



IRIS *iFile lite*

USER'S GUIDE

Version 1.0

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1. Introduction to iFile Lite

iFile Lite is a desktop-based application developed by IRIS to help companies meet the Ministry of Corporate Affairs' (MCA) XBRL mandate. It can be used for filing Annual Financial Statements i.e. Balance Sheet and Profit and Loss Account, Cost Audit and Compliance Reports in the XBRL format.

The application is based on Microsoft Excel and makes available predefined templates to the user for entering financial data as per the MCA norms. The output that is generated is in XBRL format i.e. instance document ready to be filed with MCA.

1.1 Features

- Based on Microsoft Excel
- Option to upload Source document
- Auto-tagging from source document
- Color coded interface and toggle feature for navigation
- Error prevention and detection tools
- Auto calculation of totals and sub-totals
- In-built validation engine
- Human readable rendering
- Dimension table compliant

1.2 Benefits

- Single tool for Financials and Cost Compliance and Audit Filings
- Auto Tagging features allows quick filing
- Based on the most widely used spreadsheet application
- Flexible data inputs
- User-friendly interface & navigation system
- 100% error proof
- Automatic computation facility
- Ensures conformance to XBRL specification
- Human readable output

1.3 iFile Lite Quick Start

The following steps guide you through the process of using iFile Lite application:-

- [Step 1 – Download](#)
- [Step 2 – Install](#)
- [Step 3 – Add Set-up details](#)
- [Step 4 - Auto-tagging](#)
- [Step 5 - Fill Other Info](#)
- [Step 6 - Validate](#)
- [Step 7 - Generate Instance](#)

2 Step 1 - Download

Download iFile Lite after making online payment at the Payment Gateway on the product section at <http://ifileweb.com>

<Quick Start>

2.1 Downloading Process

For downloading the application:

- Visit <http://ifileweb.com>
- Make Online Payment.
- Meet Pre-requisite System Requirements.
- Click Download button.
- Use `License Key` sent to you via mail for instance generation.

2.2 Prerequisites

The iFile Lite requires the following for installation:

- Windows 2000 / 7 / Vista / XP
- Windows Server 2003 / 2008
- Microsoft Excel 2003 / 2007 / 2010
- Microsoft .Net Framework 3.5 sp1. For more information see <http://www.microsoft.com/downloads/details.aspx?FamilyID=ab99342f-5d1a-413d-831981da479ab0d7&displaylang=en>
- Visual Studio Runtime
 - For Microsoft Excel 2003
 - Visual Studio Runtime 2.0. For more information see <http://www.microsoft.com/downloads/details.aspx?FamilyID=4468d8cb-b43e-4b0982f6-8ba3f7b5e935>
 - For Microsoft Excel 2007 / 2010
 - Visual Studio Runtime 3.0. For more information see <http://www.microsoft.com/download/en/confirmation.aspx?id=23656>

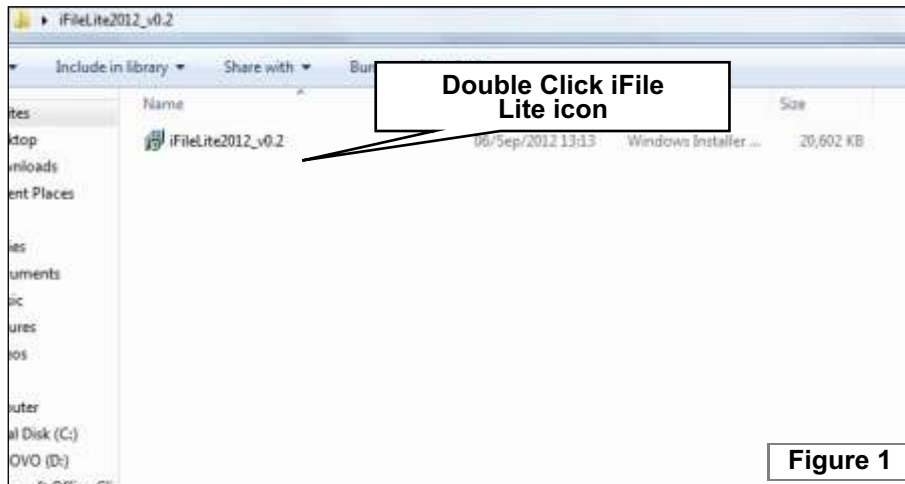
3 Step 2 - Install

After downloading iFile Lite you need to install it into your system. Following are the steps for installation:-

<Quick Start>

3.1 Installation Process

1) Double click **iFile Lite** icon in the folder where it has been saved. (Reference Figure 1).



2) Follow the Installer Wizard. (Reference Figure 2 to 5).



3) Check **"I Agree"** or **"I Do Not Agree"** radio button after reading the **License Agreement**. (Figure 3)



Figure 3

4) Click **Next** button to start with the installation process. (Figure 4)

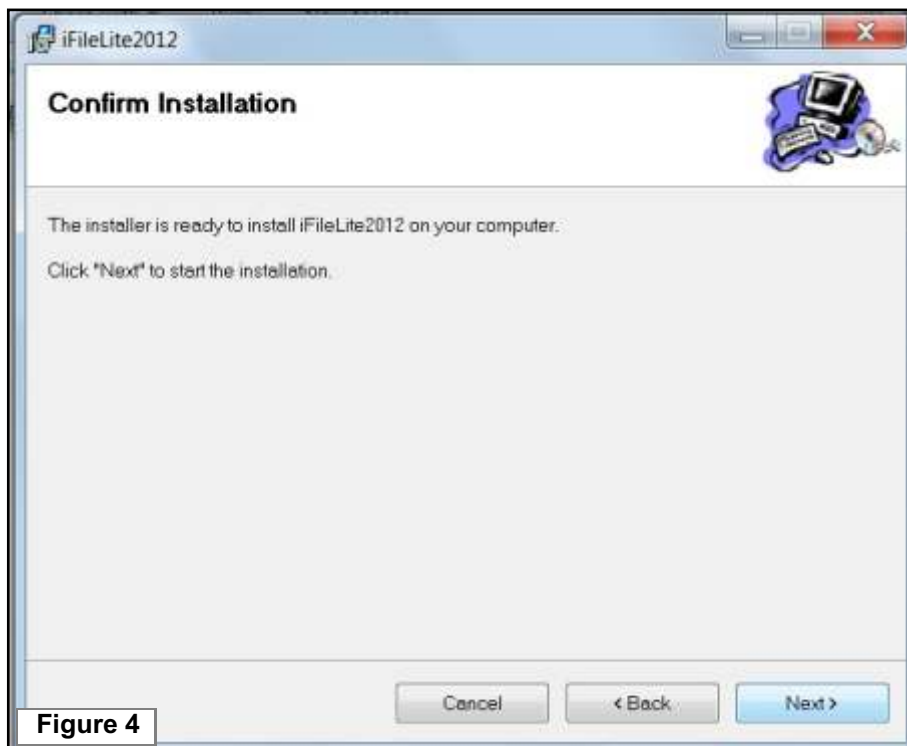
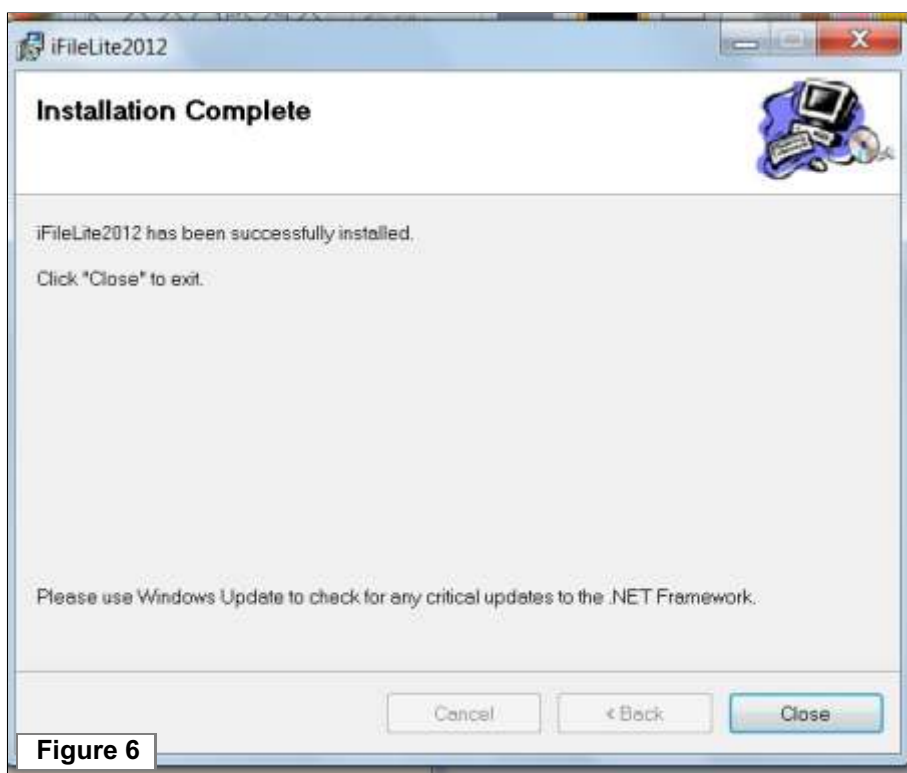
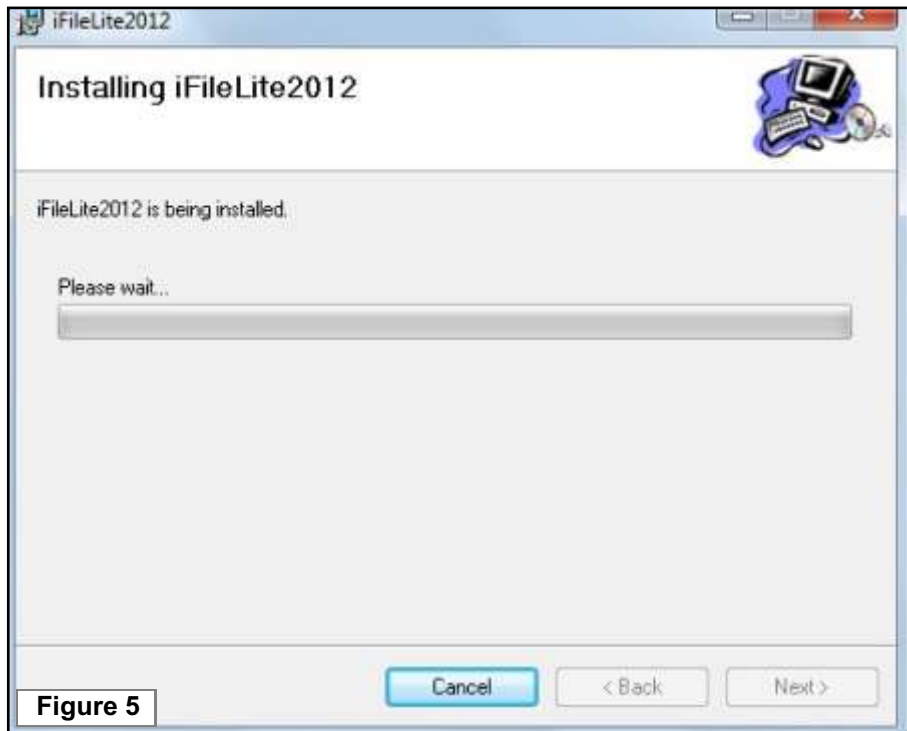


Figure 4



- 5) In Figure 5, status of installation in progress is shown.
- 6) Click **Close** to complete the installation process (Figure 6).
- 7) After the installation a short-cut for **iFile Lite** is created on the desktop (Figure 7).



Figure 7

3.2 Patch Update

Patch Update has been made available for version 1.0 of **iFile Lite**. (A patch is a piece of software designed to fix problems with, or update a computer program or its supporting data.) **Steps involved...**

- Close all the **excel sheets** on your machine and reopen any **ifile template**.
- Click **OK** to update latest patch in the **Confirm** dialogue box that emerges or Click **Cancel** if you do not wish to update now. (Reference Figure 8 & 9)

A pop-up window will emerge with the message: "**Patch updated successfully**".

