Ministry of Corporate Affairs

XBRL Filing Manual

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PREFACE

This document aims to facilitate the preparation and filing of XBRL financial reporting data. It provides guidance on the preparation, filing, and validation of financial statements prepared in eXtensible Business Reporting Language (XBRL) format on the MCA portal.

Purpose of this Document

This document describes the various specifications and guidelines to be followed for preparation of XBRL documents. It also includes the various steps required to be followed for submission of the XBRL documents on the MCA portal.

Intended Audience

This document is intended for use by the companies and the XBRL vendors involved in preparation of XBRL documents and for the public users.
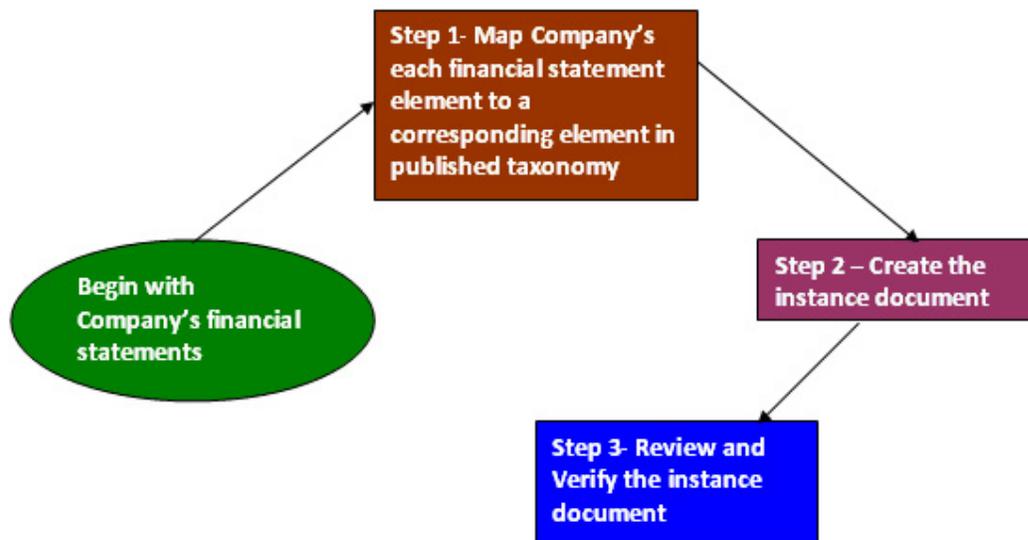
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1.1 Creation of XBRL instance document

Step 1- Map Company's each financial statement element to a corresponding element in published taxonomy

Begin with Company's financial statements

Step 2 – Create the instance document

Step 3- Review and Verify the instance document

1.1.1 Map Company's each financial statement element to a corresponding element in published taxonomy

Companies have the option to create their own XBRL documents in house or to engage a third party to convert their financial statements into XBRL form.

The first step in creation of an instance document is to do tagging of the XBRL taxonomy elements with the various accounting heads in the books of accounts of the company. This would create the mapping of the taxonomy elements with the accounting heads so that the accounting information can be converted into XBRL form.

Mapping is the process of comparing the concepts in the financial statements to the elements in the published taxonomy, assigning a taxonomy element to each financial statement concept.

Selecting the appropriate elements for some financial statement elements may require a significant amount of judgment. For that reason those in the company who are most familiar with the financial statements should be involved in matching financial statements concepts to taxonomy elements. The mapping should be reviewed before proceeding further as the complete reporting would be dependent on the mapping.

In case any information is present in the financial statements for which corresponding tag/element is not available in the taxonomy, then the same needs to be captured in the next-best-fit element in the taxonomy or should be included under the corresponding 'Others' element. Further, it is imperative to include footnote w.r.t. the same while preparing the instance document.

For tagging or capturing the information which is often included in brackets in the labels in the company's financial statements, can either be captured as footnote or if detailed tags are available, the same should be tagged with the detailed tags in the taxonomy.

1.1.2 Create instance document for Balance sheet and Profit and Loss Account

Once the tagging of financial statement elements with the published taxonomy elements is done, the next step is to create the instance document. An instance document is a XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from the XBRL taxonomy.

It is to be noted that no extensions to the core Taxonomy will be allowed.

Separate instance documents need to be created for the following:
(i) Stand Alone Balance sheet of the company
(ii) Stand Alone Profit and Loss Account of the company
(iii) Consolidated Balance sheet of the company
(iv) Consolidated Profit and Loss Account of the company

The instance document should contain the financial information for both the current as well as the previous financial year.

