



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_AbridgedCostStatementOf Manufactured ProductAbstract	TRUE	xbrli:stringItemType		duration	xbrli:item	TRUE	
2	in-cost	AbridgedCostStatementOfServiceAbstract	in-cost_AbridgedCostStatementOfService Abstract	TRUE	xbrli:stringItemType		duration	xbrli:item	TRUE	
3	in-cost	SubheadingOfCTACode	in-cost_SubheadingOfCTACode	FALSE	in-cost-type:SubheadingCode Length		duration	xbrli:item	TRUE	
4	in-cost	SubheadingOfServiceCode	in-cost_SubheadingOfServiceCode	FALSE	in-cost-type:SubheadingCode Length		duration	xbrli:item	TRUE	
5	in-cost	ActualProductionOfManufacturedProductAbstract	in-cost_ActualProductionOfManufactured ProductAbstract	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_ActualSalesOfManufacturedProduct Abstract	TRUE	xbrli:stringItemType		duration	xbrli:item	TRUE	
8	in-cost	AddressOfCorporateOfficeOfCompany	in-cost_AddressOfCorporateOfficeOf Company	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_AmountOfExpensesNotConsidered InCostAccounts	FALSE	xbrli:monetaryItemType	debit	duration	xbrli:item	TRUE	
16	in-cost	AmountOfIncomesNotConsideredInCostAccounts	in-cost_AmountOfIncomesNotConsideredIn CostAccounts	FALSE	xbrli:monetaryItemType	credit	duration	xbrli:item	TRUE	
17	in-cost	AmountOfMarginOfProductAsPerCostAccounts	in-cost_AmountOfMarginOfProductAsPer CostAccounts	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_AvailableCapacityOfManufactured Product	FALSE	xbrli:decimalItemType		duration	xbrli:item	TRUE	
21	in-cost	AvailableCapacityOfManufacturedProductAbstract	in-cost_AvailableCapacityOfManufactured ProductAbstract	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:BasisAdoptedToDetermineNormal- PriceOfRelatedParty- Transactions		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:CINNumberItem Type		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:CategoryOfCost Accountant		duration	xbr- li:item	TRUE	Firm , LLP , Sole Proprietor
32	in-cost	CessAndOthersMember	in-cost_CessAndOthersMember	TRUE	nonnum:domainItemT ype		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_ConsolidatedObservationsOrS uggestionsOfAllCostAuditorsExplanatory	FALSE	nonnum:textBlockIte mType		duration	xbr- li:item	TRUE	
35	in-cost	ConsolidatedQualificationsReservationsOrAdverseRemarksOfAllCostAuditorsExplanatory	in- cost_ConsolidatedQualificationsReservationsOrAdverseRemarksOfAllCostAuditor- sExplanatory	FALSE	nonnum:textBlockIte mType		duration	xbr- li:item	TRUE	
36	in-cost	CorporateIdentityNumberOrForeignCompanyRegistrationNumber	in- cost_CorporateIdentityNumberOrForeign CompanyRegistrationNumber	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:textBlockIte mType		duration	xbr- li:item	TRUE	
39	in-cost	CostAuditorsObservationsOrSuggestionsExplanatory	in- cost_CostAuditorsObservationsOrSuggesti onsExplanatory	FALSE	nonnum:textBlockIte mType		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	bstract in-cost_CostOfAdministrativeOverheads	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
42	in-cost	CostOfBoughtOutInputsOfCompany	in- cost_CostOfBoughtOutInputsOfCompany	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
43	in-cost	CostOfBoughtOutInputsOfCompanyAbstract	in- cost_CostOfBoughtOutInputsOfCompany Abstract	TRUE	xbrli:stringItemType		duration	xbr- li:item	TRUE	
44	in-cost	CostOfDepreciationOrAmortization	in- cost_CostOfDepreciationOrAmortization	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
45	in-cost	CostOfDirectEmployees	in-cost_CostOfDirectEmployees	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
46	in-cost	CostOfDirectExpenses	in-cost_CostOfDirectExpenses	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
47	in-cost	CostOfSalesBeforeInterest	in-cost_CostOfSalesBeforeInterest	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
48	in-cost	CostOfFinishedGoodsPurchased	in-cost_CostOfFinishedGoodsPurchased	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
49	in-cost	CostOfIncreaseDecreaseInFinishedGoods	in-cost_CostOfIncreaseDecreaseInFinished Goods	FALSE	xbr- li:monetaryItemType		duration	xbr- li:item	TRUE	
50	in-cost	CostOfIncreaseDecreaseInWorkInProgress	in-cost_CostOfIncreaseDecreaseInWork In Progress	FALSE	xbr- li:monetaryItemType		duration	xbr- li:item	TRUE	
51	in-cost	CostOfInterestAndFinancingCharges	in- cost_CostOfInterestAndFinancingCharges	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
52	in-cost	CostOfIndustrySpecificOperatingExpenses	in-cost_CostOfIndustrySpecificOperating Expenses	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
53	in-cost	CostOfMaterialsConsumed	in-cost_CostOfMaterialsConsumed	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
54	in-cost	CostOfMaterialsConsumedOfCompany	in-cost_CostOfMaterialsConsumed Of Company	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
55	in-cost	CostOfOtherAdjustments	in-cost_CostOfOtherAdjustments	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
56	in-cost	CostOfOtherBoughtOutInputsOfCompany	in-cost_CostOfOtherBoughtOutInputsOf Company	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
57	in-cost	CostOfOtherProductionOverheads	in-cost_CostOfOtherProductionOverheads	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
58	in-cost	CostOfPrimaryPacking	in-cost_CostOfPrimaryPacking	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
59	in-cost	CostOfProcessMaterialsOrChemicalsConsumed	in- cost_CostOfProcessMaterialsOrChemicals Consumed	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
60	in-cost	CostOfProcessMaterialsOrChemicalsOfCompa- ny	in- cost_CostOfProcessMaterialsOrChemicals Of Company	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
61	in-cost	CostOfProductionAndPurchases	in-cost_CostOfProduction And Purchases	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
62	in-cost	CostOfProductionOrOperations	in-cost_CostOfProduction Or Operations	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
63	in-cost	CostOfProductionOrOperationsOfGoodsSold	in-cost_CostOfProductionOrOperationsOf Goods Sold	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- 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- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
65	in-cost	CostOfRepairsAndMaintenance	in-cost_CostOfRepairsAnd Maintenance	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
66	in-cost	CostOfResearchAndDevelopment	in-cost_CostOfResearchAndDevelopment	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
67	in-cost	CostOfSalesOfProduct	in-cost_CostOfSalesOfProduct	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
68	in-cost	CostOfSales	in-cost_CostOf Sales	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
69	in-cost	CostOfOutsourcedOrContractualServices	in-cost_CostOfOutsourcedOrContractual Services	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
70	in-cost	CostOfSecondaryPacking	in-cost_CostOfSecondaryPacking	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
71	in-cost	CostOfSelfOrCaptiveConsumption	in-cost_CostOfSelfOrCaptiveConsumption	FALSE	xbr- li:monetaryItemType	credit	duration	xbr- li:item	TRUE	
72	in-cost	CostOfSellingAndDistributionOverheads	in-cost_CostOfSellingAndDistribution Overheads	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
73	in-cost	CostOfStoresAndSparesConsumed	in-cost_CostOfStoresAndSparesConsumed	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
74	in-cost	CostOfStoresAndSparesConsumedOfCompany	in-cost_CostOfStoresAndSparesConsumed OfCompany	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
75	in-cost	CostOfTechnicalKnowhowFeeOrRoyalty	in-cost_CostOfTechnicalKnowhowFeeOr Royalty	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
76	in-cost	CostOfUtilitiesConsumed	in-cost_CostOfUtilitiesConsumed	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
77	in-cost	CostOfUtilitiesOfCompany	in-cost_CostOfUtilitiesOfCompany	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
78	in-cost	CostPerUnitDetailsOfManufacturedProductAbstract	in-cost_CostPerUnitDetailsOfManufactured ProductAbstract	TRUE	xbrli:stringItemType		duration	xbr- li:item	TRUE	
79	in-cost	CostPerUnitOfAdministrativeOverheads	in-cost_CostPerUnitOfAdministrative Overheads	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
80	in-cost	CostPerUnitOfOutsourcedOrContractualServices	in-cost_CostPerUnitOfOutsourced Or Contractual Services	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
81	in-cost	CostPerUnitOfCreditsForRecoveries	in-cost_CostPerUnitOfCreditsForRecoveries	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
82	in-cost	CostPerUnitOfDepreciationOrAmortization	in-cost_CostPerUnitOfDepreciationOr Amortization	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
83	in-cost	CostPerUnitOfDirectEmployees	in-cost_CostPerUnitOfDirectEmployees	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
84	in-cost	CostPerUnitOfDirectExpenses	in-cost_CostPerUnitOfDirectExpenses	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
85	in-cost	CostPerUnitOfFinishedGoodsPurchased	in-cost_CostPerUnitOfFinishedGoods Purchased	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
86	in-cost	CostPerUnitOfIncreaseDecreaseInWorkInProgress	in-cost_CostPerUnitOfIncreaseDecrease In WorkInProgress	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
87	in-cost	CostPerUnitOfIndustrySpecificOperatingExpenses	in-cost_CostPerUnitOfIndustrySpecific Operating Expenses	FALSE	xbr- li:decimalItemType		duration	xbr- 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 in-cost_CostPerUnitOfMaterialsConsumed	FALSE	li:decimalItemType xbr:li:decimalItemType		duration	li:item xbr:li:item	TRUE	
90	in-cost	CostPerUnitOfOtherProductionOverheads	in-cost_Cost Per Unit Of Other Production Overheads	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
91	in-cost	CostPerUnitOfPrimaryPacking	in-cost_CostPerUnitOfPrimaryPacking	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
92	in-cost	CostPerUnitOfProcessMaterialsOrChemicalsConsumed	in-cost_CostPerUnitOfProcessMaterials Or ChemicalsConsumed	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
93	in-cost	CostPerUnitOfProductionAndPurchases	in-cost_CostPerUnitOfProductionAnd Purchases	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
94	in-cost	CostPerUnitOfProductionOrOperations	in-cost_CostPerUnitOfProduction Or Operations	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
95	in-cost	CostPerUnitOfQualityControl	in-cost_CostPerUnitOfQualityControl	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
96	in-cost	CostPerUnitOfRepairsAndMaintenance	in-cost_CostPerUnitOfRepairsAndMaintenance	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
97	in-cost	CostPerUnitOfResearchAndDevelopment	in-cost_Cost Per Unit Of Research And Development	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
98	in-cost	CostPerUnitOfSecondaryPacking	in-cost_CostPerUnitOfSecondaryPacking	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
99	in-cost	CostPerUnitOfSellingAndDistributionOverheads	in-cost_Cost PerUnit Of Selling And Distribution Overheads	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
100	in-cost	CostPerUnitOfStockAndOtherAdjustments	in-cost_Cost PerUnit Of Stock And Other Adjustments	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
101	in-cost	CostPerUnitOfStoresAndSparesConsumed	in-cost_CostPerUnit Of Stores And Spares Consumed	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
102	in-cost	CostPerUnitOfTechnicalKnowhowFeeOrRoyalty	in-cost_CostPerUnitOfTechnicalKnowhow Fee Or Royalty	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
103	in-cost	CostPerUnitOfTotalInputsAndConversion-CostForProduct	in-cost_CostPerUnitOfTotalInputsAnd ConversionCostForProduct	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
104	in-cost	CostPerUnitOfUtilitiesConsumed	in-cost_CostPerUnitOfUtilitiesConsumed	FALSE	xbr:li:decimalItemType		duration	xbr:li:item	TRUE	
105	in-cost	CountryOfRelatedParty	in-cost_CountryOf Related Party	FALSE	xbrli:stringItemType		duration	xbr:li:item	TRUE	
106	in-cost	CreditsForRecoveries	in-cost_Credits For Recoveries	FALSE	xbr:li:monetaryItemType	credit	duration	xbr:li:item	TRUE	
107	in-cost	CreditsUtilisedByCompany	in-cost_Credits Utilised By Company	FALSE	xbr:li:monetaryItemType	debit	duration	xbr:li:item	TRUE	
108	in-cost	CurrentAssetsAbstract	in-cost_CurrentAssetsAbstract	TRUE	xbrli:stringItemType		duration	xbr:li:item	TRUE	
109	in-cost	CurrentAssets	in-cost_CurrentAssets	FALSE	xbr:li:monetaryItemType	debit	instant	xbr:li:item	TRUE	
110	in-cost	CurrentAssetsToCurrentLiabilities	in-cost_CurrentAssetsToCurrentLiabilities	FALSE	xbrli:pureItemType		duration	xbr:li:item	TRUE	
111	in-cost	CurrentFinancialYearAbstract	in-cost_CurrentFinancialYearAbstract	TRUE	xbrli:stringItemType		duration	xbr:li:item	TRUE	
112	in-cost	CurrentLiabilities	in-cost_CurrentLiabilities	FALSE	xbr:li:monetaryItemType	credit	instant	xbr:li:item	TRUE	