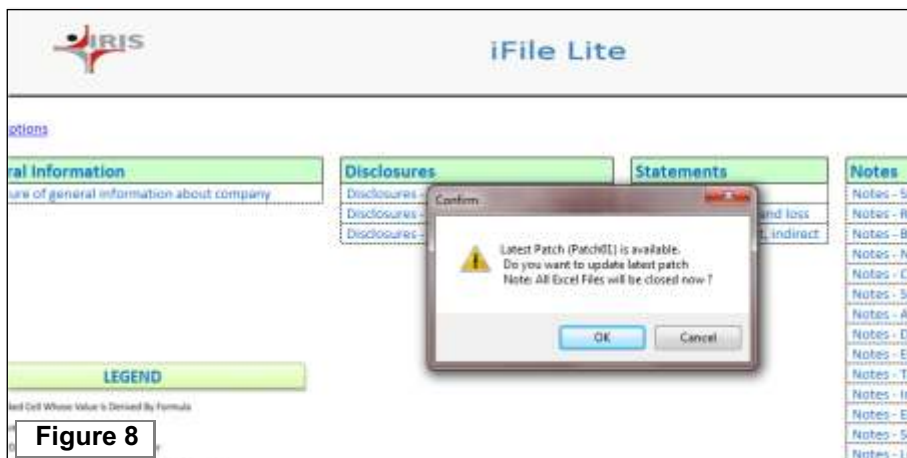


Figure 8

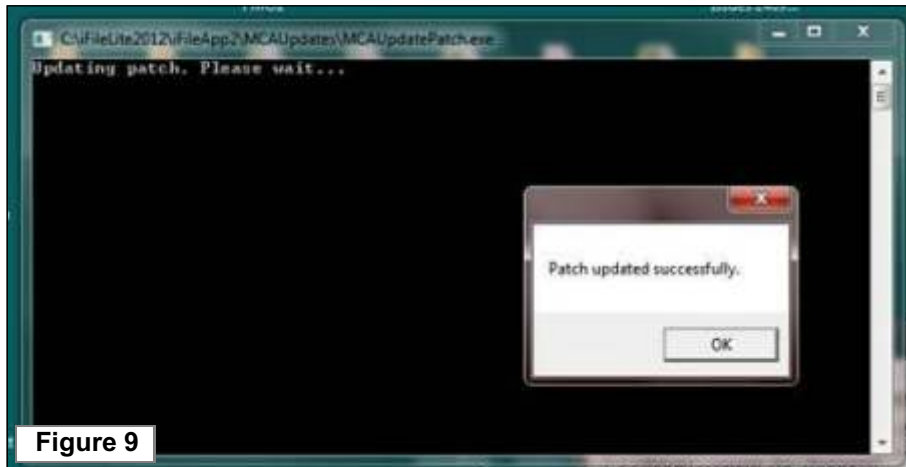


Figure 9

3.3 Trouble shooting during installation

- In case of the Error Message: “**Assembly or dll not loaded**”
 - 1) Download and Install Visual Studio Runtime 2.0 (for Microsoft 2003) or Visual Studio Runtime 3.0 (for Microsoft 2000/2010).

Following are the links for the same:

i. Visual Studio Runtime 2.0:

<http://www.microsoft.com/downloads/details.aspx?FamilyID=4468d8cb-b43e-4b09-82f6-8ba3f7b5e935>

ii. Visual Studio Runtime 3.0:

<http://www.microsoft.com/download/en/confirmation.aspx?id=23656>

- 2) Reopen **the excel file** in the package (Reference Figure 10).

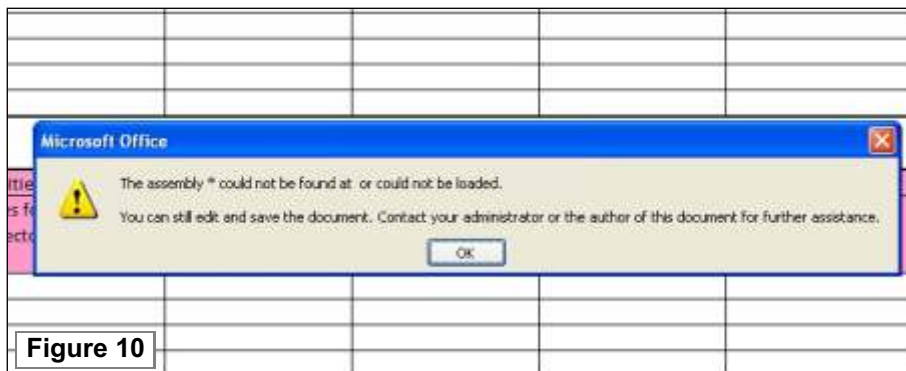


Figure 10

- In case of the Error Message: “The Workbook has lost its VBA project” (Reference Figure 11)



Figure 11

- 1) Close **Excel** if it is open.
- 2) Go to **Control Panel** and choose "**Add or Remove Programs**" (or Programs and Features in Windows Vista).
- 3) Select **Microsoft Office** in the list and click **Change** button (Reference Figure 12).



Figure 12

- 4) Check "**Add or Remove features**" radio button.
- 5) Select "**Visual Basic for Applications**" in the "Office Shared Features" list and set it to "**Run from My Computer**".
- 6) Click **Continue** button (Reference Figure 13).

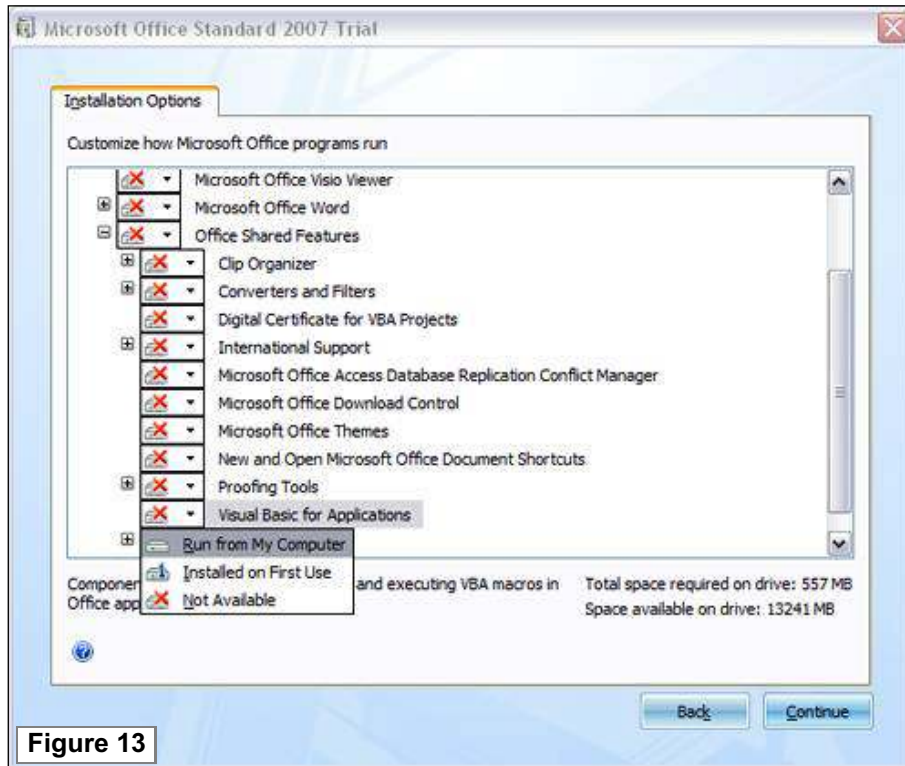


Figure 13

- In case of the Error Message: **“Programmatic Access to Visual Basic Project is not trusted”**

Turn on **‘Trust Access to Visual Basic Project’** by following the steps below:

- Go to **Office Menu > Excel Options > TrustCenter**
- Click **TrustCenter Settings** button > Click **MacroSettings**.
- Ensure **Trust access to VBA project model** is on (Reference Figure 14).

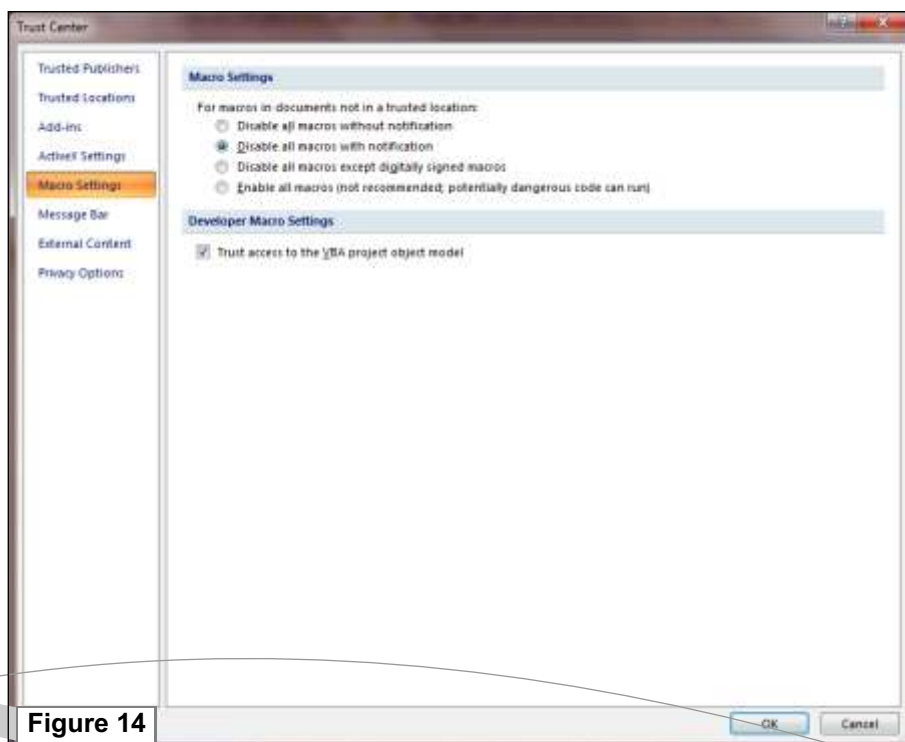


Figure 14

4 Step 3 - Add Set-Up Details

Download iFile Lite after making online payment at the Payment Gateway on the product section at <http://ifileweb.com>

<Quick Start>

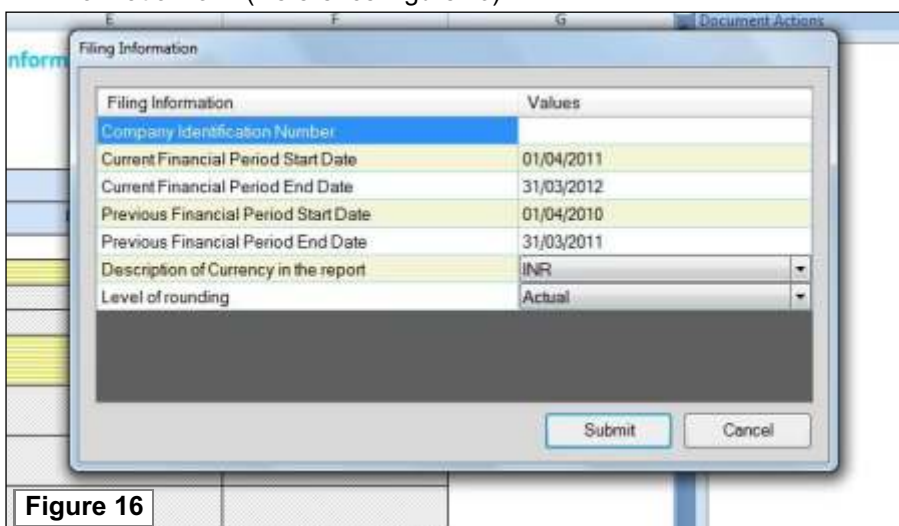
- Double click **iFile Lite** short-cut on your desktop for generating the Filing **Information** form. (Reference Figure 15)

4.1.1 MCA Financials

- Enter details of your company's **financial reports** in the **Filing Information** form (Reference Figure 15). In the Filing Information form:
 - Enter Value for Corporate Identification Number (CIN)
 - Enter Values from the date picker for:-
 - **Current Financial Period Start Date**
 - **Current Financial Period End Date,**
 - **Previous Financial Period Start Date**
 - Previous Financial Period End Date
 - Enter **Values** from the drop down for
 - **Description of Currency in the report**
 - **Level of Rounding**
 - **Nature of Report**
 - **Cash Flow Statement Item type**
- Click **Submit** button to submit your company's information into the system.

4.1.2 MCA Cost Audit & Compliance

- Enter details of your company's **Cost Audit and/or Cost Compliance** reports in the Filing Information form (Reference Figure 16).



Filing Information	Values
Company Identification Number	
Current Financial Period Start Date	01/04/2011
Current Financial Period End Date	31/03/2012
Previous Financial Period Start Date	01/04/2010
Previous Financial Period End Date	31/03/2011
Description of Currency in the report	INR
Level of rounding	Actual

Submit Cancel

Figure 16

In the **Filing Information** form:

- Enter **Value** for **Corporate** Identification Number (CIN)
- Enter Values from the date picker for:-
 - **Current Financial Period Start Date**
 - **Current Financial Period End Date,**
 - **Previous Financial Period Start Date**
 - **Previous Financial Period End Date**
- Enter **Values** from the drop down for
 - **Description of Currency in the report**
 - **Level of Rounding**
- Click **Submit** button to submit your company's information into the system.

4.1.3 Terminology

- **Corporate Identity Number (CIN):** It refers to the unique 21-digit assigned to each Indian company, whether listed on unlisted. CIN is required to be quoted on all forms. Upon entering this number, company details are filled in the E-Form by default by virtue of pre-fill function.
- **Current Financial Period Start Date:** It refers to the starting date of the current financial period of regulatory filing.
- **Current Financial Period End Date:** It refers to the end date of the current financial period of regulatory filing.
- **Previous Financial Period Start Date:** It refers to the starting date of the previous financial period of regulatory filing.
- **Previous Financial Period End Date:** It refers to the end date of the previous financial period of regulatory filing.
- **Description of Currency in the report:** Here the options are given regarding the reporting currency. In the Indian context the option to be chosen would always be "India, Rupees"
- **Level of rounding:** In this option the user needs to specify the scale used to represent most of the financial items in the report. The scale selected here would be the default scale for all the monetary items in the template.
- **Nature of report:** There are two options provided in this drop down. The user needs to select the appropriate option depending on the type of financial report for which he wants to create the XBRL instance document. The options available are
 - Standalone
 - Consolidated
- **Cash Flow Statement Item Type:** There are two options provided in this drop down. The user needs to select the appropriate option depending on the Cash flow statement used by his company. The options available are
 - Direct Method
 - Indirect Method

4.2 Loading Process

On submission of the **Filing Information** form, the relevant template for your company will get loaded onto the application. (Reference Figure 17).