Consolidated balance sheet and Profit and Loss instance documents to be created only in case the same is applicable to the company.

Once the instance document has been prepared, it needs to be ensured that the instance document is a valid instance document and all the information has been correctly captured in the instance document.

1.1.3 Specifications to be followed for creation of instance document

The following are the specifications to be followed while preparing the instance document:

1.1.3.1 Technical Specifications

1. The value of the xlink:href attribute in the schemaRef element in the instance document must be http://www.mca.gov.in/XBRL/2011/08/27/Taxonomy/CnI/ci/in-gaap-ci-2011-03-31.xsd.

2. An XBRL instance document must be schema valid according to all schemas in the DTS(Discoverable Taxonomy Set)

3. The value of the scheme attribute of the identity element in the context must be http://www.mca.gov.in/CIN

4. The value of identity element in the context must all be x-equal and must be the CIN of the company.

5. Context must not have segment or scenario element present

6. An instance must not contain duplicate xbrli:context elements.

7. Every xbrli:context element must appear in at least one contextRef attribute in the same instance.

8. An instance must not have more than one fact having the same element name and equal contextRef attributes

9. All monetary facts must have the same unitRef attribute. However, in case of monetary values related to subsidiary information like share capital, reserves etc. of subsidiary can be reported in different currency therefore these can have different unitRef attribute.

10. The facts corresponding to a single concept must not have contextRef attributes pointing to contexts with overlapping time period. In case of periodType="instant", it means to have same date, and in case of periodType="duration", it means to have a duration that overlap. For example: The following contexts have overlapping duration, this would not be allowed.

```
<xbrli:context id="D2010">
    <xbrli:entity>
      <xbrli:identifier scheme="http://www.mca.gov.in/CIN">
        L24223MH1946PLC005434
      </xbrli:identifier>
    </xbrli:entity>
    <xbrli:period>
      <xbrli:startDate>2009-04-01</xbrli:startDate>
      <xbrli:endDate>2010-03-31</xbrli:endDate>
    </xbrli:period>
</xbrli:context>
<xbrli:context id="I2010">
    <xbrli:entity>
        <xbrli:identifier scheme="http://www.mca.gov.in/CIN">
          L24223MH1946PLC005434
        </xbrli:identifier>
```

```
        </xbrli:entity>
        <xbrli:period>
           <xbrli:startDate>2009-08-01</xbrli:startDate>
           <xbrli:endDate>2010-07-31</xbrli:endDate>
        </xbrli:period>
        </xbrli:context>
        </xbrli:period>
    </xbrli:context>
```

11. A link:footnoteLink element must have no children other than link:loc, link:footnote, and link:footnoteArc.

12. A link:footnoteLink link:loc xlink:href attribute must start with the sharp sign "#".

13. Every nonempty link:footnote element must be linked to at least one fact

14. Non significant digits for values for numeric facts MUST be equal to "0″.

15. An instance document must not contain unused units

16. If the unescaped content of a fact with base type nonnum:escapedItemType contains the "<" character followed by a QName and whitespace, "/>" or ">", then the un-escaped content must contain only a sequence of text and XML nodes.

17. The value of a fact must be in plain text. HTML/RTF are not allowed

18. A fact is defined to have a footnote if it has an id attribute and a link:footnoteArc to a nonempty link:footnote in the same instance.

19. The filing is required to reference certain recognized schemas and linkbase. Filings must always refer to recognized files at the specified URI locations. A reference to a local copy will not be allowed.

20. In an instance, the sub-elements of a tuple must have the contextRef attribute with values x-equal to each other.

21. The xsi:nil="true" attribute must be used only to convey a value that is different from both "zero" and different from not reporting the fact at all, or to identify a fact detailed only by a link:footnote.

22. The value of the decimals attribute of a fact must correspond to the accuracy of the corresponding amount as reported in the financial statements.

23. The content of a numeric fact never has a scale factor

24. When choosing the most appropriate element for facts in one or more periods, the element's xbrli:periodType attribute takes precedence over the type attribute, which takes precedence over the element's documentation string, which in turn takes precedence over the label string, which in turn takes precedence over link:reference elements.

25. Do not define or use units that imply a scale factor on a currency.

26. Text that is shown in the financial statements at the bottom of a page or at the bottom of a table preceded by a superscript must appear in the instance as the text of a link:footnote element.