#	Prefix	Element Name	Element Id	Abstract	Data Type	Balance Type	Period Type	Substitution Group	Nilable	Collections
113	in-cost	DateOfBoardOfDirectorsMeetingInWhichAnnexureToCostAuditReportWasApproved	in-cost_Date Of Board Of Directors Meeting In Which AnnexureTo Cost Audit-ReportWasApproved	FALSE	xbrli:dateItemType		instant	xbrli:item	TRUE	
114	in-cost	DateOfEndOfFirstPreviousFinancialYear	in-cost_DateOfEndOfFirstPreviousFinancial Year	FALSE	xbrli:dateItemType		instant	xbrli:item	TRUE	
115	in-cost	DateOfEndOfReportingPeriod	in-cost_DateOfEndOfReportingPeriod	FALSE	xbrli:dateItemType		instant	xbrli:item	TRUE	
116	in-cost	DateOfSigningCostAuditReportAndAnnexureByCostAuditor	in-cost_DateOfSigningCostAuditReportAnd AnnexureByCostAuditor	FALSE	xbrli:dateItemType		instant	xbrli:item	TRUE	
117	in-cost	DateOfStartOfFirstPreviousFinancialYear	in-cost_DateOfStartOfFirstPreviousFinancial Year	FALSE	xbrli:dateItemType		instant	xbrli:item	TRUE	
118	in-cost	DateOfStartOfReportingPeriod	in-cost_DateOfStartOfReportingPeriod	FALSE	xbrli:dateItemType		instant	xbrli:item	TRUE	
119	in-cost	DebtEquityRatio	in-cost_DebtEquityRatio	FALSE	xbrli:pureItemType		duration	xbrli:item	TRUE	
120	in-cost	DescriptionOfIndustrySpecificElementsOfOperatingExpenses	in-cost_DescriptionOfIndustrySpecificElementsOfOperatingExpenses	FALSE	xbrli:stringItemType		duration	xbrli:item	TRUE	
121	in-cost	DescriptionOfMaterial	in-cost_DescriptionOfMaterial	FALSE	xbrli:stringItemType		duration	xbrli:item	TRUE	
122	in-cost	DescriptionOfOtherBasisAdoptedToDetermineNormalPrice	in-cost_DescriptionOfOtherBasisAdopted ToDetermineNormalPrice	FALSE	xbrli:stringItemType		duration	xbrli:item	TRUE	
123	in-cost	DescriptionOfRelatedPartyTransactionsTable	in-cost_DescriptionOfRelatedParty TransactionsTable	TRUE	xbrli:stringItemType		duration	xbrldt:hypercubeItem	TRUE	
124	in-cost	DescriptionOfUtilitiesConsumed	in-cost_DescriptionOfUtilitiesConsumed	FALSE	xbrli:stringItemType		duration	xbrli:item	TRUE	
125	in-cost	DetailsForNotReportingPreviousYearFiguresExplanatory	in-cost_DetailsForNotReportingPreviousYear Figures Explanatory	FALSE	nonnum:textBlockItemType		duration	xbrli:item	TRUE	
126	in-cost	DetailsOfCostAuditorTable	in-cost_DetailsOfCost Auditor Table	TRUE	xbrli:stringItemType		duration	xbrldt:hypercubeItem	TRUE	
127	in-cost	DetailsOfCostAuditorsAbstract	in-cost_DetailsOfCostAuditorsAbstract	TRUE	xbrli:stringItemType		duration	xbrli:item	TRUE	
128	in-cost	DetailsOfExpensesNotConsideredInCostAccountsAxis	in-cost_Details Of Expenses Not Considered In Cost Accounts Axis	TRUE	xbrli:stringItemType		duration	xbrldt:dimensionItem	TRUE	
129	in-cost	DetailsOfExpensesNotConsideredInCostAccountsTable	in-cost_Details Of Expenses Not Considered In Cost Accounts Table	TRUE	xbrli:stringItemType		duration	xbrldt:hypercubeItem	TRUE	
130	in-cost	DetailsOfIncomesNotConsideredInCostAccountsAxis	in-cost_Details Of Incomes Not Considered In Cost Accounts Axis	TRUE	xbrli:stringItemType		duration	xbrldt:dimensionItem	TRUE	
131	in-cost	DetailsOfIncomesNotConsideredInCostAccountsTable	in-cost_Details Of Incomes Not Considered In Cost Accounts Table	TRUE	xbrli:stringItemType		duration	xbrldt:hypercubeItem	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	Niltable	Collections
150	in-cost	DifferenceInStockValuationAsPerCostAnd-FinancialRecords	in-cost_DifferenceInStockValuationAsPerCo stAndFinancialRecords	FALSE	xbr- li:monetaryItemType		duration	xbr- li:item	TRUE	
151	in-cost	DisclosureOfCostAuditorsQualificationsOrAd- verseRemarksInCostAuditorsReportAbstract	in-cost_DisclosureOfCostAuditors Quali- ficationsOrAdverseRemarksInCost Audi- torsReportAbstract	TRUE	xbrli:stringItemType		duration	xbr- li:item	TRUE	
152	in-cost	DisclosureRegardingAccountingAllocationAnd- AbsorptionOfOverheadsExplanatory	in-cost_DisclosureRegardingAccounting AllocationAndAbsorptionOfOverheads Explanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
153	in-cost	DisclosureRegardingAccountingForByProd- uctsJointProductsAndScrapsOrWastageExplana- tory	in- cost_DisclosureRegardingAccountingFor ByProductsJointProductsAndScrapsOr- WastageExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
154	in-cost	DisclosureRegardingAccountingForMaterialC- ostIncludingPackingMaterialsStoresAnd- SparesEmployeeCostUtilitiesAndOtherRele- vantCostComponentsExplanatory	in- cost_DisclosureRegardingAccountingFor MaterialCostIncludingPacking Materi- alsStoresAndSparesEmployeeCost Utili- tiesAndOtherRelevantCostCompo- nentsExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
155	in-cost	DisclosureRegardingAdequacyOfBudgetary- ControlSystemExplanatory	in- cost_DisclosureRegardingAdequacyOfBud getaryControlSystemExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
156	in-cost	DisclosureRegardingBasisOfInventoryValua- tionExplanatory	in- cost_DisclosureRegardingBasisOfInventor yValuationExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
157	in-cost	DisclosureRegardingChangesInCostAc- countingPolicyDuringReportingPeriodExplana- tory	in- cost_DisclosureRegardingChangesInCostA ccountingPolicyDuringReportingPerio- dExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
158	in-cost	DisclosureRegardingIdentificationOfCostCen- tresCostObjectsAndCostDriversExplanatory	in- cost_DisclosureRegardingIdentificationOf CostCentresCostObjectsAndCostDriver- sExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
159	in-cost	DisclosureRegardingOtherRelevantCostAc- countingPolicyExplanatory	in- cost_DisclosureRegardingOtherRelevant CostAccountingPolicyExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
160	in-cost	DisclosureRegardingTreatmentOfAbnor- malAndNonRecurringCostsIncludingClassifica- tionOfNonCostItemsExplanatory	in-cost_DisclosureRegardingTreatmentOf AbnormalAndNonRecurringCostsInclud- ingClassificationOfNonCostItemsExplana- tory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
161	in-cost	DisclosureRegardingValuationOfInterUnitOrIn- terCompanyAndRelatedPartyTransactionEx- planatory	in-cost_DisclosureRegarding Valuation Of InterUnitOrInterCompanyAndRelatedPar- tyTransactionExplanatory	FALSE	nonnum:textBlockI temType		duration	xbr- li:item	TRUE	
162	in-cost	DisclosureRelatingToAdequacyOfInternalAudi- tOfCostRecordsExplanatory	in- cost_DisclosureRelatingToAdequacyOfInt ernalAuditOfCostRecordsExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr- li:item	TRUE	
163	in-cost	DisclosureRelatingToAvailabilityOfAu- ditedAndCertifiedCostStatementsAndSched- ulesForEachUnitAndEachProductOrServiceEx- planatory	in- cost_DisclosureRelatingToAvailabilityOf AuditedAndCertifiedCostStatementsAnd- SchedulesForEachUnitAndEachProduc-	FALSE	nonnum:textBlockI temType		duration	xbr- li:item	TRUE	

