



Software Manual for XBRL filing

**(Regulation 27A – Format For Reconciliation of Share
Capital Audit)**

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PREFACE

BSE Ltd (Formerly known as Bombay Stock Exchange) is the first stock exchange of India to introduce & implemented XBRL based reporting. BSE has adopted extensible business reporting language (XBRL) taxonomies for reporting shareholding returns, quarterly and half yearly financial results and Corporate Governance report. To facilitate the XBRL reporting, the BSE is providing free excel utility to the companies listed on BSE.

PURPOSE OF THE DOCUMENT

This document describes the various specifications and guidelines to be followed for preparation of format for reconciliation of share capital audit in XBRL format. It also includes the various steps required to be followed for submission of the XBRL documents on the BSE Listing center.

This document will guide the users:-

- ✓ To fill in the correct data
- ✓ To Validate data with XBRL business rules
- ✓ To Generate XBRL
- ✓ To Generate Report

INTENDED Audience

This document is intended for use by the companies submitting reconciliation of share capital audit format to BSE as per Regulation 55A, SEBI (Depositories and Participants) Regulations, 1996.

1. GENERAL INSTRUCTIONS

1. System Requirement

- i. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.
- ii. The system should have a file compression software to unzip excel utility file.
- iii. The system should have minimum 2GB of RAM to run Excel utility file properly.
- iv. The system should have "Chrome Browser" to view report generated from Excel Utility.

2. Download Excel Utility

- i. Make sure that you have downloaded the latest Excel Utility from BSE Website to your local

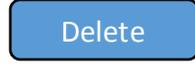
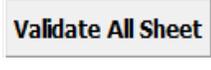
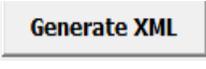
3. Before you begin

- i. Make sure that you have enabled macros (if disabled) as per instructions given in "Enable macro" document, so that all the functionalities of Excel Utility will work fine. **(Separate document to enabling macros is provided in Zip file)**
- ii. Disable auto recovery option to run excel software properly. **(Separate document to disable auto recovery is provided in Zip file)**

2. SPECIFIC INSTRUCTIONS

1. Avoid use of cut - paste while using the Excel utility. Cut paste might damage the Excel utility.
2. To copy and paste from other file(s), use "Paste Special Value" function –Alt–E +S + V (for excel Files) or Alt – E + S + T (for Doc. File).
3. Do not copy data from excel utility to your working sheet.
4. **Insert ZERO in the field that is mandatory but is not applicable to the company. For the fields which are not mandatory and also not applicable to the company leave it blank.**
5. To toggle between sheets, it is recommended to use "Home" button (Ctrl + H). A window listing all visible sheets in excels utility will popup.
6. Wherever dropdown list is provided, select data from the drop down list only. Do not copy paste your own data.

3. Use of Buttons in Excel utility

	Opens home screen. Through this you can toggle between sheets.
	Validates the sheets.
	Adds desired notes in sheet.
	Add rows to the sheet for the data entry.
	Delete unwanted rows from the sheet.
	Validates all sheets
	Generate XML/XBRL file.
	Generates HTML file. Open HTML file in "Chrome Browser". Click on Print button and then save it as a PDF.

4. Understanding Excel utility

Click **Enable Content** to enable to macro

The screenshot shows the Microsoft Excel interface with a security warning. The ribbon includes Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, Acrobat, and Te. The Security Warning bar states "Macros have been disabled." and has an "Options..." button. A callout bubble points to this button with the text "Enable Content".

The spreadsheet content is as follows:

RECONCILIATION OF SHARE CAPITAL AUDIT			
Scrip code*			
NSE Symbol			
MSEI Symbol			
ISIN			
Name of the company*			
Registered office address			
Registered office address*			
Registered office state*			
Registered office city*			
Registered office district*			
Registered office pin code*			
Registered office contact number*	ISD Code*	STD Code*	Number*
Registered office fax			

The spreadsheet also shows a "Home" button and a "Validate" button at the top of the data area.

5. General Information

[Home](#)
[Validate](#)

RECONCILIATION OF SHARE CAPITAL AUDIT			
Scrip code*			
NSE Symbol			
MSEI Symbol			
ISIN			
Name of the company*			
Registered office address			
Registered office address*			
Registered office state*			
Registered office city*			
Registered office district*			
Registered office pin code*			
Registered office contact number*	ISD Code*	STD Code*	Number*
Registered office fax			
Registered office country*	INDIA		
Registered office website			
Registered office email			
Correspondence address			
Same as above			
Correspondence address			
Correspondence state			
Correspondence city			
Correspondence district			
Correspondence pin code			
Correspondence contact number	ISD Code	STD Code	Number
Correspondence fax			
Correspondence country			
Correspondence email			
Reporting quarter*			
Face value*			

Note: * Implies that fields are mandatory

1. **Scrip code:** Enter valid scrip code which should be same as per BSE database. This is a mandatory field.
2. **NSE Symbol:** Enter NSE Symbol. This is optional field.
3. **MSEI Symbol:** Enter MSEI Symbol. This is optional field.
4. **ISIN:** Enter the valid ISIN number. This is a optional field.
5. **Name of the company:** Enter the name of the company. This is a mandatory field.