27. Each unit should appear with only one scale factor in a given instance.

28. Every numeric fact (such as 'Number of shares') must also have an associated unit (e.g. xbrli:shares) and the unit must be declared.

29. All units and contexts must appear before any item or tuple.

30. XBRL document names must be unique in the disclosure system

31. Filers must use one of the taxonomies as specified in the disclosure system as their standard taxonomy.

32. Encoding of all XBRL documents must be "UTF8"

33. The xbrli:xbrl element must not have any facts with the precision attribute.

34. Priority for selection of element for purpose of tagging should be in following order: label, data type, position in presentation and calculation link base and period type.

35. The order of elements in a tuple should be as per the order in presentation link base of the taxonomy.

36. The textual information in the instance document should have the language attribute as 'en'

37. Instance document generated should be as per the valid taxonomy schema otherwise the XML generated will not be properly formed and you might get errors which start with '**cvc**'. This is a basic level error and the software vendor needs to be contacted for these errors i.e. **cvc**-complex-type.2.2. The schema validator used is Xerces from Apache (http://xerces.apache.org/) which is Industry Standard Schema Validator.

38. <u>**HTML Guidelines:**</u>

These guidelines need to be adhered to by the companies to provide the textual information in the instance document. Please note that all textual information would be displayed in the viewer tool / converted human readable document as per the format given by the company in the instance document

Please note that the XBRL content will be rendered in multiple media types (including HTML viewer, print medium, small screen devices,pdf etc). It is required that the embedded HTML for providing textual information is properly rendered in each of the media types. Hence, it is prescribed that the HTML contents follow the below guidelines.

a) All tags must be properly closed and must be in lower case.
b) The following predefined css classes can be used for displaying.
   header1 - top level header
   header2 - next level header
   header3 - even next level header
   header4 - even next level header
   header5 - bottom level header
   bordered - tag with visible borders
   unbordered - tag with invisible borders
   tableHeader - headers of the table
   tableRow - row in the table
   tableRowLabel - the label for a row
   tableRowValue - A value inside a table
   normalText - Normal text
   noteText1 - For writing a note level 1 (top level) [notes are text that are important to mention, but does not match exactly with the context of the text (not to be confused with XBRL context). The top level will be shown as most important]
   noteText2 - For writing a note level 2
   noteText3 - For writing a note level 3
   noteText4 - For writing a note level 4 (bottom level)
   numericValue - Used for specifying numeric values
   nonNumericValue - Used for non-numeric text
   highlightedText1 - Highlighted text level 1 (top level)
   highlightedText2 - Highlighted text level 2
   highlightedText3 - Highlighted text level 3
   highlightedText4 - Highlighted text level 4 (bottom level)

c) Specifying style attribute for html tags is not allowed.
d) <div> and <span> tag may be used for organizing content.
e) Multiple classes for the same element can be specified by separating them by space.
f) Only allowed tags are <div>, <span>, <p>, <br>, <table>, <td>, <tr>, <thead>, <tfoot>, <tbody>, <th>, <col>, <colgroup>. HTML formatting tags like <b>, <i> etc. are not allowed.

g) Please avoid more than one level of table nesting.
h) Processing instructions are not allowed.
i) The following entities are allowed -   & < >. No other entities are allowed.

1.1.3.2 Business Specifications

1. The instance document prepared should conform to the business rules framed by MCA for preparation and filing of the financial statements in XBRL mode. The business rules are available on the XBRL website of the Ministry (www.mca.gov.in/XBRL)

2. **General information about financial statements-** The information should be provided in the instance documents as per the following classification for Extended Link role - [610000]:

ELR- [610000] General information about financial statements

Element Label	BS Instance	PL Instance
Disclosure of general information about company [abstract]		
Disclosure of company information [abstract]		
Name of company	Yes	Yes
Corporate identity number	Yes	Yes
Permanent account number of entity	Yes	Yes
Address of registered office of company	Yes	Yes
Type of industry	Yes	Yes
Disclosure of document information [abstract]		
Date of board meeting when final accounts were approved	Yes	Yes
Period covered by financial statements	Yes	Yes
Date of start of reporting period	Yes	Yes
Date of end of reporting period	Yes	Yes
Nature of report standalone consolidated	Yes	Yes
Content of report	Yes (Value should be Balance Sheet)	Yes (Value should be Profit and Loss Statement)
Description of presentation currency	Yes	Yes
Level of rounding used in financial statements	Yes	Yes
Type of balance sheet	Yes	-
Type of profit and loss statement	-	Yes
Type of cash flow statement	Yes	-
Disclosure of other general information [abstract]		
SRN of Form 66	Yes	-
Date from which register of members remained closed	Yes	-
Date till which register of members remained closed	Yes	-

