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Com-  |



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|---------------------------------|------------------------|---|---------|--|--|----------------|-------|--|
|                                 |                        |   | in-cost | Details of materials consumed of manufactured product [abstract] | DetailsOfMaterialsConsumedOfProductGroupAbstract   | standard label | 5     | disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Description of material  | DescriptionOfMaterial                              | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Category of material consumed                                    | NatureOfMaterialConsumed                           | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Unit of material consumed  | UnitOfMaterialConsumed                             | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Quantity of material consumed                                    | QuantityOfMaterialConsumed                         | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Rate of material consumed  | RateOfMaterialConsumed                             | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost of materials consumed                                       | CostOfMaterialsConsumed                            | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Notes to details of materials consumed [text block]              | NotesToDetailsOfMaterialsConsumedExplanatory       | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | ELR     | [100340b] Abridged cost statement-Details of utilities           |  |                |       |  |
|                                 |                        |   | in-cost | Abridged cost statement of manufactured product [abstract]       | AbridgedCostStatementOfManufacturedProductAbstract | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Details of utilities of manufactured product [table]             | DetailsOfUtilitiesOfManufacturedProductTable       | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Identification of manufactured product or service [axis]         | IdentificationOfManufacturedProductOrServiceAxis   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher  |

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|---------------------------------|------------------------|---|---------|---|---|----------------|-------|--|
|                                 |                        |   | in-cost | Details of utilities of manufactured product [axis] | DetailsOfUtilitiesOfManufacturedProductAxis   | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2D ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ] |
|                                 |                        |   | in-cost | Details of utilities of manufactured product domain | DetailsOfUtilitiesOfManufacturedProductDomain | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 1 [member]                                  | Utility1Member                                | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 2 [member]                                  | Utility2Member                                | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 3 [member]                                  | Utility3Member                                | standard label | 3     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 4 [member]                                  | Utility4Member                                | standard label | 4     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 5 [member]                                  | Utility5Member                                | standard label | 5     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 6 [member]                                  | Utility6Member                                | standard label | 6     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 7 [member]                                  | Utility7Member                                | standard label | 7     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 8 [member]                                  | Utility8Member                                | standard label | 8     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 9 [member]                                  | Utility9Member                                | standard label | 9     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |

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|---------------------------------|------------------------|---|---------|--|--|----------------|-------|--|
|                                 |                        |   | in-cost | Utility 10 [member]                                      | Utility10Member                                  | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Name of manufactured product                             | NameOfManufacturedProduct                        | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | CTA code of manufactured product                         | CTACodeOfManufacturedProduct                     | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Subheading of CTA code                                   | SubheadingOfCTACode                              | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Details of utilities for manufactured product [abstract] | DetailsOfUtilitiesForManufacturedProductAbstract | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Description of utilities consumed                        | DescriptionOfUtilitiesConsumed                   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Unit of utilities consumed                               | UnitOfUtilitiesConsumed                          | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Quantity of utilities consumed                           | QuantityOfUtilitiesConsumed                      | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Rate of utilities consumed                               | RateOfUtilitiesConsumed                          | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |



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|----------------------------|------------------------|---|---------|---|--|----------------|-------|---|
|                            |                        |   | in-cost | Cost of utilities consumed  | CostOfUtilitiesConsumed                                    | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Notes to utilities [text block]   | NotesToUtilitiesExplanatory                                | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]   |
|                            |                        | ELR   | in-cost | [100340c] Abridged cost statement-Details of industry specific operating expenses<br>Abridged cost statement of manufactured product [abstract] | AbridgedCostStatementOfManufacturedProductAbstract         | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                            |                        |   | in-cost | Details of industry specific elements of operating expenses [table]   | DetailsOfIndustrySpecificElementsOfOperatingExpensesTable  | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Identification of manufactured product or service [axis]  | IdentificationOfManufacturedProductOrServiceAxis           | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                            |                        |   | in-cost | Details of industry specific elements of operating expenses [axis]  | DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Details of industry specific elements of operating expenses domain  | DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                            |                        |   | in-cost | Industry specific expenses 1 [member]   | IndustrySpecificExpenses1Member                            | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph :   |

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|                                 |                        |   | in-cost | Industry specific expenses 2 [member]  | IndustrySpecificExpenses2Member  | standard label | 2     | 2C ;; Role : disclosureRef ;; ]<br>[ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Industry specific expenses 3 [member]  | IndustrySpecificExpenses3Member  | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 4 [member]  | IndustrySpecificExpenses4Member  | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 5 [member]  | IndustrySpecificExpenses5Member  | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 6 [member]  | IndustrySpecificExpenses6Member  | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 7 [member]  | IndustrySpecificExpenses7Member  | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 8 [member]  | IndustrySpecificExpenses8Member  | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 9 [member]  | IndustrySpecificExpenses9Member  | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 10 [member] | IndustrySpecificExpenses10Member | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Name of manufactured product           | NameOfManufacturedProduct        | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | CTA code of manufactured product       | CTACodeOfManufacturedProduct     | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : |

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|                                 |                        |   | in-cost | Subheading of CTA code   | SubheadingOfCTACode  | standard label | 4     | disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Details of industry specific elements of operating expenses [abstract] | DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Description of industry specific elements of operating expenses        | DescriptionOfIndustrySpecificElementsOfOperatingExpenses     | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost of industry specific operating expenses                           | CostOfIndustrySpecificOperatingExpenses                      | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Notes to details of industry specific operating expenses [text block]  | NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 | ELR                    |   |         | [100341] Quantitative information of service                           |  |                |       |  |
|                                 |                        |   | in-cost | Quantitative information of service [abstract]                         | QuantitativeInformationOfService-Abstract                    | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Manufactured product or service [table]                                | ManufacturedProductOrServiceTable                            | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Identification of manufactured product or service [axis]               | IdentificationOfManufacturedProductOrServiceAxis             | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;   |

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|                                 |                        |   | in-cost | Name of service                                 | NameOfService                             | standard label | 2     | Part B ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] |
|                                 |                        |   | in-cost | Service code                                    | ServiceCode                               | standard label | 3     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 4 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Subheading of service code                      | SubheadingOfServiceCode                   | standard label | 4     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 4 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Unit of measurement for service                 | UnitOfMeasurementForService               | standard label | 5     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Available capacity of service [abstract]        | AvailableCapacityOfServiceAbstract        | standard label | 6     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Installed capacity on start of reporting period | InstalledCapacityOnStartOfReportingPeriod | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Compa-  |

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|---------------------------------|------------------------|---|---------|--|--|----------------|-------|---|
|                                 |                        |   | in-cost | Capacity enhanced during reporting period                  | CapacityEnhancedDuringReportingPeriod                | standard label | 2     | nies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]<br>[ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Available capacity of service                              | AvailableCapacityOfService                           | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Actual service provided [abstract]                         | ActualServiceProvidedAbstract                        | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Own services   | OwnServices  | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Services under contractual arrangement                     | ServicesUnderContractualArrangement                  | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Outsourced services  | OutsourcedServices                                   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total actual service provided                              | ActualServiceProvided                                | totalLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total services provided as per service tax or GST records  | ServicesProvidedAsPerServiceTaxOrGSTRecords          | totalLabel     | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | In house capacity utilization (%)                          | InHouseCapacityUtilization                           | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Other adjustments [abstract]                               | OtherAdjustmentsAbstract                             | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Self or captive consumption                                | CaptiveConsumption                                   | terseLabel     | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Other quantitative adjustments                             | OtherQuantitativeAdjustments                         | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total other adjustments                                    | OtherAdjustmentsTowardsManufacturedProductOrService  | totalLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total available services for sale                          | AvailableServicesForSale                             | totalLabel     | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Actual service rendered [abstract]                         | ActualServiceRenderedAbstract                        | standard label | 12    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Domestic service rendered                                  | DomesticServiceRendered                              | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Export service rendered                                    | ExportServiceRendered                                | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total actual service rendered                              | ActualServiceRendered                                | totalLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Notes to quantitative information for service [text block] | NotesToQuantitativeInformation-ForServiceExplanatory | standard label | 13    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        | ELR   |         | [100342] Abridged cost statement of service                |  |                |       |   |
|                                 |                        |   | in-cost | Abridged cost statement of service [abstract]              | AbridgedCostStatementOfService-                      | standard       |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure   |



| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label                            | Element Name                         | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|---------|--|--------------------------------------|----------------|-------|---|
|                                 |                        |   | in-cost | Subheading of service code                 | SubheadingOfServiceCode              | standard label | 4     | MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]<br>[ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Quantitative details of service [abstract] | QuantitativeDetailsOfServiceAbstract | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Unit of measurement for service            | UnitOfMeasurementForService          | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total actual service provided              | ActualServiceProvided                | totalLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Self or captive consumption                | CaptiveConsumption                   | terseLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Other quantitative adjustments             | OtherQuantitativeAdjustments         | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total actual service rendered              | ActualServiceRendered                | totalLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost details of service [abstract]         | CostDetailsOfServiceAbstract         | standard label | 6     |   |
|                                 |                        |   | in-cost | Cost of materials consumed                 | CostOfMaterialsConsumed              | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of utilities consumed                 | CostOfUtilitiesConsumed              | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of direct employees                   | CostOfDirectEmployees                | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label                              | Element Name                            | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|---------|--|---|----------------|-------|---|
|                                 |                        |   | in-cost | Cost of direct expenses                      | CostOfDirectExpenses                    | standard label | 4     | Role : disclosureRef ;; ]<br>[ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost of stores and spares consumed           | CostOfStoresAndSparesConsumed           | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of repairs and maintenance              | CostOfRepairsAndMaintenance             | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of quality control                      | CostOfQualityControl                    | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of research and development             | CostOfResearchAndDevelopment            | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of technical knowhow fee or royalty     | CostOfTechnicalKnowhowFeeOrRoyalty      | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of depreciation or amortization         | CostOfDepreciationOrAmortization        | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of other overheads                      | CostOfOtherOverheads                    | standard label | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of industry specific operating expenses | CostOfIndustrySpecificOperatingExpenses | standard label | 12    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Total inputs and conversion cost for service | InputsAndConversionCostForService       | totalLabel     | 13    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Credits for recoveries                       | CreditsForRecoveries                    | standard label | 14    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total cost of service provided               | CostOfServiceProvided                   | totalLabel     | 15    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of outsourced or contractual services   | CostOfOutsourcedOrContractualServices   | standard label | 16    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total cost of service available              | CostOfServiceAvailable                  | totalLabel     | 17    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of self or captive consumption          | CostOfSelfOrCaptiveConsumption          | standard label | 18    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of other adjustments                    | CostOfOtherAdjustments                  | standard label | 19    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Compa-  |



| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label   | Element Name                             | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|---------|---|--|----------------|-------|---|
|                                 |                        |   | in-cost | Cost of services sold                                       | CostOfServicesSold                       | standard label | 20    | nies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]<br>[ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]                               |
|                                 |                        |   | in-cost | Cost of administrative overheads                            | CostOfAdministrativeOverheads            | standard label | 21    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost of selling and distribution overheads                  | CostOfSellingAndDistributionOverheads    | standard label | 22    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost of sales of service before finance charges             | CostOfServiceBeforeInterest              | terseLabel     | 23    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of finance charges                                     | CostOfInterestAndFinancingCharges        | terseLabel     | 24    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost of sales of service                                    | CostOfSalesOfService                     | standard label | 25    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Net sales realization of service excluding taxes and duties | NetSalesRealizationOfService             | terseLabel     | 26    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Amount of margin of service as per cost accounts            | AmountOfMarginOfServiceAsPerCostAccounts | standard label | 27    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit details of service [abstract]                 | CostPerUnitDetailsOfServiceAbstract      | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of materials consumed                         | CostPerUnitOfMaterialsConsumed           | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of utilities consumed                         | CostPerUnitOfUtilitiesConsumed           | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of direct employees                           | CostPerUnitOfDirectEmployees             | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of direct expenses                            | CostPerUnitOfDirectExpenses              | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of stores and spares consumed                 | CostPerUnitOfStoresAndSparesConsumed     | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of repairs and maintenance                    | CostPerUnitOfRepairsAndMaintenance       | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of quality control                            | CostPerUnitOfQualityControl              | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label   | Element Name   | Label Role        | Order | Reference   |
|---------------------------------|------------------------|---|---------|---|--|-------------------|-------|---|
|                                 |                        |   | in-cost | Cost per unit of research and development                                 | CostPerUnitOfResearchAndDevelop-<br>ment                 | standard<br>label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of technical knowhow fee or royalty                         | CostPerUnitOfTechnicalK-<br>nowhowFeeOrRoyalty           | standard<br>label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of depreciation or amortization                             | CostPerUnitOfDepreciationOrAmortiza-<br>tion             | standard<br>label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of other overheads  | CostPerUnitOfOtherOverheads                              | standard<br>label | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of industry specific operating expenses                     | CostPerUnitOfIndustrySpecificOperat-<br>ingExpenses      | standard<br>label | 12    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of total inputs and conversion cost for service             | CostPerUnitOfTotalInputsAndConver-<br>sionCostForService | standard<br>label | 13    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of credits for recoveries                                   | CostPerUnitOfCreditsForRecoveries                        | standard<br>label | 14    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of service provided   | CostPerUnitOfServiceProvided                             | standard<br>label | 15    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of outsourced or contractual services                       | CostPerUnitOfOutsourcedOrContractu-<br>alServices        | standard<br>label | 16    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of service available  | CostPerUnitOfServiceAvailable                            | standard<br>label | 17    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of other adjustments  | CostPerUnitOfOtherAdjustments                            | standard<br>label | 18    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Per unit cost of services sold  | PerUnitCostOfServicesSoldOfService                       | standard<br>label | 19    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of administrative overheads                                 | CostPerUnitOfAdministrativeOverheads                     | standard<br>label | 20    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cost per unit of selling and distribution over-<br>heads                  | CostPerUnitOfSellingAndDistribu-<br>tionOverheads        | standard<br>label | 21    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Per unit cost of services sold before finance charges                     | PerUnitCostOfServicesSoldBeforeInter-<br>est             | terseLabel        | 22    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost per unit of finance charges  | CostPerUnitOfInterestAnd-<br>FinancingCharges            | terseLabel        | 23    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Per unit cost of services sold of service                                 | PerUnitCostOfServicesSold                                | standard<br>label | 24    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Per unit net sales realization of service exclud-<br>ing taxes and duties | PerUnitNetSalesRealizationOfService                      | terseLabel        | 25    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Per unit margin as per cost accounts of service                           | PerUnitMarginAsPerCostAccountsOf-<br>Service             | standard<br>label | 26    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label  | Element Name                                     | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|---------|--|--|----------------|-------|---|
|                                 |                        |   | in-cost | Notes to abridged cost statement of service [text block]       | NotesToAbridgedCostStatementOfServiceExplanatory | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | ELR     | [100342a] Abridged cost statement-Details of material consumed |  |                |       |   |
|                                 |                        |   | in-cost | Abridged cost statement of service [abstract]                  | AbridgedCostStatementOfService-Abstract          | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Details of material consumed of service [table]                | DetailsOfMaterialConsumedOfService-Table         | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Identification of manufactured product or service [axis]       | IdentificationOfManufacturedProductOrServiceAxis | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Details of material consumed of service [axis]                 | DetailsOfMaterialConsumedOfService-Axis          | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Details of material consumed of service domain                 | DetailsOfMaterialConsumedOfService-Domain        | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Material consumed 1 [member]                                   | MaterialConsumed1Member                          | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Material consumed 2 [member]                                   | MaterialConsumed2Member                          | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Material consumed 3 [member]                                   | MaterialConsumed3Member                          | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Material consumed 4 [member]                                   | MaterialConsumed4Member                          | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Material consumed 5 [member]                                   | MaterialConsumed5Member                          | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Com-   |