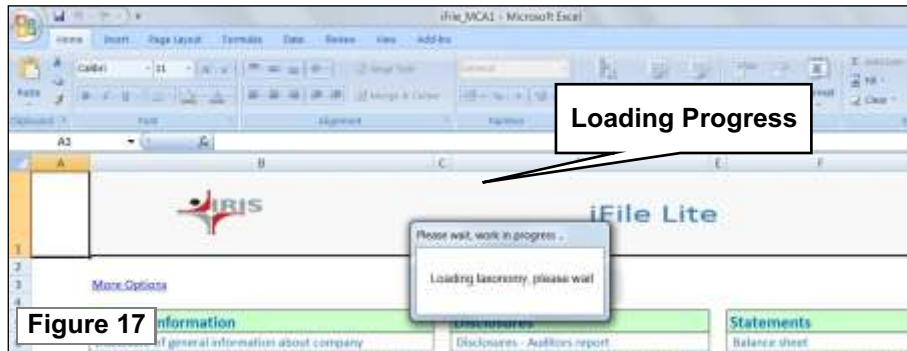


Figure 17

4.3 Navigator

It is the master sheet or the control panel of the application that helps you navigate through various parts of the application with the provision of relevant links. (Reference Figure 18)

4.3.1 MCA Financials

The Navigator **comprises** of four menus:-

- General Information
- Disclosures
- Statements
- Notes

The above four menus are four categories of financial information to be submitted for MCA filings. Each of the above menus has sub-menus that link you to the relevant sheet for entering financial data.

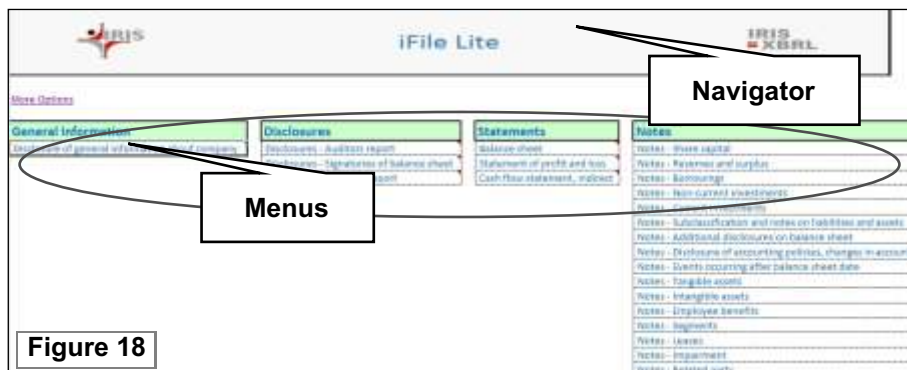


Figure 18

4.3.2 MCA Cost Audit

The navigator comprises of two modules (Reference Figure 19):-

- General Information
- Notes



Figure 19

4.3.3 MCA Cost Compliance

The navigator comprises of Notes (Reference Figure 20).

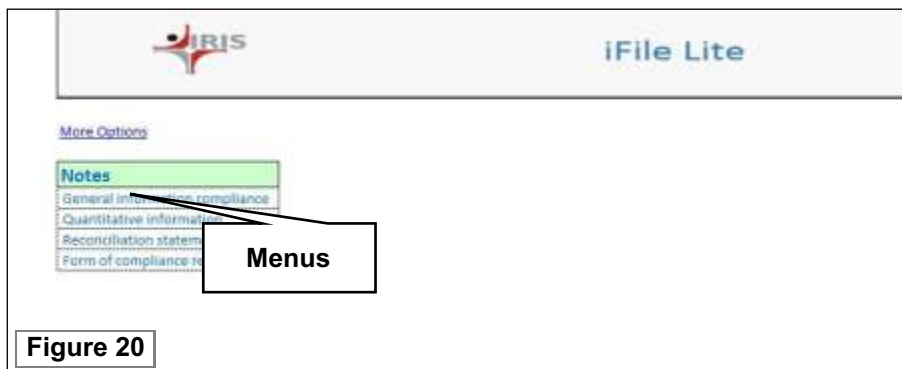


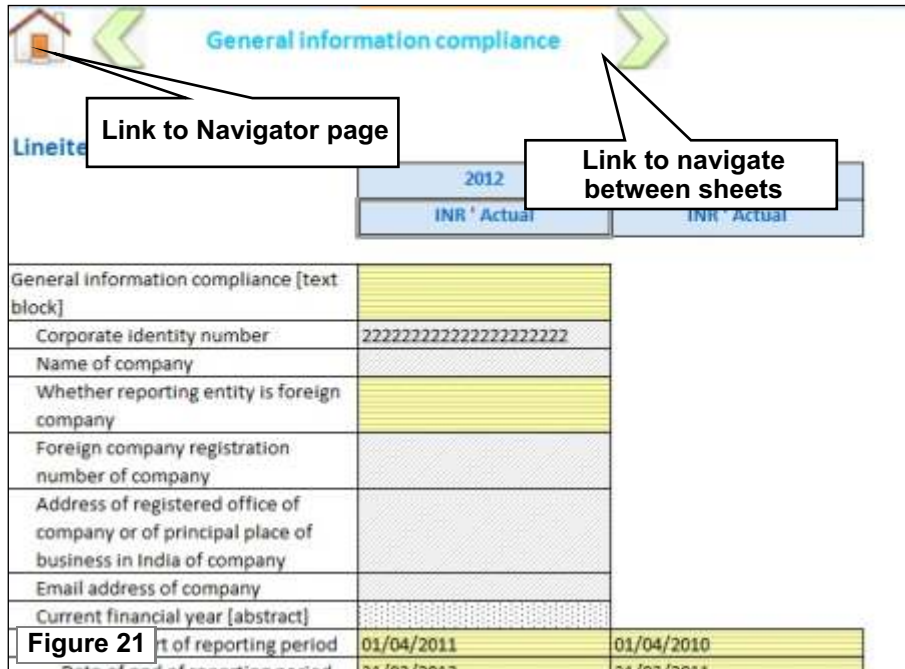
Figure 20

4.3.4 Navigator Terminology

- **General Information** - It refers to the disclosure that pertains to the general information of the company like Name, CIN, PAN, Address etc.
- **Disclosures** - It refers to the disclosures that pertain to Auditor's Report, Signatories of Balance Sheet and Directors Report.
- **Statements** - It refers to the regulatory filing of financial data that pertain to Balance Sheet, statement of Profit & Loss and Cash Flow statement, Indirect.
- **Notes** - It refers to disclosures that pertain to various Notes with regard to Share Capital, Reserves & Surplus, Borrowings, Non-current investments, Current Investments etc.

4.3.5 Links for Navigation

In every template sheet of **iFile Lite** for disclosures and financial statements, there are links to navigate between the sheets and to the Navigator page. They act as tools for easy navigation. (Reference Figure 21)



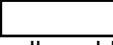
4.4 Legend

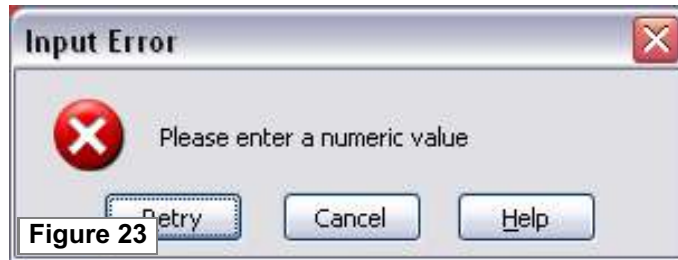
For making the application user-friendly, the cells are either color or pattern coded to identify expected data type. This section gives a brief on color and pattern coding used in the templates.

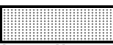
- Green Colored Cells:** indicate the value would be automatically derived with formula or link from another sheet. The formulas are devised for the ease of the user, so that he need not enter subtotals or refer the value again. The formulas also ensure validation of the user's data as per the calculation linkbase of the taxonomy.

Example: Total Shareholders' Funds is a sum of Share Capital, Reserves and Surplus and Money Received against share warrants. So the cell adjacent to **Total shareholders' funds** is colored in green. (Reference Figure 22)




	2012	2011
	INR Actual	INR Actual
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
* Share capital		
* Reserves and surplus		
Money received against share warrants		
Figure 22 Shareholders' funds	0.00	0.00

-  **White colored cells** indicate that numeric value is to be entered. The white color cell would return two places decimal for the numeric value entered. In case of a non-numeric value entered an error message would pop up. (Reference Figure 23)



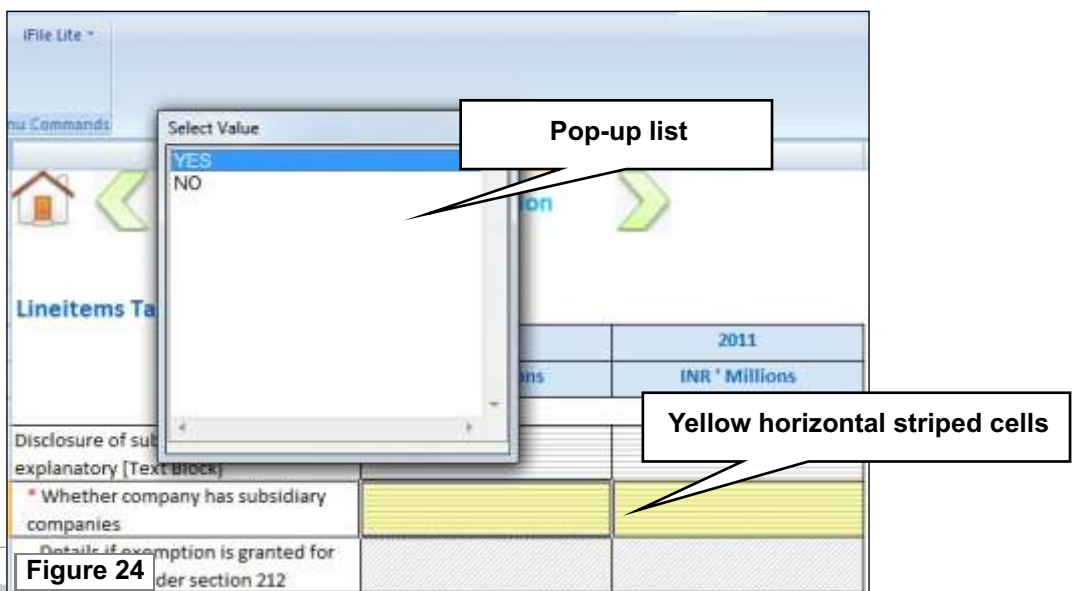
-  **Grey polka dots** indicate that the cells can take no value. The cells adjacent to heading are in nature of these grey polka dots. Other instances in which grey polka dots cells are used are; where there is no expected values for the element as per the taxonomy.

Example: Land is not depreciated so the cells adjacent to depreciation details for land are coded with polka dots. This prevents the user from entering any value.

-  **Grey diagonal stripes** indicate that string value is to be entered. Examples of string value elements are Name of Director, CIN number, PAN, Revenue recognition policies etc.
-  **Grey horizontal stripes** indicate that the value is to be entered as a text block item using the rich text box. How to use the rich text boxes are elaborated in section number 5. Text block items would enable the user to give details of the whole notes/disclosures including the tables if any. Examples of text block items are Disclosure of significant accounting policies, Disclosure of events occurring after balance sheet date, Disclosure of foreign exchange transactions etc
-  **Yellow horizontal stripes** indicate that the value to be entered must be chosen from the pop-up list. For some elements taxonomy has defined the specific values which the element can take. For such specific values defined in the taxonomy yellow horizontal stripes are provided.

Example: For 'Whether company has subsidiary companies' the values, which are expected by the taxonomy is either 'Yes' or 'No'. Hence, while filling this up, the user has to choose from the pop-up list, which contains the optional values.

(Reference: Figure 24)



4.5 Hierarchy

iFile Lite represent the elements in a hierarchical format. The hierarchical format is adopted from the taxonomy. It helps determine the placement of the element in the entire list. Also it can help to trace out the parent of the element.

Hierarchy in iFile Lite is defined by way of indenting the child elements. Multiple layer of indenting is used to express a multi level hierarchy.

Example: In Figure 25 `Disclosure of other provisions` has one child element `Reconciliation of changes in other provisions`, which in turn has two child elements - `Other provision at the beginning of period` and `Changes in other provisions`. The latter has four child elements - `Additional provisions, other provisions`; `Increase in existing other provision`; `Provision used, other provisions`; `Unused provision reversed, other provisions`.