Element Label	BS Instance	PL Instance
Disclosure of principal product or services [abstract]		
Details principal products and services	-	Yes
ITC number of product	-	Yes
Description of product or services	-	Yes
Unit of measurement of principal product or services	-	Yes
Turnover of principal product or services	-	Yes
Quantity of principal product or services (in UoM)	-	Yes

3. Since for the first year, the standard taxonomy as published by MCA is to be used and no extensions are allowed. Hence in such cases, companies are required to strictly follow the calculation relationships of taxonomy and derive the totals and sub-totals accordingly. Following the calculation link base will ensure there are no calculation inconsistencies, except for the unavoidable errors which are due to mutually exclusive extended links.

4. It is suggested that whenever any value or information are adjusted or clubbed to match the calculation relationships (and thus are different from the actual financial statements of the company), a footnote describing the adjustments made should be attached.

5. In case of Director details, if last name of the director is not available as per the DIN details, then the same should be mentioned as dot(.). Please note that in such case, the element for Last name of director should be included in the instance document.

6. In case of standalone instance document', if the following error appears – *"As NetProfitLoss is present, at least one of the following elements is mandatory: [ShareEarningsAssociatesJointVentures, AdjustmentsRelatedMergerAcquisitions, ShareMinorityInterestProfitLoss, NetProfitLossbeforeMinorityInterestShareJointVenture]"*

   - In such case, if the element 'NetProfitLossbeforeMinorityInterestShareJointVenture' is not available in the financial statements, then you are required to provide the same value as the value provided for element 'NetProfitLoss'.

1.2 Download MCA XBRL validation tool from MCA portal

A tool has been provided on the MCA XBRL portal for validating the generated XBRL instance document. Validating the instance document is a pre requisite before filing the balance sheet and profit & loss account on MCA portal. You are required to download the tool from the portal and validate the instance document before uploading the same. The MCA XBRL validation tool can be downloaded from the XBRL website of the Ministry (www.mca.gov.in/XBRL)

1.3 Load the Instance Document in the validation tool

To load the instance document, you need to click the open button, select the instance document and open it. You need not exit the tool to load another instance document just click on 'open' again in the menu bar to open the next document.

The detail of the company is available under the General Information tag in the XBRL viewer.

1.4 Use the tool to validate the instance document

The next step is to validate the instance document. The following validations shall be performed by the tool-

- Validating that the instance document is as per the latest and correct version of taxonomy prescribed by MCA
- All mandatory elements have been entered
- Other business rules as specified by MCA
- Other validations as per taxonomy

To know about '**How to interpret validation errors'** please refer <u>Annexure – I</u>

For **'List of common errors'** please refer <u>Annexure – II</u>

1.5 Perform pre-scrutiny of the validated instance document through the tool

Once the instance document is successfully validated from the tool, the next step is to pre-scrutinise the validated instance document with the help of the same tool. For pre-scrutinizing the instance document, a working internet connection shall be required. In the Pre-scrutiny, the server side validations (i.e. validations which are to be validated from the MCA21 system) shall be performed.

1.6 Final verification post pre-scrutiny of the document

Once the instance document has been successfully pre-scrutinized, the next step is to generate pdf by using 'Export to pdf' functionality in the tool to verify the final instance document. It is imperative that the company and the professional certifying the instance documents should use this feature to verify the accuracy of the instance document.

In case there is pdf conversion error or the size of the converted pdf is zero kilobytes, then check the textual information entered in the instance document and follow the html guidelines provided in <u>section 1.1.3.1 point no. 38</u> technical specifications to correct the instance document and validate and pre-scrutinize again

Important Note: This step is essential to ensure that the textual information entered in the instance document is clearly viewable

1.7 Attach instance document to the Form 23AC-XBRL and Form 23ACA-XBRL

There shall be a separate set of Form 23AC-XBRL and Form 23ACA-XBRL available on the MCA portal for filing in XBRL form. First fill up the Form 23AC-XBRL and Form 23ACA-XBRL. Thereafter, attach the validated and pre-scrutinised instance document for Balance sheet to Form 23AC-XBRL. Similarly, the instance document for Profit and Loss account is to be attached to Form 23ACA-XBRL. Separate instance documents need to be attached w.r.t. Standalone financial statements and consolidated financial statements.