6. **Register Office address:** Enter the register office address of the company. This is a mandatory field.
7. **Register Office State:** Select state from drop down list. This is mandatory field.
8. **Register Office City:** Enter the city name. This is mandatory field.
9. **Register Office district:** Enter the district name. This is mandatory field.
10. **Register Office pin code:** Enter the pin code number. This is mandatory field.
11. **Register Office contact no:** Enter valid ISD code, STD code and contact number of registered office. This is a mandatory field.
12. **Register Office fax:** Enter valid STD code and fax number of registered office. This is a optional field.
13. **Register Office country:** Enter the country name of registered office. This is mandatory field.
14. **Register Office website:** Enter the website of registered office. This is optional field.
15. **Register Office email:** Enter the email id of registered office. This is optional field.

16. **Same as above:** If registered office address and correspondence address is same then select Yes to auto fill correspondence addresses field. This is optional field.
17. **Correspondence Office Address:** Enter correspondence office address of company. This is a optional field.
18. **Correspondence Office State:** Select state from drop down list. This is a optional field.
19. **Correspondence Office City:** Enter the city name. This is a optional field.
20. **Correspondence Office district:** Enter the district name. This is optional field.
21. **Correspondence Office Pin code:** Enter the pin code number. This is a optional field.
22. **Correspondence Office contact no:** Enter valid ISD code, STD code and contact number of correspondence office. This is a optional field.
23. **Correspondence Office fax:** Enter valid STD code and fax number of correspondence office. This is a optional field.
24. **Correspondence Office country:** Enter the country name of registered office. This is optional field.
25. **Correspondence Office email:** Enter the email id of correspondence office. This is optional field.

26. **Reporting Quarter:** Enter the valid date of end of quarter. This is a mandatory field.
27. **Face Value:** Enter the face value of share. This is a mandatory field.

6. Reco Format

6.1 Stock Exchange Details:-

Stock Exchange Details :	Name of stock Exchange	Listed Capital	% Of total issued capital
Name of other stock exchanges where the company's securities are listed	BSE Ltd		
Remarks	Add Notes		

1. **Name of stock exchange:** Select the name of stock exchanges from drop down. BSE Ltd is auto selected in the first row. This is a mandatory field.
2. **Listed Capital:** Enter the value of listed capital on BSE Ltd. For the other stock exchanges, once you select name of stock exchange from drop down list, it will automatically allow you to insert listed capital of that stock exchange. This is a mandatory field.
3. **% of total issued capital:** Insert the % of total issued capital. This is a mandatory field.

6.2 Capital Details:-

Capital Details :		
	Number of shares	% Of total issued capital
Issued capital*		
Listed capital (BSE) (As per company records)*		
Held in dematerialised form in CDSL*		
Held in dematerialised form in NSDL*		
Physical*		
Total no.of shares*		
Reasons for difference if any, Between issued capital and listed capital*		Add Notes
Reasons for difference if any, Between issued capital and total number of shares*		Add Notes
Reasons for difference if any, Between listed capital and total number of shares*		Add Notes

* Implies that fields are mandatory

1. **Issued Capital:** Enter the number shares issued on BSE

2. **Listed Capital BSE:** Enter the number shares issued on BSE. It will automatically pop up details from above table.
3. **% of total issued capital:** Enter the percentage of total issued of capital. It will automatically pop up details from above table.
4. **Held in dematerialized form in CDSL:** Enter the number of shares held in dematerialized form in CDSL. This is mandatory field
5. **Percentage of shares held in dematerialized form in CDSL to Listed shares on BSE:** Percentage will be automatically calculated.
6. **Held in dematerialized form in NSDL:** Enter the number of shares held in dematerialized form in NSDL. This is mandatory field.
7. **Percentage of shares held in dematerialized form in NSDL to Listed shares on BSE:** Percentage will be automatically calculated.
8. **Physical:** Enter the number of shares held in physical format. This is mandatory field.
9. **Percentage of shares held in physical form to Listed shares on BSE:** Percentage will be automatically calculated.
10. **Total no. of Shares:** Must be total number of share held in dematerialized form in NSDL & CDSL and in Physical form. Total no of shares will be automatically calculated.
11. **Percentage as a total number of shares:** Percentage must be 100%.
12. **Reasons for difference if any, between issued capital and listed capital:** If there is a difference between issued capital and listed capital then this filed is mandatory.
13. **Reasons for difference if any, between issued capital and total number of shares:** If there is a difference between issued capital and total number of shares then this field is mandatory.
14. **Reasons for difference if any, between listed capital and total number of shares:** If there is a difference between listed capital and total number of shares then this field is mandatory.