Disclosure of other provisions [Abstract]	
Disclosure of other provisions [Line Items]	
Reconciliation of changes in other provisions [Abstract]	
Other provisions at beginning of period	
Changes in other provisions [Abstract]	
Additional provisions, other provisions	
Increase in existing other provisions	
Provision used, other provisions	
Unused provision reversed, other provisions	
Total changes in other provisions	0.00

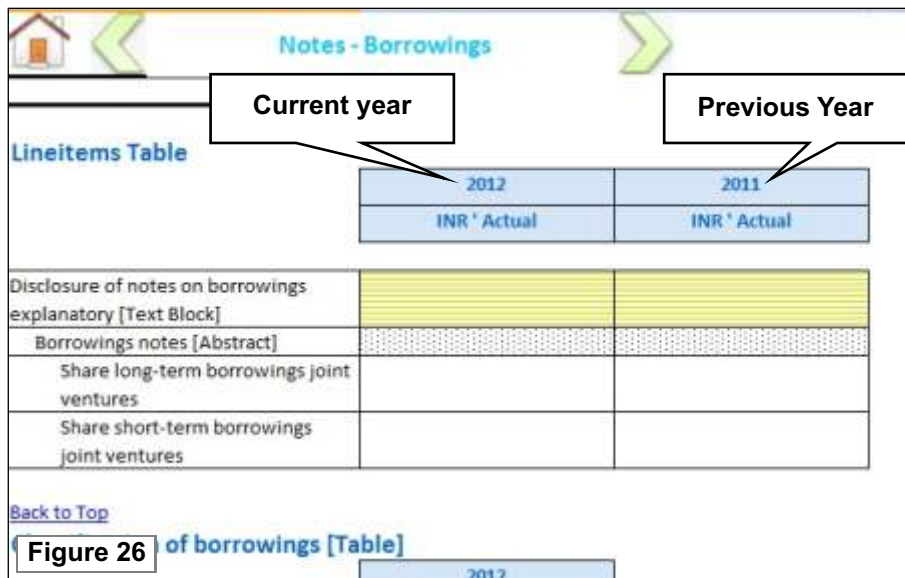
Figure 25

4.6 Previous and Current Year Column

For basic financial details there are two columns provided - One for current year and previous year each. MCA mandate expects the company to give comparative financial figures for previous year also. The second column would enable the user to do so. The heading of the column would explain whether the column pertains to the current year or previous year.

Heading of the column would contain the Period end date.

(Reference Figure 26)



	Current year	Previous Year
	2012	2011
	INR ' Actual	INR ' Actual
Lineitems Table		
Disclosure of notes on borrowings explanatory [Text Block]		
Borrowings notes [Abstract]		
Share long-term borrowings joint ventures		
Share short-term borrowings joint ventures		

4.7 Saving Template

To save the template:-

- Click **iFile Lite** desktop shortcut.
- Fill **data** in **blank template** that emerges.
- Save the **template** in the desired location.

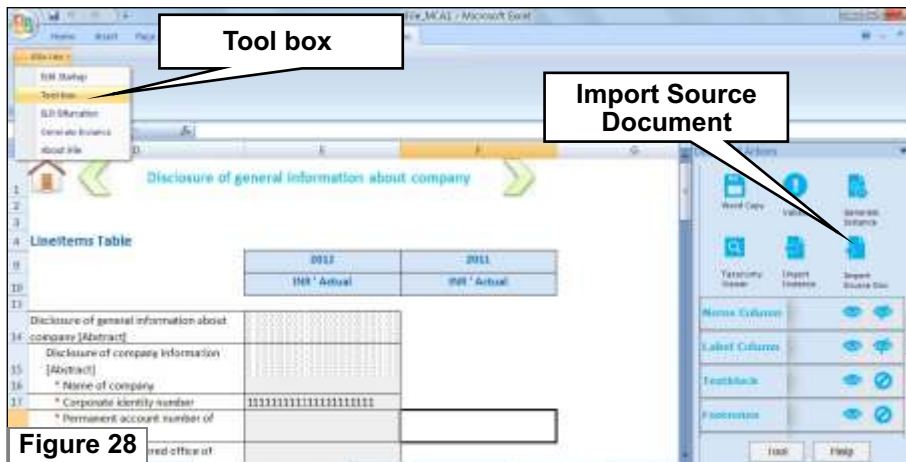
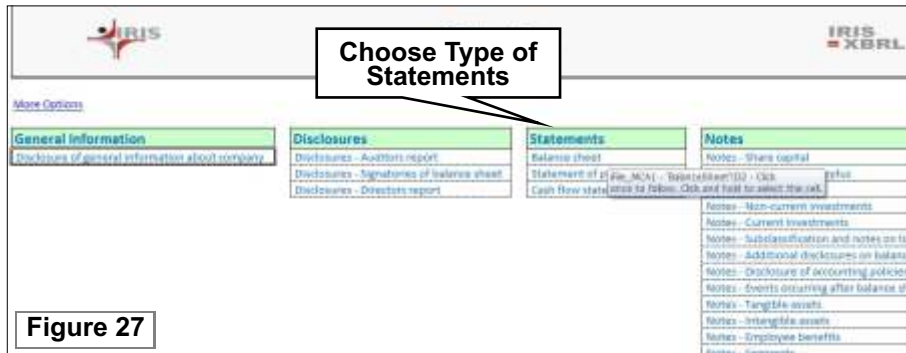
Next time you want to continue with the input data, open the saved excel template from its location. If you open the short-cut again you would get the blank file, which you can use for filling the data for another company or report.

5 Step 4 - Auto-tagging

It is a unique feature of iFile Lite that captures data from the source document which may be in .doc/.docx; .xls/.xlsx format. Auto-tagging works on Taxonomy Labels and Common Nomenclature of Elements. It holds good for simple or non-dimensional tables like Balance Sheet, Profit & Loss account and Cash Flow statements. Moreover, "Drag-and-drop" feature allows you to drag elements and/or its value from the source document and place it into the template sheet.

NOTE: For Auto-tagging to work the source file should be either 3-columnar with Particulars, Current Year and Previous Year columns or 4-columnar with Particulars, Notes, Current Year and Previous Year columns.

<Quick Start>



Steps for Auto-tagging

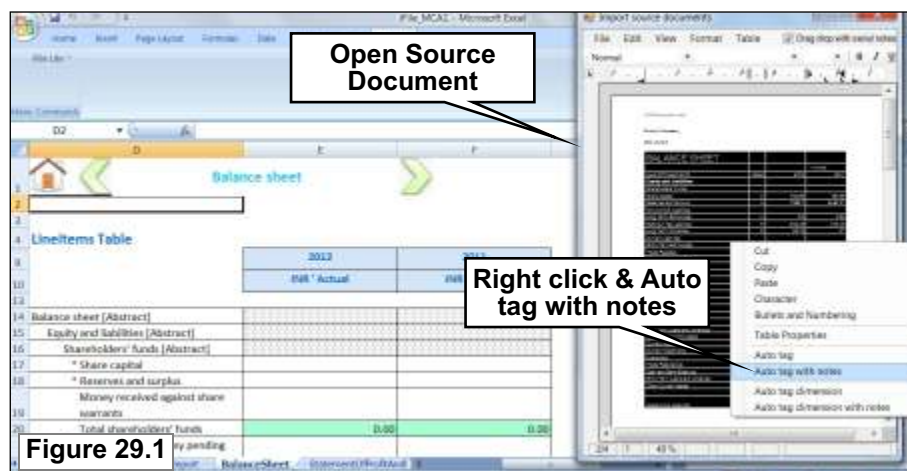
- Go to **Navigator** page.
- On the **Statements** menu click '**Balance Sheet**' or '**Statement of Profit and Loss**' or '**Cash Flow Statement, Indirect**' (Reference Figure 27).
- On **Add-Ins** menu in **iFile Lite Menu Commands** list choose **Tool Box** (Reference Figure 28).
- In **Tool Box** window click **Import Source Doc** icon (Reference Figure 29).
- Browse and select the **Source File** in your hard disc.
- Compare **Source File** with the **Statement** template.
- Select the table in **Source File**; right click and choose **Auto tag** (Reference Figure 29).
- Ensure the values in template cells tally with Source File.

5.1 Auto-tagging with Notes

This is a sub-function of auto-tagging, which allows you to capture data pertaining to notes along with the other financial data from the source file, which may be in **.doc/.docx; .xls/.xlsx** format.

Steps for Auto-tagging with notes

- Go to **Navigator** page.
- On the **Statements** menu click '**Balance Sheet**' or '**Statement of Profit and Loss**' or '**Cash Flow Statement, Indirect**' (Reference Figure 27).
- On **Add-Ins** menu in **iFile Lite Menu Commands** list choose **Tool Box** (Reference Figure 28).
- In **Tool Box** window click **Import Source Doc** icon (Reference Figure 29).
- Browse and select the **Source File** in your hard disc.
- Compare Source File with the Statement template.
- Select the table in Source File; right click and choose Auto tag with notes (Reference Figure 29.1).
- Ensure the **values** in template cells tally with **Source File**.



5.2 Label Column

This feature generates the **Company Label** column in the template and allows you to refer and compare them with the Line Items.

Steps for Label Column

- Go to **Navigator** page.
- On the **Statements** menu click '**Balance Sheet**' or '**Statement of Profit and Loss**' or '**Cash Flow Statement, Indirect**' (Reference Figure 27).
- On **Add-Ins** menu in **iFile Lite Menu Commands** list choose **Tool Box** (Reference Figure 28).
- In **Tool Box** window in Label Column click '**eye**' icon to display **Company Label Column**. (Reference Figure 30).
- Click '**slashed eye**' icon to Hide Company Label column.

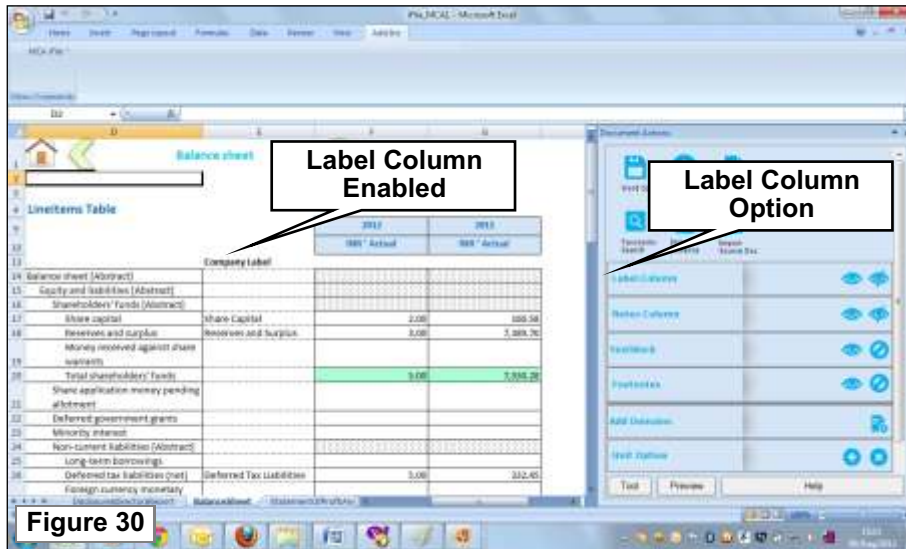


Figure 30

5.3 Notes Column

This feature generates **Notes** column in the template and serves as a tool for reference while tagging line items of your financial statements. This column can be used for entering comments or any additional information required for review. Also, information entered in notes will not be present in output /instant document.

Steps for Notes Column

- Go to **Navigator** page.
- On the **Statements** menu click '**Balance Sheet**' or '**Statement of Profit and Loss**' or '**Cash Flow Statement, Indirect**' (Reference Figure 27).
- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box** (Reference Figure 28).
- In **Tool Box** window in **Notes Column** click `eye` icon to display **Notes Column**. (Reference Figure 31)
- Click `slashed eye` icon to hide **Notes Column**

(Reference Figure 31).

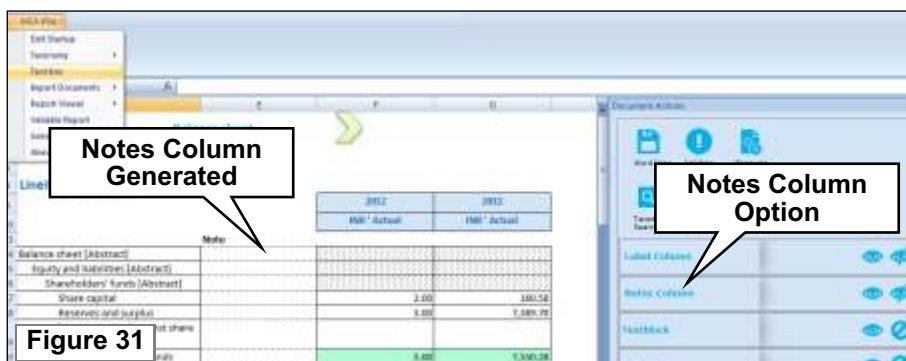


Figure 31

6 Step 5 - Fill Other Information

6.1 Dimensions

It refers to a characteristic of XBRL specification that allows creation of simple to complex pivot-style tables within financial statements. Dimensions allow capture of granular information in a sophisticated manner that makes it easy to extract and process data. Dimensions are applicable in **Notes - Borrowings** and **Disclosure of General Information about Company** in **iFile Lite** application. There 62 line items for which dimensions are applicable.