1.8 Submitting the Form 23AC-XBRL and Form 23ACA-XBRL on the MCA portal

After the forms are filled, you are required to perform pre-scrutiny of the form, sign the form and then upload the same as per the normal eForm filing process. It shall be validated that the attached instance documents are validated and pre-scrutinised from the XBRL validation tool.

1.9 Viewing of balance sheet and profit and loss submitted in XBRL form on MCA portal

The XBRL instance documents submitted along with Form 23AC-XBRL and 23ACA-XBRL are in machine readable format. Therefore, for viewing the same in a human readable format, these shall be converted into human readable format by the MCA21 system. For viewing the same on MCA portal and for taking certified copies of the same, these converted documents shall be made available.

Annexure – I: How to interpret validation errors

Once the validation has been performed you will see a list of errors which have occurred. Please follow the instructions given below to interpret those errors -

- All the Element Names will be shown within single quotes i.e. 'NatureOfReportStandaloneConsolidated'

- All the values will be shown within square brackets i.e. **[**Main**]**

- Errors which start with "**cvc**" are those which have occurred for the reason that the instance document generated is not as per valid taxonomy schema and the XML is not properly formed. This is a basic level error and the software vendor needs to be contacted for these errors i.e. **cvc**-complex-type.2.2. The schema validator used is Xerces from Apache (http://xerces.apache.org/) which is Industry Standard Schema Validator.

- In some of the errors you might see the term "**tuple"** being used. The same has been explained below for you understanding –

  Tuples: are a set of elements and its sub elements which when grouped together define an entity

For example, the elements 'NameofDirector', 'DirectorIdentificationNumberOfDirector' and 'DateOfBirthOfDirector' do not mean anything individually. However, if these elements are grouped together inside element 'DetailsOfDirectors', they would represent the name, DIN and date of birth of the same director. Details of another director can then be provided in a separate 'DetailsOfDirectors' tag in the same manner. Here, 'DetailsOfDirectors' is a tuple element.

Annexure – II: List of common errors

1. **The pdf is not getting generated or pdf generated is of zero kilobytes in size.**

   Ex: Error creating pdf.

   Resolution: Please check the textual information entered in the instance document and follow the html guidelines provided in <u>section 1.1.3.1 point no. 38</u> technical specifications to correct the instance document and validate and pre-scrutinize again

2. **The format of the date entered is not as per the valid format.**

   Ex: cvc-datatype-valid.1.2.1: '01-04-2011' is not a valid value for 'date'.

   Resolution: It should be in 'yyyy-mm-dd'.

3. **For Boolean data types 'Yes' or 'No' has been entered.**

   Ex: cvc-datatype-valid.1.2.1: 'yes' is not a valid value for 'boolean'.

   Resolution: Only 'True' or 'False' can be entered for Boolean DataType

4. **0-100 entered for Percentage Data Type fields**

   Ex: ProportionOfVotingPowerInAssociate should be less than equal to 100%.

   Resolution: Only value between 0-1 needs to be entered. For example to report 60 % as value you need to enter 0.6 in the field.

5. **Wrong Currency code like Rs. entered.**

   Ex:
   •*cvc-id.1: There is no ID/IDREF binding for IDREF 'Rs'.*
   •*No valid unit specified for monetory item {http://www.xbrl.org/in/2011-03-31/in-gaap}ProvisionCurrentTax*
   •*No unit defined for unit id Rs*
   •*Invalid unit specified for monetory item {http://www.xbrl.org/in/2011-03-31/in-gaap}AuthorisedPreferenceShareCapital*
   •*Reporting currency should be in INR for 'AuthorisedPreferenceShareCapital'*

   Resolution: For Indian Currency 'INR' needs to be entered. For correct currency codes please refer <u>Annexure – III</u>

6. **Ordering of elements in a tuple is not correct.**

   Ex: cvc-complex-type.2.4.a: Invalid content was found starting with element 'in-gaap:CountryOfIncorporationOrResidenceOfAssociate'. One of '{{http://www.xbrl.org/in/2011-03-31/in-gaap}NameOfAssociate}' is expected.

   Resolution: The order of elements in a tuple should be as per the order in presentation link base of the taxonomy.