#	Prefix	Element Name	Element Id	Abstract	Data Type	Balance Type	Period Type	Substitution Group	Niltable	Collections
164	in-cost	DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory	tOrServiceExplanatory 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_EmailIDOfCostAuditor Or CostAuditorsFirm	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	Nilable	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	IdentificationNumberOfForeignRelatedPartyIn-CountryOfIncorporationOrResidence	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	xbr-	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- li:monetaryItemType	debit	duration	li:item xbr- li:item	TRUE	Manufactured product , Service
208	in-cost	SelectSectorForClassifyingManufacturedProductOrService	in-cost_Select Sector For Classifying ManufacturedProductOrService	FALSE	in-cost- type:TypeOfSector		duration	xbr- li:item	TRUE	
209	in-cost	IndustrySpecificExpenses10Member	in- cost_IndustrySpecificExpenses10Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
210	in-cost	IndustrySpecificExpenses1Member	in- cost_IndustrySpecificExpenses1Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
211	in-cost	IndustrySpecificExpenses2Member	in- cost_IndustrySpecificExpenses2Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
212	in-cost	IndustrySpecificExpenses3Member	in- cost_IndustrySpecificExpenses3Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
213	in-cost	IndustrySpecificExpenses4Member	in- cost_IndustrySpecificExpenses4Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
214	in-cost	IndustrySpecificExpenses5Member	in- cost_IndustrySpecificExpenses5Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
215	in-cost	IndustrySpecificExpenses6Member	in- cost_IndustrySpecificExpenses6Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
216	in-cost	IndustrySpecificExpenses7Member	in- cost_IndustrySpecificExpenses7Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
217	in-cost	IndustrySpecificExpenses8Member	in- cost_IndustrySpecificExpenses8Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	Actual , Thousands , Lakhs , Millions , Crores , Billions
218	in-cost	IndustrySpecificExpenses9Member	in- cost_IndustrySpecificExpenses9Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
219	in-cost	InputsAndConversionCostOfProduct	in- cost_InputsAndConversionCostOfProduct	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
220	in-cost	InstalledCapacityOnStartOfReportingPeriod	in- cost_InstalledCapacityOnStartOfReporting Period	FALSE	xbr- li:decimalItemType		duration	xbr- li:item	TRUE	
221	in-cost	InterestPenaltyFinesPaidByCompany	in- cost_InterestPenaltyFinesPaidByCompany	FALSE	xbr- li:monetaryItemType	debit	duration	xbr- li:item	TRUE	
222	in-cost	LevelOfRoundingUsedInCostStatements	in- cost_LevelOfRoundingUsedInCostState- ments	FALSE	in-cost-type:Level Of Rounding		duration	xbr- li:item	TRUE	
223	in-cost	LongTermBorrowings	in-cost_LongTermBorrowings	FALSE	xbr- li:monetaryItemType	credit	instant	xbr- li:item	TRUE	
224	in-cost	MaterialConsumed10Member	in-cost_MaterialConsumed10Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
225	in-cost	MaterialConsumed1Member	in-cost_MaterialConsumed1Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
226	in-cost	MaterialConsumed2Member	in-cost_MaterialConsumed2Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
227	in-cost	MaterialConsumed3Member	in-cost_MaterialConsumed3Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
228	in-cost	MaterialConsumed4Member	in-cost_MaterialConsumed4Member	TRUE	nonnum:domainItem Type		duration	xbr- li:item	TRUE	
229	in-cost	MaterialConsumed5Member	in-cost_MaterialConsumed5Member	TRUE	nonnum:domainItem Type		duration	xbr- 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 nonnum:domainItem		duration	li:item xbr-li:item	TRUE	
232	in-cost	MaterialConsumed8Member	in-cost_MaterialConsumed8Member	TRUE	Type nonnum:domainItem		duration	li:item xbr-li:item	TRUE	
233	in-cost	MaterialConsumed9Member	in-cost_MaterialConsumed9Member	TRUE	Type nonnum:domainItem		duration	li:item xbr-li:item	TRUE	
234	in-cost	MembershipNumberOfMemberSigningReport	in-cost_MembershipNumberOfMemberSigningReport	FALSE	xbrli:integerItemType		duration	li:item xbr-li:item	TRUE	
235	in-cost	NameOfCompany	in-cost_NameOfCompany	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
236	in-cost	NameOfCostAuditorOrCostAuditorsFirm	in-cost_NameOfCostAuditorOrCostAuditorsFirm	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
237	in-cost	NameOfExpensesNotConsideredInCostAccounts	in-cost_NameOfExpensesNotConsideredInCostAccounts	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
238	in-cost	NameOfIncomesNotConsideredInCostAccounts	in-cost_NameOfIncomesNotConsideredInCostAccounts	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
239	in-cost	NameOfMemberSigningReport	in-cost_NameOfMemberSigningReport	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
240	in-cost	NameOfProductOrService	in-cost_NameOfProductOrService	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
241	in-cost	NameOfProductOrIndustry	in-cost_NameOfProductOrIndustry	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
242	in-cost	NameOfRelatedParty	in-cost_NameOfRelatedParty	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
243	in-cost	NameOfRelatedPartyAxis	in-cost_NameOfRelatedPartyAxis	TRUE	xbrli:stringItemType		duration	xbrldt:dimensionItem xbr-li:item	TRUE	
244	in-cost	NetSalesRealizationOfProduct	in-cost_NetSalesRealizationOfProduct	FALSE	xbr-li:monetaryItemType xbrli:stringItemType	credit	duration	li:item xbr-li:item	TRUE	
245	in-cost	NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence	in-cost_NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence	FALSE	xbrli:stringItemType		duration	li:item xbr-li:item	TRUE	
246	in-cost	NatureOfMaterialConsumed	in-cost_NatureOfMaterialConsumed	FALSE	in-cost-type:Nature Of Material Consumed		duration	li:item xbr-li:item	TRUE	Indigenous purchased , Imported , Self-manufactured or produced
247	in-cost	NatureOfRelatedPartyTransactionsAxis	in-cost_NatureOfRelatedPartyTransactionsAxis	TRUE	xbrli:stringItemType		duration	xbrldt:dimensionItem xbr-li:item	TRUE	
248	in-cost	NatureOfRelatedPartyTransactionsDomain	in-cost_NatureOfRelatedPartyTransactionsDomain	TRUE	nonnum:domainItemType		duration	li:item xbr-li:item	TRUE	
249	in-cost	NetCurrentAssets	in-cost_NetCurrentAssets	FALSE	xbr-li:monetaryItemType	debit	instant	li:item xbr-li:item	TRUE	
250	in-cost	NetRevenueFromOperationsOfCompany	in-	FALSE	xbr-	credit	duration	li:item xbr-	TRUE	

#	Prefix	Element Name	Element Id	Abstract	Data Type	Balance Type	Period Type	Substitution Group	Niltable	Collections
			cost_NetRevenueFromOperationsOfCompany		li:monetaryItemType			li:item		
251	in-cost	NetRevenueFromOperationsOfCompanyFor-ValueAddition	any 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:textBlock ItemType		duration	xbr-li:item	TRUE	
255	in-cost	NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory	in-cost_NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr-li:item	TRUE	
256	in-cost	NotesToDetailsOfMaterialsConsumedExplanatory	in-cost_NotesToDetailsOfMaterials ConsumedExplanatory	FALSE	nonnum:text Block ItemType		duration	xbr-li:item	TRUE	
257	in-cost	NotesToFinancialPositionAndRatioAnalysisExplanatory	in-cost_NotesToFinancialPositionAndRatio AnalysisExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr-li:item	TRUE	
258	in-cost	NotesToProfitReconciliationExplanatory	in-cost_NotesToProfitReconciliationExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr-li:item	TRUE	
259	in-cost	NotesToQuantitativeInformationForManufacturedProductExplanatory	in-cost_NotesToQuantitativeInformationForManufacturedProductExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr-li:item	TRUE	
260	in-cost	NotesToRelatedPartyTransactionExplanatory	in-cost_NotesToRelatedPartyTransactionExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr-li:item	TRUE	
261	in-cost	NotesToUtilitiesExplanatory	in-cost_NotesToUtilitiesExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr-li:item	TRUE	
262	in-cost	NotesToValueAdditionAndDistributionOfEarningsExplanatory	in-cost_NotesToValue Addition And DistributionOfEarningsExplanatory	FALSE	nonnum:textBlock ItemType		duration	xbr-li:item	TRUE	
263	in-cost	NumberOfAuditCommitteeMeetingAttendedByCostAuditorDuringYear	in-cost_NumberOfAuditCommitteeMeeting AttendedByCostAuditorDuringYear	FALSE	xbr-li:nonNegativeInteger ItemType		duration	xbr-li:item	TRUE	
264	in-cost	NumberOfCostAuditorsForReportingPeriod	in-cost_NumberOfCostAuditorsForReporting Period	FALSE	xbr-li:nonNegativeInteger ItemType		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_PlaceOfSigningCostAuditReportAndAnnexureByCost Auditor	FALSE	xbrli:stringItemType		duration	xbrli:item	TRUE	
278	in-cost	CTACodeOfManufacturedProduct	in-cost_CTACodeOfManufactured Product	FALSE	in-cost-type:Product Group Code		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_ProfitBeforeTaxToValueAddedOfCo	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_ProfitLossAsPerFinancial Accounts	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_QuantitySoldOfManufactured And	FALSE	xbr-		duration	xbr-	TRUE	