<Quick Start>

6.1.1 Explicit Dimensions

In this case domain members need not be created but may be selected from the options provided by the **taxonomy**

This can be illustrated with the case of **Notes - Borrowings** as follows:-

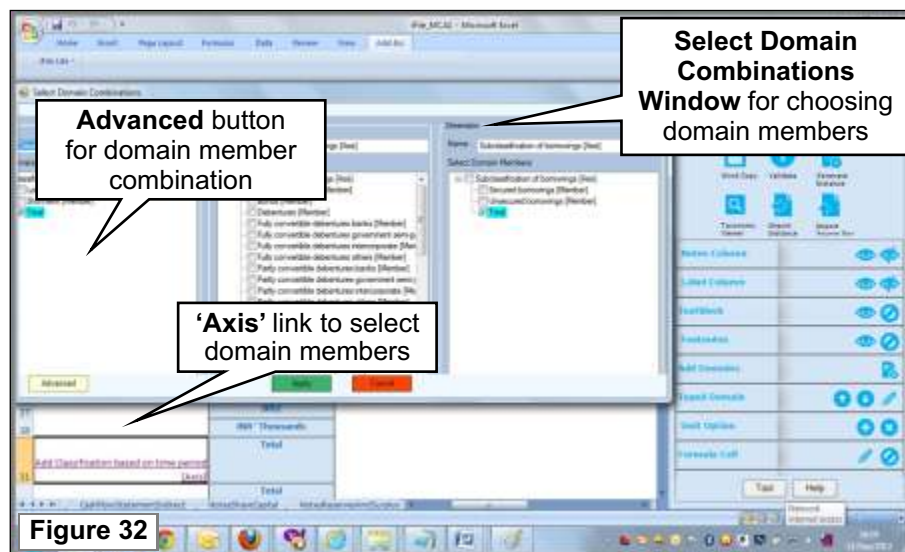


Figure 32

Steps involved...

- Go to **Notes - Borrowings** sheet.
- In the **Classification of Borrowings** table click **Axis**
- Select **domain members** from the **Axis** window for **Classification based on Time; Classification of borrowings and/or Sub-classification of borrowings**.
- In **Select Domain Combinations** window click **Advanced** button to get options for domain member permutations and combinations based on your selections.
- Click **Apply** to implement your selections.

Calculate Domain Parent

This feature is used to calculate the total value of domain member parent as per the business rules specified by MCA.

This function is applicable only for explicit dimensions.

Steps to use calculate domain parent option

- a. Select the domain members from the axis as per the combinations and enter the values for the respective members.

- b. After adding the values go to Add-ins menu and select Tool Box.
- c. In Tool box select “plus icon” in the option “Domains”.
- d. The tool will ask the user whether he wants to use this function in “current layout or all the layouts in the sheet”.
- e. It is advisable to use “Current layout” option as using “All layouts in the sheets” function would take more time to calculate and check the total values.
- f. After selecting the relevant option to apply on current layout or all the layouts, the total value for all the domain parents would be calculated and populated in the tool automatically.

6.1.2 Typed Dimensions

In this case the domain members need to be created. This can be illustrated with the **Disclosure of Principal Products & Services** under **Disclosure of General Information of Company**.

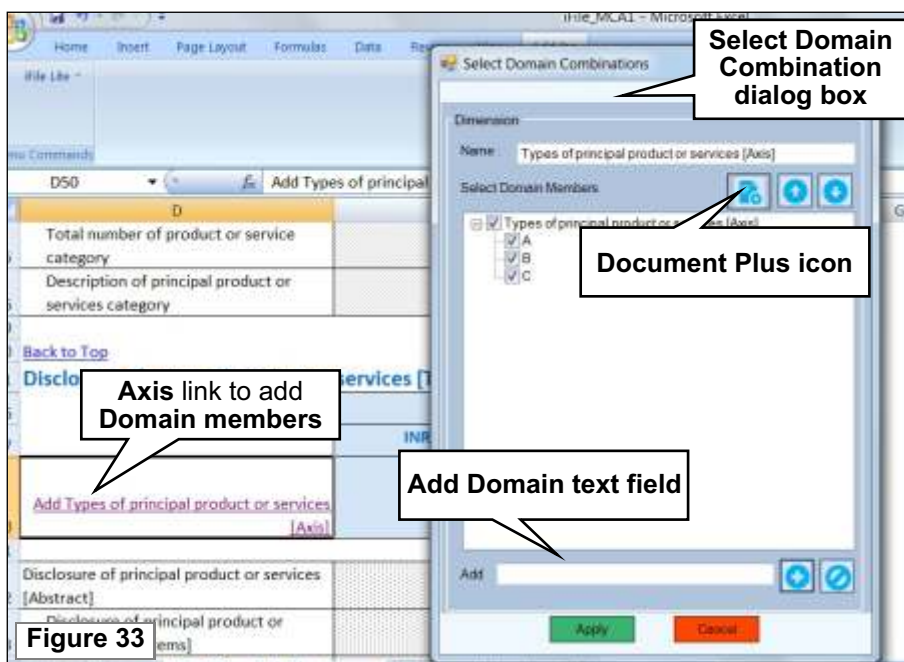


Figure 33

Steps Involved...

- Go to **Navigator Page > Disclosure of General Information of Company**.
- In the **Disclosure of Principal Products & Services** table click **Axis**
or
- on **Add-Ins > iFile Lite Menu Commands > Tool Box > Domain options** click `Document Plus` icon
- In **Select Domain Combinations** dialog box **type** new domain member in **Add** text field and click `+` icon or **cut/copy** the list of domain members from source file and click `Document Plus` icon.*
- To delete a domain member select the **check box** against it and click `null` icon below.
- Click **Apply** to submit your final domain member combinations.

(Reference Figure 33)

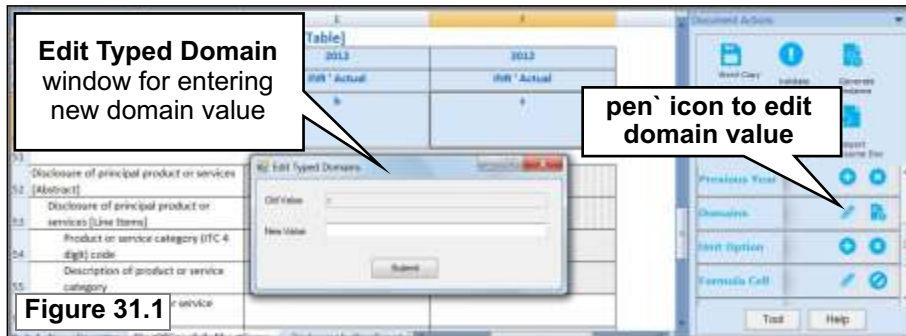


Figure 31.1


For editing domain members

- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window in **Domains** option click `pen` icon
- In **Edit Typed Domain** dialogue box that pops up enter **New Value** and click **Submit**.

(Reference Figure 33.1)

NOTE: If there are many domain members to be added you can **save time** of manually entering each and every domain member by **cutting/copying** domain members from the **source file** and clicking on `Document Plus` icon.

6.2 Text Block and Preview

This feature allows you to add or preview a block of text to elements or line items in disclosures or notes. Elements to whom text blocks can be added are indicated by `[text block]`.  Also the cells for entering value are horizontally striped grey cells.

This can be illustrated with the case of **Notes - Disclosures of Accounting Policies, changes in accounting policies and estimates**.

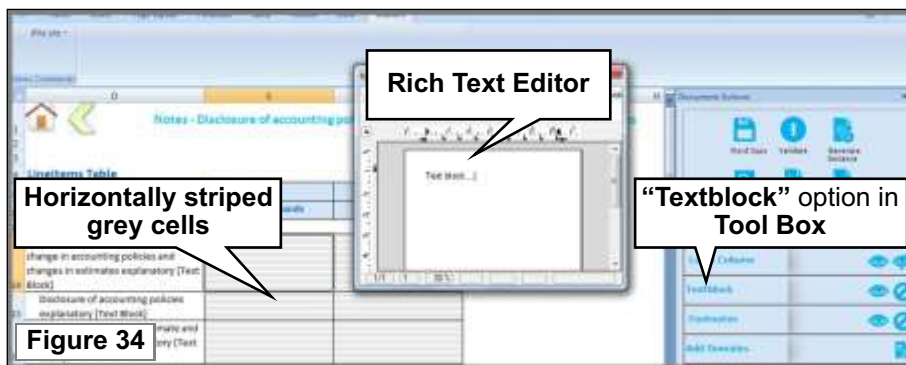


Figure 34

Steps involved...

- Go to the **relevant disclosure/notes sheet**.
- Place **cursor** on **cells** indicating **text block**.
- In **Tool Box** window in **Textblock** option click `eye` icon to add text block.
- Add/view/edit text in **rich text editor** that pops-up.
- Click **Save Text** in **File menu** of the rich text editor to add/edit text.
- In **Tool Box** window in **Textblock** tab click `slashed eye` icon to delete text.

(Reference Figure 34)

6.3 Change Unit

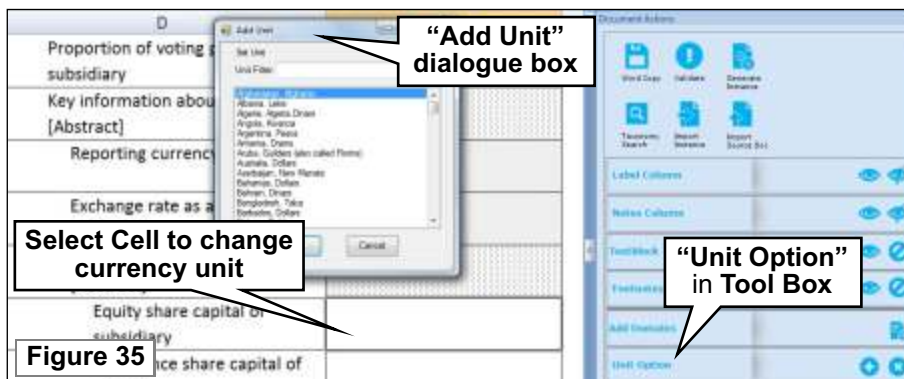
It refers to the option to change the unit of currency for a particular cell as against the default currency (INR) chosen in the Filing Information Form. The option for changing the unit is available for all monetary items in subsidiary information. This can be illustrated with case of Equity Share Capital of Subsidiary in the Notes for Subsidiary Information.

Steps Involved...

- Go to the **Notes - Subsidiary Information** sheet.
- Select the cell against **Equity Share Capital of Subsidiary** line item.
- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window in **Unit Option** tab click '+' icon to `Add Custom Unit for selected cell`.
- In the **Add Unit** dialog box select the currency unit of the country you wish to set.
- Click **Set** to select the currency.
- In **Tool Box** window in **Unit Option** tab click 'X' icon to `Remove Custom Unit for selected cell`.

NOTE: A comment is added on the cell in which the unit is changed.

(Reference Figure 35)



6.4 Add Footnote

It refers to the provision to add information for the value entered in cells against line items. This can be illustrated with the case of a line item in **Notes - Share capital**.

Steps Involved...

- Go to **Notes - Share Capital** sheet.
- Select cell against a line item - `Number of Person on private placement of equity shares`.
- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window in **Footnote** option click `eye` icon to **Create/Edit/View Footnote**.
- Add/view/edit **text** in **rich text editor** that pops-up.
- Add text for **Footnote** in the Rich Text Editor.

- Click **Save Text** in **File** menu of the rich text editor to add/edit **text**.
- In **Tool Box** window in **Footnote** tab click `null` icon to delete footnote.

NOTE: A comment is added on the cell in which the unit is changed.

(Reference Figure 36)

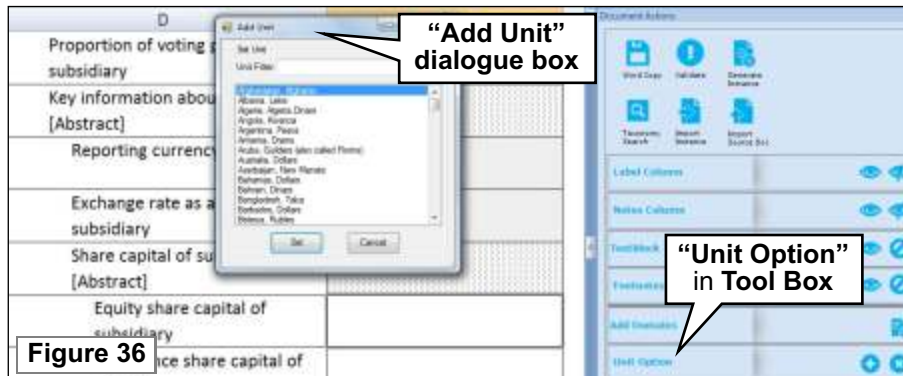


Figure 36

6.5 Formula Cell

This feature allows the user to change a formula cell to a normal cell. A formula cell is highlighted in green by default and is a function of the 2 or more cells.

Steps involved...