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|---------------------------------|------------------------|---|---------|--|--|----------------|-------|--|
|                                 |                        |   | in-cost | Details of materials consumed of service [abstract]      | DetailsOfMaterialsConsumedOfServiceAbstract      | standard label | 5     |  |
|                                 |                        |   | in-cost | Description of material                                  | DescriptionOfMaterial                            | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Category of material consumed                            | NatureOfMaterialConsumed                         | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Unit of material consumed                                | UnitOfMaterialConsumed                           | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Quantity of material consumed                            | QuantityOfMaterialConsumed                       | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Rate of material consumed                                | RateOfMaterialConsumed                           | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Cost of materials consumed                               | CostOfMaterialsConsumed                          | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Notes to details of materials consumed [text block]      | NotesToDetailsOfMaterialsConsumedExplanatory     | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ]  |
|                                 |                        | ELR   |         | [100342b] Abridged cost statement-Details of utilities   |  |                |       |  |
|                                 |                        |   | in-cost | Abridged cost statement of service [abstract]            | AbridgedCostStatementOfService-Abstract          | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Details of utilities of service [table]                  | DetailsOfUtilitiesForServiceTable                | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Identification of manufactured product or service [axis] | IdentificationOfManufacturedProductOrServiceAxis | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; |

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|---------------------------------|------------------------|---|---------|--|------------------------------------|----------------|-------|--|
|                                 |                        |   |         |  |                                    |                |       | Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ] |
|                                 |                        |   | in-cost | Details of utilities of service [axis] | DetailsOfUtilitiesForServiceAxis   | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Details of utilities of service domain | DetailsOfUtilitiesForServiceDomain | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 1 [member]                     | Utility1Member                     | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 2 [member]                     | Utility2Member                     | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 3 [member]                     | Utility3Member                     | standard label | 3     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 4 [member]                     | Utility4Member                     | standard label | 4     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 5 [member]                     | Utility5Member                     | standard label | 5     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 6 [member]                     | Utility6Member                     | standard label | 6     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 7 [member]                     | Utility7Member                     | standard label | 7     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 8 [member]                     | Utility8Member                     | standard label | 8     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 9 [member]                     | Utility9Member                     | standard label | 9     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Utility 10 [member]                    | Utility10Member                    | standard label | 10    | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Name of service                        | NameOfService                      | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Compa-   |

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|------------------|-----------------|---------------------------|---------|---|--------------------------------------|----------------|-------|--|
|                  |                 |                           | in-cost | Service code                                | ServiceCode                          | standard label | 3     | nies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                  |                 |                           | in-cost | Subheading of service code                  | SubheadingOfServiceCode              | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                  |                 |                           | in-cost | Details of utilities for service [abstract] | DetailsOfUtilitiesForServiceAbstract | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]   |
|                  |                 |                           | in-cost | Description of utilities consumed           | DescriptionOfUtilitiesConsumed       | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |
|                  |                 |                           | in-cost | Unit of utilities consumed                  | UnitOfUtilitiesConsumed              | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |
|                  |                 |                           | in-cost | Quantity of utilities consumed              | QuantityOfUtilitiesConsumed          | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |
|                  |                 |                           | in-cost | Rate of utilities consumed                  | RateOfUtilitiesConsumed              | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ]  |
|                  |                 |                           | in-cost | Cost of utilities consumed                  | CostOfUtilitiesConsumed              | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;  |

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|---------------------------------|------------------------|---|---------|--|--|----------------|-------|---|
|                                 |                        |   | in-cost | Notes to utilities [text block]  | NotesToUtilitiesExplanatory                                | standard label | 6     | Part C ; Paragraph : 2B ; Role : disclosureRef ; ]<br>[ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ]   |
|                                 | ELR                    |   | in-cost | [100342c] Abridged cost statement-Details of industry specific operating expenses<br>Abridged cost statement of service [abstract] | AbridgedCostStatementOfService-Abstract                    | standard label |       | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Details of industry specific elements of operating expenses [table]  | DetailsOfIndustrySpecificElementsOfOperatingExpensesTable  | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Identification of manufactured product or service [axis]   | IdentificationOfManufacturedProductOrServiceAxis           | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part A ; Paragraph : 4 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 1 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ] |
|                                 |                        |   | in-cost | Details of industry specific elements of operating expenses [axis]   | DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis   | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Details of industry specific elements of operating expenses domain   | DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Industry specific expenses 1 [member]  | IndustrySpecificExpenses1Member                            | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Industry specific expenses 2 [member]  | IndustrySpecificExpenses2Member                            | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part B ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ]   |



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|---------------------------------|------------------------|---|---------|--|----------------------------------|----------------|-------|--|
|                                 |                        |   | in-cost | Industry specific expenses 3 [member]  | IndustrySpecificExpenses3Member  | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 4 [member]  | IndustrySpecificExpenses4Member  | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 5 [member]  | IndustrySpecificExpenses5Member  | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 6 [member]  | IndustrySpecificExpenses6Member  | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 7 [member]  | IndustrySpecificExpenses7Member  | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 8 [member]  | IndustrySpecificExpenses8Member  | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 9 [member]  | IndustrySpecificExpenses9Member  | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Industry specific expenses 10 [member] | IndustrySpecificExpenses10Member | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Name of service                        | NameOfService                    | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Service code                           | ServiceCode                      | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Subheading of service code             | SubheadingOfServiceCode          | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Compa-   |

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|---------------------------------|------------------------|---|---------|---|---|----------------|-------|---|
|                                 |                        |   | in-cost | Details of industry specific elements of operating expenses [abstract]                          | DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract                  | standard label | 5     | nies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Description of industry specific elements of operating expenses                                 | DescriptionOfIndustrySpecificElementsOfOperatingExpenses                      | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of industry specific operating expenses  | CostOfIndustrySpecificOperatingExpenses                                       | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Notes to details of industry specific operating expenses [text block]                           | NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory                  | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2C ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2C ;; Role : disclosureRef ;; ]   |
|                                 |                        | ELR   |         | [100350] Product and service profitability statement of audited manufactured product or service |   |                |       |   |
|                                 |                        |   | in-cost | Product and service profitability statement of manufactured product or service [abstract]       | ProductAndServiceProfitabilityStatementOfManufacturedProductOrServiceAbstract | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Manufactured product or service [table]   | ManufacturedProductOrServiceTable   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 1 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Identification of manufactured product or service [axis]  | IdentificationOfManufacturedProductOrServiceAxis                              | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 1 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2A ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part B ;; Paragraph : 2B ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;  |



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|---------------------------------|------------------------|---|---------|---|---|----------------|-------|---|
|                                 |                        |   |         |   |   |                |       | Part C ; Paragraph : 2A ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2B ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2C ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ] |
|                                 |                        |   | in-cost | Details of manufactured product and service profitability statement [abstract]                                | DetailsOfManufacturedProductAndServiceProfitabilityStatementAbstract  | standard label | 7     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Sales   | Sales   | standard label | 4     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Cost of sales   | CostOfSales   | standard label | 5     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Margin  | Margin  | standard label | 6     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Notes to manufactured product and service profitability statement [text block]                                | NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory | standard label | 8     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 1 ; Role : disclosureRef ; ]  |
|                                 | ELR                    |   |         | [100360] Profit reconciliation for the company  |   |                |       |   |
|                                 |                        |   | in-cost | Profit reconciliation of company as whole [abstract]  | ProfitReconciliationOfCompanyAsWholeAbstract                          | standard label |       | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Profit (loss) as per cost accounts [abstract]   | ProfitLossAsPerCostAccountsAbstract                                   | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Profit (loss) for audited product or services   | ProfitLossForAuditedProductOrServices                                 | standard label | 1     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Profit (loss) for unaudited product or services   | ProfitLossForUnauditedProductOrServices                               | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Amount of incomes not considered in cost accounts   | AmountOfIncomesNotConsideredInCostAccounts                            | standard label | 2     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Amount of expenses not considered in cost accounts  | AmountOfExpensesNotConsideredInCostAccounts                           | standard label | 3     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Difference in stock valuation as per cost and financial accounts  | DifferenceInStockValuationAsPerCostAndFinancialRecords                | terseLabel     | 4     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Other adjustments   | OtherAdjustments  | standard label | 5     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part C ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]   |
|                                 |                        |   | in-cost | Profit (loss) as per financial accounts (excluding Other Comprehensive Income for companies following Ind AS) | ProfitLossAsPerFinancialAccounts                                      | standard label | 6     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]  |
|                                 |                        |   | in-cost | Notes to profit reconciliation [text block]   | NotesToProfitReconciliationExplanatory                                | standard label | 7     | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]  |
|                                 | ELR                    |   |         | [100360a] Profit reconciliation-Details of incomes not considered   |   |                |       |   |
|                                 |                        |   | in-cost | Profit reconciliation of company as whole [abstract]  | ProfitReconciliationOfCompanyAsWholeAbstract                          | standard label |       | [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ] [ Publisher : MCA ; Name : Companies (Cost Records and Audit) Rules 2014 ; Section : Annexure to CRA-3 ; Part D ; Paragraph : 2 ; Role : disclosureRef ; ]  |

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|---------------------------------|------------------------|---|---------|---|--|----------------|-------|---|
|                                 |                        |   | in-cost | Details of incomes not considered in cost accounts [table]                | DetailsOfIncomesNotConsideredInCostAccountsTable             | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Details of incomes not considered in cost accounts [axis]                 | DetailsOfIncomesNotConsideredInCostAccountsAxis              | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Name of incomes not considered in cost accounts                           | NameOfIncomesNotConsideredInCostAccounts                     | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Amount of incomes not considered in cost accounts                         | AmountOfIncomesNotConsideredInCostAccounts                   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | ELR     | [100360b] Profit reconciliation-Details of expenses not considered        |  |                |       |   |
|                                 |                        |   | in-cost | Profit reconciliation of company as whole [abstract]                      | ProfitReconciliationOfCompanyAsWholeAbstract                 | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Details of expenses not considered in cost accounts [table]               | DetailsOfExpensesNotConsideredInCostAccountsTable            | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Details of expenses not considered in cost accounts [axis]                | DetailsOfExpensesNotConsideredInCostAccountsAxis             | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Name of expenses not considered in cost accounts                          | NameOfExpensesNotConsideredInCostAccounts                    | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Amount of expenses not considered in cost accounts                        | AmountOfExpensesnotConsideredInCostAccounts                  | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 2 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | ELR     | [100370] Value addition and distribution of earnings for the company      |  |                |       |   |
|                                 |                        |   | in-cost | Value addition and distribution of earnings (company as whole) [abstract] | ValueAdditionAndDistributionOfEarningsCompanyAsWholeAbstract | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Earnings available for distribution [abstract]                            | EarningsAvailableForDistribution-Abstract                    | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Revenue from operations   | GrossRevenueFromOperationsOfCompany                          | terseLabel     | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Taxes and other duties  | TaxesAndOtherDutiesOfCompany                                 | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Net revenue from operations   | NetRevenueFromOperationsOfCompanyForValueAddition            | terseLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Export incentives of company  | ExportIncentivesOfCompany                                    | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Adjustments in stocks of company  | AdjustmentsInWorkInProgressAndFinishedStocksOfCompany        | terseLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of bought out inputs of company [abstract]                           | CostOfBoughtOutInputsOfCompanyAbstract                       | standard label | 6     |   |
|                                 |                        |   | in-cost | Cost of materials consumed of company                                     | CostOfMaterialsConsumedOfCompany                             | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of process materials or chemicals of company                         | CostOfProcessMaterialsOrChemicalsOfCompany                   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of stores and spares consumed of company                             | CostOfStoresAndSparesConsumedOfCompany                       | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of utilities of company  | CostOfUtilitiesOfCompany                                     | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Cost of other bought out inputs of company                                | CostOfOtherBoughtOutInputsOfCompany                          | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label   | Element Name   | Label Role     | Order | Reference   |
|---------------------------------|------------------------|---|---------|---|--|----------------|-------|---|
|                                 |                        |   | in-cost | Total cost of bought out inputs of company                          | CostOfBoughtOutInputsOfCompany                           | totalLabel     | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Value added of company  | ValueAddedOfCompany                                      | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Other incomes of company  | OtherIncomesOfCompany                                    | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Exceptional and extra ordinary income                               | ExceptionalAndExtraOrdinaryIncome                        | standard label | 9     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Other comprehensive income  | OtherComprehensiveIncome                                 | standard label | 10    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part A ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Earnings available for distribution                                 | EarningsAvailableForDistribution                         | standard label | 11    | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Distribution of earnings [abstract]                                 | DistributionOfEarningsAbstract                           | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | To employees as salaries, wages, retirement benefits and others     | ToEmployeesAsSalariesWagesRetirementBenefitsAndOthers    | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | To shareholders as dividend   | ToShareholdersAsDividend                                 | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Funds retained by company   | FundsRetainedByCompany                                   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | To government as taxes  | ToGovernmentAsTaxes                                      | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Exceptional and Extra Ordinary Expenses                             | ExtraordinaryExpenses                                    | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Other distribution of earnings                                      | OtherDistributionOfEarnings                              | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Total distribution of earnings                                      | DistributionOfEarnings                                   | totalLabel     | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Notes to value addition and distribution of earnings [text block]   | NotesToValueAdditionAndDistributionOfEarningsExplanatory | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ]   |
|                                 | ELR                    |   |         | [100400] Financial position and ratio analysis for the company      |  |                |       |   |
|                                 |                        |   | in-cost | Financial position and ratio analysis (company as whole) [abstract] | FinancialPositionAndRatioAnalysisCompanyAsWholeAbstract  | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Financial position of company [abstract]                            | FinancialPositionOfCompanyAbstract                       | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Share capital   | ShareCapital   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Reserves and surplus  | ReservesAndSurplus                                       | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Long-term borrowings  | LongTermBorrowings                                       | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Fixed assets [abstract]   | FixedAssetsAbstract                                      | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Gross fixed assets  | GrossFixedAssets   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Net fixed assets  | NetFixedAssets   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |

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|---------------------------------|------------------------|---|---------|---|---|----------------|-------|---|
|                                 |                        |   | in-cost | Current assets [abstract]                                       | CurrentAssetsAbstract                               | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Current assets  | CurrentAssets                                       | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Current liabilities   | CurrentLiabilities                                  | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Net current assets  | NetCurrentAssets                                    | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Capital employed  | CapitalEmployed                                     | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Net worth   | NetWorth  | standard label | 7     | [ Publisher : MCA ;; Name : Clause 57 of Section 2 of Companies Act, 2013 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Financial performance of company [abstract]                     | FinancialPerformanceOfCompanyAbstract               | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Value added of company  | ValueAddedOfCompany                                 | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 3 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Net revenue from operations of company                          | NetRevenueFromOperationsOfCompany                   | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Profit before tax   | ProfitBeforeTax                                     | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Profitability ratios of company [abstract]                      | ProfitabilityRatiosOfCompanyAbstract                | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Profit before tax to capital employed (%)                       | ProfitBeforeTaxToCapitalEmployed                    | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Profit before tax to net worth (%)                              | ProfitBeforeTaxToNetWorth                           | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Profit before tax to value added of company (%)                 | ProfitBeforeTaxToValueAddedOfCompany                | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Profit before tax to net revenue from operations of company (%) | ProfitBeforeTaxToNetRevenueFromOperationsOfCompany  | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Other financial ratios of company [abstract]                    | OtherFinancialRatiosOfCompanyAbstract               | standard label | 4     |   |
|                                 |                        |   | in-cost | Debt equity ratio   | DebtEquityRatio                                     | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Current assets to current liabilities                           | CurrentAssetsToCurrentLiabilities                   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Value added to net revenue from operations of company (%)       | ValueAddedToNetRevenueFromOperationsOfCompany       | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Working capital ratios of company [abstract]                    | WorkingCapitalRatiosOfCompanyAbstract               | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Raw materials stock to consumption of company (in months)       | RawMaterialsStockToConsumptionOfCompanyInMonths     | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Stores and spares stock to consumption of company (in months)   | StoresAndSparesStockToConsumptionOfCompanyInMonths  | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Notes to financial position and ratio analysis [text block]     | NotesToFinancialPositionAndRatioAnalysisExplanatory | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;; ]   |
|                                 |                        | ELR   |         | [100410] Related party transactions for the company             |   |                |       |   |
|                                 |                        |   | in-cost | Related party transactions [abstract]                           | RelatedPartyTransactionsAbstract                    | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Description of related party transactions [table]               | DescriptionOfRelatedPartyTransactionsTable          | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ]   |

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|---------------------------------|------------------------|---|---------|---|--|----------------|-------|---|
|                                 |                        |   | in-cost | Name of related party [axis]  | NameOfRelatedPartyAxis   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Identification details for product or service [axis]                                    | IdentificationDetailsForProductOrServiceAxis                                 | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Nature of related party transactions [axis]   | NatureOfRelatedPartyTransactionsAxis   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Nature of related party transactions domain   | NatureOfRelatedPartyTransactionsDomain                                       | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Sale of product [member]  | SaleOfProductMember  | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Purchase of product [member]  | PurchaseOfProductMember  | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Services received [member]  | ServicesReceivedMember   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Services rendered [member]  | ServicesRenderedMember   | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Details of related party [abstract]   | DetailsOfRelatedPartyAbstract  | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Name of related party   | NameOfRelatedParty   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | CIN of related party  | CINOfRelatedParty  | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Permanent account number of related party   | PermanentAccountNumberOfRelatedParty   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Identification number of foreign related party in country of incorporation or residence | IdentificationNumberOfForeignRelatedPartyInCountryOfIncorporationOrResidence | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Nature of issuing authority in country of incorporation or residence                    | NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence                  | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Country of related party  | CountryOfRelatedParty  | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Details of related party transactions [abstract]  | DetailsOfRelatedPartyTransactionsAbstract                                    | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Name of product or service  | NameOfProductOrService   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Product or service code   | ProductOrServiceCode   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Aggregate quantity of related party transaction   | AggregateQuantityOfRelatedPartyTransaction                                   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Average transfer price of related party transaction                                     | AverageTransferPriceOfRelatedPartyTransaction                                | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Aggregate amount of transaction   | AggregateAmountOfTransaction   | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Average normal price of related party transaction                                       | AverageNormalPriceOfRelatedPartyTransaction                                  | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Basis adopted to determine normal price of related party transaction                    | BasisAdoptedToDetermineNormalPriceOfRelatedPartyTransaction                  | standard label | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Description of other basis adopted to determine normal price                            | DescriptionOfOtherBasisAdoptedToDetermineNormalPrice                         | standard label | 8     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Notes to related party transaction [text block]   | NotesToRelatedPartyTransactionExplanatory                                    | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 5 ;; Role : disclosureRef ;; ] |
|                                 |                        |   | ELR     | [100420] Reconciliation of indirect taxes for the company                               |  |                |       |   |
|                                 |                        |   | in-cost | Reconciliation of indirect taxes [abstract]   | ReconciliationOfIndirectTaxesAbstract  | standard label |       | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ] |



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|---------------------------------|------------------------|---|---------|--|--|----------------|-------|--|
|                                 |                        |   | in-cost | Types of indirect taxes of company [table]   | TypesOfIndirectTaxesOfCompanyTable   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Types of indirect taxes of company [axis]  | TypesOfIndirectTaxesOfCompanyAxis  | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Types of indirect taxes of company domain  | TypesOfIndirectTaxesOfCompanyDo-<br>main   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Taxable Value or Assessable value [member]   | AssessableValueMember  | terseLabel     | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Excise duty or VAT Or CST or Cess or Other state taxes [member]                              | ExciseDutyVATCSTCessAndOther-<br>StateTaxesMember                                  | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | CGST [member]  | CentralGoodsAndServiceTaxMember  | terseLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | SGST or UTGST [member]   | StateOrUnionTerritoryGoodsAndSer-<br>viceTaxMember                                 | terseLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | IGST [member]  | IntegratedGoodsAndServiceTaxMember   | terseLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Cess and others [member]   | CessAndOthersMember  | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Duties taxes payable of company [abstract]   | DutiesTaxesPayableOfCompanyAb-<br>stract   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Excise duty payable of company [abstract]  | ExciseDutyPayableOfCompanyAbstract   | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Excise duty payable for domestic clearances  | ExciseDutyPayableForDomesticClear-<br>ances  | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Excise duty payable for export clearances  | ExciseDutyPayableForExportClearances   | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Excise duty payable on net stock transfers   | ExciseDutyPayableOnStockTransfers  | terseLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Excise duty payable on other clearances  | ExciseDutyPayableOnOtherClearances   | standard label | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Total excise duty payable by company   | ExciseDutyPayableByCompany   | totalLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Value added tax and central sales tax and Cess payable by company                            | ValueAddedTaxCentralSales-<br>TaxAndCessPayableByCompany                           | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Other state taxes payable by company   | OtherStateTaxesPayableByCompany  | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Goods and services tax [abstract]  | GoodsAndServiceTaxesPayableOfCom-<br>panyAbstract                                  | terseLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Taxes payable outward taxable supplies (other than zero rated nil rated and exempted)        | TaxesPayableOnOutwardTaxableSup-<br>pliesOtherThanZeroRatedNilRatedAnd<br>Exempted | terseLabel     | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Taxes payable outward taxable supplies (zero rated)  | TaxesPayableOnZeroRatedOutward-<br>TaxableSupplies                                 | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Taxes payable inward supplies (liable to reverse charge)                                     | TaxesPayableOnInwardSuppliesLiable-<br>ToReverseCharge                             | terseLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Taxes payable other outward supplies (Nil rated, Exempted)                                   | TaxesPayableOnNilRatedAndEx-<br>emptedOutwardSupplies                              | terseLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]                              |
|                                 |                        |   | in-cost | Taxes payable non GST outward supplies   | TaxesPayableOnNonGSTOutwardSup-<br>plies   | terseLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Total GST Payable  | GoodsAndServiceTaxesPayable  | totalLabel     | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Total duties taxes payable by company  | DutiesTaxesPayableByCompany  | totalLabel     | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |
|                                 |                        |   | in-cost | Duties or taxes paid by utilisation of input tax credit and payment through cash ledger [ab- | DutiesTaxesPaidByCompanyAbstract   | terseLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]    |

| Mi<br>ni<br>mu<br>m<br>Ta<br>gs | Manda-<br>tory<br>Tags | De-<br>rived<br>Man-<br>dato-<br>ry<br>Tags | Prefix  | Preferred Label                                | Element Name                               | Label Role     | Order | Reference  |
|---------------------------------|------------------------|---|---------|--|--|----------------|-------|--|
|                                 |                        |   |         | stract]  |  |                |       |  |
|                                 |                        |   | in-cost | Input tax credit utilised [abstract]           | InputTaxCreditUtilisedAbstract             | standard label | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Input tax credit utilised CGST or CENVAT       | InputTaxCreditUtilised-ForCGSTOrCENVAT     | terseLabel     | 1     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Input tax credit utilised SGST or UTGST or VAT | InputTaxCreditUtilisedForSGSTOrUT-GSTOrVAT | terseLabel     | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Input tax credit utilised IGST                 | InputTaxCreditUtilisedForIGST              | terseLabel     | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Input tax credit utilised Cess                 | InputTaxCreditUtilisedForCess              | terseLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Transitional credit                            | TransitionalCredit                         | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ]   |
|                                 |                        |   | in-cost | Other credits utilised                         | OtherCreditsUtilised                       | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Total credits utilised by company              | CreditsUtilisedByCompany                   | terseLabel     | 7     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ] [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ] |
|                                 |                        |   | in-cost | Indirect taxes paid through PLA or cash        | IndirectTaxesPaidThroughPLAOrCash          | standard label | 2     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Duties taxes paid by company                   | DutiesTaxesPaidByCompany                   | standard label | 3     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Difference between taxes paid and payable      | DifferenceBetweenDutiesTaxesPaidAndPayable | terseLabel     | 4     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Interest penalty fines paid by company         | InterestPenaltyFinesPaidByCompany          | standard label | 5     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6 ;; Role : disclosureRef ;; ]  |
|                                 |                        |   | in-cost | Notes to reconciliation of GST [text block]    | NotesToReconciliationOfGSTExplanatory      | standard label | 6     | [ Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 6(B) ;; Role : disclosureRef ;; ]   |

| Prefix  | Standard Label   | Element Name  | Order | Weight |
|---------|--|---|-------|--------|
| ELR     | [100320] Product or service details for the company as a whole               |   |       |        |
| in-cost | Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income | RevenueIncludingExceptionalExtraordinaryAndOtherComprehensiveIncome |       |        |
| in-cost | Revenue as per financial accounts  | RevenueAsPerFinancialAccounts                                       | 1     | 1      |
| in-cost | Other incomes of company   | OtherIncomesOfCompany   | 1     | 1      |
| in-cost | Operating incomes of company   | OperatingIncomesOfCompany   | 2     | 1      |
| in-cost | Net operational revenue of manufactured product or service                   | NetOperationalRevenueOfManufacturedProductOrService                 | 1     | 1      |
| in-cost | Other operating incomes of company   | OtherOperatingIncomesOfCompany                                      | 2     | 1      |
| in-cost | Exceptional and extra ordinary income  | ExceptionalAndExtraOrdinaryIncome                                   | 2     | 1      |
| in-cost | Other comprehensive income   | OtherComprehensiveIncome  | 3     | 1      |
| ELR     | [100330] Quantitative information of manufactured product                    |   |       |        |
| in-cost | Available capacity of manufactured product                                   | AvailableCapacityOfManufacturedProduct                              |       |        |

| Prefix  | Standard Label  | Element Name   | Order | Weight |
|---------|---|--|-------|--------|
| in-cost | Installed capacity on start of reporting period                   | InstalledCapacityOnStartOfReportingPeriod              | 1     | 1      |
| in-cost | Capacity enhanced during reporting period                         | CapacityEnhancedDuringReportingPeriod                  | 2     | 1      |
| in-cost | Capacity available through leasing arrangements                   | CapacityAvailableThroughLeasingArrangements            | 3     | 1      |
| in-cost | Capacity available through loan license or third parties          | CapacityAvailableThroughLoanLicenseOrThirdParties      | 4     | 1      |
| in-cost | Quantity sold of manufactured and traded product                  | QuantitySoldOfManufacturedAndTradedProduct             |       |        |
| in-cost | Domestic sales of manufactured products                           | DomesticSalesOfManufacturedProducts                    | 1     | 1      |
| in-cost | Domestic sales of traded products                                 | DomesticSalesOfTradedProducts                          | 2     | 1      |
| in-cost | Export sale of manufactured products                              | ExportSaleOfManufacturedProducts                       | 3     | 1      |
| in-cost | Export sale of traded products                                    | ExportSaleOfTradedProducts                             | 4     | 1      |
| in-cost | Available quantity for sale of product                            | AvailableQuantityForSaleOfProduct                      |       |        |
| in-cost | Actual production quantity  | ActualProductionQuantity                               | 1     | 1      |
| in-cost | Self manufactured quantity  | SelfManufacturedQuantity                               | 1     | 1      |
| in-cost | Quantity produced under leasing arrangements                      | QuantityProducedUnderLeasingArrangements               | 2     | 1      |
| in-cost | Quantity produced on loan license or by third parties on job work | QuantityProducedOnLoanLicenseOrByThirdPartiesOnJobWork | 3     | 1      |
| in-cost | Finished goods purchased  | FinishedGoodsPurchased                                 | 2     | 1      |
| in-cost | Domestic purchase of finished goods                               | DomesticPurchaseOfFinishedGoods                        | 1     | 1      |
| in-cost | Imports of finished goods   | ImportsOfFinishedGoods                                 | 2     | 1      |
| in-cost | Stock and other adjustments                                       | StockAndOtherAdjustments                               | 3     | 1      |
| in-cost | Change in stock of finished goods                                 | ChangeInStockOfFinishedGoods                           | 1     | 1      |
| in-cost | Self or captive consumption including samples                     | SelfOrCaptiveConsumptionIncludingSamples               | 2     | -1     |
| in-cost | Other quantitative adjustments                                    | OtherQuantitativeAdjustments                           | 3     | 1      |
| ELR     | [100340] Abridged cost statement of manufactured product          |  |       |        |
| in-cost | Per unit margin as per cost accounts of product                   | PerUnitMarginAsPerCostAccountsOfProduct                |       |        |
| in-cost | Per unit net sales realization of product                         | PerUnitNetSalesRealizationOfProduct                    | 1     | 1      |
| in-cost | Per unit cost of sales of product                                 | PerUnitCostOfSalesOfProduct                            | 2     | -1     |
| in-cost | Cost per unit of sales before interest                            | CostPerUnitOfSalesBeforeInterest                       | 1     | 1      |
| in-cost | Per unit cost of production or operations of goods sold           | PerUnitCostOfProductionOrOperationsOfGoodsSold         | 1     | 1      |
| in-cost | Cost per unit of administrative overheads                         | CostPerUnitOfAdministrativeOverheads                   | 2     | 1      |
| in-cost | Cost per unit of secondary packing                                | CostPerUnitOfSecondaryPacking                          | 3     | 1      |
| in-cost | Cost per unit of selling and distribution overheads               | CostPerUnitOfSellingAndDistributionOverheads           | 4     | 1      |
| in-cost | Cost per unit of interest and financing charges                   | CostPerUnitOfInterestAndFinancingCharges               | 2     | 1      |