6.3 Certifying the detail of changes in share capital during the quarter under consideration as per Table

Certifying the details of changes in share capital during the quarter under consideration as per Table below :		
Whether changes during the quarter*		Click here

Click on this link to add details of changes in the share capital during the quarter under the consideration.

- Whether changes during the quarter:** To add changes in certifying the details in share capital during the quarter, please select Yes in this field otherwise select No in this field. This is a mandatory field.

[Home](#) [Validate](#)

Certifying the details of changes in share capital during the quarter under consideration as per Table below :								
Serial No.	Particulars	No.of shares	Applied / Not Applied for listing	Listed on Stock Exchanges (Specify Names)	whether intimated to CDSL	whether intimated to NSDL	In-prin apr. pending for SE (Specify Names)	Remarks
Add Delete								

Certifying the details of changes in shares capital during the quarter under consideration as per table below:

- Add/Delete:** Click on add button to add rows and delete rows to delete rows. If you add one row then it is mandatory to enter all the details in the row
- Particulars:** Select value from the drop-down. This is a mandatory field.
- No of shares:** Insert the number of shares changed during the quarter. This is a mandatory field.
- Applied / Not Applied for listing:** Select the values from drop down whether applied or not applied. This is a mandatory field.
- Listed on stock Exchanges (specify Name):** Select the name of stock exchange from drop down. If company has made changes in the shares and which are listed on more than one stock exchange then in that case show in stock exchange wise details in more than one row. This is a mandatory field.
- Whether intimated to CDSL:** Select values "Yes/No" from drop down. This is a mandatory field.
- Whether intimated to NSDL:** Select values "Yes/No" from drop down. This is a mandatory field.
- In-prin apr, pending for SE (specify Names):** Select values "Yes/No" from drop down. This is a mandatory field
- Remarks:** Add notes if client want to add additional info. This is a optional field.

6.4 Share capital Changes Details

Register of members is updated*		<< Select from drop down
If not, Updated upto which date		
Reference of previous quarter with regards to excess dematerialised shares,if any.		
Has the company resolved the matter (excess dematerialised shares mentioned above) in the current quarter ?*		<< Select from drop down
If not, Reason why ?		
Other Details Auditor	Add Notes	

- 1. Register of Members is updated:** Select “Yes/No” from drop down”. This is a mandatory field.
- 2. If not, Updated up to which date:** If “No” is selected in above filed then this field is mandatory, up to which date register of member is not updated.
- 3. Reference of previous quarter with regards to excess dematerialized shares, if any. :** Enter the details if any, if this field is not applicable then write “NA”. This is a mandatory field.
- 4. Has the company resolved the matter (excess dematerialized shares mentioned above) in the current quarter?** Select “Yes/No” from drop down”. This is a mandatory field.
- 5. If not, Reason why?** If “No” is selected in above filed then this field is mandatory.
- 6. Other Details Auditor** Add additional information of auditor in this field. This is a optional field.

6.5 Total no of request, if any confirmed after 21 days and the total no of request pending beyond 21 days with the reasons for the day

Mentioned the total no.of requests, if any, confirmed after 21 days and the total no.of requests pending beyond 21 days with the reasons for delay			
Total no.of demat requests	No.of requests*	No.of shares*	Reasons for delay
Confirmed after 21 days*			
Pending for more than 21 days*			
Remarks	<input type="button" value="Add Notes"/>		

- No of requests:** Enter the number of demat requests confirmed after 21 day and pending for more than 21 days. This is a mandatory field.
- No of shares :** Enter the number of shares for which demat request received in the applicable column. This is a mandatory field.
- Reason for delay:** Specify the reasons for delay if demat request are not processed within 21 days. This is optional field.
- Remarks:** Please enter additional info in this field. This is optional field.

6.6 Compliance Officer Details

Compliance Officer Details		
Name of the compliance officer*		
Designation*		
Membership Nos		
Telephone no.*	STD Code	Number
Fax no.		
E-mail id*		

* Implies that fields are mandatory

- Name of compliance officer:** Enter the name of compliance officer. This is a mandatory field.
- Designation:** Enter designation of compliance officer. This is a mandatory field.
- Membership No:** Enter membership no of compliance no. This is optional field.
- Telephone No:** Enter the telephone no with std code. This is a mandatory field.
- Fax no:** Enter the fax number of Certifying auditor with std code. This is a optional field.
- Email:** Enter the email of Certifying auditor. This is a optional field.