- Select the **formula cell (highlighted in green)** you wish to change.
- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window in **Formula Cell** option click `pen` icon to remove formula.
- In **Tool Box** window in **Formula Cell** option click `null` icon to restore formula.

(Reference Figure 37)

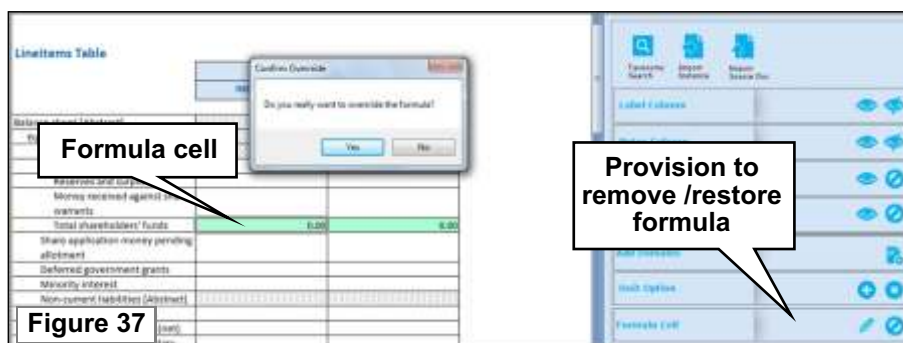


Figure 37

6.6 Previous Year

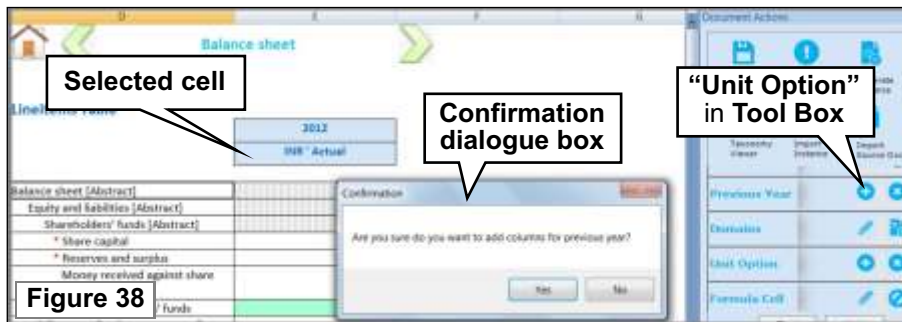
This function allows you to add previous year column to the relevant template for entering financial information.

Steps Involved...

- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- Select any **cell** in the template, where you wish to add/remove **previous year column**.

- In **Tool Box** window in **Previous year** option click `+` icon to add previous year column.
- In **Tool Box** window in **Previous year** option click `x` icon to remove previous year column.

(Reference Figure 38)



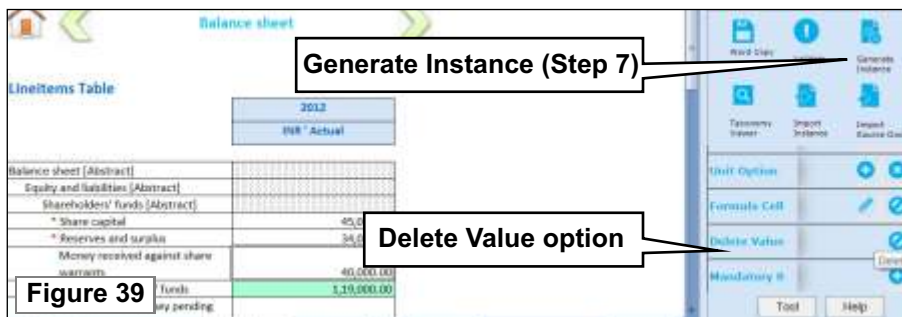
6.7 Delete Value

This function allows you to delete values entered in the cells in the excel template.

Steps Involved...

- Select **cell** for which you need to delete value.
- In **Tool Box** window in **Delete Value** option click `null` icon to delete value.

(Reference Figure 39)



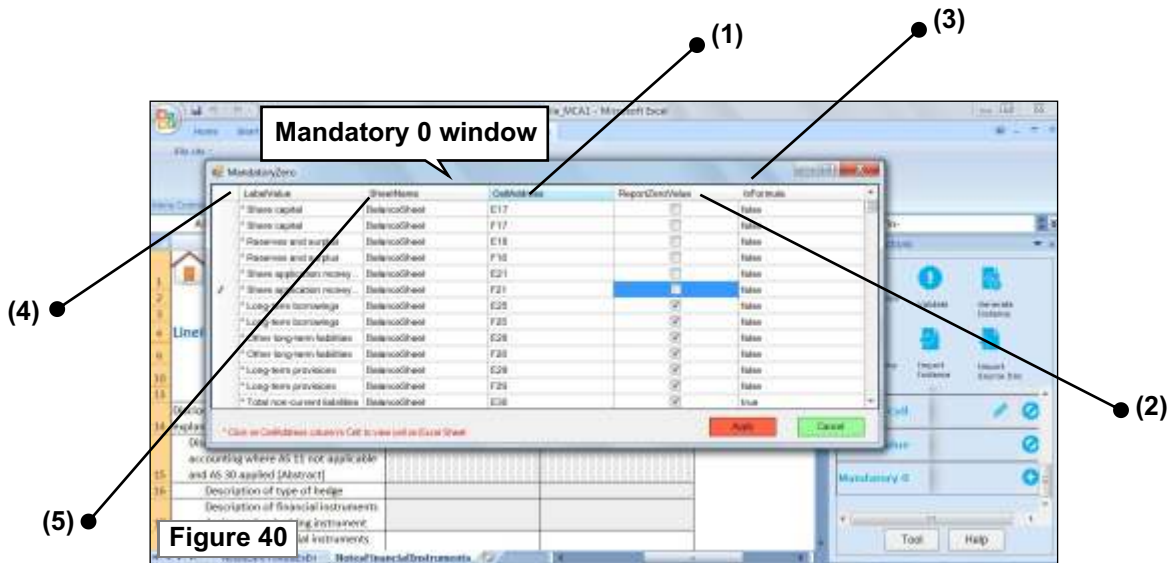
6.8 Mandatory 0

As per the MCA guidelines if the filer does not have any value for certain mandatory elements listed by MCA, he needs to report `0` value for them. **Mandatory 0** function allows you to insert `0` value for elements, for which no value is available as per the MCA guidelines.

Steps involved...

- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window in **Mandatory 0** option click `+` icon
- Tick **check boxes** to report zero value for the elements for which no value is available from the list of mandatory elements provided in the **Mandatory 0 window** that pops up.
- Click **Apply** to insert `0` value for the elements chosen by you.

(Reference Figure 40)



- (1) **Cell Address:** It gives the combination of column letter and row number of the cell under consideration and takes your mouse cursor to that very cell in the excel template on clicking it. The **Column E** indicates **Current Year** and **Column F** previous year.
Example: If you click cell address **E17** your mouse cursor will go to the **E17** cell in the excel template.
- (2) **Report Zero Value:** It provides you the option via check boxes to report or not to report zero value for mandatory elements listed by MCA for which `0` value needs to be reported if no other value is available.
- (3) **Is Formula:** It indicates if the cell under consideration is a blank cell or is inserted with some formula. `False` value indicates a blank cell, while `True` value indicates that the cell is inserted with a formula.
- (4) **Label value:** It indicates the label assigned to an element in the taxonomy.
- (5) **Sheet Name:** It indicates the excel sheet of the element under consideration.

6.9 Cell Comments

Many of the cells forming a part of Disclosures, Financial Statements, Notes,... have been attached with relevant comments to explain the contents of the cells or the functional relationship between them.

(Reference Figure 41)

Statement of profit and loss [Abstract]			
Disclosure of revenue from operations [Abstract]			
Disclosure of revenue from operations for other than finance company [Abstract]			
* Revenue from sale of products			
* Revenue from sale of services			
Other operating revenues			
Excise duty			
Service tax collected			
Other duties taxes collected			
Total revenue from operations		0.00	0.00
in finance company			

A comment for **Excise Duty** which is deducted from the **Total Revenue**

[Subtracted from the Total]

Figure 41

6.10 Tool Options

They are a set of features/tools made available to the user for enhancing the quality of user experience and making the application more user-friendly.

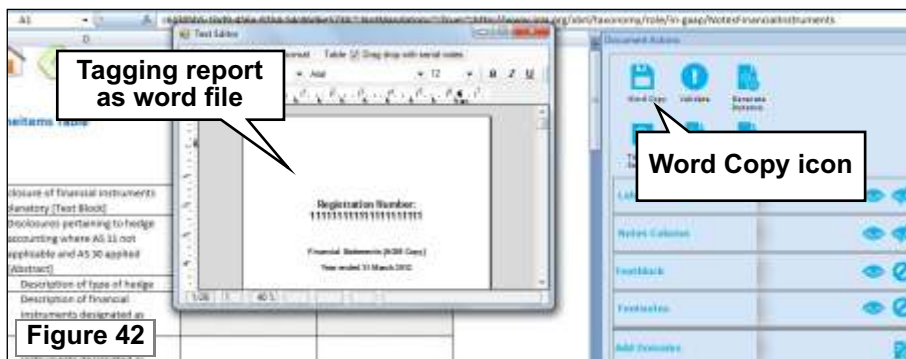
6.10.1 Word Copy

It is a tool that generates a word file of the items tagged and rendered until that point of time.

Steps involved...

- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window under **Document Actions** click **Word Copy** icon.
- **View/Save** the word file of the **tagging report** for your records.

(Reference Figure 42)



6.10.2 Taxonomy Viewer

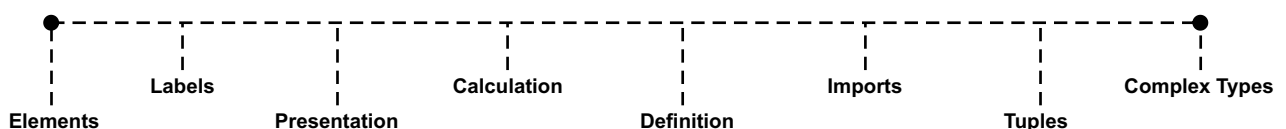
This feature or tool allows you to view the taxonomy.

- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window under **Document Actions** click **Taxonomy Viewer** icon.

The following window emerges as shown in Figure 43.

(A) Header Pane - It is the uppermost section of the **Taxonomy Viewer**. It consists of the following functionalities:-

(1) Tabs: Following eight Tabs are available in the viewer



- The tab names are self-explanatory. The '**Elements**' tab may be used to view the elements in the schema of the taxonomy.
- '**Labels**', '**Presentation**', '**Calculation**' and '**Definition**' tabs can be used to view the respective linkbases of the taxonomy.
- '**Import**' tab can be used to view the **Schema and Linkbases** which the taxonomy has imported. This tab will help you in understanding the structure/ architecture of the taxonomy.
- '**Tuples**' tab can be used to view tuples in the taxonomy in a hierarchical form. For explanation on tuples.
- '**Complex Types**' tab can be used to view the complex data types if any used by the taxonomy.

(2) **Taxonomy Search** - This functionality allows you to search the label or element name in the Taxonomy provided.

Type keywords in **Taxonomy Search** text box and click **Search** button. The search results

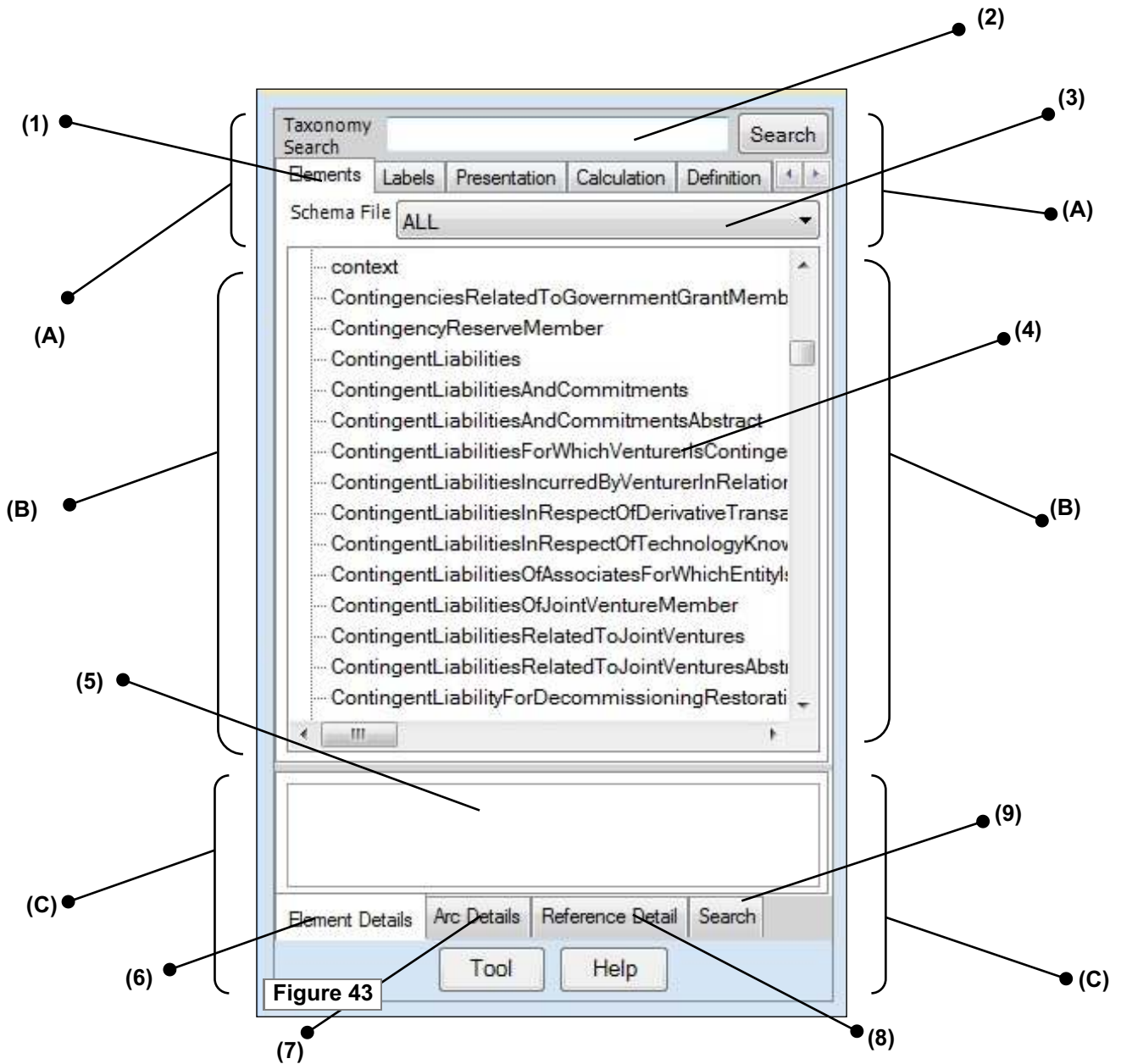


Figure 43

get displayed in the window below.