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

#	Prefix	Element Name	Element Id	Abstract	Data Type	Balance Type	Period Type	Substitution Group	Niltable	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:hyper-cubeItem	TRUE	
333	in-cost	TypesOfIndirectTaxesOfCompanyTable1NotAll	in-cost_TypesOfIndirectTaxesOfCompanyTable1NotAll	TRUE	xbrli:stringItemType		duration	xbrldt:hyper-cubeItem	TRUE	
334	in-cost	TypesOfIndirectTaxesOfCompanyTable2NotAll	in-cost_TypesOfIndirectTaxesOfCompanyTable2NotAll	TRUE	xbrli:stringItemType		duration	xbrldt:hyper-cubeItem	TRUE	
335	in-cost	TypesOfIndirectTaxesOfCompanyTable3NotAll	in-cost_TypesOfIndirectTaxesOfCompanyTable3NotAll	TRUE	xbrli:stringItemType		duration	xbrldt:hyper-cubeItem	TRUE	
336	in-cost	TypesOfIndirectTaxesOfCompanyTable4NotAll	in-cost_TypesOfIndirectTaxesOfCompanyTable4NotAll	TRUE	xbrli:stringItemType		duration	xbrldt:hyper-cubeItem	TRUE	
337	in-cost	TypesOfIndirectTaxesOfCompanyTableNotAll	in-cost_TypesOfIndirectTaxesOfCompanyTableNotAll	TRUE	xbrli:stringItemType		duration	xbrldt:hyper-cubeItem	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-li:booleanItemType		duration	xbr-li:item	TRUE	
354	in-cost	WhetherCostAuditorIsLeadAuditor	in-cost_WhetherCostAuditorIsLeadAuditor	FALSE	xbr-li:booleanItemType		duration	xbr-li:item	TRUE	
355	in-cost	WhetherCostAuditorsReportHasBeenQualifiedOrHasAnyReservationsOrContainsAdverseRemarks	in-cost_WhetherCostAuditorsReportHasBeenQualifiedOrHasAnyReservationsOrContainsAdverseRemarks	FALSE	xbr-li:booleanItemType		duration	xbr-li:item	TRUE	
356	in-cost	WhetherPreviousYearFiguresAreReported	in-cost_WhetherPreviousYearFiguresAreReported	FALSE	xbr-li:booleanItemType		duration	xbr-li:item	TRUE	
357	in-cost	ExceptionalAndExtraOrdinaryIncome	in-cost_ExceptionalAndExtraOrdinaryIncome	FALSE	xbr-li:monetaryItemType	credit	duration	xbr-li:item	TRUE	
358	in-cost	WorkingCapitalRatiosOfCompanyAbstract	in-cost_WorkingCapitalRatiosOfCompanyAbstract	TRUE	xbrli:stringItemType		duration	xbr-li:item	TRUE	
359	in-cost	NameOfService	in-cost_NameOfService	FALSE	xbrli:stringItemType		duration	xbr-li:item	TRUE	
360	in-cost	ServiceCode	in-cost_ServiceCode	FALSE	in-cost-type:ServiceCode		duration	xbr-li:item	TRUE	
361	in-cost	ActualServiceProvidedAbstract	in-cost_ActualServiceProvidedAbstract	TRUE	xbrli:stringItemType		duration	xbr-li:item	TRUE	
362	in-cost	OwnServices	in-cost_OwnServices	FALSE	xbr-li:decimalItemType		duration	xbr-li:item	TRUE	
363	in-cost	ServicesUnderContractualArrangement	in-cost_ServicesUnderContractualArrangement	FALSE	xbr-li:decimalItemType		duration	xbr-li:item	TRUE	
364	in-cost	OutsourcedServices	in-cost_OutsourcedServices	FALSE	xbr-li:decimalItemType		duration	xbr-li:item	TRUE	
365	in-cost	ActualServiceProvided	in-cost_ActualServiceProvided	FALSE	xbr-li:decimalItemType		duration	xbr-li:item	TRUE	
366	in-cost	NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory	in-cost_NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory	FALSE	nonnum:textBlockItemType		duration	xbr-li:item	TRUE	
367	in-cost	ServicesProvidedAsPerServiceTaxOrGSTRecords	in-cost_ServicesProvidedAsPerServiceTaxOrGSTRecords	FALSE	xbr-li:decimalItemType		duration	xbr-li:item	TRUE	
368	in-cost	ActualServiceRenderedAbstract	in-cost_ActualServiceRenderedAbstract	TRUE	xbrli:stringItemType		duration	xbr-li:item	TRUE	
369	in-cost	DomesticServiceRendered	in-cost_DomesticServiceRendered	FALSE	xbr-li:decimalItemType		duration	xbr-li:item	TRUE	
370	in-cost	ExportServiceRendered	in-cost_ExportServiceRendered	FALSE	xbr-li:decimalItemType		duration	xbr-li:item	TRUE	
371	in-cost	ActualServiceRendered	in-cost_ActualServiceRendered	FALSE	xbr-li:decimalItemType		duration	xbr-li:item	TRUE	
372	in-cost	NameOfManufacturedProduct	in-cost_NameOfManufacturedProduct	FALSE	xbrli:stringItemType		duration	xbr-li:item	TRUE	
373	in-cost	ProductAndServiceProfitabilityStatementOfManufacturedProductOrServiceAbstract	in-cost_ProductAndServiceProfitabilityStatementOfManufacturedProductOrService-	TRUE	xbrli:stringItemType		duration	xbr-li:item	TRUE	

#	Prefix	Element Name	Element Id	Abstract	Data Type	Balance Type	Period Type	Substitution Group	Niltable	Collections
374	in-cost	DetailsOfManufacturedProductAndServiceProfitabilityStatementAbstract	Abstract 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:text Block ItemType		duration	xbrli:item	TRUE	
379	in-cost	DisclosureRegardingAvailabilityOfInformationAsPerCompaniesAct2013Explanatory	in-cost_DisclosureRegardingAvailabilityOf Information As Per Companies Act2013Explanatory	FALSE	nonnum:textBlock ItemType		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:hyper-cubeItem	TRUE	
382	in-cost	IdentificationOfManufacturedProductOrServiceAxis	in-cost_IdentificationOfManufacturedProductOrServiceAxis	TRUE	xbrli:stringItemType		duration	xbrldt:dimensionItem	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 ItemType		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	Niltable	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_ProfitLossForUnauditedProduct Or Services	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_ExciseDutyVATCSTCessAndOtherS tateTaxesMember	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							
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		Cost of all activities relating to general management and administration of an organisation
43	in-cost	CostOfBoughtOutInputsOfCompanyAbstract	Cost of bought out inputs of company [abstract]			The cost of employees which can be attributed to a cost object in an economically feasible way
44	in-cost	CostOfDepreciationOrAmortization	Cost of depreciation or amortization			
45	in-cost	CostOfDirectEmployees	Cost of direct employees			
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	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
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	
52	in-cost	CostOfIndustrySpecificOperatingExpenses	Cost of industry specific operating expenses			The cost of material used for the purpose of production of a product or rendering a service.
53	in-cost	CostOfMaterialsConsumed	Cost of materials consumed			

#	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			
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			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
66	in-cost	CostOfResearchAndDevelopment	Cost 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
67	in-cost	CostOfSalesOfProduct	Cost of sales of product			
68	in-cost	CostOfSales	Cost of sales	Total cost of sales	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	DateOfBoardOfDirectorsMeetingInWhichAnnexureTo-CostAuditReportWasApproved	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	DescriptionOfOtherBasisAdoptedToDetermineNormal-Price	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]			group of plant and machinery, group of employees or combination of several units.
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]			Duties or taxes paid by utilisation of input tax credit and payment through cash ledger [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]			
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			Taxes and other duties
180	in-cost	EmailIDOfCostAuditorOrCostAuditorsFirm	Email id of cost auditor or cost auditors firm			
181	in-cost	TaxesAndOtherDutiesOfCompany	Taxes and other duties of company			
182	in-cost	ExciseDutyPayableByCompany	Excise duty payable by 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- panyAsWholeAbstract	Financial position and ratio analysis (company as whole) [abstract]			
193	in-cost	FinancialPositionOfCompanyAbstract	Financial position of company [abstract]			
194	in-cost	FinishedGoodsPurchased	Finished goods purchased	Total finished goods purchased		
195	in-cost	FinishedGoodsPurchasedOfManufacturedProductAbstract	Finished goods purchased of manufactured product [ab- 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- tryOfIncorporationOrResidence	Identification number of foreign related party in country of 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- ice	Select sector for classifying manufactured product or ser- 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 conversion cost of product		
220	in-cost	InstalledCapacityOnStartOfReportingPeriod	Installed capacity on start of reporting period			Installed capacity is the maximum capacity of producing goods or provid- ing services, according to the manufac- turer's specifications or determined 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 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	WhetherCompanyHasRelatedPartyTransactionsForSale-OrPurchaseOfGoodsOrServices	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	Total cost of service available	Cost of sales of service before finance charges	development cost, packing cost, administrative overheads relating to production
400	in-cost	CostOfServiceAvailable	Cost of service available			
401	in-cost	CostOfServiceBeforeInterest	Cost of service before interest			
402	in-cost	CostOfSalesOfService	Cost of sales of service	Per unit cost of services sold before finance charges	Per unit net sales realization of service excluding taxes and duties	
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			
409	in-cost	PerUnitCostOfServicesSoldOfService	Per unit cost of services sold			
410	in-cost	PerUnitNetSalesRealizationOfService	Per unit net sales realization of service	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			
418	in-cost	ProfitLossForAuditedProductOrServices	Profit (loss) for audited product or services	Total inputs and conversion cost for service	Total operating incomes of company	
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 other adjustments	Number of audit committee meeting(s) during the year for which cost auditor was invited	
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			
427	in-cost	WhetherIndianAccountingStandardsAreApplicable-ToTheCompany	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			
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			

#	Prefix	Element Name	standard label	totalLabel	terseLabel	documentation									
432	in-cost	AvailableServicesForSale	Available services for sale	Total available ser- vices 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] CGST [member] SGST or UTGST [mem- ber] IGST [member] Goods and services tax [abstract]										
434	in-cost	CentralGoodsAndServiceTaxMember	Central goods and service tax [member]												
435	in-cost	StateOrUnionTerritoryGoodsAndServiceTaxMember	State or union territory goods and service tax [member]												
436	in-cost	IntegratedGoodsAndServiceTaxMember	Integrated goods and service tax [member]												
437	in-cost	GoodsAndServiceTaxesPayableOfCompanyAbstract	Goods and service taxes payable of company [abstract]												
438	in-cost	InputTaxCreditUtilisedAbstract	Input tax credit utilised [abstract]												
439	in-cost	TaxesPayableOnOutwardTaxableSuppliesOtherThan- ZeroRatedNilRatedAndExempted	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 out- ward 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	ValueAddedTaxCentralSalesTaxAndCessPayableBy- Company	Value added tax central sales tax and cess payable by com- pany		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	Par- agra ph	Cla use	Sub- clause	Num ber	No te	Subpar- agraph
1	in-cost	Abridged cost statement of manufactured product [abstract]	AbridgedCostStatementOfManu- facturedProductAbstract	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	Par- agra ph	Cla use	Sub- clause	Num ber	No te	Subpar- agraph
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 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					
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)			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
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part C	2A					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part C	2B					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part C	2C					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	1					
5	in-cost	Actual production of manufactured product [abstract]	ActualProductionOfManufacturedProductAbstract	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	1					
6	in-cost	Actual production quantity	ActualProductionQuantity	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	1					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2					
7	in-cost	Actual sales of manufactured product [abstract]	ActualSalesOfManufacturedProductAbstract	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	1					
8	in-cost	Address of corporate office of company	AddressOfCorporateOfficeOfCompany	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A 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 Companies (Cost Records and Audit)			A 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 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	3					
11	in-cost	Aggregate amount of transaction	AggregateAmountOfTransaction	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	5					
12	in-cost	Duration in months of previous financial year	DurationInMonthsOfPreviousFinancialYear	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Note (2)						
13	in-cost	Duration in months of reporting period	DurationInMonthsOfReportingPeriod	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Note (2)						
14	in-cost	Aggregate quantity of related party transaction	AggregateQuantityOfRelatedPartyTransaction	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	5					
15	in-cost	Amount of expenses not considered in cost accounts	AmountOfExpensesnotConsideredInCostAccounts	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	2					