6.7 Certifying Auditor Details

Certifying Auditor Details		
CA/CS*		
Name of certifying auditor*		
Date of issue of report*		
Address*	+	
City*		
Pincode*		
Contact no.*	STD Code	Number
Fax no.		
Email		
Membership no.		
Firms registration number of audit firm		
Name of the firm*		
COP number		

* Implies that fields are mandatory

1. **CA/CS:** Select the qualification of auditor from drop down. Whether “Chartered accountant/ Company secretary”. This is a mandatory field.
2. **Name of Certifying auditor:** Enter the name of certifying auditor. This is a mandatory field.
3. **Date of issue of report:** Enter date of report issued by Certifying auditor. This is a mandatory field.
4. **Address:** Enter the address of Certifying auditor. This is a mandatory field.
5. **City:** Enter the city of Certifying auditor. This is a mandatory field.
6. **Pincode:** Enter the pincode of Certifying auditor. This is a mandatory field.
7. **Contact No:** Enter the contact of Certifying auditor. This is a mandatory field.
8. **Fax no:** Enter the Fax number of Certifying auditor. This is a optional field.
9. **Email:** Enter the email of Certifying auditor. This is a optional field.
10. **Membership no:** Enter the membership number of certifying auditor. It must be same as provided by respective Institute. This is a non-mandatory field.
11. **Firm’s registration number of audit firm:** Enter the Firm registration number of Certifying auditor. It must be same as provided by Institute of Chartered accountants of India in case of CA or Institute of Company secretary of Indian in case of CS. This is a non-mandatory field.
12. **Name of the firm:** Enter the name of the firm of certifying auditor. This is a mandatory field.
13. **COP number:** Enter the COP number of certifying auditor. This is a optional field.

6.8 Registrar and Share Transfer Agent Details

Registrar and Share Transfer Agent Details		
Appointment of common agency for share registry work*		
Name of RTA		
SEBI registration no.		
Address	+	
State		
City		
Pincode		
Contact no.	STD Code	Number
Fax number of RTA		
E-mail id		
Website Address		
Any other detail that the auditor may like to provide. (e.g. BIFR company, delisting from SE)	Add Notes	

1. **Appointment of common agency for share registry work:** Select “Yes/No” from drop down list. This is a mandatory field.
2. **Name of RTA:** Enter name of RTA. This is a optional field.
3. **SEBI registration no:** Enter SEBI registration number. This is a optional field.
4. **Address:** Enter the RTA address. This is a optional field
5. **State:** Select state from drop down. This is a optional field.
6. **City:** Enter the city name. This is a optional field.
7. **Pincode:** Enter the pincode number. This is optional field.
8. **Contact no:** Enter valid contact number of RTA with std code. This is a optional field.
9. **Fax number of RTA:** Enter valid fax number of RTA with std code. This is a optional field.
10. **E-mail Id:** Enter valid email ID of the RTA. This is a optional field.
11. **Website Address:** Enter website URL of RTA. This is a optional field.
12. **Any other details that the auditor may like to provide. (E.g. BIFR Company, delisting from SE):** Enter the any additional information in this field.

7 Validate all sheet

BSE - Reconciliation of Share Capital Audit - XBRL Filings

Step 1: Complete all Worksheets below:

1 Select the sheet you wish to go to:

Index
General Info
RecoFormat
Sharecapital

Step 2: Enter Data

2 Enter Data in relevant sheets & Save File

Step 3: Validate All Sheets

3

Step 4: Generate XML

4

Step 5: Generate Report

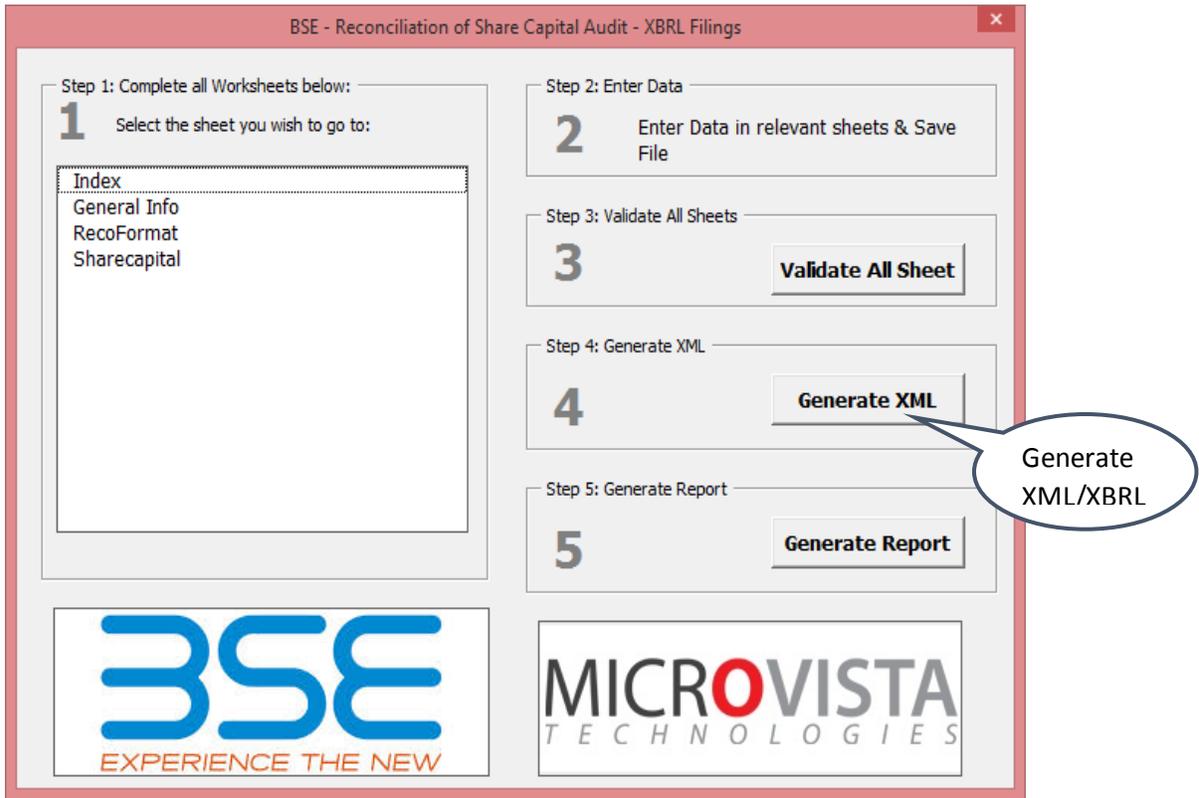
5



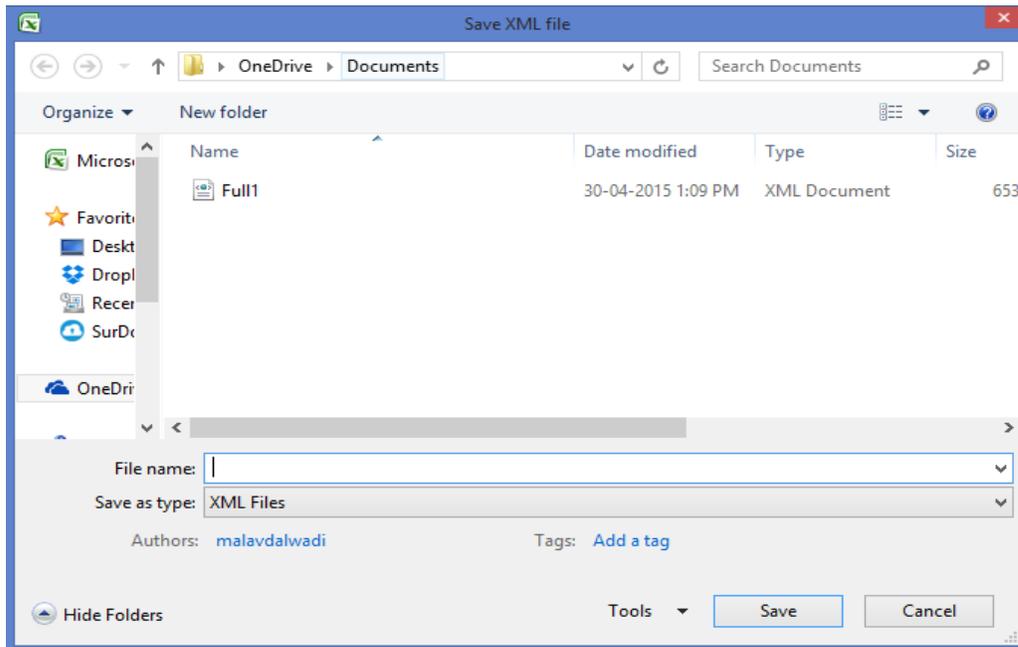


Validate All Sheets

8 Generate XML/XBRL

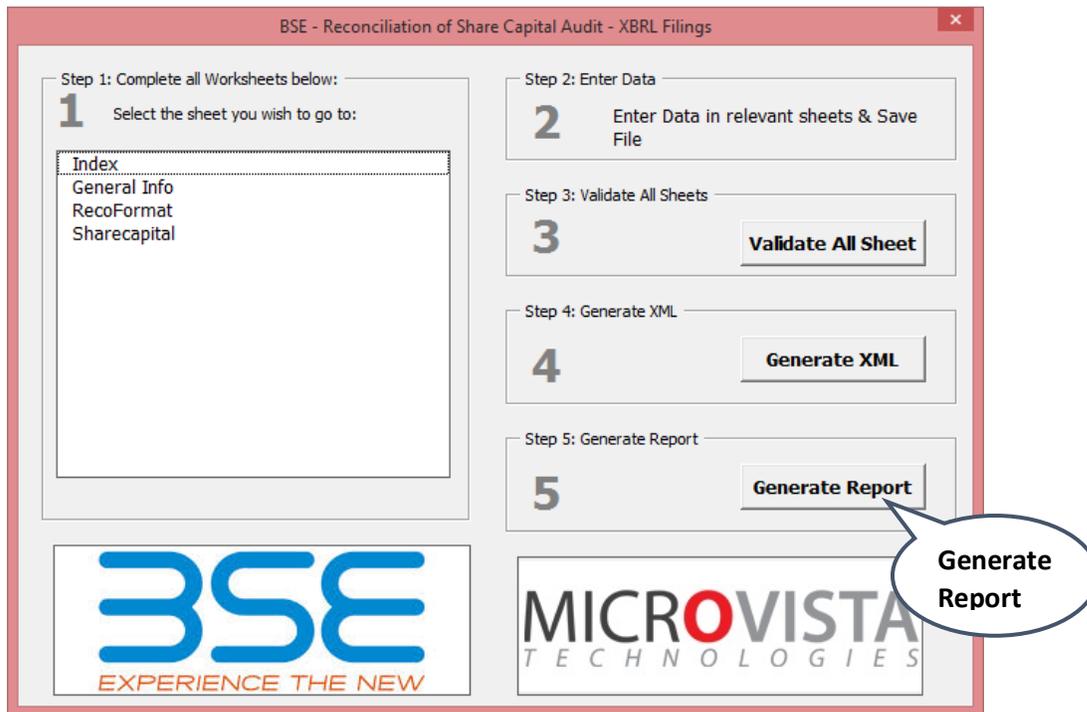


1. **Generate XML/XBRL:** Press Home button a window will pop up. Now click on "**Generate XML**".