(3) **Schema File** - This drop-down option is available with the tabs for following linkbases:-

- Elements
- Labels
- Presentation
- Calculation
- Definition

- In case of '**Elements**' tab from the drop-down box the user can select a particular schema and view its elements or select 'All' option in the drop-down box to view all elements of the taxonomy.
 - In case of **linkbases** Tabs i.e. 'Presentation', 'Calculation' and 'Definition' the further selection drop-down box can be used to select a particular extended link or you can also select 'All' option in the drop-down box to view all extended links of the linkbase.
 - In case of '**Labels**' tab, the selection will be with respect to label files in the taxonomy and the language.
- (B) **Body Pane** - It is the trunk or the middle section of the **Taxonomy Viewer**. It displays the parent-child relationships of elements in a hierarchical format with respect to each of the linkbases tabs in the **Relationship Display (4)**.
- (C) **Properties Pane** - It is the bottom section of the Taxonomy Viewer. It consists of the following:-
- (5) **Property Display** - It is the window which shows all the relevant properties of elements i.e. Element Details, Arc Details, Reference Details etc.
 - (6) **Element Details** - displays the eight properties of the elements selected in the main body. The eight properties which are displayed are
 - 1 Element ID
 - 2 Element Name
 - 3 Substitution Group
 - 4 Period Type
 - 5 Data Type
 - 6 Balance
 - 7 Abstract
 - 8 Nillable

A property of an element may be viewed by clicking on the element in the main body. The element property is visible only in case of following tabs selected in the header

 - Elements
 - Labels
 - Presentation
 - Calculation
 - Definition
 - Tuples
 - (7) **Arc Details:** This tab displays the Arc information of linkbase tabs selected i.e. 'Presentation', 'Calculation', 'Definition', and 'Labels' in the header. The Arc Details information displays the Min and Max occurrence in case of 'Tuples' tab.

In order to view the Arc Details the user needs to click on the desired element in the main Body. The Arc detail is visible only in case of following tabs selected in the header:

 - Labels
 - Presentation
 - Calculation
 - Definition
 - Tuples

(8) **Reference Details: Not Available**

(9) **Search:** This functionality allows you to search the label or element name in the Taxonomy provided.

Type keywords in **Search** text box and click **Search**. The search results get displayed in the **Property Display** window below.

6.10.3 Import Instance

This feature allows you to import instance document as a source document and make changes in the same.

Steps involved...

- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window under **Document Actions** click **Import Instance icon**.
- Browse and select the **Source File** in your hard disc
- Choose the appropriate option whether or not to **override values** in **dialog box** that pops up.
- **Check** for the **values of elements** captured in templates from the **instance**.
- **Choose** the appropriate option whether or not to check **unmatched elements** in **dialog box** that pops up.

(Reference Figure 44)

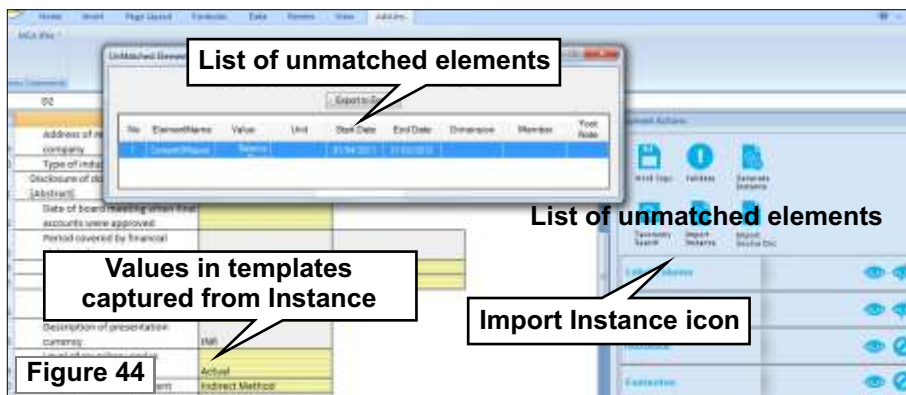


Figure 44

6.10.4 Import Source Document

It is a function associated with auto-tagging that allows you to import source file or document from your machine for auto-tagging.

- Go to **Navigator** page.
- On the **Statements** menu click **'Balance Sheet'** or **'Statement of Profit and Loss'** or **'Cash Flow Statement, Indirect'** (Reference Figure 27)
- On **Add-Ins** menu in **iFile Lite Menu Commands** list choose **Tool Box** (Reference Figure 28).
- In **Tool Box** window click **Import Source Doc** icon (Reference Figure 29).
- Browse and select the **Source File** in your hard disc. (Reference Figure 29).

6.10.5 Domains

It is a function that allows you to add and/or edit domain members in the typed dimensions. Let us take the case of **Disclosure of General Information of Company** to understand this function

Steps Involved...

- Go to **Disclosure of General Information of Company**
- On **Add-Ins > iFile Lite Menu Commands > Tool Box > Domain options** click **Document Plus** icon
- In **Select Domain Combinations** dialog box **type** new domain member in **Add** text field and click '+' icon or **cut/copy** the list of domain members from source file and click **Document Plus** icon.*
- To delete a domain member select the **check box** against it and click 'null' icon below.
- Click **Apply** to submit your final domain member combinations.

(Reference Figure 33)

For editing domain members

- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- In **Tool Box** window in **Domains** option click **pen** icon
- In **Edit Typed Domain** dialogue box that pops up enter **New Value** and click **Submit**.

(Reference Figure 33.1) Refer Section 6.1.2

6.10.6 Calculate Domain Parent

This feature is used to calculate the total value of domain member parent as per the business rules specified by MCA.

This function is applicable only for explicit dimensions.

Steps to use calculate domain parent option: -

- a. Select the domain members from the axis as per the combinations and enter the values for the respective members.
- b. After adding the values go to **Add-ins** menu and select **Tool Box**.
- c. In **Tool box** select **plus icon** in the option **Domains**.
- d. The tool will ask the user whether he wants to use this function in **current layout or all the layouts in the sheet**.
- e. It is advisable to use **Current layout** option as using **All layouts in the sheets** function would take more time to calculate and check the total values.
- f. After selecting the relevant option to apply on **current layout or all the layouts**, the total value for all the domain parents would be calculated and populated in the tool automatically.

6.10.7 Prefill Data Option

This feature is used for Corporate Identity Number (CIN) and Director Identification Number (DIN) number. In this feature the user just needs to enter the CIN and DIN number and use this feature, the data relating to the CIN and DIN number would get automatically filled in the template from MCA database.

Steps to use prefill data option: -

- a. Enter **CIN** or **DIN** number.
- b. Go to **Add-ins** and select **Tool Box**.
- c. Select **prefill data option** which is the last option in **tool box**.
- d. After selecting the tool will ask for the **confirmation to prefill data in the tool**.
- e. The user need to confirm the same and after that all the data related to that particular CIN and DIN number **would be filled in the tool automatically**.

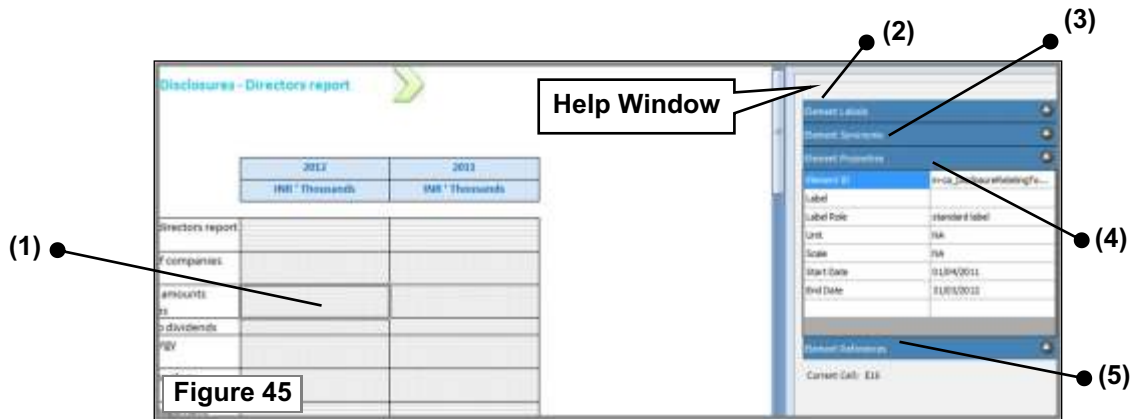
6.10.8 Help

While entering your financial data in the excel templates, if you need to view the details pertaining to elements and the cell reference:-

- On **Add-Ins** menu in **iFile Lite Menu Commands** choose **Tool Box**.
- Click **Help** button at the bottom end of the **Tool Box**.

The following window will emerge:-

- (1) Cell under consideration while entering **financial data**
- (2) Details of **Element**
- (3) Details of **Element Synonyms**
- (4) Details of **Element Properties** - It enlists Element ID, Label, Label Role, Unit, Scale, Start Date & End Date.
- (5) **Element Reference** - gives reference to cell under consideration.



(Reference Figure 45)

6.11 iFile Lite Menu Commands

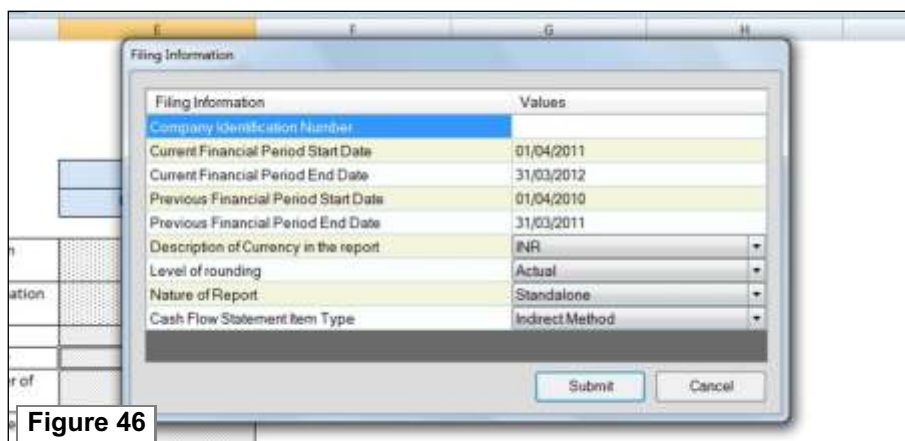
It refers to the entire list of commands based on the functionalities available in **iFile Lite** application. The path for it is as below:-

- On **Add-Ins** menu > **iFile Lite Menu Commands**

6.11.1 Edit Start Up

This function allows you to make changes in the **Filing Information Form. Steps Involved...**

- On **Add-Ins** menu > **iFile Lite Menu Commands**
- Click **Edit Start up**



- Make desired changes in the **Filing Information** form and click **Submit**.

(Reference Figure 46)

6.11.2 Tool box

It refers to an active tool window that pops-up on the right side of the application screen. It contains a range of commands namely - **Word Copy, Validate, Generate Instance, Taxonomy Viewer, Import Instance and Import Source Document** under **Document Actions** pane. Toolbox Window can be activated as follows:

- On **Add-Ins** menu > **iFile Lite Menu Commands** > click **Tool Box** or click **More options** link on **Navigator** page

Tool Box commands are explained under Tool Options in [section 6.10](#).