#	Prefix	Standard Label	Element Name	Reference Role	Publisher	Name	Issue Date	Chapter	Section	Par- agra ph	Clau se	Sub- clause	Num ber	No te	Subpar- agraph
				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	AmountOfMarginOfProductAsPerCostAccounts	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	Par- agra ph	Clau se	Sub- clause	Num ber	No te	Subpar- agraph
30	in-cost	Capital employed	CapitalEmployed	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part D	4					
31	in-cost	Category of cost auditor	CategoryOfCostAuditor	Disclosure Ref	MCA	Rules 2014 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 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	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					
34	in-cost	Consolidated observations or suggestions of all cost auditors [text block]	ConsolidatedObservationsOr-SuggestionsOfAllCostAuditorsExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part A	1					
35	in-cost	Consolidated qualifications, reservations or adverse remarks of all cost auditors [text block]	ConsolidatedQualificationsRes- ervationsOrAdverseRe- marksOfAllCostAuditorsExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part A	1					
38	in-cost	Cost accounting policy [text block]	CostAccountingPolicyExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part A	3					
39	in-cost	Cost auditors observations or suggestions [text block]	CostAuditorsObservationsOr-SuggestionsExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			CRA-3						
40	in-cost	Cost details of manufactured product [abstract]	CostDetailsOfManufacturedProductAbstract	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part B	2					
41	in-cost	Cost of administrative overheads	CostOfAdministrativeOverheads	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					
42	in-cost	Cost of bought out inputs of company	CostOfBoughtOutInputsOfCompany	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	3					
44	in-cost	Cost of depreciation or amortization	CostOfDepreciationOrAmortization	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					
45	in-cost	Cost of direct employees	CostOfDirectEmployees	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	Par- agra ph	Cla use	Sub- clause	Num ber	No te	Subpar- agraph
				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	Par- a- graph	Clause	Sub- clause	Num ber	No te	Subpar- agraph
54	in-cost	Cost of materials consumed of company	CostOfMaterialsConsumedOfCompany	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part D	3					
55	in-cost	Cost of other adjustments	CostOfOtherAdjustments	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 C	2					
56	in-cost	Cost of other bought out inputs of company	CostOfOtherBoughtOutInputsOfCompany	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part D	3					
57	in-cost	Cost of other production overheads	CostOfOtherProductionOverheads	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
58	in-cost	Cost of primary packing	CostOfPrimaryPacking	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
59	in-cost	Cost of process materials or chemicals consumed	CostOfProcessMaterialsOrChemicalsConsumed	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
60	in-cost	Cost of process materials or chemicals of company	CostOfProcessMaterialsOrChemicalsOfCompany	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part D	3					
61	in-cost	Cost of production and purchases	CostOfProductionAndPurchases	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
62	in-cost	Cost of production or operations	CostOfProductionOrOperations	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
63	in-cost	Cost of production or operations of goods sold	CostOfProductionOrOperationsOfGoodsSold	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
64	in-cost	Cost of quality control	CostOfQualityControl	disclosureRef	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 C	2					
65	in-cost	Cost of repairs and maintenance	CostOfRepairsAndMaintenance	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 C	2					
66	in-cost	Cost of research and development	CostOfResearchAndDevelopment	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
				Disclosure	MCA	Rules 2014 Companies (Cost			Annexure to	2					

#	Prefix	Standard Label	Element Name	Reference Role	Publisher	Name	Issue Date	Chapter	Section	Par- agra ph	Clau se	Sub- clause	Num ber	No te	Subpar- agraph
				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 contrac- tual services	CostOfOutsourcedOrContractu- alServices	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 con- sumption	CostOfSelfOrCaptiveConsump- tion	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	CostOfSellingAndDistribu- tionOverheads	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 con- sumed	CostOfStoresAndSparesCon- sumed	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 con- sumed of company	CostOfStoresAndSparesCon- sumedOfCompany	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	CostOfTechnicalK- nowhowFeeOrRoyalty	disclo- sureRef	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	Par- agra ph	Clau se	Sub- clause	Num ber	No te	Subpar- agraph
				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	CostPerUnitOfCreditsForRecov-eries	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	CostPerUnitOfDepreciationO-rAmortization	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 employ-ees	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	CostPerUnitOfFinishedGood-sPurchased	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part B	2					
86	in-cost	Cost per unit of in-crease/decrease in work-in-progress	CostPerUnitOfIn-creaseDecreaseInWorkInProgress	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 specif-ic operating expenses	CostPerUnitOfIndustrySpecifi-cOperatingExpenses	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)			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
88	in-cost	Cost per unit of interest and financing charges	CostPerUnitOfInterestAndFinancingCharges	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part B	2					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part C	2					
89	in-cost	Cost per unit of materials consumed	CostPerUnitOfMaterialsConsumed	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 C	2					
90	in-cost	Cost per unit of other production overheads	CostPerUnitOfOtherProductionOverheads	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
91	in-cost	Cost per unit of primary packing	CostPerUnitOfPrimaryPacking	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			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 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
93	in-cost	Cost per unit of production and purchases	CostPerUnitOfProductionAndPurchases	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
94	in-cost	Cost per unit of production or operations	CostPerUnitOfProductionOrOperations	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
95	in-cost	Cost per unit of quality control	CostPerUnitOfQualityControl	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 C	2					
96	in-cost	Cost per unit of repairs and maintenance	CostPerUnitOfRepairsAndMaintenance	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 C	2					
97	in-cost	Cost per unit of research and development	CostPerUnitOfResearchAndDevelopment	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 C	2					
98	in-cost	Cost per unit of secondary packing	CostPerUnitOfSecondaryPacking	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part B	2					
99	in-cost	Cost per unit of selling and	CostPerUnitOfSellingAndDistri-	Disclosure	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
		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-nowhowFeeOrRoyalty	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	Par- agra ph	Cl use	Sub- clause	Num ber	No te	Subpar- agraph
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	Par- agra ph	Clau se	Sub- clause	Num ber	No te	Subpar- agraph
126	in-cost	Details of cost auditor [table]	DetailsOfCostAuditorTable	Disclosure Ref	MCA	Rules 2014 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 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 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 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 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 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 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					
133	in-cost	Details of industry specific elements of operating expenses [axis]	DetailsOfIndustrySpecificElementsOfOperatingExpensesAxis	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					
134	in-cost	Details of industry specific elements of operating expenses domain	DetailsOfIndustrySpecificElementsOfOperatingExpensesDomain	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					
135	in-cost	Details of industry specific elements of operating expenses [table]	DetailsOfIndustrySpecificElementsOfOperatingExpensesTable	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					
136	in-cost	Details of material consumed of manufactured product [axis]	DetailsOfMaterialConsumedOfManufacturedProductAxis	Disclosure Ref	MCA	Rules 2014 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 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	Par- agra ph	Cl ause	Sub- clause	Num ber	No te	Subpar- agraph
		service domain	sumedOfServiceDomain	Ref		Records and Audit) Rules 2014			CRA-3 ; Part C						
139	in-cost	Details of material consumed of service [table]	DetailsOfMaterialCon- sumedOfServiceTable	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	DetailsOfMaterialCon- sumedOfManufac- turedProductDomain	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]	DetailsOfMaterialCon- sumedOfManufacturedProduct- Table	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 [ab- stract]	DetailsOfMaterialsCon- sumedOfProductGroupAbstract	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part B	2A					
				disclo- sureRef	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part C	2A					
144	in-cost	Details of related party [ab- stract]	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 transac- tions [abstract]	DetailsOfRelatedPartyTransac- tionsAbstract	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	5					
146	in-cost	Details of utilities for manufac- tured product [abstract]	DetailsOfUtilitiesForManufac- turedProductAbstract	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part B	2B					
147	in-cost	Details of utilities of manufac- tured product [axis]	DetailsOfUtilitiesOfManufac- turedProductAxis	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part B	2B					
148	in-cost	Details of utilities of manufac- tured product domain	DetailsOfUtilitiesOfManufac- turedProductDomain	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part B	2B					
149	in-cost	Details of utilities of manufac- tured product [table]	DetailsOfUtilitiesOfManufac- turedProductTable	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	DifferenceInStockValua- tionAsPerCostAndFinan- cialRecords	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	2					
152	in-cost	Disclosure regarding account- ing, allocation and absorption of overheads [text block]	DisclosureRegardingAc- countingAllocationAndAbsorp- tionOfOverheadsExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part A	3					
153	in-cost	Disclosure regarding account- ing for by products, joint prod- ucts and scraps or wastage [text block]	DisclosureRegardingAc- countingForByProd- uctsJointProductsAndScrapsOr- WastageExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part A	3					
154	in-cost	Disclosure regarding account- ing for material cost including packing materials, stores and spares, employee cost, utilities and other relevant cost compo-	DisclosureRegardingAc- countingForMaterialCostInclud- ingPackingMaterialsStoresAnd- SparesEmployeeCostUtilitiesAnd OtherRelevantCostCompo-	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	Par- agra ph	Cla use	Sub- clause	Num ber	No te	Subpar- agraph
155	in-cost	nents [text block] Disclosure regarding adequacy of budgetary control system [text block]	nentsExplanatory DisclosureRegardingAdequacy-OfBudgetaryControlSys-temExplanatory	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]	DisclosureRegardingBasisOfIn-ventoryValuationExplanatory	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]	DisclosureRegardingChangesIn-CostAccountingPolicyDuringRe-portedPeriodExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part A	3					
158	in-cost	Disclosure regarding identifica- tion of cost centres, cost objects and cost drivers [text block]	DisclosureRegardingIdentifica- tionOfCostCentres- CostObjectsAndCostDriversEx- planatory	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]	DisclosureRegardingOtherRele- vantCostAccountingPolicyEx- planatory	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]	DisclosureRegardingTreatmen- tOfAbnormalAndNonRecur- ringCostsIncludingClassifica- tionOfNonCostItemsExplanatory	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]	DisclosureRegardingValuationO- fInterUnitOrInterCompanyAn- dRelatedPartyTransactionExplan- atory	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- OfInternalAuditOfCos- tRecordsExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			CRA-3						
163	in-cost	Disclosure relating to availabil- ity of audited and certified cost statements and schedules for each unit and each product or service [text block]	DisclosureRelatingToAvailabil- ityOfAuditedAndCertifiedCost- StatementsAndSched- ulesForEachUnitAn- dEachProductOrServiceExplan- atory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			CRA-3						
164	in-cost	Disclosure relating to availabil- ity of cost records of branches not visited [text block]	DisclosureRelatingToAvailabil- ityOfCostRecordsOfBranch- esNotVisitedExplanatory	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- TrueAndFairViewOfCostOfPro- ductionOrServiceCostOfSales- MarginAndOtherInformation	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			CRA-3						
166	in-cost	Disclosure relating to availabil- ity of information and explana- tion for purpose of cost audit [text block]	DisclosureRelatingToAvailabil- ityOfInformationAndExplana- tionForPurposeOfCostAuditEx- planatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			CRA-3						
167	in-cost	Disclosure regarding account- ing for depreciation or amorti- zation [text block]	DisclosuresRegardingAc- countingForDepreciationO- rAmortizationExplanatory	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	Par- agra ph	Cl use	Sub- clause	Num ber	No te	Subpar- agraph
				Ref		Records and Audit) Rules 2014			CRA-3 ; Part D						
169	in-cost	Distribution of earnings [ab- stract]	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	DomesticPurchaseOfFin- ishedGoods	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	DomesticSalesOfManufac- turedProducts	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part B	1					
172	in-cost	Domestic sales of traded prod- ucts	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]	DutiesTaxesPaidByCompanyAb- stract	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	6					
175	in-cost	Duties taxes payable by com- pany	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 compa- ny [abstract]	DutiesTaxesPayableOfCom- panyAbstract	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	6					
177	in-cost	Earnings available for distribu- tion	EarningsAvailableForDistribu- tion	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	3					
178	in-cost	Earnings available for distribu- tion [abstract]	EarningsAvailableForDistribu- tionAbstract	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	EmailIDOfCostAuditorOr- CostAuditorsFirm	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 com- pany	TaxesAndOtherDutiesOfCompa- ny	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	3					
182	in-cost	Excise duty payable of compa- ny	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 domes- tic clearances	ExciseDutyPayableForDomes- ticClearances	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	ExciseDutyPayableForEx- portClearances	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	Subparagraph
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	Par- agra ph	Clau se	Sub- clause	Num ber	No te	Subpar- agraph
202	in-cost	Gross revenue from operations of company	GrossRevenueFromOperation- sOfCompany	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]	IdentificationDetailsForProduc- tOrServiceAxis	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	IdentificationNumberOfforeign- RelatedPartyInCountryOfIncor- porationOrResidence	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	IndirectTaxesPaidThrough- PLAOrCash	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	SelectSectorForClassifyingManu- facturedProductOrService	disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)									
209	in-cost	Industry specific expenses 10 [member]	IndustrySpecificExpens- es10Member	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]	IndustrySpecificExpens- es1Member	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]	IndustrySpecificExpens- es2Member	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]	IndustrySpecificExpens- es3Member	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	IndustrySpecificExpens-	Disclosure	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	Subparagraph
		[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- agra ph	Cla use	Sub- clause	Num ber	No te	Subpar- 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 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part B	2A					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part C	2A					
233	in-cost	Material consumed 9 [member]	MaterialConsumed9Member	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2A					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part C	2A					
234	in-cost	Membership number of member signing report	MembershipNumberOfMemberSigningReport	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A Annexure to CRA-3 ; Part A	2					
235	in-cost	Name of company	NameOfCompany	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A Annexure to CRA-3 ; Part A	1					
236	in-cost	Name of cost auditor or cost auditors firm	NameOfCostAuditorOrCostAuditorsFirm	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A Annexure to CRA-3 ; Part A	2					
237	in-cost	Name of expenses not considered in cost accounts	NameOfExpensesNotConsideredInCostAccounts	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	2					
238	in-cost	Name of incomes not considered in cost accounts	NameOfIncomesNotConsideredInCostAccounts	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	2					
239	in-cost	Name of member signing report	NameOfMemberSigningReport	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A Annexure to CRA-3 ; Part A	2					
240	in-cost	Name of product or service	NameOfProductOrService	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	5					
241	in-cost	Name of product or industry	NameOfProductOrIndustry	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A Annexure to CRA-3 ; Part A	2					
242	in-cost	Name of related party	NameOfRelatedParty	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	5					
243	in-cost	Name of related party [axis]	NameOfRelatedPartyAxis	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	5					
244	in-cost	Net sales realization of product	NetSalesRealizationOfProduct	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B 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 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	5					
246	in-cost	Nature of material consumed	NatureOfMaterialConsumed	Disclosure	MCA	Companies (Cost			Annexure to	2A					