| Prefix  | Standard Label                                   | Element Name                              | Order | Weight |
|---------|--|---|-------|--------|
| in-cost | Amount of margin of product as per cost accounts | AmountOfMarginOfProductAsPerCostAccounts  |       |        |
| in-cost | Net sales realization of product                 | NetSalesRealizationOfProduct              | 1     | 1      |
| in-cost | Cost of sales of product                         | CostOfSalesOfProduct                      | 2     | -1     |
| in-cost | Cost of sales before interest                    | CostOfSalesBeforeInterest                 | 4     | 1      |
| in-cost | Cost of production or operations of goods sold   | CostOfProductionOrOperationsOfGoodsSold   | 1     | 1      |
| in-cost | Cost of production and purchases                 | CostOfProductionAndPurchases              | 1     | 1      |
| in-cost | Cost of production or operations                 | CostOfProductionOrOperations              | 1     | 1      |
| in-cost | Inputs and conversion cost of product            | InputsAndConversionCostOfProduct          | 1     | 1      |
| in-cost | Cost of materials consumed                       | CostOfMaterialsConsumed                   | 1     | 1      |
| in-cost | Cost of process materials or chemicals consumed  | CostOfProcessMaterialsOrChemicalsConsumed | 2     | 1      |
| in-cost | Cost of utilities consumed                       | CostOfUtilitiesConsumed                   | 3     | 1      |
| in-cost | Cost of direct employees                         | CostOfDirectEmployees                     | 4     | 1      |
| in-cost | Cost of direct expenses                          | CostOfDirectExpenses                      | 5     | 1      |
| in-cost | Cost of stores and spares consumed               | CostOfStoresAndSparesConsumed             | 6     | 1      |
| in-cost | Cost of repairs and maintenance                  | CostOfRepairsAndMaintenance               | 7     | 1      |
| in-cost | Cost of quality control                          | CostOfQualityControl                      | 8     | 1      |
| in-cost | Cost of research and development                 | CostOfResearchAndDevelopment              | 9     | 1      |
| in-cost | Cost of technical knowhow fee or royalty         | CostOfTechnicalKnowhowFeeOrRoyalty        | 10    | 1      |
| in-cost | Cost of depreciation or amortization             | CostOfDepreciationOrAmortization          | 11    | 1      |
| in-cost | Cost of other production overheads               | CostOfOtherProductionOverheads            | 12    | 1      |
| in-cost | Cost of industry specific operating expenses     | CostOfIndustrySpecificOperatingExpenses   | 13    | 1      |
| in-cost | Cost of increase or decrease in work-in-progress | CostOfIncreaseDecreaseInWorkInProgress    | 2     | 1      |
| in-cost | Credits for recoveries                           | CreditsForRecoveries                      | 3     | -1     |
| in-cost | Cost of primary packing                          | CostOfPrimaryPacking                      | 4     | 1      |
| in-cost | Cost of finished goods purchased                 | CostOfFinishedGoodsPurchased              | 2     | 1      |
| in-cost | Cost of increase or decrease in finished goods   | CostOfIncreaseDecreaseInFinishedGoods     | 2     | 1      |
| in-cost | Cost of self or captive consumption              | CostOfSelfOrCaptiveConsumption            | 3     | -1     |
| in-cost | Cost of other adjustments                        | CostOfOtherAdjustments                    | 4     | 1      |
| in-cost | Cost of administrative overheads                 | CostOfAdministrativeOverheads             | 2     | 1      |
| in-cost | Cost of secondary packing                        | CostOfSecondaryPacking                    | 3     | 1      |
| in-cost | Cost of selling and distribution overheads       | CostOfSellingAndDistributionOverheads     | 4     | 1      |

| Prefix  | Standard Label  | Element Name  | Order | Weight |
|---------|---|---|-------|--------|
| in-cost | Cost of interest and financing charges                        | CostOfInterestAndFinancingCharges                   | 5     | 1      |
| in-cost | Cost per unit of production or operations                     | CostPerUnitOfProductionOrOperations                 |       |        |
| in-cost | Cost per unit of primary packing                              | CostPerUnitOfPrimaryPacking                         | 1     | 1      |
| in-cost | Cost per unit of credits for recoveries                       | CostPerUnitOfCreditsForRecoveries                   | 2     | -1     |
| in-cost | Cost per unit of increase/decrease in work-in-progress        | CostPerUnitOfIncreaseDecreaseInWorkInProgress       | 3     | 1      |
| in-cost | Cost per unit of total inputs and conversion cost for product | CostPerUnitOfTotalInputsAndConversionCostForProduct | 4     | 1      |
| in-cost | Cost per unit of materials consumed                           | CostPerUnitOfMaterialsConsumed                      | 1     | 1      |
| in-cost | Cost per unit of process materials or chemicals consumed      | CostPerUnitOfProcessMaterialsOrChemicalsConsumed    | 2     | 1      |
| in-cost | Cost per unit of utilities consumed                           | CostPerUnitOfUtilitiesConsumed                      | 3     | 1      |
| in-cost | Cost per unit of direct employees                             | CostPerUnitOfDirectEmployees                        | 4     | 1      |
| in-cost | Cost per unit of direct expenses                              | CostPerUnitOfDirectExpenses                         | 5     | 1      |
| in-cost | Cost per unit of stores and spares consumed                   | CostPerUnitOfStoresAndSparesConsumed                | 6     | 1      |
| in-cost | Cost per unit of repairs and maintenance                      | CostPerUnitOfRepairsAndMaintenance                  | 7     | 1      |
| in-cost | Cost per unit of quality control                              | CostPerUnitOfQualityControl                         | 8     | 1      |
| in-cost | Cost per unit of research and development                     | CostPerUnitOfResearchAndDevelopment                 | 9     | 1      |
| in-cost | Cost per unit of technical knowhow fee or royalty             | CostPerUnitOfTechnicalKnowhowFeeOrRoyalty           | 10    | 1      |
| in-cost | Cost per unit of depreciation or amortization                 | CostPerUnitOfDepreciationOrAmortization             | 11    | 1      |
| in-cost | Cost per unit of other production overheads                   | CostPerUnitOfOtherProductionOverheads               | 12    | 1      |
| in-cost | Cost per unit of industry specific operating expenses         | CostPerUnitOfIndustrySpecificOperatingExpenses      | 13    | 1      |
| in-cost | Stock and other adjustments                                   | StockAndOtherAdjustments                            |       |        |
| in-cost | Change in stock of finished goods                             | ChangeInStockOfFinishedGoods                        | 1     | 1      |
| in-cost | Self or captive consumption including samples                 | SelfOrCaptiveConsumptionIncludingSamples            | 2     | -1     |
| in-cost | Other quantitative adjustments                                | OtherQuantitativeAdjustments                        | 3     | 1      |
| ELR     | [100341] Quantitative information of service                  |   |       |        |
| in-cost | Available capacity of service                                 | AvailableCapacityOfService                          |       |        |
| in-cost | Installed capacity on start of reporting period               | InstalledCapacityOnStartOfReportingPeriod           | 1     | 1      |
| in-cost | Capacity enhanced during reporting period                     | CapacityEnhancedDuringReportingPeriod               | 2     | 1      |
| in-cost | Available services for sale                                   | AvailableServicesForSale                            |       |        |
| in-cost | Actual service provided                                       | ActualServiceProvided                               | 1     | 1      |
| in-cost | Own services  | OwnServices   | 1     | 1      |
| in-cost | Services under contractual arrangement                        | ServicesUnderContractualArrangement                 | 2     | 1      |

| Prefix  | Standard Label  | Element Name  | Order | Weight |
|---------|---|---|-------|--------|
| in-cost | Outsourced services                                       | OutsourcedServices                                  | 3     | 1      |
| in-cost | Other adjustments towards manufactured product or service | OtherAdjustmentsTowardsManufacturedProductOrService | 2     | 1      |
| in-cost | Captive consumption                                       | CaptiveConsumption                                  | 1     | -1     |
| in-cost | Other quantitative adjustments                            | OtherQuantitativeAdjustments                        | 2     | 1      |
| in-cost | Actual service rendered                                   | ActualServiceRendered                               |       |        |
| in-cost | Domestic service rendered                                 | DomesticServiceRendered                             | 1     | 1      |
| in-cost | Export service rendered                                   | ExportServiceRendered                               | 2     | 1      |
| ELR     | [100342] Abridged cost statement of service               |   |       |        |
| in-cost | Per unit margin as per cost accounts of service           | PerUnitMarginAsPerCostAccountsOfService             |       |        |
| in-cost | Per unit net sales realization of service                 | PerUnitNetSalesRealizationOfService                 | 1     | 1      |
| in-cost | Per unit cost of services sold of service                 | PerUnitCostOfServicesSold                           | 2     | -1     |
| in-cost | Per unit cost of services sold before interest            | PerUnitCostOfServicesSoldBeforeInterest             | 1     | 1      |
| in-cost | Per unit cost of services sold                            | PerUnitCostOfServicesSoldOfService                  | 1     | 1      |
| in-cost | Cost per unit of administrative overheads                 | CostPerUnitOfAdministrativeOverheads                | 2     | 1      |
| in-cost | Cost per unit of selling and distribution overheads       | CostPerUnitOfSellingAndDistributionOverheads        | 3     | 1      |
| in-cost | Cost per unit of interest and financing charges           | CostPerUnitOfInterestAndFinancingCharges            | 2     | 1      |
| in-cost | Amount of margin of service as per cost accounts          | AmountOfMarginOfServiceAsPerCostAccounts            |       |        |
| in-cost | Net sales realization of service                          | NetSalesRealizationOfService                        | 1     | 1      |
| in-cost | Cost of sales of service                                  | CostOfSalesOfService                                | 2     | -1     |
| in-cost | Cost of service before interest                           | CostOfServiceBeforeInterest                         | 1     | 1      |
| in-cost | Cost of services sold                                     | CostOfServicesSold                                  | 1     | 1      |
| in-cost | Cost of service available                                 | CostOfServiceAvailable                              | 1     | 1      |
| in-cost | Cost of service provided                                  | CostOfServiceProvided                               | 1     | 1      |
| in-cost | Inputs and conversion cost for service                    | InputsAndConversionCostForService                   | 1     | 1      |
| in-cost | Cost of materials consumed                                | CostOfMaterialsConsumed                             | 1     | 1      |
| in-cost | Cost of utilities consumed                                | CostOfUtilitiesConsumed                             | 2     | 1      |
| in-cost | Cost of direct employees                                  | CostOfDirectEmployees                               | 3     | 1      |
| in-cost | Cost of direct expenses                                   | CostOfDirectExpenses                                | 4     | 1      |
| in-cost | Cost of stores and spares consumed                        | CostOfStoresAndSparesConsumed                       | 5     | 1      |
| in-cost | Cost of repairs and maintenance                           | CostOfRepairsAndMaintenance                         | 6     | 1      |
| in-cost | Cost of quality control                                   | CostOfQualityControl                                | 7     | 1      |

| Prefix  | Standard Label  | Element Name  | Order | Weight |
|---------|---|---|-------|--------|
| in-cost | Cost of research and development  | CostOfResearchAndDevelopment                        | 8     | 1      |
| in-cost | Cost of technical knowhow fee or royalty  | CostOfTechnicalKnowhowFeeOrRoyalty                  | 9     | 1      |
| in-cost | Cost of depreciation or amortization  | CostOfDepreciationOrAmortization                    | 10    | 1      |
| in-cost | Cost of other overheads   | CostOfOtherOverheads                                | 11    | 1      |
| in-cost | Cost of industry specific operating expenses  | CostOfIndustrySpecificOperatingExpenses             | 12    | 1      |
| in-cost | Credits for recoveries  | CreditsForRecoveries                                | 2     | -1     |
| in-cost | Cost of outsourced or contractual services  | CostOfOutsourcedOrContractualServices               | 2     | 1      |
| in-cost | Cost of self or captive consumption   | CostOfSelfOrCaptiveConsumption                      | 2     | -1     |
| in-cost | Cost of other adjustments   | CostOfOtherAdjustments                              | 3     | 1      |
| in-cost | Cost of administrative overheads  | CostOfAdministrativeOverheads                       | 2     | 1      |
| in-cost | Cost of selling and distribution overheads  | CostOfSellingAndDistributionOverheads               | 3     | 1      |
| in-cost | Cost of interest and financing charges  | CostOfInterestAndFinancingCharges                   | 2     | 1      |
| in-cost | Cost per unit of service provided   | CostPerUnitOfServiceProvided                        |       |        |
| in-cost | Cost per unit of total inputs and conversion cost for service                                   | CostPerUnitOfTotalInputsAndConversionCostForService | 1     | 1      |
| in-cost | Cost per unit of materials consumed   | CostPerUnitOfMaterialsConsumed                      | 1     | 1      |
| in-cost | Cost per unit of utilities consumed   | CostPerUnitOfUtilitiesConsumed                      | 2     | 1      |
| in-cost | Cost per unit of direct employees   | CostPerUnitOfDirectEmployees                        | 3     | 1      |
| in-cost | Cost per unit of direct expenses  | CostPerUnitOfDirectExpenses                         | 4     | 1      |
| in-cost | Cost per unit of stores and spares consumed   | CostPerUnitOfStoresAndSparesConsumed                | 5     | 1      |
| in-cost | Cost per unit of repairs and maintenance  | CostPerUnitOfRepairsAndMaintenance                  | 6     | 1      |
| in-cost | Cost per unit of quality control  | CostPerUnitOfQualityControl                         | 7     | 1      |
| in-cost | Cost per unit of research and development   | CostPerUnitOfResearchAndDevelopment                 | 8     | 1      |
| in-cost | Cost per unit of technical knowhow fee or royalty   | CostPerUnitOfTechnicalKnowhowFeeOrRoyalty           | 9     | 1      |
| in-cost | Cost per unit of depreciation or amortization   | CostPerUnitOfDepreciationOrAmortization             | 10    | 1      |
| in-cost | Cost per unit of other overheads  | CostPerUnitOfOtherOverheads                         | 11    | 1      |
| in-cost | Cost per unit of industry specific operating expenses   | CostPerUnitOfIndustrySpecificOperatingExpenses      | 12    | 1      |
| in-cost | Cost per unit of credits for recoveries   | CostPerUnitOfCreditsForRecoveries                   | 2     | -1     |
| ELR     | [100350] Product and service profitability statement of audited manufactured product or service |   |       |        |
| in-cost | Margin  | Margin  |       |        |
| in-cost | Sales   | Sales   | 1     | 1      |
| in-cost | Cost of sales   | CostOfSales   | 2     | -1     |