2. Save dialog box will be pop up.

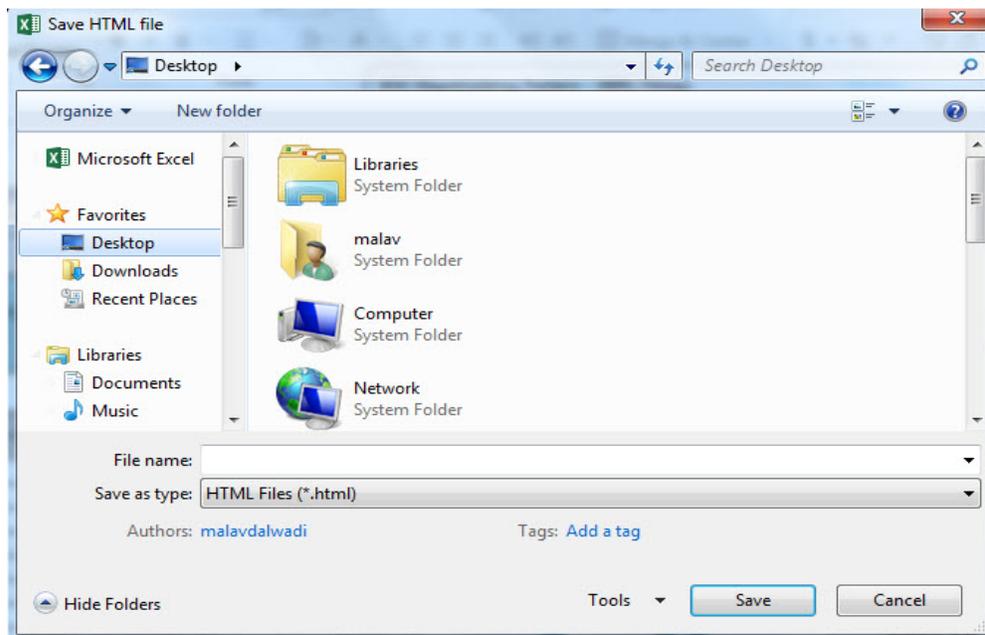


3. Save XML file in desire folder.

9 Generate HTML Report



1. **Generate HTML:** Press Home button a window will pop up. Now click on "Generate Report".
2. Save dialog box will be pop up.



3. Save HTML file in desire folder.

4. Open HTML file in "Chrome Browser"
5. Press Control + P to save report in PDF format.
6. Select "Save as PDF" in Destination field. Then click on save button.