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				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 transac- tions [axis]	NatureOfRelatedPartyTransac- tionsAxis	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	5					
248	in-cost	Nature of related party transac- tions domain	NatureOfRelatedPartyTransac- tionsDomain	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	NetRevenueFromOperation- sOfCompany	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	NetRevenueFromOperation- sOfCompanyForValueAddition	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 state- ment of manufactured product [text block]	NotesToAbridgedCostState- mentOfManufacturedProductEx- planatory	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]	NotesToDetailsOfIndustrySpecif- icOperatingExpensesExplanatory	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]	NotesToDetailsOfMaterialsCon- sumedExplanatory	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]	NotesToFinancialPositionAndRa- tioAnalysisExplanatory	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]	NotesToProfitReconciliationEx- planatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	2					
259	in-cost	Notes to quantitative infor- mation for manufactured prod- uct [text block]	NotesToQuantitativeInfor- mationForManufac- turedProductExplanatory	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part B	1					

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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	NumberOfAuditCommitteeMeetingAttendedByCostAuditor-DuringYear	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	OtherStateTaxesPayableBy-Company	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	PerUnitNetSalesRealization-OfProduct	Disclosure Ref	MCA	Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part	2					

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275	in-cost	Permanent account number of cost auditor or cost auditors firm	PermanentAccountNumber-OfCostAuditorOrCostAuditorsFirm	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B 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)			D Annexure to CRA-3 ; Part A	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)			A 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)			A Annexure to CRA-3 ; Part A	4					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	1					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2A					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2B					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2C					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D 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)			B Annexure to CRA-3 ; Part A	1					
280	in-cost	Address of cost auditor or cost auditors firm	AddressOfCostAuditorOr-CostAuditorsFirm	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A 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)			C 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)			A 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)			D 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)			B Annexure to CRA-3 ; Part B	1					
285	in-cost	Profit before tax	ProfitBeforeTax	Disclosure	MCA	Companies (Cost			Annexure to	4					

#	Prefix	Standard Label	Element Name	Reference Role	Publisher	Name	Issue Date	Chapter	Section	Paragraph	Clause	Sub-clause	Number	Note	Subparagraph
				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)			Annexure to CRA-3 ; Part	2B					

#	Prefix	Standard Label	Element Name	Reference Role	Publisher	Name	Issue Date	Chapter	Section	Par- agra ph	Cla use	Sub- clause	Num ber	No te	Subpar- agraph
298	in-cost	Unit of measurement for manu- factured product	UnitOfMeasurementForManufac- turedProduct	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part B	1					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2					
299	in-cost	Quantity produced on loan license or by third parties on job work	QuantityProducedOnLoanLi- censeOrByThirdPartiesOnJob- Work	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	1					
300	in-cost	Quantity produced under leas- ing arrangements	QuantityProducedUnderLeas- ingArrangements	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	1					
301	in-cost	Rate of material consumed	RateOfMaterialConsumed	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2A					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part C	2A					
302	in-cost	Rate of utilities consumed	RateOfUtilitiesConsumed	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	2B					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part C	2B					
303	in-cost	Raw materials stock to con- sumption of company (in months)	RawMaterialsStockToConsump- tionOfCompanyInMonths	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	4					
304	in-cost	Reconciliation of indirect taxes [abstract]	ReconciliationOfIndirectTax- esAbstract	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	6					
305	in-cost	Disclosure regarding audit of cost records in conformity with Cost Auditing Standards [text block]	DisclosureRegardingAudi- tOfCostRecordsInConformi- tyWithCostAuditingStand- ardsExplanatory	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			CRA-3						
306	in-cost	Related party transactions [ab- stract]	RelatedPartyTransactionsAbstract	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	5					
307	in-cost	Reporting currency of entity	ReportingCurrencyOfEntity	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A Annexure to CRA-3 ; Part A	1					
308	in-cost	Reserves and surplus	ReservesAndSurplus	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	4					
309	in-cost	Sale of product [member]	SaleOfProductMember	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part D	5					
310	in-cost	Quantity sold of manufactured and traded product	QuantitySoldOfManufac- turedAndTradedProduct	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part B	1					

#	Prefix	Standard Label	Element Name	Reference Role	Publisher	Name	Issue Date	Chapter	Section	Par- agra ph	Cla use	Sub- clause	Num ber	No te	Subpar- agraph
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					

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325	in-cost	Turnover as per excise/ service tax/ GST records	TurnoverAsPerExciseOrServiceTaxOrGSTRecords	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part	4					
330	in-cost	Types of indirect taxes of company [axis]	TypesOfIndirectTaxesOfCompanyAxis	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A Annexure to CRA-3 ; Part	6					
331	in-cost	Types of indirect taxes of company domain	TypesOfIndirectTaxesOfCompanyDomain	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part	6					
332	in-cost	Types of indirect taxes of company [table]	TypesOfIndirectTaxesOfCompanyTable	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part	6					
338	in-cost	Unit of material consumed	UnitOfMaterialConsumed	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3 ; Part	2A					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part	2A					
339	in-cost	Unit of utilities consumed	UnitOfUtilitiesConsumed	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part	2B					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part	2B					
340	in-cost	Utility 10 [member]	Utility10Member	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part	2B					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part	2B					
341	in-cost	Utility 1 [member]	Utility1Member	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part	2B					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part	2B					
342	in-cost	Utility 2 [member]	Utility2Member	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part	2B					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part	2B					
343	in-cost	Utility 3 [member]	Utility3Member	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part	2B					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			B Annexure to CRA-3 ; Part	2B					
344	in-cost	Utility 4 [member]	Utility4Member	Disclosure	MCA	Rules 2014 Companies (Cost			C Annexure to	2B					

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				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	2B					
345	in-cost	Utility 5 [member]	Utility5Member	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					
346	in-cost	Utility 6 [member]	Utility6Member	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					
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	Par- agraph	Clause	Sub- clause	Num ber	No te	Subpar- agraph
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					
				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					
				Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part C	2					

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382	in-cost	Identification of manufactured product or service [axis]	IdentificationOfManufac- turedProductOrServiceAxis	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	1					
				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]	GeneralInformationOfManufac- turedProductOrServiceAbstract	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	NameOfManufacturedProduc- tOrService	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	UnitOfMeasurementForManufac- turedProductOrService	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	WhetherManufacturedProductOrServiceCoveredUnder-CostAudit	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			A 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 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 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 Annexure to CRA-3 ; Part	1					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C 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 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 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 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 Annexure to CRA-3 ; Part	2					
394	in-cost	Captive consumption	CaptiveConsumption	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part	2					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3						
395	in-cost	Other adjustments	OtherAdjustments	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			C Annexure to CRA-3 ; Part	2					
				Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D 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 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 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 Annexure to CRA-3 ; Part	2					
400	in-cost	Cost of service available	CostOfServiceAvailable	Disclosure	MCA	Rules 2014 Companies (Cost			C Annexure to	2					