6.11.3 ELR Bifurcation

This option allows you to sort the extended links sheet-wise based on the relevance of their roles, which may concern only Balance Sheet or Profit & Loss A/c or both the Balance Sheet and Profit & Loss A/c.

Steps Involved...

- On Add-Ins menu in iFile Lite menu list choose ELR Bifurcation.
- In ELR Bifurcation dialogue box choose `Profit & Loss`, `Balance Sheet` or `Both` drop down list bifurcation options for each of the 18 extended links.

(Reference Figure 48) [Refer Section 8](#)

6.11.4 Generate Instance

This feature/tool allows you to generate XBRL Instance Document for the financial data entered by you in the templates provided in the application.

Steps involved...

- On **Add-Ins** menu in **iFile Lite Menu Commands** list click **Generate Instance**.

Or

- On **Add-Ins** menu > **iFile Lite Menu Commands** > click **Tool Box**; in **Tool Box** window under **DocumentActions** click **Generate Instance** icon. (Reference Figure 39)
- Click **Continue** to confirm your **ELR Bifurcations** in **Generate MCA Instance** window that pops up.

(Reference Figure 50)

For Error Rectification:

- In **Error Window** click an **error statement** from the list of errors found.
- Minimize the **window** on selecting the **error statement**.
- Rectify the **error** in the sheet which emerges as per the **error statement**.
- Click **Save to File** to save the error report in your machine.

For Instance Document:

- Click **Generate Instance** and save the **instance document** in your machine.

(Reference Figure 50) [Refer Section 9](#)

6.11.5 About iFile

If you wish to know the **version** of **iFile Lite** installed in your machine and activate your license key (Reference Figure 47):-

- On **Add-Ins** menu > **iFile Lite Menu Commands**> click **About iFile Version Details** and **License details** will be provided in **About iFile** window that pops-up.

If you are using a **Trial Version** of **iFile Lite** and wish to buy a license of it:

- Click **Purchase iFile Lite** link

For license key activation:

- Click **Add License Key**

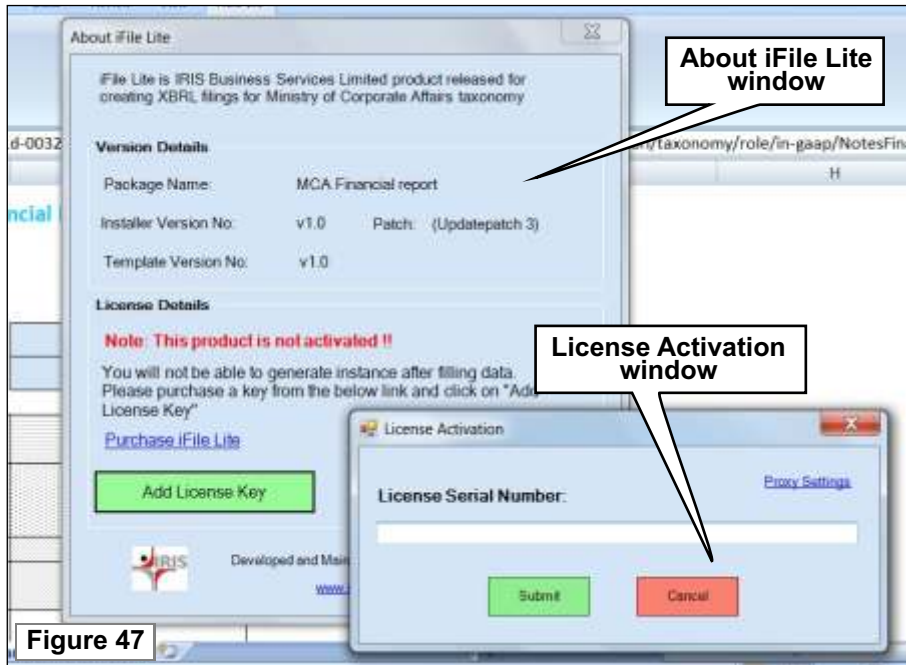


Figure 47

- Enter your license key in **License Serial Number** text field in the **License Activation** window that pops.
- Click **Submit**.

For License Details:

- Click **View License Details**

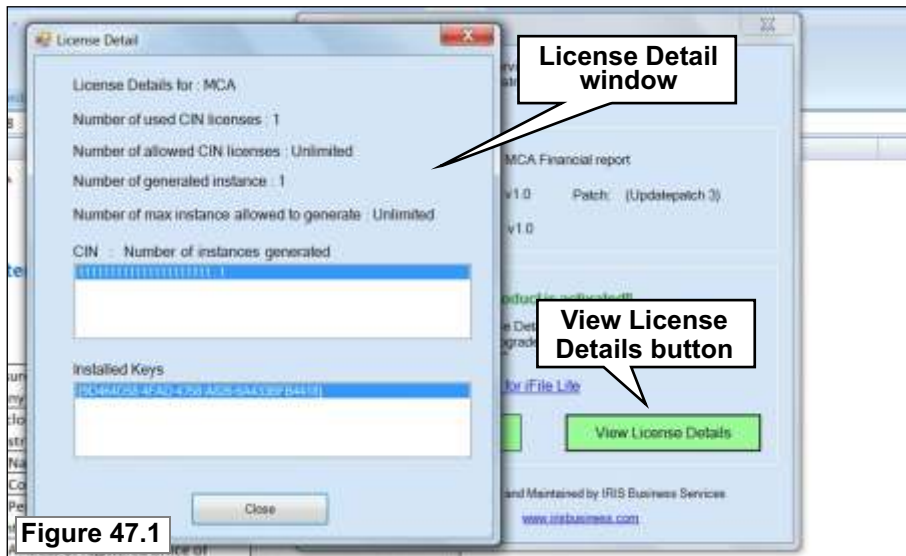


Figure 47.1

A window for **License Detail** will pop as shown in **Figure 47.1**. It will provide the following details:

- **License Details** for `MCA`
- **Number of used CIN Licenses**
- **Number of allowed CIN licenses**

- **Number of generated instance**
- **Number of max instance allowed to generate**
- **Your CIN**
- **Details of License Activation Key**

7 Step 6 - Validate

This feature/tool allows you to validate your financial data for XBRL specifications prior to final instance document generation.

<Quick Start>

Steps involved...

- On **Add-Ins** menu in **iFile Lite Menu Commands** list choose **Tool Box**.
- In **Tool Box** window in **Document Actions** click **Validate** icon.
- Not Available

8 ELR Bifurcation

This option allows you to sort the extended links sheet-wise based on the relevance of their roles, which may concern only Balance Sheet or Profit & Loss A/c or both the Balance Sheet and Profit & Loss A/c.

Steps Involved...

- On **Add-Ins** menu in **iFile Lite** menu list choose **ELR Bifurcation**.
- In **ELR Bifurcation** dialogue box choose **'Profit & Loss'**, **'Balance Sheet'** or **'Both'** drop down list bifurcation options for each of the 18 extended links.

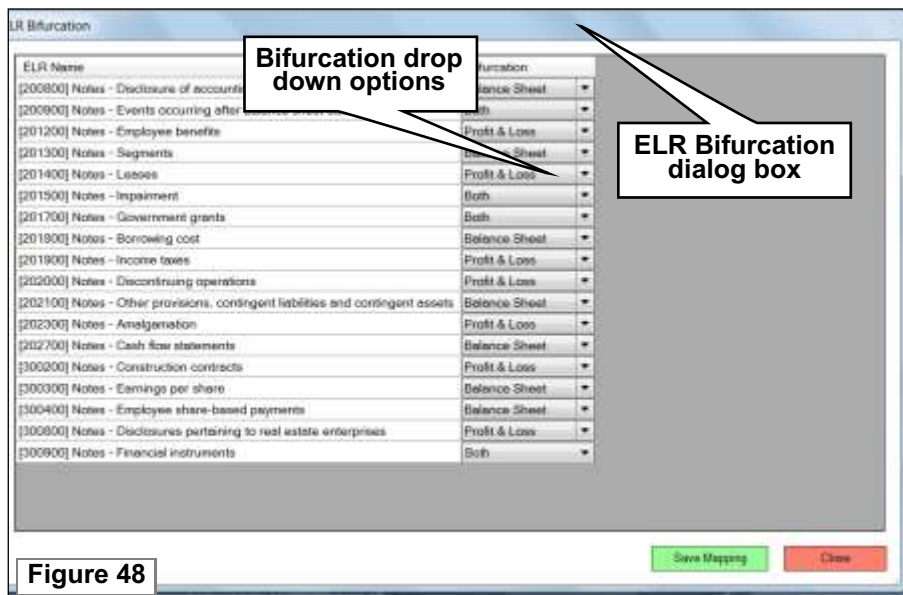


Figure 48

(Reference Figure 48)

9 Step 7 - Generate Instance

This feature/tool allows you to generate XBRL Instance Document for the financial data entered by you in the templates provided in the application.

<Quick Start>

Steps involved...

- On **Add-Ins** menu in **iFile Lite Menu Commands** list click **Generate Instance**.
- or

- On **Add-Ins** menu > **iFile Lite Menu Commands** > click **Tool Box**; in **Tool Box** window under **Document Actions** click **Generate Instance** icon.

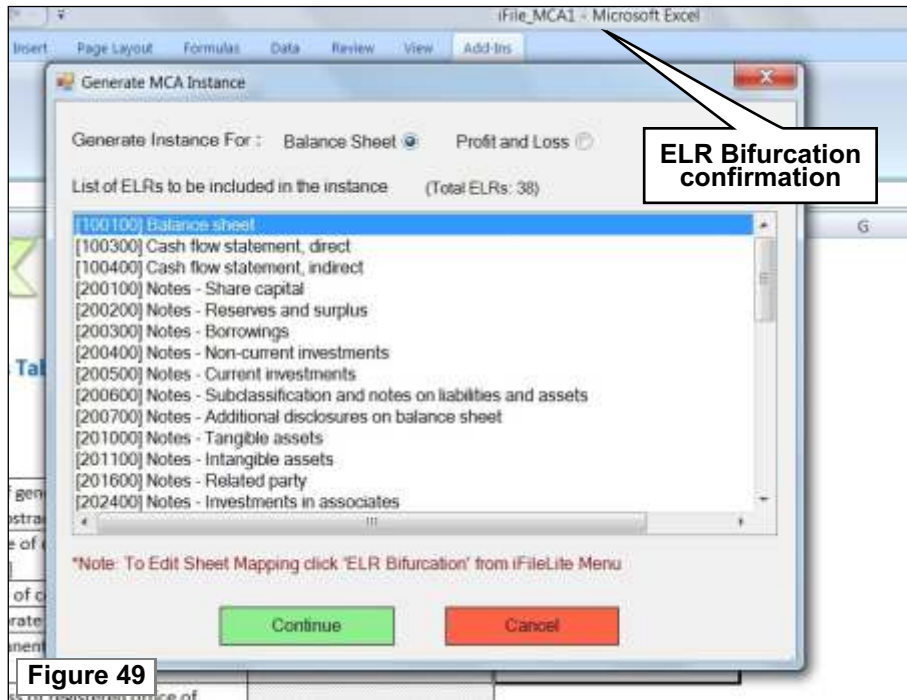


Figure 49

(Reference Figure 39)

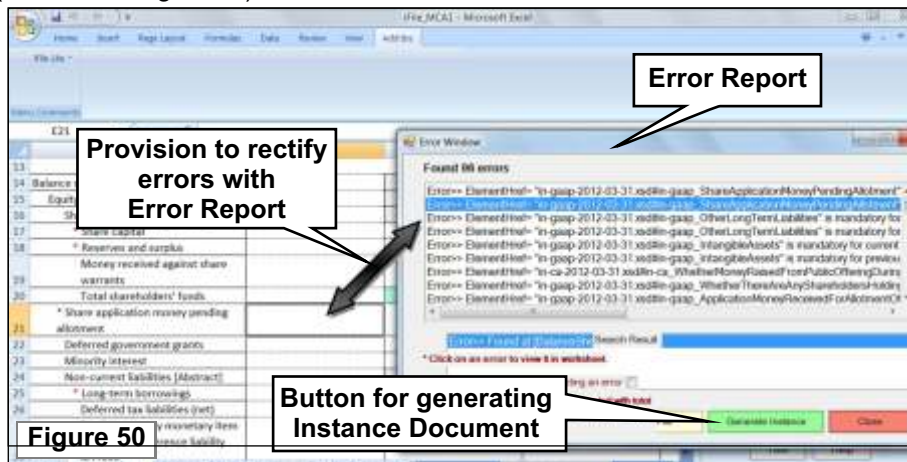


Figure 50

- Click **Continue** to confirm your ELR Bifurcations (Section 8) in **Generate MCA Instance** window that pops up.

(Reference Figure 49)

An error report is generated as can be seen in Figure 50.

For Error Rectification:

- In **Error Window** click an **error statement** from the list of errors found.
- Minimize the **window** on selecting the **error statement**.
- Rectify the **error** in the sheet which emerges as per the **error statement**.
- Click **Save to File** to save the error report in your machine.

For Instance Document:

- Click **Generate Instance** and save the **instance document** in your machine.

(Reference Figure 50)

NOTE: You can generate instance document with the unique license key sent to you via mail.

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