Print
Total: 5 pages

[Save](#) [Cancel](#)

Destination Save as PDF

[Change...](#)

Pages All

e.g. 1-5, 8, 11-13

Layout Portrait

[+ More settings](#)

3/31/2018 123.html

RECONCILIATION OF SHARE CAPITAL AUDIT			
Scrip code*	600001		
NSE Symbol	NSE8080		
MSEI Symbol	MSE016		
ISIN	SD019FCDS12F		
Name of the company*	ABC XYZ		
Registered office address			
Registered office address*	403, Shastri Nagar		
Registered office state*	Gujarat		
Registered office city*	Ahmedabad		
Registered office district*	Ahmedabad		
Registered office pin code*	390009		
Registered office contact number*	ISD Code*	STD Code*	Number*
	+91	12036	64595
Registered office fax	019	14589 244	
Registered office country*	INDIA		
Registered office website	www.google.com		
Registered office email	email_1@email.com		
Correspondence address			
Same as above	Yes		
Correspondence address	51, Nanamava Six road		
Correspondence state	Rajasthan		
Correspondence city	Udaypur		
Correspondence district	Udaypur		
Correspondence pin code	190009		

10 Uploading of XML/XBRL document on BSE Listing Centre

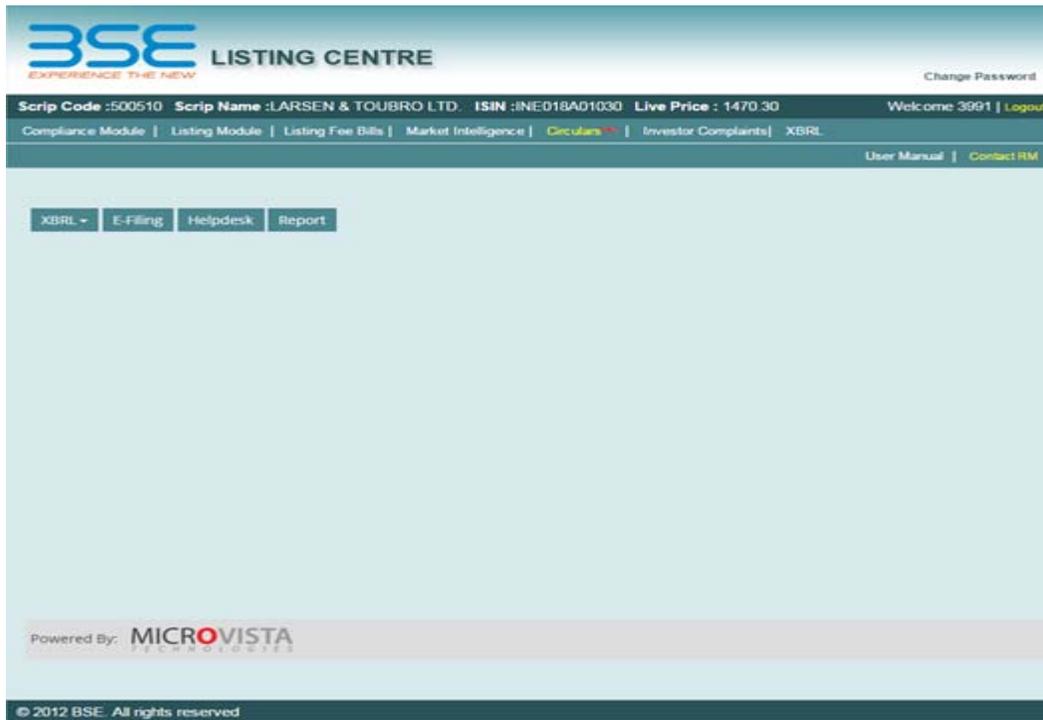
The screenshot shows the BSE Listing Centre login interface. At the top left is the BSE logo with the tagline 'EXPERIENCE THE NEW' and 'LISTING CENTRE'. Below this is a 'Login' form with the following fields: 'User name' (text input), 'Scrip Code' (dropdown menu), and 'Password' (text input). A 'Login' button is positioned below the password field, and a 'Forgot Password' link is located below the button. At the bottom of the page, the copyright notice '© 2012 BSE India. All rights reserved' is visible.

