Ref: NSE/CML/2020/05   20-Apr-2020

The Company Secretary
All Listed Companies

Dear Sir/ Madam

Subject: XBRL based filing for Debt Listed Companies at NSE

Listed Companies are required to submit periodical compliance filings to Stock Exchanges within the prescribed timelines as laid down in SEBI Listing Regulations. For this, each Stock Exchange has provided customized and distinct electronic compliance filings platforms. Effectively, listed companies are obligated to file the compliance information in each stock exchange separately in the format and structure unique to it. Additionally, Listed Companies also make compliance filings with MCA separately in XBRL format. This has resulted in duplication of efforts for the listed companies. By and large this issue can be addressed if Stock Exchanges follow identical and standardized structures for compliance filings and adopt filing structures of MCA wherever specified. For the benefit of listed companies, NSE has decided to introduce XBRL based compliance filing mechanism featuring identical and homogenous compliance data structures between Stock Exchanges / MCA. This will help listed companies to use the compliance data generated in XBRL format in other Stock Exchange to upload in NSE. Alternatively, submit compliance information in NSE and generate compliance data in XBRL format for further use

About XBRL:

XBRL (eXtensible Business Reporting Language) is a standardized and structured way of communicating business and financial data in an electronic form. XBRL provides a language containing various definitions (tags) which uniquely represent the contents of each piece of financial statements or other kinds of compliance and business reports. Due to the structured elements of data, it enables reporting information move between organizations rapidly, accurately and digitally.

XBRL makes the data readable, with the help of two documents – Taxonomy and instance document. Taxonomy defines the elements and their relationships based on the regulatory requirements. Using the taxonomy, companies can map their reports, and generate a valid XBRL instance document. In addition to assigning XBRL tag from taxonomy, information like unit of measurement, period of data, scale of reporting etc., are included in the instance document.

XBRL mode of filing increases efficiency and accuracy and enhances reliability to all those involved in providing business and financial data or using the data. XBRL increases the usability of financial statement information as the need to re-key the financial data for analytical and other purposes can be eliminated

XBRL in NSE:

The Exchange has provided online platform NEAPS (NSE Electronic Application Processing System) wherein listed companies are required to submit all the compliance disclosures to the Exchange in the SEBI prescribed format. In order to facilitate ease in compliance filings for listed companies across multiple Stock Exchanges, NSE has decided to provide XBRL based compliance reporting featuring identical and homogeneous compliance data structures between Stock Exchanges.

- **XBRL file upload:** Listed Company can upload XBRL files generated using their back office / through utility provide by other Stock exchanges in NEAPS system.

The facility will be available as per the following schedule:

Sr. No.	Reporting Modules	Taxonomy	Options available to Companies to submit in XBRL mode
1.	Financial Results	Common taxonomy between NSE and BSE. Adapted from BSE.	Upload XBRL file generated using utility provided by other Stock exchanges in NEAPS.

In case of any difficulty / need any clarification, you may write to us on debliset@nse.co.in and or ydeshmukh@nse.co.in

Yours faithfully,
National Stock Exchange of India Limited

Yogesh Deshmukh
Manager