| Prefix  | Standard Label  | Element Name   | Order | Weight |
|---------|---|--|-------|--------|
| ELR     | [100360] Profit reconciliation for the company  |  |       |        |
| in-cost | Profit (loss) as per financial accounts (excluding Other Comprehensive Income for companies following Ind AS) | ProfitLossAsPerFinancialAccounts                       |       |        |
| in-cost | Amount of incomes not considered in cost accounts   | AmountOfIncomesNotConsideredInCostAccounts             | 1     | 1      |
| in-cost | Amount of expenses not considered in cost accounts  | AmountOfExpensesnotConsideredInCostAccounts            | 2     | -1     |
| in-cost | Difference in stock valuation as per cost and financial records   | DifferenceInStockValuationAsPerCostAndFinancialRecords | 3     | 1      |
| in-cost | Other adjustments   | OtherAdjustments                                       | 4     | 1      |
| in-cost | Profit (loss) for audited product or services   | ProfitLossForAuditedProductOrServices                  | 5     | 1      |
| in-cost | Profit (loss) for unaudited product or services   | ProfitLossForUnauditedProductOrServices                | 6     | 1      |
| ELR     | [100370] Value addition and distribution of earnings for the company  |  |       |        |
| in-cost | Distribution of earnings  | DistributionOfEarnings                                 |       |        |
| in-cost | To employees as salaries, wages, retirement benefits and others   | ToEmployeesAsSalariesWagesRetirementBenefitsAndOthers  | 1     | 1      |
| in-cost | To shareholders as dividend   | ToShareholdersAsDividend                               | 2     | 1      |
| in-cost | Funds retained by company   | FundsRetainedByCompany                                 | 3     | 1      |
| in-cost | To government as taxes  | ToGovernmentAsTaxes                                    | 4     | 1      |
| in-cost | Exceptional and Extra Ordinary Expenses   | ExtraordinaryExpenses                                  | 5     | 1      |
| in-cost | Other distribution of earnings  | OtherDistributionOfEarnings                            | 6     | 1      |
| in-cost | Earnings available for distribution   | EarningsAvailableForDistribution                       |       |        |
| in-cost | Other incomes of company  | OtherIncomesOfCompany                                  | 1     | 1      |
| in-cost | Value added of company  | ValueAddedOfCompany                                    | 2     | 1      |
| in-cost | Net revenue from operations of company for value addition   | NetRevenueFromOperationsOfCompanyForValueAddition      | 1     | 1      |
| in-cost | Gross revenue from operations of company  | GrossRevenueFromOperationsOfCompany                    | 1     | 1      |
| in-cost | Taxes and other duties of company   | TaxesAndOtherDutiesOfCompany                           | 2     | -1     |
| in-cost | Export incentives of company  | ExportIncentivesOfCompany                              | 2     | 1      |
| in-cost | Adjustments in work-in-progress and finished stocks of company  | AdjustmentsInWorkInProgressAndFinishedStocksOfCompany  | 3     | 1      |
| in-cost | Cost of bought out inputs of company  | CostOfBoughtOutInputsOfCompany                         | 4     | -1     |
| in-cost | Cost of materials consumed of company   | CostOfMaterialsConsumedOfCompany                       | 1     | 1      |
| in-cost | Cost of process materials or chemicals of company   | CostOfProcessMaterialsOrChemicalsOfCompany             | 2     | 1      |
| in-cost | Cost of stores and spares consumed of company   | CostOfStoresAndSparesConsumedOfCompany                 | 3     | 1      |
| in-cost | Cost of utilities of company  | CostOfUtilitiesOfCompany                               | 4     | 1      |
| in-cost | Cost of other bought out inputs of company  | CostOfOtherBoughtOutInputsOfCompany                    | 5     | 1      |
| in-cost | Exceptional and extra ordinary income   | ExceptionalAndExtraOrdinaryIncome                      | 3     | 1      |



| Prefix  | Standard Label   | Element Name   | Order | Weight |
|---------|--|--|-------|--------|
| in-cost | Other comprehensive income   | OtherComprehensiveIncome   | 4     | 1      |
| ELR     | [100400] Financial position and ratio analysis for the company                         |  |       |        |
| in-cost | Net current assets   | NetCurrentAssets   |       |        |
| in-cost | Current assets   | CurrentAssets  | 1     | 1      |
| in-cost | Current liabilities  | CurrentLiabilities   | 2     | -1     |
| ELR     | [100420] Reconciliation of indirect taxes for the company                              |  |       |        |
| in-cost | Difference between duties taxes paid and payable                                       | DifferenceBetweenDutiesTaxesPaidAndPayable                                 |       |        |
| in-cost | Duties taxes payable by company  | DutiesTaxesPayableByCompany  | 1     | 1      |
| in-cost | Excise duty payable of company   | ExciseDutyPayableByCompany   | 1     | 1      |
| in-cost | Excise duty payable for domestic clearances  | ExciseDutyPayableForDomesticClearances                                     | 1     | 1      |
| in-cost | Excise duty payable for export clearances  | ExciseDutyPayableForExportClearances                                       | 2     | 1      |
| in-cost | Excise duty payable on stock transfers   | ExciseDutyPayableOnStockTransfers  | 3     | 1      |
| in-cost | Excise duty payable on other clearances  | ExciseDutyPayableOnOtherClearances   | 4     | 1      |
| in-cost | Value added tax central sales tax and cess payable by company                          | ValueAddedTaxCentralSalesTaxAndCessPayableByCompany                        | 2     | 1      |
| in-cost | Other state taxes payable by company   | OtherStateTaxesPayableByCompany  | 3     | 1      |
| in-cost | Goods and service taxes payable  | GoodsAndServiceTaxesPayable  | 4     | 1      |
| in-cost | Taxes payable on outward taxable supplies other than zero rated nil rated and exempted | TaxesPayableOnOutwardTaxableSuppliesOtherThanZeroRatedNilRate-dAndExempted | 1     | 1      |
| in-cost | Taxes payable on zero rated outward taxable supplies                                   | TaxesPayableOnZeroRatedOutwardTaxableSupplies                              | 2     | 1      |
| in-cost | Taxes payable on inward supplies liable to reverse charge                              | TaxesPayableOnInwardSuppliesLiableToReverseCharge                          | 3     | 1      |
| in-cost | Taxes payable on nil rated and exempted outward supplies                               | TaxesPayableOnNilRatedAndExemptedOutwardSupplies                           | 4     | 1      |
| in-cost | Taxes payable on non GST outward supplies  | TaxesPayableOnNonGSTOutwardSupplies  | 5     | 1      |
| in-cost | Duties taxes paid by company   | DutiesTaxesPaidByCompany   | 2     | -1     |
| in-cost | Credits utilised by company  | CreditsUtilisedByCompany   | 1     | 1      |
| in-cost | Input tax credit utilised for CGST Or CENVAT   | InputTaxCreditUtilisedForCGSTOrCENVAT                                      | 1     | 1      |
| in-cost | Input tax credit utilised for SGST or UTGST or VAT                                     | InputTaxCreditUtilisedForSGSTOrUTGSTOrVAT                                  | 2     | 1      |
| in-cost | Input tax credit utilised for IGST   | InputTaxCreditUtilisedForIGST  | 3     | 1      |
| in-cost | Input tax credit utilised for cess   | InputTaxCreditUtilisedForCess  | 4     | 1      |
| in-cost | Transitional credit  | TransitionalCredit   | 5     | 1      |
| in-cost | Other credits utilised   | OtherCreditsUtilised   | 6     | 1      |
| in-cost | Indirect taxes paid through PLA or cash  | IndirectTaxesPaidThroughPLAOrCash  | 2     | 1      |

| Prefix  | Standard Label  | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|---|--|-------|-----------------|--------|---|
| ELR     | [100100] Cost audit report of the company   |  |       |                 |        |   |
| in-cost | Disclosure of cost auditors qualifications or adverse remarks in cost auditors report [abstract]  | DisclosureOfCostAuditorsQualificationsOrAdverseRemarksInCostAuditorsReportAbstract   |       |                 |        |   |
| in-cost | Details of cost auditor [table]   | DetailsOfCostAuditorTable  | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | General details of cost auditor [axis]  | GeneralDetailsOfCostAuditorAxis  | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Disclosure regarding audit of cost records in conformity with Cost Auditing Standards [text block]  | DisclosureRegardingAuditOfCostRecordsInConformityWithCostAuditingStandardsExplanatory  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Disclosure relating to availability of information and explanation for purpose of cost audit [text block]   | DisclosureRelatingToAvailabilityOfInformationAndExplanationForPurposeOfCostAuditExplanatory                                  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Disclosure relating to maintenance of cost records as per rule 5 of the companies cost records and audit rules 2014 [text block]                  | DisclosureRelatingToMaintenanceOfCostRecordsAsPerRule5OfTheCompaniesCostRecordsAndAuditRules2014Explanatory                  | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Disclosure relating to availability of cost records of branches not visited [text block]  | DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory   | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Disclosure regarding availability of information as per companies act 2013 [text block]   | DisclosureRegardingAvailabilityOfInformationAsPerCompaniesAct2013Explanatory   | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Disclosure relating to adequacy of internal audit of cost records [text block]  | DisclosureRelatingToAdequacyOfInternalAuditOfCostRecordsExplanatory  | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Disclosure relating to true and fair view of cost of production or service cost of sales margin and other information [text block]                | DisclosureRelatingToTrueAndFairViewOfCostOfProductionOrServiceCostOfSalesMarginAndOtherInformation                           | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Disclosure relating to availability of audited and certified cost statements and schedules for each unit and each product or service [text block] | DisclosureRelatingToAvailabilityOfAuditedAndCertifiedCostStatementsAndSchedulesForEachUnitAndEachProductOrServiceExplanatory | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost auditors observations or suggestions [text block]  | CostAuditorsObservationsOrSuggestionsExplanatory   | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100300] General details of cost auditor  |  |       |                 |        |   |
| in-cost | Details of cost auditors [abstract]   | DetailsOfCostAuditorsAbstract  |       |                 |        |   |
| in-cost | Details of cost auditor [table]   | DetailsOfCostAuditorTable  | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | General details of cost auditor [axis]  | GeneralDetailsOfCostAuditorAxis  | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Whether cost auditor is lead auditor  | WhetherCostAuditorIsLeadAuditor  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Category of cost auditor  | CategoryOfCostAuditor  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Firm's registration number  | FirmsRegistrationNumber  | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Name of cost auditor or cost auditors firm  | NameOfCostAuditorOrCostAuditorsFirm  | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Permanent account number of cost auditor or cost auditors firm  | PermanentAccountNumberOfCostAuditorOrCostAuditorsFirm  | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Address of cost auditor or cost auditors firm   | AddressOfCostAuditorOrCostAuditorsFirm   | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Email id of cost auditor or cost auditors firm  | EmailIDOfCostAuditorOrCostAuditorsFirm   | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Membership number of member signing report  | MembershipNumberOfMemberSigningReport  | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Name of member signing report   | NameOfMemberSigningReport  | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label  | Element Name  | Order | Context Element | Closed | Arc Role  |
|---------|---|---|-------|-----------------|--------|---|
| in-cost | Name of product or industry   | NameOfProductOrIndustry                                       | 11    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | SRN number of form CRA-2  | SRNNumberOfFormCRA2   | 12    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Number of audit committee meetings during the year for which cost auditor was invited | NumberOfAuditCommitteeMeetingsForWhichCostAuditorWasInvited   | 13    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Number of audit committee meeting attended by cost auditor during year                | NumberOfAuditCommitteeMeetingAttendedByCostAuditorDuring-Year | 14    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Date of signing cost audit report and annexure by cost auditor                        | DateOfSigningCostAuditReportAndAnnexureByCostAuditor          | 15    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Place of signing cost audit report and annexure by cost auditor                       | PlaceOfSigningCostAuditReportAndAnnexureByCostAuditor         | 16    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100320] Product or service details for the company as a whole                        |   |       |                 |        |   |
| in-cost | Details of manufactured product or service [abstract]                                 | DetailsOfManufacturedProductOrServiceAbstract                 |       |                 |        |   |
| in-cost | Manufactured product or service [table]   | ManufacturedProductOrServiceTable                             | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]                              | IdentificationOfManufacturedProductOrServiceAxis              | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Select sector for classifying manufactured product or service                         | SelectSectorForClassifyingManufacturedProductOrService        | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Whether previous year figures are reported  | WhetherPreviousYearFiguresAreReported                         | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details for not reporting previous year figures [text block]                          | DetailsForNotReportingPreviousYearFiguresExplanatory          | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | General information of manufactured product or service [abstract]                     | GeneralInformationOfManufacturedProductOrServiceAbstract      | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Name of manufactured product or service   | NameOfManufacturedProductOrService                            | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | CTA code of manufactured product  | CTACodeOfManufacturedProduct                                  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of CTA code  | SubheadingOfCTACode   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Service code  | ServiceCode   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of service code  | SubheadingOfServiceCode                                       | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Unit of measurement for manufactured product or service                               | UnitOfMeasurementForManufacturedProductOrService              | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Net operational revenue of manufactured product or service                            | NetOperationalRevenueOfManufacturedProductOrService           | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Whether manufactured product or service covered under cost audit                      | WhetherManufacturedProductOrServiceCoveredUnderCostAudit      | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100330] Quantitative information of manufactured product                             |   |       |                 |        |   |
| in-cost | Quantitative information of manufactured product [abstract]                           | QuantitativeInformationOfManufacturedProductAbstract          |       |                 |        |   |
| in-cost | Manufactured product or service [table]   | ManufacturedProductOrServiceTable                             | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]                              | IdentificationOfManufacturedProductOrServiceAxis              | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Name of manufactured product  | NameOfManufacturedProduct                                     | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label  | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|---|--|-------|-----------------|--------|---|
|         |   |  |       |                 |        | member  |
| in-cost | CTA code of manufactured product                                  | CTACodeOfManufacturedProduct                           | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Subheading of CTA code  | SubheadingOfCTACode                                    | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Unit of measurement for manufactured product                      | UnitOfMeasurementForManufacturedProduct                | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Available capacity of manufactured product [abstract]             | AvailableCapacityOfManufacturedProductAbstract         | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Installed capacity on start of reporting period                   | InstalledCapacityOnStartOfReportingPeriod              | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Capacity enhanced during reporting period                         | CapacityEnhancedDuringReportingPeriod                  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Capacity available through leasing arrangements                   | CapacityAvailableThroughLeasingArrangements            | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Capacity available through loan license or third parties          | CapacityAvailableThroughLoanLicenseOrThirdParties      | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Available capacity of manufactured product                        | AvailableCapacityOfManufacturedProduct                 | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Actual production of manufactured product [abstract]              | ActualProductionOfManufacturedProductAbstract          | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Self manufactured quantity  | SelfManufacturedQuantity                               | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Quantity produced under leasing arrangements                      | QuantityProducedUnderLeasingArrangements               | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Quantity produced on loan license or by third parties on job work | QuantityProducedOnLoanLicenseOrByThirdPartiesOnJobWork | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Actual production quantity  | ActualProductionQuantity                               | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Production as per excise or GST records                           | ProductionAsPerExciseOrGSTRecords                      | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | In house capacity utilization (%)                                 | InHouseCapacityUtilization                             | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Finished goods purchased of manufactured product [abstract]       | FinishedGoodsPurchasedOfManufacturedProductAbstract    | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Domestic purchase of finished goods                               | DomesticPurchaseOfFinishedGoods                        | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Imports of finished goods   | ImportsOfFinishedGoods                                 | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Finished goods purchased  | FinishedGoodsPurchased                                 | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Stock and other adjustments of manufactured product [abstract]    | StockAndOtherAdjustmentsOfManufacturedProductAbstract  | 11    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Change in stock of finished goods                                 | ChangeInStockOfFinishedGoods                           | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Self or captive consumption including samples                     | SelfOrCaptiveConsumptionIncludingSamples               | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Other quantitative adjustments                                    | OtherQuantitativeAdjustments                           | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Stock and other adjustments                                       | StockAndOtherAdjustments                               | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |

| Prefix  | Standard Label  | Element Name  | Order | Context Element | Closed | Arc Role  |
|---------|---|---|-------|-----------------|--------|---|
|         |   |   |       |                 |        | member  |
| in-cost | Available quantity for sale of product                                  | AvailableQuantityForSaleOfProduct                               | 12    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Actual sales of manufactured product [abstract]                         | ActualSalesOfManufacturedProductAbstract                        | 13    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Domestic sales of manufactured products                                 | DomesticSalesOfManufacturedProducts                             | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Domestic sales of traded products                                       | DomesticSalesOfTradedProducts                                   | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Export sale of manufactured products                                    | ExportSaleOfManufacturedProducts                                | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Export sale of traded products  | ExportSaleOfTradedProducts                                      | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Quantity sold of manufactured and traded product                        | QuantitySoldOfManufacturedAndTradedProduct                      | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to quantitative information for manufactured product [text block] | NotesToQuantitativeInformationForManufacturedProductExplanatory | 14    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100340] Abridged cost statement of manufactured product                |   |       |                 |        |   |
| in-cost | Abridged cost statement of manufactured product [abstract]              | AbridgedCostStatementOfManufacturedProductAbstract              |       |                 |        |   |
| in-cost | Manufactured product or service [table]                                 | ManufacturedProductOrServiceTable                               | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]                | IdentificationOfManufacturedProductOrServiceAxis                | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Name of manufactured product  | NameOfManufacturedProduct                                       | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | CTA code of manufactured product  | CTACodeOfManufacturedProduct                                    | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of CTA code  | SubheadingOfCTACode   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Quantitative details of manufactured product [abstract]                 | QuantitativeDetailsOfManufacturedProductAbstract                | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Unit of measurement for manufactured product                            | UnitOfMeasurementForManufacturedProduct                         | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Actual production quantity  | ActualProductionQuantity  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Finished goods purchased  | FinishedGoodsPurchased  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Stock and other adjustments of manufactured product [abstract]          | StockAndOtherAdjustmentsOfManufacturedProductAbstract           | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Change in stock of finished goods                                       | ChangeInStockOfFinishedGoods                                    | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Self or captive consumption including samples                           | SelfOrCaptiveConsumptionIncludingSamples                        | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Other quantitative adjustments  | OtherQuantitativeAdjustments                                    | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Stock and other adjustments   | StockAndOtherAdjustments  | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Quantity sold of manufactured and traded product                        | QuantitySoldOfManufacturedAndTradedProduct                      | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label                                   | Element Name                              | Order | Context Element | Closed | Arc Role  |
|---------|--|---|-------|-----------------|--------|---|
| in-cost | Cost details of manufactured product [abstract]  | CostDetailsOfManufacturedProductAbstract  | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of materials consumed                       | CostOfMaterialsConsumed                   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of process materials or chemicals consumed  | CostOfProcessMaterialsOrChemicalsConsumed | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of utilities consumed                       | CostOfUtilitiesConsumed                   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of direct employees                         | CostOfDirectEmployees                     | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of direct expenses                          | CostOfDirectExpenses                      | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of stores and spares consumed               | CostOfStoresAndSparesConsumed             | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of repairs and maintenance                  | CostOfRepairsAndMaintenance               | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of quality control                          | CostOfQualityControl                      | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of research and development                 | CostOfResearchAndDevelopment              | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of technical knowhow fee or royalty         | CostOfTechnicalKnowhowFeeOrRoyalty        | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of depreciation or amortization             | CostOfDepreciationOrAmortization          | 11    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of other production overheads               | CostOfOtherProductionOverheads            | 12    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of industry specific operating expenses     | CostOfIndustrySpecificOperatingExpenses   | 13    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Inputs and conversion cost of product            | InputsAndConversionCostOfProduct          | 14    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of increase or decrease in work-in-progress | CostOfIncreaseDecreaseInWorkInProgress    | 15    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Credits for recoveries                           | CreditsForRecoveries                      | 16    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of primary packing                          | CostOfPrimaryPacking                      | 17    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of production or operations                 | CostOfProductionOrOperations              | 18    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of finished goods purchased                 | CostOfFinishedGoodsPurchased              | 19    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of production and purchases                 | CostOfProductionAndPurchases              | 20    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of increase or decrease in finished goods   | CostOfIncreaseDecreaseInFinishedGoods     | 21    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of self or captive consumption              | CostOfSelfOrCaptiveConsumption            | 22    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of other adjustments                        | CostOfOtherAdjustments                    | 23    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of production or operations of goods sold   | CostOfProductionOrOperationsOfGoodsSold   | 24    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |

| Prefix  | Standard Label  | Element Name  | Order | Context Element | Closed | Arc Role  |
|---------|---|---|-------|-----------------|--------|---|
| in-cost | Cost of administrative overheads                              | CostOfAdministrativeOverheads                       | 25    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of secondary packing                                     | CostOfSecondaryPacking                              | 26    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of selling and distribution overheads                    | CostOfSellingAndDistributionOverheads               | 27    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of sales before interest                                 | CostOfSalesBeforeInterest                           | 28    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of interest and financing charges                        | CostOfInterestAndFinancingCharges                   | 29    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of sales of product                                      | CostOfSalesOfProduct                                | 30    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Net sales realization of product                              | NetSalesRealizationOfProduct                        | 31    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Amount of margin of product as per cost accounts              | AmountOfMarginOfProductAsPerCostAccounts            | 32    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit details of manufactured product [abstract]      | CostPerUnitDetailsOfManufacturedProductAbstract     | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of materials consumed                           | CostPerUnitOfMaterialsConsumed                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of process materials or chemicals consumed      | CostPerUnitOfProcessMaterialsOrChemicalsConsumed    | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of utilities consumed                           | CostPerUnitOfUtilitiesConsumed                      | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of direct employees                             | CostPerUnitOfDirectEmployees                        | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of direct expenses                              | CostPerUnitOfDirectExpenses                         | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of stores and spares consumed                   | CostPerUnitOfStoresAndSparesConsumed                | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of repairs and maintenance                      | CostPerUnitOfRepairsAndMaintenance                  | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of quality control                              | CostPerUnitOfQualityControl                         | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of research and development                     | CostPerUnitOfResearchAndDevelopment                 | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of technical knowhow fee or royalty             | CostPerUnitOfTechnicalKnowhowFeeOrRoyalty           | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of depreciation or amortization                 | CostPerUnitOfDepreciationOrAmortization             | 11    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of other production overheads                   | CostPerUnitOfOtherProductionOverheads               | 12    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of industry specific operating expenses         | CostPerUnitOfIndustrySpecificOperatingExpenses      | 13    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of total inputs and conversion cost for product | CostPerUnitOfTotalInputsAndConversionCostForProduct | 14    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of increase/decrease in work-in-progress        | CostPerUnitOfIncreaseDecreaseInWorkInProgress       | 15    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of credits for recoveries                       | CostPerUnitOfCreditsForRecoveries                   | 16    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |

| Prefix  | Standard Label  | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|---|--|-------|-----------------|--------|---|
| in-cost | Cost per unit of primary packing                                      | CostPerUnitOfPrimaryPacking                                  | 17    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of production or operations                             | CostPerUnitOfProductionOrOperations                          | 18    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of finished goods purchased                             | CostPerUnitOfFinishedGoodsPurchased                          | 19    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of production and purchases                             | CostPerUnitOfProductionAndPurchases                          | 20    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of stock and other adjustments                          | CostPerUnitOfStockAndOtherAdjustments                        | 21    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Per unit cost of production or operations of goods sold               | PerUnitCostOfProductionOrOperationsOfGoodsSold               | 22    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of administrative overheads                             | CostPerUnitOfAdministrativeOverheads                         | 23    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of secondary packing                                    | CostPerUnitOfSecondaryPacking                                | 24    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of selling and distribution overheads                   | CostPerUnitOfSellingAndDistributionOverheads                 | 25    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of sales before interest                                | CostPerUnitOfSalesBeforeInterest                             | 26    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of interest and financing charges                       | CostPerUnitOfInterestAndFinancingCharges                     | 27    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Per unit cost of sales of product                                     | PerUnitCostOfSalesOfProduct                                  | 28    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Per unit net sales realization of product                             | PerUnitNetSalesRealizationOfProduct                          | 29    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Per unit margin as per cost accounts of product                       | PerUnitMarginAsPerCostAccountsOfProduct                      | 30    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to abridged cost statement of manufactured product [text block] | NotesToAbridgedCostStatementOfManufacturedProductExplanatory | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100340a] Abridged cost statement-Details of material consumed        |  |       |                 |        |   |
| in-cost | Abridged cost statement of manufactured product [abstract]            | AbridgedCostStatementOfManufacturedProductAbstract           |       |                 |        |   |
| in-cost | Details of material consumed of manufactured product [table]          | DetailsOfMaterialConsumedOfManufacturedProductTable          | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]              | IdentificationOfManufacturedProductOrServiceAxis             | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of material consumed of manufactured product [axis]           | DetailsOfMaterialConsumedOfManufacturedProductAxis           | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of material consumed of manufactured product domain           | DetailsOfMaterialConsumedOfManufacturedProductDomain         | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Material consumed 1 [member]  | MaterialConsumed1Member                                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 2 [member]  | MaterialConsumed2Member                                      | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 3 [member]  | MaterialConsumed3Member                                      | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 4 [member]  | MaterialConsumed4Member                                      | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 5 [member]  | MaterialConsumed5Member                                      | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |



| Prefix  | Standard Label   | Element Name                                       | Order | Context Element | Closed | Arc Role  |
|---------|--|--|-------|-----------------|--------|---|
| in-cost | Material consumed 6 [member]                                     | MaterialConsumed6Member                            | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 7 [member]                                     | MaterialConsumed7Member                            | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 8 [member]                                     | MaterialConsumed8Member                            | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 9 [member]                                     | MaterialConsumed9Member                            | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 10 [member]                                    | MaterialConsumed10Member                           | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Name of manufactured product                                     | NameOfManufacturedProduct                          | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | CTA code of manufactured product                                 | CTACodeOfManufacturedProduct                       | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of CTA code   | SubheadingOfCTACode                                | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of materials consumed of manufactured product [abstract] | DetailsOfMaterialsConsumedOfProductGroupAbstract   | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Description of material  | DescriptionOfMaterial                              | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Nature of material consumed                                      | NatureOfMaterialConsumed                           | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Unit of material consumed  | UnitOfMaterialConsumed                             | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Quantity of material consumed                                    | QuantityOfMaterialConsumed                         | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Rate of material consumed  | RateOfMaterialConsumed                             | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of materials consumed                                       | CostOfMaterialsConsumed                            | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to details of materials consumed [text block]              | NotesToDetailsOfMaterialsConsumedExplanatory       | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100340b] Abridged cost statement-Details of utilities           |  |       |                 |        |   |
| in-cost | Abridged cost statement of manufactured product [abstract]       | AbridgedCostStatementOfManufacturedProductAbstract |       |                 |        |   |
| in-cost | Details of utilities of manufactured product [table]             | DetailsOfUtilitiesOfManufacturedProductTable       | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]         | IdentificationOfManufacturedProductOrServiceAxis   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of utilities of manufactured product [axis]              | DetailsOfUtilitiesOfManufacturedProductAxis        | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of utilities of manufactured product domain              | DetailsOfUtilitiesOfManufacturedProductDomain      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Utility 1 [member]   | Utility1Member                                     | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 2 [member]   | Utility2Member                                     | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 3 [member]   | Utility3Member                                     | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 4 [member]   | Utility4Member                                     | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label  | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|---|--|-------|-----------------|--------|---|
| in-cost | Utility 5 [member]  | Utility5Member   | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 6 [member]  | Utility6Member   | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 7 [member]  | Utility7Member   | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 8 [member]  | Utility8Member   | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 9 [member]  | Utility9Member   | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 10 [member]   | Utility10Member  | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Name of manufactured product  | NameOfManufacturedProduct                                  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | CTA code of manufactured product  | CTACodeOfManufacturedProduct                               | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of CTA code  | SubheadingOfCTACode  | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of utilities for manufactured product [abstract]                          | DetailsOfUtilitiesForManufacturedProductAbstract           | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Description of utilities consumed   | DescriptionOfUtilitiesConsumed                             | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Unit of utilities consumed  | UnitOfUtilitiesConsumed                                    | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Quantity of utilities consumed  | QuantityOfUtilitiesConsumed                                | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Rate of utilities consumed  | RateOfUtilitiesConsumed                                    | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of utilities consumed  | CostOfUtilitiesConsumed                                    | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to utilities [text block]   | NotesToUtilitiesExplanatory                                | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100340c] Abridged cost statement-Details of industry specific operating expenses |  |       |                 |        |   |
| in-cost | Abridged cost statement of manufactured product [abstract]                        | AbridgedCostStatementOfManufacturedProductAbstract         |       |                 |        |   |
| in-cost | Details of industry specific elements of operating expenses [table]               | DetailsOfIndustrySpecificElementsOfOperatingExpensesTable  | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]                          | IdentificationOfManufacturedProductOrServiceAxis           | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of industry specific elements of operating expenses [axis]                | DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis   | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of industry specific elements of operating expenses domain                | DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Industry specific expenses 1 [member]   | IndustrySpecificExpenses1Member                            | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 2 [member]   | IndustrySpecificExpenses2Member                            | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 3 [member]   | IndustrySpecificExpenses3Member                            | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 4 [member]   | IndustrySpecificExpenses4Member                            | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label   | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|--|--|-------|-----------------|--------|---|
| in-cost | Industry specific expenses 5 [member]                                  | IndustrySpecificExpenses5Member                              | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 6 [member]                                  | IndustrySpecificExpenses6Member                              | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 7 [member]                                  | IndustrySpecificExpenses7Member                              | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 8 [member]                                  | IndustrySpecificExpenses8Member                              | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 9 [member]                                  | IndustrySpecificExpenses9Member                              | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 10 [member]                                 | IndustrySpecificExpenses10Member                             | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Name of manufactured product   | NameOfManufacturedProduct                                    | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | CTA code of manufactured product                                       | CTACodeOfManufacturedProduct                                 | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of CTA code   | SubheadingOfCTACode  | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of industry specific elements of operating expenses [abstract] | DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Description of industry specific elements of operating expenses        | DescriptionOfIndustrySpecificElementsOfOperatingExpenses     | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of industry specific operating expenses                           | CostOfIndustrySpecificOperatingExpenses                      | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to details of industry specific operating expenses [text block]  | NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100341] Quantitative information of service                           |  |       |                 |        |   |
| in-cost | Quantitative information of service [abstract]                         | QuantitativeInformationOfServiceAbstract                     |       |                 |        |   |
| in-cost | Manufactured product or service [table]                                | ManufacturedProductOrServiceTable                            | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]               | IdentificationOfManufacturedProductOrServiceAxis             | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Name of service  | NameOfService  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Service code   | ServiceCode  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of service code   | SubheadingOfServiceCode                                      | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Unit of measurement for service  | UnitOfMeasurementForService                                  | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Available capacity of service [abstract]                               | AvailableCapacityOfServiceAbstract                           | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Installed capacity on start of reporting period                        | InstalledCapacityOnStartOfReportingPeriod                    | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Capacity enhanced during reporting period                              | CapacityEnhancedDuringReportingPeriod                        | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Available capacity of service  | AvailableCapacityOfService                                   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Actual service provided [abstract]                                     | ActualServiceProvidedAbstract                                | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label   | Element Name  | Order | Context Element | Closed | Arc Role  |
|---------|--|---|-------|-----------------|--------|---|
| in-cost | Own services   | OwnServices   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Services under contractual arrangement                     | ServicesUnderContractualArrangement                 | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Outsourced services  | OutsourcedServices                                  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Actual service provided                                    | ActualServiceProvided                               | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Services provided as per service tax or GST records        | ServicesProvidedAsPerServiceTaxOrGSTRecords         | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | In house capacity utilization (%)                          | InHouseCapacityUtilization                          | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Other adjustments [abstract]                               | OtherAdjustmentsAbstract                            | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Captive consumption  | CaptiveConsumption                                  | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Other quantitative adjustments                             | OtherQuantitativeAdjustments                        | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Other adjustments towards manufactured product or service  | OtherAdjustmentsTowardsManufacturedProductOrService | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Available services for sale                                | AvailableServicesForSale                            | 11    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Actual service rendered [abstract]                         | ActualServiceRenderedAbstract                       | 12    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Domestic service rendered                                  | DomesticServiceRendered                             | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Export service rendered                                    | ExportServiceRendered                               | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Actual service rendered                                    | ActualServiceRendered                               | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to quantitative information for service [text block] | NotesToQuantitativeInformationForServiceExplanatory | 13    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100342] Abridged cost statement of service                |   |       |                 |        |   |
| in-cost | Abridged cost statement of service [abstract]              | AbridgedCostStatementOfServiceAbstract              |       |                 |        |   |
| in-cost | Manufactured product or service [table]                    | ManufacturedProductOrServiceTable                   | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]   | IdentificationOfManufacturedProductOrServiceAxis    | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Name of service  | NameOfService                                       | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Service code   | ServiceCode   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of service code                                 | SubheadingOfServiceCode                             | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Quantitative details of service [abstract]                 | QuantitativeDetailsOfServiceAbstract                | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Unit of measurement for service                            | UnitOfMeasurementForService                         | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Actual service provided                                    | ActualServiceProvided                               | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label                               | Element Name                            | Order | Context Element | Closed | Arc Role  |
|---------|--|---|-------|-----------------|--------|---|
| in-cost | Captive consumption                          | CaptiveConsumption                      | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Other quantitative adjustments               | OtherQuantitativeAdjustments            | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Actual service rendered                      | ActualServiceRendered                   | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost details of service [abstract]           | CostDetailsOfServiceAbstract            | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of materials consumed                   | CostOfMaterialsConsumed                 | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of utilities consumed                   | CostOfUtilitiesConsumed                 | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of direct employees                     | CostOfDirectEmployees                   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of direct expenses                      | CostOfDirectExpenses                    | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of stores and spares consumed           | CostOfStoresAndSparesConsumed           | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of repairs and maintenance              | CostOfRepairsAndMaintenance             | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of quality control                      | CostOfQualityControl                    | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of research and development             | CostOfResearchAndDevelopment            | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of technical knowhow fee or royalty     | CostOfTechnicalKnowhowFeeOrRoyalty      | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of depreciation or amortization         | CostOfDepreciationOrAmortization        | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of other overheads                      | CostOfOtherOverheads                    | 11    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of industry specific operating expenses | CostOfIndustrySpecificOperatingExpenses | 12    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Inputs and conversion cost for service       | InputsAndConversionCostForService       | 13    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Credits for recoveries                       | CreditsForRecoveries                    | 14    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of service provided                     | CostOfServiceProvided                   | 15    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of outsourced or contractual services   | CostOfOutsourcedOrContractualServices   | 16    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of service available                    | CostOfServiceAvailable                  | 17    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of self or captive consumption          | CostOfSelfOrCaptiveConsumption          | 18    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of other adjustments                    | CostOfOtherAdjustments                  | 19    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of services sold                        | CostOfServicesSold                      | 20    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of administrative overheads             | CostOfAdministrativeOverheads           | 21    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |

| Prefix  | Standard Label  | Element Name  | Order | Context Element | Closed | Arc Role  |
|---------|---|---|-------|-----------------|--------|---|
| in-cost | Cost of selling and distribution overheads                    | CostOfSellingAndDistributionOverheads               | 22    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of service before interest                               | CostOfServiceBeforeInterest                         | 23    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of interest and financing charges                        | CostOfInterestAndFinancingCharges                   | 24    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost of sales of service                                      | CostOfSalesOfService                                | 25    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Net sales realization of service                              | NetSalesRealizationOfService                        | 26    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Amount of margin of service as per cost accounts              | AmountOfMarginOfServiceAsPerCostAccounts            | 27    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit details of service [abstract]                   | CostPerUnitDetailsOfServiceAbstract                 | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of materials consumed                           | CostPerUnitOfMaterialsConsumed                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of utilities consumed                           | CostPerUnitOfUtilitiesConsumed                      | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of direct employees                             | CostPerUnitOfDirectEmployees                        | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of direct expenses                              | CostPerUnitOfDirectExpenses                         | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of stores and spares consumed                   | CostPerUnitOfStoresAndSparesConsumed                | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of repairs and maintenance                      | CostPerUnitOfRepairsAndMaintenance                  | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of quality control                              | CostPerUnitOfQualityControl                         | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of research and development                     | CostPerUnitOfResearchAndDevelopment                 | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of technical knowhow fee or royalty             | CostPerUnitOfTechnicalKnowhowFeeOrRoyalty           | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of depreciation or amortization                 | CostPerUnitOfDepreciationOrAmortization             | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of other overheads                              | CostPerUnitOfOtherOverheads                         | 11    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of industry specific operating expenses         | CostPerUnitOfIndustrySpecificOperatingExpenses      | 12    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of total inputs and conversion cost for service | CostPerUnitOfTotalInputsAndConversionCostForService | 13    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of credits for recoveries                       | CostPerUnitOfCreditsForRecoveries                   | 14    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of service provided                             | CostPerUnitOfServiceProvided                        | 15    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of outsourced or contractual services           | CostPerUnitOfOutsourcedOrContractualServices        | 16    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of service available                            | CostPerUnitOfServiceAvailable                       | 17    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Cost per unit of other adjustments                            | CostPerUnitOfOtherAdjustments                       | 18    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |

| Prefix  | Standard Label   | Element Name                                     | Order | Context Element | Closed | Arc Role  |
|---------|--|--|-------|-----------------|--------|---|
| in-cost | Per unit cost of services sold                                 | PerUnitCostOfServicesSoldOfService               | 19    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of administrative overheads                      | CostPerUnitOfAdministrativeOverheads             | 20    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of selling and distribution overheads            | CostPerUnitOfSellingAndDistributionOverheads     | 21    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Per unit cost of services sold before interest                 | PerUnitCostOfServicesSoldBeforeInterest          | 22    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost per unit of interest and financing charges                | CostPerUnitOfInterestAndFinancingCharges         | 23    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Per unit cost of services sold of service                      | PerUnitCostOfServicesSold                        | 24    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Per unit net sales realization of service                      | PerUnitNetSalesRealizationOfService              | 25    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Per unit margin as per cost accounts of service                | PerUnitMarginAsPerCostAccountsOfService          | 26    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to abridged cost statement of service [text block]       | NotesToAbridgedCostStatementOfServiceExplanatory | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100342a] Abridged cost statement-Details of material consumed |  |       |                 |        |   |
| in-cost | Abridged cost statement of service [abstract]                  | AbridgedCostStatementOfServiceAbstract           |       |                 |        |   |
| in-cost | Details of material consumed of service [table]                | DetailsOfMaterialConsumedOfServiceTable          | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]       | IdentificationOfManufacturedProductOrServiceAxis | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of material consumed of service [axis]                 | DetailsOfMaterialConsumedOfServiceAxis           | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of material consumed of service domain                 | DetailsOfMaterialConsumedOfServiceDomain         | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Material consumed 1 [member]                                   | MaterialConsumed1Member                          | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 2 [member]                                   | MaterialConsumed2Member                          | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 3 [member]                                   | MaterialConsumed3Member                          | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 4 [member]                                   | MaterialConsumed4Member                          | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 5 [member]                                   | MaterialConsumed5Member                          | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 6 [member]                                   | MaterialConsumed6Member                          | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 7 [member]                                   | MaterialConsumed7Member                          | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 8 [member]                                   | MaterialConsumed8Member                          | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 9 [member]                                   | MaterialConsumed9Member                          | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Material consumed 10 [member]                                  | MaterialConsumed10Member                         | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Name of service  | NameOfService                                    | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label   | Element Name                                     | Order | Context Element | Closed | Arc Role  |
|---------|--|--|-------|-----------------|--------|---|
| in-cost | Service code   | ServiceCode                                      | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of service code                               | SubheadingOfServiceCode                          | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of materials consumed of service [abstract]      | DetailsOfMaterialsConsumedOfServiceAbstract      | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Description of material                                  | DescriptionOfMaterial                            | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Nature of material consumed                              | NatureOfMaterialConsumed                         | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Unit of material consumed                                | UnitOfMaterialConsumed                           | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Quantity of material consumed                            | QuantityOfMaterialConsumed                       | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Rate of material consumed                                | RateOfMaterialConsumed                           | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of materials consumed                               | CostOfMaterialsConsumed                          | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to details of materials consumed [text block]      | NotesToDetailsOfMaterialsConsumedExplanatory     | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100342b] Abridged cost statement-Details of utilities   |  |       |                 |        |   |
| in-cost | Abridged cost statement of service [abstract]            | AbridgedCostStatementOfServiceAbstract           |       |                 |        |   |
| in-cost | Details of utilities of service [table]                  | DetailsOfUtilitiesForServiceTable                | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis] | IdentificationOfManufacturedProductOrServiceAxis | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of utilities of service [axis]                   | DetailsOfUtilitiesForServiceAxis                 | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of utilities of service domain                   | DetailsOfUtilitiesForServiceDomain               | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Utility 1 [member]                                       | Utility1Member                                   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 2 [member]                                       | Utility2Member                                   | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 3 [member]                                       | Utility3Member                                   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 4 [member]                                       | Utility4Member                                   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 5 [member]                                       | Utility5Member                                   | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 6 [member]                                       | Utility6Member                                   | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 7 [member]                                       | Utility7Member                                   | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 8 [member]                                       | Utility8Member                                   | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 9 [member]                                       | Utility9Member                                   | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Utility 10 [member]                                      | Utility10Member                                  | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |



| Prefix  | Standard Label  | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|---|--|-------|-----------------|--------|---|
| in-cost | Name of service   | NameOfService  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Service code  | ServiceCode  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of service code  | SubheadingOfServiceCode                                    | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of utilities for service [abstract]                                       | DetailsOfUtilitiesForServiceAbstract                       | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Description of utilities consumed   | DescriptionOfUtilitiesConsumed                             | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Unit of utilities consumed  | UnitOfUtilitiesConsumed                                    | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Quantity of utilities consumed  | QuantityOfUtilitiesConsumed                                | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Rate of utilities consumed  | RateOfUtilitiesConsumed                                    | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of utilities consumed  | CostOfUtilitiesConsumed                                    | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to utilities [text block]   | NotesToUtilitiesExplanatory                                | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100342c] Abridged cost statement-Details of industry specific operating expenses |  |       |                 |        |   |
| in-cost | Abridged cost statement of service [abstract]                                     | AbridgedCostStatementOfServiceAbstract                     |       |                 |        |   |
| in-cost | Details of industry specific elements of operating expenses [table]               | DetailsOfIndustrySpecificElementsOfOperatingExpensesTable  | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]                          | IdentificationOfManufacturedProductOrServiceAxis           | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of industry specific elements of operating expenses [axis]                | DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis   | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Details of industry specific elements of operating expenses domain                | DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Industry specific expenses 1 [member]   | IndustrySpecificExpenses1Member                            | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 2 [member]   | IndustrySpecificExpenses2Member                            | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 3 [member]   | IndustrySpecificExpenses3Member                            | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 4 [member]   | IndustrySpecificExpenses4Member                            | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 5 [member]   | IndustrySpecificExpenses5Member                            | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 6 [member]   | IndustrySpecificExpenses6Member                            | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 7 [member]   | IndustrySpecificExpenses7Member                            | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 8 [member]   | IndustrySpecificExpenses8Member                            | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 9 [member]   | IndustrySpecificExpenses9Member                            | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Industry specific expenses 10 [member]  | IndustrySpecificExpenses10Member                           | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label  | Element Name  | Order | Context Element | Closed | Arc Role  |
|---------|---|---|-------|-----------------|--------|---|
| in-cost | Name of service   | NameOfService   | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Service code  | ServiceCode   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of service code  | SubheadingOfServiceCode   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of industry specific elements of operating expenses [abstract]                          | DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract                  | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Description of industry specific elements of operating expenses                                 | DescriptionOfIndustrySpecificElementsOfOperatingExpenses                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of industry specific operating expenses  | CostOfIndustrySpecificOperatingExpenses                                       | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to details of industry specific operating expenses [text block]                           | NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory                  | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100350] Product and service profitability statement of audited manufactured product or service |   |       |                 |        |   |
| in-cost | Product and service profitability statement of manufactured product or service [abstract]       | ProductAndServiceProfitabilityStatementOfManufacturedProductOrServiceAbstract |       |                 |        |   |
| in-cost | Manufactured product or service [table]   | ManufacturedProductOrServiceTable   | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Identification of manufactured product or service [axis]  | IdentificationOfManufacturedProductOrServiceAxis                              | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Name of manufactured product or service   | NameOfManufacturedProductOrService  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | CTA code of manufactured product  | CTACodeOfManufacturedProduct  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of CTA code  | SubheadingOfCTACode   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Service code  | ServiceCode   | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Subheading of service code  | SubheadingOfServiceCode   | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of manufactured product and service profitability statement [abstract]                  | DetailsOfManufacturedProductAndServiceProfitabilityStatementAbstract          | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Sales   | Sales   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of sales   | CostOfSales   | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Margin  | Margin  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to manufactured product and service profitability statement [text block]                  | NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory         | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100360a] Profit reconciliation-Details of incomes not considered                               |   |       |                 |        |   |
| in-cost | Profit reconciliation of company as whole [abstract]  | ProfitReconciliationOfCompanyAsWholeAbstract                                  |       |                 |        |   |
| in-cost | Details of incomes not considered in cost accounts [table]                                      | DetailsOfIncomesNotConsideredInCostAccountsTable                              | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Details of incomes not considered in cost accounts [axis]                                       | DetailsOfIncomesNotConsideredInCostAccountsAxis                               | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Name of incomes not considered in cost accounts   | NameOfIncomesNotConsideredInCostAccounts                                      | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label  | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|---|--|-------|-----------------|--------|---|
| in-cost | Amount of incomes not considered in cost accounts                                       | AmountOfIncomesNotConsideredInCostAccounts                                   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100360b] Profit reconciliation-Details of expenses not considered                      |  |       |                 |        |   |
| in-cost | Profit reconciliation of company as whole [abstract]                                    | ProfitReconciliationOfCompanyAsWholeAbstract                                 |       |                 |        |   |
| in-cost | Details of expenses not considered in cost accounts [table]                             | DetailsOfExpensesNotConsideredInCostAccountsTable                            | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Details of expenses not considered in cost accounts [axis]                              | DetailsOfExpensesNotConsideredInCostAccountsAxis                             | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Name of expenses not considered in cost accounts  | NameOfExpensesNotConsideredInCostAccounts                                    | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Amount of expenses not considered in cost accounts                                      | AmountOfExpensesnotConsideredInCostAccounts                                  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100410] Related party transactions for the company                                     |  |       |                 |        |   |
| in-cost | Related party transactions [abstract]   | RelatedPartyTransactionsAbstract   |       |                 |        |   |
| in-cost | Description of related party transactions [table]                                       | DescriptionOfRelatedPartyTransactionsTable                                   | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Name of related party [axis]  | NameOfRelatedPartyAxis   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Identification details for product or service [axis]                                    | IdentificationDetailsForProductOrServiceAxis                                 | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Nature of related party transactions [axis]   | NatureOfRelatedPartyTransactionsAxis   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Nature of related party transactions domain   | NatureOfRelatedPartyTransactionsDomain                                       | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Sale of product [member]  | SaleOfProductMember  | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Purchase of product [member]  | PurchaseOfProductMember  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Services received [member]  | ServicesReceivedMember   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Services rendered [member]  | ServicesRenderedMember   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of related party [abstract]   | DetailsOfRelatedPartyAbstract  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Name of related party   | NameOfRelatedParty   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | CIN of related party  | CINOfRelatedParty  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Permanent account number of related party   | PermanentAccountNumberOfRelatedParty   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Identification number of foreign related party in country of incorporation or residence | IdentificationNumberOfForeignRelatedPartyInCountryOfIncorporationOrResidence | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Nature of issuing authority in country of incorporation or residence                    | NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence                  | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Country of related party  | CountryOfRelatedParty  | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of related party transactions [abstract]  | DetailsOfRelatedPartyTransactionsAbstract                                    | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label   | Element Name  | Order | Context Element | Closed | Arc Role  |
|---------|--|---|-------|-----------------|--------|---|
| in-cost | Name of product or service   | NameOfProductOrService                                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Product or service code  | ProductOrServiceCode  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Aggregate quantity of related party transaction                      | AggregateQuantityOfRelatedPartyTransaction                  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Average transfer price of related party transaction                  | AverageTransferPriceOfRelatedPartyTransaction               | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Aggregate amount of transaction                                      | AggregateAmountOfTransaction                                | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Average normal price of related party transaction                    | AverageNormalPriceOfRelatedPartyTransaction                 | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Basis adopted to determine normal price of related party transaction | BasisAdoptedToDetermineNormalPriceOfRelatedPartyTransaction | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Description of other basis adopted to determine normal price         | DescriptionOfOtherBasisAdoptedToDetermineNormalPrice        | 8     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to related party transaction [text block]                      | NotesToRelatedPartyTransactionExplanatory                   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [100420] Reconciliation of indirect taxes for the company            |   |       |                 |        |   |
| in-cost | Reconciliation of indirect taxes [abstract]                          | ReconciliationOfIndirectTaxesAbstract                       |       |                 |        |   |
| in-cost | Types of indirect taxes of company [table]                           | TypesOfIndirectTaxesOfCompanyTable                          | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Types of indirect taxes of company [axis]                            | TypesOfIndirectTaxesOfCompanyAxis                           | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Types of indirect taxes of company domain                            | TypesOfIndirectTaxesOfCompanyDomain                         | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Assessable value [member]  | AssessableValueMember                                       | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Excise duty VAT,CST, Cess and other state taxes [member]             | ExciseDutyVATCSTCessAndOtherStateTaxesMember                | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Central goods and service tax [member]                               | CentralGoodsAndServiceTaxMember                             | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | State or union territory goods and service tax [member]              | StateOrUnionTerritoryGoodsAndServiceTaxMember               | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Integrated goods and service tax [member]                            | IntegratedGoodsAndServiceTaxMember                          | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cess and others [member]   | CessAndOthersMember   | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Duties taxes payable of company [abstract]                           | DutiesTaxesPayableOfCompanyAbstract                         | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Excise duty payable of company [abstract]                            | ExciseDutyPayableOfCompanyAbstract                          | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Excise duty payable for domestic clearances                          | ExciseDutyPayableForDomesticClearances                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Excise duty payable for export clearances                            | ExciseDutyPayableForExportClearances                        | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Excise duty payable on stock transfers                               | ExciseDutyPayableOnStockTransfers                           | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Excise duty payable on other clearances                              | ExciseDutyPayableOnOtherClearances                          | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |

| Prefix  | Standard Label   | Element Name  | Order | Context Element | Closed | Arc Role  |
|---------|--|---|-------|-----------------|--------|---|
| in-cost | Excise duty payable of company   | ExciseDutyPayableByCompany  | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Value added tax central sales tax and cess payable by company                          | ValueAddedTaxCentralSalesTaxAndCessPayableByCompany                       | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Other state taxes payable by company   | OtherStateTaxesPayableByCompany   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Goods and service taxes payable of company [abstract]                                  | GoodsAndServiceTaxesPayableOfCompanyAbstract                              | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Taxes payable on outward taxable supplies other than zero rated nil rated and exempted | TaxesPayableOnOutwardTaxableSuppliesOtherThanZeroRatedNilRatedAndExempted | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Taxes payable on zero rated outward taxable supplies                                   | TaxesPayableOnZeroRatedOutwardTaxableSupplies                             | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Taxes payable on inward supplies liable to reverse charge                              | TaxesPayableOnInwardSuppliesLiableToReverseCharge                         | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Taxes payable on nil rated and exempted outward supplies                               | TaxesPayableOnNilRatedAndExemptedOutwardSupplies                          | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Taxes payable on non GST outward supplies  | TaxesPayableOnNonGSTOutwardSupplies                                       | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Goods and service taxes payable  | GoodsAndServiceTaxesPayable   | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Duties taxes payable by company  | DutiesTaxesPayableByCompany   | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Duties taxes paid by company [abstract]  | DutiesTaxesPaidByCompanyAbstract  | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Input tax credit utilised [abstract]   | InputTaxCreditUtilisedAbstract  | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Input tax credit utilised for CGST Or CENVAT   | InputTaxCreditUtilisedForCGSTOrCENVAT                                     | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Input tax credit utilised for SGST or UTGST or VAT                                     | InputTaxCreditUtilisedForSGSTOrUTGSTOrVAT                                 | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Input tax credit utilised for IGST   | InputTaxCreditUtilisedForIGST   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Input tax credit utilised for cess   | InputTaxCreditUtilisedForCess   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Transitional credit  | TransitionalCredit  | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Other credits utilised   | OtherCreditsUtilised  | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Credits utilised by company  | CreditsUtilisedByCompany  | 7     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |
| in-cost | Indirect taxes paid through PLA or cash  | IndirectTaxesPaidThroughPLAOrCash   | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a> |

| Prefix  | Standard Label   | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|--|--|-------|-----------------|--------|---|
| in-cost | Duties taxes paid by company   | DutiesTaxesPaidByCompany                                     | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Difference between duties taxes paid and payable                       | DifferenceBetweenDutiesTaxesPaidAndPayable                   | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Interest penalty fines paid by company                                 | InterestPenaltyFinesPaidByCompany                            | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to reconciliation of GST [text block]                            | NotesToReconciliationOfGSTExplanatory                        | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [900000] Typed default   |  |       |                 |        |   |
| in-cost | Typed default [abstract]   | TypedDefaultAbstract   |       |                 |        |   |
| in-cost | Typed default [table]  | TypedDefaultTable  | 1     | scenario        | TRUE   | <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a>                                 |
| in-cost | Typed default [axis]   | TypedDefaultAxis   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/hypercube-dimension">http://xbrl.org/int/dim/arcrole/hypercube-dimension</a> |
| in-cost | Typed default domain   | TypedDefaultDomain   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-domain">http://xbrl.org/int/dim/arcrole/dimension-domain</a>       |
| in-cost | Typed default domain   | TypedDefaultDomain   | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-default">http://xbrl.org/int/dim/arcrole/dimension-default</a>     |
| in-cost | Amount of expenses not considered in cost accounts                     | AmountOfExpensesnotConsideredInCostAccounts                  | 2     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Amount of incomes not considered in cost accounts                      | AmountOfIncomesNotConsideredInCostAccounts                   | 3     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of materials consumed of manufactured product [abstract]       | DetailsOfMaterialsConsumedOfProductGroupAbstract             | 4     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of materials consumed   | CostOfMaterialsConsumed                                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of utilities for manufactured product [abstract]               | DetailsOfUtilitiesForManufacturedProductAbstract             | 5     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of utilities consumed   | CostOfUtilitiesConsumed                                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Details of industry specific elements of operating expenses [abstract] | DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract | 6     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of industry specific operating expenses                           | CostOfIndustrySpecificOperatingExpenses                      | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Notes to related party transaction [text block]                        | NotesToRelatedPartyTransactionExplanatory                    | 9     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Sales  | Sales  | 10    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Cost of sales  | CostOfSales  | 11    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Margin   | Margin   | 12    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| in-cost | Net operational revenue of manufactured product or service             | NetOperationalRevenueOfManufacturedProductOrService          | 13    |                 |        | <a href="http://xbrl.org/int/dim/arcrole/domain-member">http://xbrl.org/int/dim/arcrole/domain-member</a>             |
| ELR     | [910000] Axis-Defaults   |  |       |                 |        |   |
| in-cost | Details of industry specific elements of operating expenses [axis]     | DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis     |       |                 |        |   |

| Prefix  | Standard Label   | Element Name   | Order | Context Element | Closed | Arc Role  |
|---------|--|--|-------|-----------------|--------|---|
| in-cost | Details of industry specific elements of operating expenses domain | DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-default">http://xbrl.org/int/dim/arcrole/dimension-default</a> |
| in-cost | Details of material consumed of manufactured product [axis]        | DetailsOfMaterialConsumedOfManufacturedProductAxis         |       |                 |        |   |
| in-cost | Details of material consumed of manufactured product domain        | DetailsOfMaterialConsumedOfManufacturedProductDomain       | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-default">http://xbrl.org/int/dim/arcrole/dimension-default</a> |
| in-cost | Details of material consumed of service [axis]                     | DetailsOfMaterialConsumedOfServiceAxis                     |       |                 |        |   |
| in-cost | Details of material consumed of service domain                     | DetailsOfMaterialConsumedOfServiceDomain                   | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-default">http://xbrl.org/int/dim/arcrole/dimension-default</a> |
| in-cost | Details of utilities of manufactured product [axis]                | DetailsOfUtilitiesOfManufacturedProductAxis                |       |                 |        |   |
| in-cost | Details of utilities of manufactured product domain                | DetailsOfUtilitiesOfManufacturedProductDomain              | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-default">http://xbrl.org/int/dim/arcrole/dimension-default</a> |
| in-cost | Details of utilities of service [axis]                             | DetailsOfUtilitiesForServiceAxis                           |       |                 |        |   |
| in-cost | Details of utilities of service domain                             | DetailsOfUtilitiesForServiceDomain                         | 1     |                 |        | <a href="http://xbrl.org/int/dim/arcrole/dimension-default">http://xbrl.org/int/dim/arcrole/dimension-default</a> |