1. Now click on XBRL

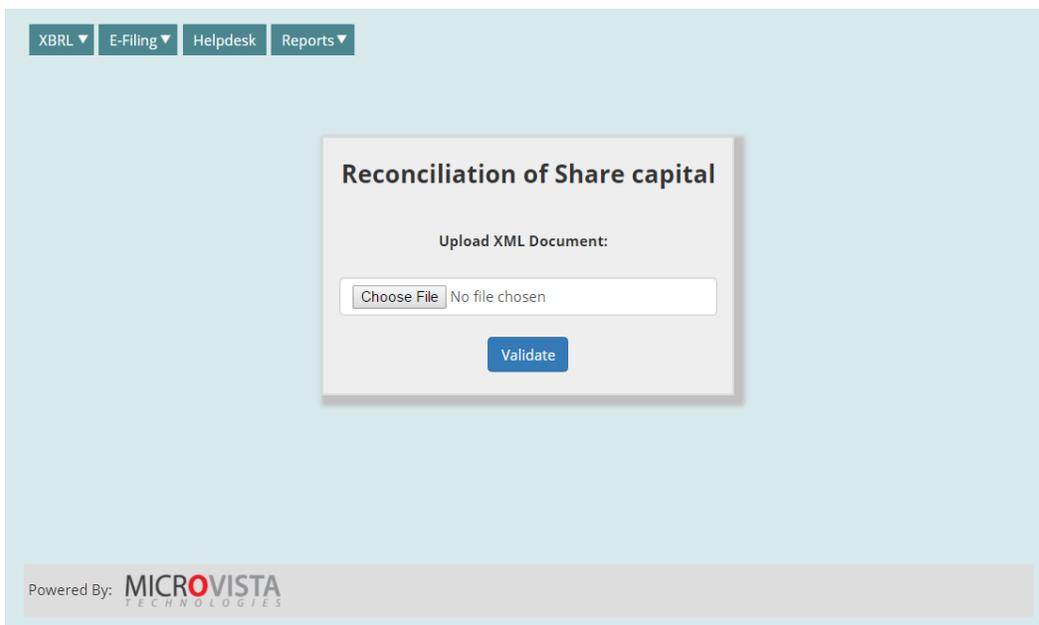
The screenshot displays the BSE Listing Centre dashboard for user 3991. The header includes the BSE logo and 'LISTING CENTRE'. A navigation bar contains links for 'Compliance Module', 'Listing Module', 'Listing Fee Bills', 'Market Intelligence', 'Circulars', 'Investor Complaints', and 'XBRL'. A callout bubble points to the 'XBRL' link. The dashboard also shows user information: 'Scrip Code :500510 Scrip Name :LARSEN & TOUBRO LTD. ISIN :INE018A01030 Live Price : 1470.30' and 'Welcome 3991 | Logout'. Below the navigation bar is an 'INDEX' section with search filters for 'From Date', 'To Date', 'Year', and 'Compliance Type', along with a 'Search' button. A table lists various reports with columns for 'Clause', 'Date of filing', 'Pdf', 'Excel', 'Transaction No', and 'Remark'. The footer contains the copyright notice '© 2012 BSE. All rights reserved'.

Clause	Date of filing	Pdf	Excel	Transaction No	Remark
Sustainability Reports	22/05/2015	✓	-	22052015179	
Sustainability Reports	21/05/2015	✓	-	21052015178	
Sustainability Reports	20/05/2015	✓	-	20052015177	
Sustainability Reports	12/05/2015	✓	-	12052015176	
Sustainability Reports	12/05/2015	✓	-	12052015175	
Sustainability Reports	12/05/2015	✓	-	12052015174	
Sustainability Reports	11/05/2015	✓	-	11052015173	
Sustainability Reports	11/05/2015	✓	-	11052015172	
Clause 35 - Shareholding Pattern	21/01/2014	✓	✓	21012014168	
Clause 35 - Shareholding Pattern	02/01/2014	✓	-	02012014165	

Click on E- Filing menu to upload XBRL document



2. Upload XBRL/XML document



4. Once file is successfully validate then download **Acknowledgment**

11 Help Desk Support

The screenshot displays the BSE Listing Centre interface. At the top left is the BSE logo with the tagline "EXPERIENCE THE NEW" and the text "LISTING CENTRE". On the top right, there is a "Change Password" link. Below the header, a dark green navigation bar contains the following information: "Scrip Code :500510 Scrip Name :LARSEN & TOUBRO LTD. ISIN :INE018A01030 Live Price : 1470.30" followed by "Welcome 3991 | Logout". Below this, a lighter green bar lists various modules: "Compliance Module | Listing Module | Listing Fee Bills | Market Intelligence | Circulars | Investor Complaints | XBRL". At the bottom of this bar are "User Manual | Contact RM".

Below the navigation bar, there are four buttons: "XBRL", "E-Filing", "Helpdesk", and "Report". The "Helpdesk" button is highlighted.

In the center of the page, a white box with a grey border contains the following text:

BSE XBRL Help Desk

Email : bse.xbri@bseindia.com
Toll Free : 1800 233 0445
Timings : 10:00 AM to 6:00 PM (all working days)

At the bottom of the page, there is a footer that reads "Powered By: MICROVISTA TECHNOLOGIES" and a copyright notice "© 2012 BSE. All rights reserved".