#	Prefix	Standard Label	Element Name	Reference Role	Publisher	Name	Issue Date	Chapter	Section	Par- agra ph	Cla use	Sub- clause	Num ber	No te	Subpar- agraph
				Ref		Records and Audit) Rules 2014			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 provid- ed	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 adjust- ments	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	PerUnitCostOfServicesSoldBe- foreInterest	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	PerUnitCostOfServicesSol- dOfService	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	PerUnitNetSalesRealizationOf- Service	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	PerUnitMarginAsPerCostAc- countsOfService	Disclosure Ref	MCA	Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part C	2					
412	in-cost	Notes to abridged cost state- ment of service [text block]	NotesToAbridgedCostState- mentOfServiceExplanatory	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	Par- agraph	Clause	Sub- clause	Num ber	No te	Subpar- agraph
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	Par- agra ph	Clau se	Sub- clause	Num ber	No te	Subpar- agraph
435	in-cost	State or union territory goods and service tax [member]	StateOrUnionTerritoryGood- sAndServiceTaxMember	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			D Annexure to CRA-3						
436	in-cost	Integrated goods and service tax [member]	IntegratedGoodsAndSer- viceTaxMember	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part D	6(B)					
437	in-cost	Goods and service taxes paya- ble of company [abstract]	GoodsAndServiceTaxesPaya- bleOfCompanyAbstract	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part D	6(B)					
438	in-cost	Input tax credit utilised [ab- stract]	InputTaxCreditUtilisedAbstract	Disclosure Ref	MCA	Rules 2014 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	TaxesPayableOnOutwardTaxa- bleSuppliesOtherThanZeroRat- edNilRatedAndExempted	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3						
440	in-cost	Taxes payable on zero rated outward taxable supplies	TaxesPayableOnZeroRatedOut- wardTaxableSupplies	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3						
441	in-cost	Taxes payable on inward sup- plies liable to reverse charge	TaxesPayableOnInwardSup- pliesLiableToReverseCharge	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3						
442	in-cost	Taxes payable on nil rated and exempted outward supplies	TaxesPayableOnNilRatedAnd ExemptedOutwardSupplies	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3						
443	in-cost	Taxes payable on non GST outward supplies	TaxesPayableOnNonGSTOut- wardSupplies	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part D	6(B)					
444	in-cost	Goods and service taxes paya- ble	GoodsAndServiceTaxesPayable	Disclosure Ref	MCA	Rules 2014 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 compa- ny	ValueAddedTaxCentralSales- TaxAndCessPayableByCompany	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3						
446	in-cost	Input tax credit utilised for CGST Or CENVAT	InputTaxCreditUtilised- ForCGSTOrCENVAT	Disclosure Ref	MCA	Rules 2014 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	InputTaxCreditUtilised- ForSGSTOrUTGSTOrVAT	Disclosure Ref	MCA	Rules 2014 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 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 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part D	6(B)					
450	in-cost	Transitional credit	TransitionalCredit	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit)			Annexure to CRA-3 ; Part D	6(B)					
451	in-cost	Difference between duties taxes	DifferenceBetweenDutiesTax-	Disclosure	MCA	Rules 2014 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)			CRA-3						
452	in-cost	Notes to reconciliation of GST [text block]	NotesToReconciliationOfGSTExplanatory	Disclosure Ref	MCA	Rules 2014 Companies (Cost Records and Audit) Rules 2014			Annexure to CRA-3 ; Part D	6(B)					

#	Extended Link Role Uri		Extended Link Role Id		Extended Link Role definition		Used On	
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/ProductAndServiceProfitabilityStatementOfAuditedManufacturedProductOrService		ProductAndServiceProfitabilityStatementOfAuditedManufacturedProductOrService		[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/xbml/2018-04-01/in-cost-aud/role/ProfitReconciliationDetailsOfExpensesNotConsideredb	ProfitReconciliationDetailsOfExpensesNotConsideredb	[100360b] Profit reconciliation-Details of expenses not considered	presentationLinkbaseRef , definitionLinkbaseRef
20	http://www.icmai.in/xbml/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/xbml/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/xbml/2018-04-01/in-cost-aud/role/RelatedPartyTransactions	RelatedPartyTransactionsForTheCompany	[100410] Related party transactions for the company	presentationLinkbaseRef , definitionLinkbaseRef
23	http://www.icmai.in/xbml/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/xbml/2018-04-01/in-cost-aud/role/TypedDefault	TypedDefault	[900000] Typed default	definitionLinkbaseRef
25	http://www.icmai.in/xbml/2018-04-01/in-cost-aud/role/AxisDefaults	AxisDefaults	[910000] Axis-Defaults	definitionLinkbaseRef

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry 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 ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
				block]	tOrServiceExplanatory			
			in-cost	Cost auditors observations or suggestions [text block]	CostAuditorsObservationsOrSugges- tionsExplanatory	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	CorporateIdentityNumberOrForeign- CompanyRegistrationNumber	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	AddressOfRegisteredOfficeOrOfPrinci- palPlaceOfBusinessInIndiaOfCompany	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	DateOfStartOfFirstPreviousFinan- cialYear	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	DateOfEndOfFirstPreviousFinan- cialYear	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	DurationInMonthsOfPreviousFinan- cialYear	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	WhetherIndianAccountingStandard- sAreApplicableToTheCompany	standard label	12	
			in-cost	Number of cost auditor(s) for reporting period	NumberOfCostAuditorsForReport- ingPeriod	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	DateOfBoardOfDirectorsMeetingIn- WhichAnnexureToCostAudit- ReportWasApproved	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	WhetherCostAuditorsReportHasBeen- QualifiedOrHasAnyReservationsOrCon- tainsAdverseRemarks	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]	ConsolidatedQualificationsReservation- sOrAdverseRemarksOfAllCostAuditor- sExplanatory	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]	ConsolidatedObservationsOrSuggestion- sOfAllCostAuditorsExplanatory	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	WhetherCompanyHasRelatedParty- TransactionsForSaleOrPur- chaseOfGoodsOrServices	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 ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry 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	PlaceOfSigningCostAudit-ReportAndAnnexureByCostAuditor	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 ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
				tion or amortization [text block]	ForDepreciationOrAmortizationExplan- atory	label		to CRA-3 ; Part A ;; Paragraph : 3 ;; Role : disclosureRef ;;]
			in-cost	Disclosure regarding accounting for by prod- ucts, joint products and scraps or wastage [text block]	DisclosureRegardingAccountingFor- ByProductsJointProductsAnd- ScrapsOrWastageExplanatory	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 valua- tion [text block]	DisclosureRegardingBasisOfInvento- ryValuationExplanatory	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]	DisclosureRegardingValuationOfInter- UnitOrInterCompanyAndRelatedParty- TransactionExplanatory	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]	DisclosureRegardingTreatmentOfAb- normalAndNonRecurringCostsInclud- ingClassificationOfNonCostItemsEx- planatory	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 ac- counting policy [text block]	DisclosureRegardingOtherRele- vantCostAccountingPolicyExplanatory	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 account- ing policy during reporting period [text block]	DisclosureRegardingChangesInCostAc- countingPolicyDuringReportingPeriodExplanatory	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]	DisclosureRegardingAdequacyOfBudg- etaryControlSystemExplanatory	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]	DetailsOfManufacturedProduc- tOrServiceAbstract	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 : Compan- ies (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 ;;] [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 :
			in-cost	Identification of manufactured product or service [axis]	IdentificationOfManufacturedProduc- tOrServiceAxis	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 : Compan- ies (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 :

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
								: 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	TurnoverAsPerExciseOrServiceTaxOrGSTRecords	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

[illegible]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Installed capacity on start of reporting period	InstalledCapacityOnStartOfReport- ingPeriod	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	CapacityEnhancedDuringReportingPeri- od	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 arrange- ments	CapacityAvailableThroughLeasingAr- rangements	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	CapacityAvailableThroughLoanLi- censeOrThirdParties	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	AvailableCapacityOfManufac- turedProduct	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]	ActualProductionOfManufac- turedProductAbstract	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	QuantityProducedUnderLeasingAr- rangements	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	QuantityProducedOnLoanLicenseOr- ByThirdPartiesOnJobWork	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]	FinishedGoodsPurchasedOfManufac- turedProductAbstract	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]	StockAndOtherAdjustmentsOfManufac- turedProductAbstract	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	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 ;;]

Mini mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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				
			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 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 ;;]

Mini mum Tags	Mandatory Tags	Derived Mandatory Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 ::]

Mini-mum Tags	Mandatory Tags	Derived Mandatory Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 : 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 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 ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Cost of quality control	CostOfQualityControl	standard label	8	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 ;;]
			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	CostOfSelfOrCaptiveConsumption	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 : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;;]

Mini-mum Tags	Mandatory Tags	Derived Mandatory Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 ;;] [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	CostOfSellingAndDistributionOver-heads	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	AmountOfMarginOfProductAsPer-CostAccounts	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	
			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	CostPerUnitOfProcessMaterialsOr-ChemicalsConsumed	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 ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Cost per unit of technical knowhow fee or royalty	CostPerUnitOfTechnicalK- nowhowFeeOrRoyalty	standard label	10	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 ;;]
			in-cost	Cost per unit of depreciation or amortization	CostPerUnitOfDepreciationOrAmortiza- tion	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	CostPerUnitOfOtherProductionOver- heads	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	CostPerUnitOfIndustrySpecificOperat- ingExpenses	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	CostPerUnitOfTotalInputsAndConver- sionCostForProduct	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	CostPerUnitOfIncreaseDecreaseInWork- InProgress	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	CostPerUnitOfStockAndOtherAdjust- ments	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	PerUnitCostOfProductionOrOperation- sOfGoodsSold	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	CostPerUnitOfSellingAndDistribu- tionOverheads	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	CostPerUnitOfInterestAnd- FinancingCharges	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 excl-	PerUnitNetSalesRealizationOfProduct	terseLabel	29	[Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry 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- countsOfProduct	standard 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- ufacturedProductExplanatory	standard 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- turedProductAbstract	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 material consumed of manufactured product [table]	DetailsOfMaterialConsumedOfManu- facturedProductTable	standard 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- tOrServiceAxis	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 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- facturedProductAxis	standard 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- facturedProductDomain	standard 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 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 : Com-

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Material consumed 5 [member]	MaterialConsumed5Member	standard label	5	panies (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 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 6 [member]	MaterialConsumed6Member	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 ;;]
			in-cost	Material consumed 7 [member]	MaterialConsumed7Member	standard label	7	[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 8 [member]	MaterialConsumed8Member	standard label	8	[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 9 [member]	MaterialConsumed9Member	standard label	9	[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 10 [member]	MaterialConsumed10Member	standard label	10	[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	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 : 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 B ;; Paragraph : 2D ;; Role : disclosureRef ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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

[illegible]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 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 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 : 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 : 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 :

Mini mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Industry specific expenses 2 [member]	IndustrySpecificExpenses2Member	standard label	2	2C ;; 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	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 :

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 : 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 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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Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 ;;] [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 ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
					Abstract	label		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 ;;] [Pub- lisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; 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 : Compan- ies (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 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]	IdentificationOfManufacturedProduc- tOrServiceAxis	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 : Compan- ies (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 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		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 : Compan- ies (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 ;;] [Pub- lisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2B ;; Role : disclosureRef ;;] [Publisher : MCA ;; Name : Compan- ies (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 : Compan- ies (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 :

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry 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 ;;] [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 ;;

Mini mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Cost of direct expenses	CostOfDirectExpenses	standard label	4	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 ;;]
			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 : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry 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 ;;] [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	CostOfSellingAndDistributionOver- heads	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	AmountOfMarginOfServiceAsPer- CostAccounts	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	CostPerUnitOfStoresAndSparesCon- sumed	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 ;;]

Mini-mum Tags	Mandatory Tags	Derived Mandatory Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Cost per unit of research and development	CostPerUnitOfResearchAndDevelopment	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 technical knowhow fee or royalty	CostPerUnitOfTechnicalKnowhowFeeOrRoyalty	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 per unit of depreciation or amortization	CostPerUnitOfDepreciationOrAmortization	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 per unit of other overheads	CostPerUnitOfOtherOverheads	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 per unit of industry specific operating expenses	CostPerUnitOfIndustrySpecificOperatingExpenses	standard 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	CostPerUnitOfTotalInputsAndConversionCostForService	standard 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 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 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	CostPerUnitOfOutsourcedOrContractualServices	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	Cost per unit of service available	CostPerUnitOfServiceAvailable	standard 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 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 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 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 overheads	CostPerUnitOfSellingAndDistributionOverheads	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	Per unit cost of services sold before finance charges	PerUnitCostOfServicesSoldBeforeInterest	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	CostPerUnitOfInterestAndFinancingCharges	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 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 excluding 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	PerUnitMarginAsPerCostAccountsOfService	standard label	26	[Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph : 2 ;; Role : disclosureRef ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Notes to abridged cost statement of service [text block]	NotesToAbridgedCostStatementOf-ServiceExplanatory	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 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 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-

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Material consumed 6 [member]	MaterialConsumed6Member	standard label	6	panies (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 B ;; Paragraph : 2A ;; Role : disclosureRef ;;] [Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part C ;; Paragraph :
			in-cost	Material consumed 7 [member]	MaterialConsumed7Member	standard label	7	[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 :
			in-cost	Material consumed 8 [member]	MaterialConsumed8Member	standard label	8	[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 :
			in-cost	Material consumed 9 [member]	MaterialConsumed9Member	standard label	9	[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 :
			in-cost	Material consumed 10 [member]	MaterialConsumed10Member	standard label	10	[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 :
			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 ;;] [Pub-
			in-cost	Service code	ServiceCode	standard label	3	lisher : 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
			in-cost	Subheading of service code	SubheadingOfServiceCode	standard label	4	;; 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 ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 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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Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 ;

Mini-mum Tags	Mandatory Tags	Derived Mandatory Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			in-cost	Notes to utilities [text block]	NotesToUtilitiesExplanatory	standard label	6	Part C ;; Paragraph : 2B ;; 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 : 2B ;; Role : disclosureRef ;;]
		ELR	in-cost	[100342c] Abridged cost statement-Details of industry specific operating expenses 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 : 2A ;; 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 : 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 ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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-

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 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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Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
								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 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 ;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 ;;]

Mini mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry 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 ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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	[Publisher : MCA ;; Name : Companies (Cost Records and Audit) Rules 2014 ;; Section : Annexure to CRA-3 ; Part D ;; Paragraph : 4 ;; Role : disclosureRef ;;]
			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 ;;]

Mini mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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 ;;]

Mi ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry Tags	Prefix	Preferred Label	Element Name	Label Role	Order	Reference
			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- 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- 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- 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- 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- 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- 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- 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- pliesOtherThanZeroRatedNilRatedAnd 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- 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- 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- 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- 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 ni mu m Ta gs	Manda- tory Tags	De- rived Man- dato- ry 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(B) ;; 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	DifferenceBetweenDutiesTax- esPaidAndPayable	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]	NotesToReconciliationOfGSTExplana- tory	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	http://xbrl.org/int/dim/arcrole/all
in-cost	General details of cost auditor [axis]	GeneralDetailsOfCostAuditorAxis	1			http://xbrl.org/int/dim/arcrole/hypercube-dimension
in-cost	Disclosure regarding audit of cost records in conformity with Cost Auditing Standards [text block]	DisclosureRegardingAuditOfCostRecordsInConformityWithCostAuditingStandardsExplanatory	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Disclosure relating to availability of information and explanation for purpose of cost audit [text block]	DisclosureRelatingToAvailabilityOfInformationAndExplanationForPurposeOfCostAuditExplanatory	3			http://xbrl.org/int/dim/arcrole/domain-member
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			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Disclosure relating to availability of cost records of branches not visited [text block]	DisclosureRelatingToAvailabilityOfCostRecordsOfBranchesNotVisitedExplanatory	5			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Disclosure regarding availability of information as per companies act 2013 [text block]	DisclosureRegardingAvailabilityOfInformationAsPerCompaniesAct2013Explanatory	6			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Disclosure relating to adequacy of internal audit of cost records [text block]	DisclosureRelatingToAdequacyOfInternalAuditOfCostRecordsExplanatory	7			http://xbrl.org/int/dim/arcrole/domain-member
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			http://xbrl.org/int/dim/arcrole/domain-member
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			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Cost auditors observations or suggestions [text block]	CostAuditorsObservationsOrSuggestionsExplanatory	10			http://xbrl.org/int/dim/arcrole/domain-member
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	http://xbrl.org/int/dim/arcrole/all
in-cost	General details of cost auditor [axis]	GeneralDetailsOfCostAuditorAxis	1			http://xbrl.org/int/dim/arcrole/hypercube-dimension
in-cost	Whether cost auditor is lead auditor	WhetherCostAuditorIsLeadAuditor	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Category of cost auditor	CategoryOfCostAuditor	3			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Firm's registration number	FirmsRegistrationNumber	4			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Name of cost auditor or cost auditors firm	NameOfCostAuditorOrCostAuditorsFirm	5			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Permanent account number of cost auditor or cost auditors firm	PermanentAccountNumberOfCostAuditorOrCostAuditorsFirm	6			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Address of cost auditor or cost auditors firm	AddressOfCostAuditorOrCostAuditorsFirm	7			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Email id of cost auditor or cost auditors firm	EmailIDOfCostAuditorOrCostAuditorsFirm	8			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Membership number of member signing report	MembershipNumberOfMemberSigningReport	9			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Name of member signing report	NameOfMemberSigningReport	10			http://xbrl.org/int/dim/arcrole/domain-member

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Prefix	Standard Label	Element Name	Order	Context Element	Closed	Arc Role
in-cost	Name of service	NameOfService	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Service code	ServiceCode	3			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Subheading of service code	SubheadingOfServiceCode	4			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Details of industry specific elements of operating expenses [abstract]	DetailsOfIndustrySpecificElementsOfOperatingExpensesAbstract	5			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Description of industry specific elements of operating expenses	DescriptionOfIndustrySpecificElementsOfOperatingExpenses	1			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Cost of industry specific operating expenses	CostOfIndustrySpecificOperatingExpenses	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Notes to details of industry specific operating expenses [text block]	NotesToDetailsOfIndustrySpecificOperatingExpensesExplanatory	6			http://xbrl.org/int/dim/arcrole/domain-member
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	http://xbrl.org/int/dim/arcrole/all
in-cost	Identification of manufactured product or service [axis]	IdentificationOfManufacturedProductOrServiceAxis	1			http://xbrl.org/int/dim/arcrole/hypercube-dimension
in-cost	Name of manufactured product or service	NameOfManufacturedProductOrService	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	CTA code of manufactured product	CTACodeOfManufacturedProduct	3			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Subheading of CTA code	SubheadingOfCTACode	4			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Service code	ServiceCode	5			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Subheading of service code	SubheadingOfServiceCode	6			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Details of manufactured product and service profitability statement [abstract]	DetailsOfManufacturedProductAndServiceProfitabilityStatementAbstract	7			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Sales	Sales	1			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Cost of sales	CostOfSales	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Margin	Margin	3			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Notes to manufactured product and service profitability statement [text block]	NotesToManufacturedProductAndServiceProfitabilityStatementExplanatory	8			http://xbrl.org/int/dim/arcrole/domain-member
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	http://xbrl.org/int/dim/arcrole/all
in-cost	Details of incomes not considered in cost accounts [axis]	DetailsOfIncomesNotConsideredInCostAccountsAxis	1			http://xbrl.org/int/dim/arcrole/hypercube-dimension
in-cost	Name of incomes not considered in cost accounts	NameOfIncomesNotConsideredInCostAccounts	2			http://xbrl.org/int/dim/arcrole/domain-member

Prefix	Standard Label	Element Name	Order	Context Element	Closed	Arc Role
in-cost	Amount of incomes not considered in cost accounts	AmountOfIncomesNotConsideredInCostAccounts	3			http://xbrl.org/int/dim/arcrole/domain-member
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	http://xbrl.org/int/dim/arcrole/all
in-cost	Details of expenses not considered in cost accounts [axis]	DetailsOfExpensesNotConsideredInCostAccountsAxis	1			http://xbrl.org/int/dim/arcrole/hypercube-dimension
in-cost	Name of expenses not considered in cost accounts	NameOfExpensesNotConsideredInCostAccounts	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Amount of expenses not considered in cost accounts	AmountOfExpensesnotConsideredInCostAccounts	3			http://xbrl.org/int/dim/arcrole/domain-member
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	http://xbrl.org/int/dim/arcrole/all
in-cost	Name of related party [axis]	NameOfRelatedPartyAxis	1			http://xbrl.org/int/dim/arcrole/hypercube-dimension
in-cost	Identification details for product or service [axis]	IdentificationDetailsForProductOrServiceAxis	2			http://xbrl.org/int/dim/arcrole/hypercube-dimension
in-cost	Nature of related party transactions [axis]	NatureOfRelatedPartyTransactionsAxis	3			http://xbrl.org/int/dim/arcrole/hypercube-dimension
in-cost	Nature of related party transactions domain	NatureOfRelatedPartyTransactionsDomain	1			http://xbrl.org/int/dim/arcrole/dimension-domain
in-cost	Sale of product [member]	SaleOfProductMember	1			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Purchase of product [member]	PurchaseOfProductMember	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Services received [member]	ServicesReceivedMember	3			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Services rendered [member]	ServicesRenderedMember	4			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Details of related party [abstract]	DetailsOfRelatedPartyAbstract	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Name of related party	NameOfRelatedParty	1			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	CIN of related party	CINOfRelatedParty	2			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Permanent account number of related party	PermanentAccountNumberOfRelatedParty	3			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Identification number of foreign related party in country of incorporation or residence	IdentificationNumberOfForeignRelatedPartyInCountryOfIncorporationOrResidence	4			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Nature of issuing authority in country of incorporation or residence	NatureOfIssuingAuthorityInCountryOfIncorporationOrResidence	5			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Country of related party	CountryOfRelatedParty	6			http://xbrl.org/int/dim/arcrole/domain-member
in-cost	Details of related party transactions [abstract]	DetailsOfRelatedPartyTransactionsAbstract	3			http://xbrl.org/int/dim/arcrole/domain-member

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

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

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