7. **Mandatory fields have not been entered.**

   Ex: Element 'ProvisionCurrentTax' is required - Not present for date: 31/03/2010

Resolution: Please refer Taxonomy and Business Rules for the list of mandatory elements.

8. **For Membership number of Auditor even letters have been entered i.e. A*****.**

   Ex: 'MembershipNumberOfAuditor' at least one value is not of valid format: [A534].

   Resolution: Only numeric value needs to be entered.

9. **Financial information entered for current year but not for previous year.**

   Ex: Since 'ProvisionCurrentTax' is entered for the current year, corresponding value for previous year should be entered.

   Resolution: If any financial element is entered in current year then it shall be mandatory to enter corresponding previous year. This rule shall not be applicable in case of the balance sheet/ profit and loss account in respect of first financial year of the company. Similarly in case any financial element is entered for the previous year then corresponding value for current year should be entered. For details on these please refer Taxonomy and Business Rules.

10. case of standalone instance docuement', if the following error appears – *"As NetProfitLoss is present, at least one of the following elements is mandatory: [ShareEarningsAssociatesJointVentures, AdjustmentsRelatedMergerAcquisitions, ShareMinorityInterestProfitLoss, NetProfitLossbeforeMinorityInterestShareJointVenture] -*

    Resolution: In extended link role [200000] Income Statement [Main], in case the element 'NetProfitLossbeforeMinorityInterestShareJointVenture' is not available in the financial statements, then you are required to provide the same value as the value provided for element 'NetProfitLoss'.

Annexure – III: List of currency codes

Code	Country Name
AED	United Arab Emirates Dirham
AFN	Afghanistan Afghani
ALL	Albania Lek
AMD	Armenia Dram
ANG	Netherlands Antilles Guilder
AOA	Angola Kwanza
ARS	Argentina Peso
AUD	Australia Dollar
AWG	Aruba Guilder
AZN	Azerbaijan New Manat
BAM	Bosnia and Herzegovina Convertible Marka
BBD	Barbados Dollar
BDT	Bangladesh Taka
BGN	Bulgaria Lev
BHD	Bahrain Dinar
BIF	Burundi Franc
BMD	Bermuda Dollar
BND	Brunei Darussalam Dollar
BOB	Bolivia Boliviano
BRL	Brazil Real
BSD	Bahamas Dollar
BTN	Bhutan Ngultrum
BWP	Botswana Pula
BYR	Belarus Ruble
BZD	Belize Dollar
CAD	Canada Dollar
CDF	Congo/Kinshasa Franc
CHF	Switzerland Franc
CLP	Chile Peso
CNY	China Yuan Renminbi
COP	Colombia Peso
CRC	Costa Rica Colon
CUC	Cuba Convertible Peso
CUP	Cuba Peso
CVE	Cape Verde Escudo
CZK	Czech Republic Koruna

DJF	Djibouti Franc
DKK	Denmark Krone
DOP	Dominican Republic Peso
DZD	Algeria Dinar
EGP	Egypt Pound
ERN	Eritrea Nakfa
ETB	Ethiopia Birr
EUR	Euro Member Countries
FJD	Fiji Dollar
FKP	Falkland Islands (Malvinas) Pound
GBP	United Kingdom Pound
GEL	Georgia Lari
GGP	Guernsey Pound
GHS	Ghana Cedi
GIP	Gibraltar Pound
GMD	Gambia Dalasi
GNF	Guinea Franc
GTQ	Guatemala Quetzal
GYD	Guyana Dollar
HKD	Hong Kong Dollar
HNL	Honduras Lempira
HRK	Croatia Kuna
HTG	Haiti Gourde
HUF	Hungary Forint
IDR	Indonesia Rupiah
ILS	Israel Shekel
IMP	Isle of Man Pound
INR	India Rupee
IQD	Iraq Dinar
IRR	Iran Rial
ISK	Iceland Krona
JEP	Jersey Pound
JMD	Jamaica Dollar
JOD	Jordan Dinar
JPY	Japan Yen
KES	Kenya Shilling
KGS	Kyrgyzstan Som
KHR	Cambodia Riel
KMF	Comoros Franc
KPW	Korea (North) Won
KRW	Korea (South) Won
KWD	Kuwait Dinar
KYD	Cayman Islands Dollar

KZT	Kazakhstan Tenge
LAK	Laos Kip
LBP	Lebanon Pound
LKR	Sri Lanka Rupee
LRD	Liberia Dollar
LSL	Lesotho Loti
LTL	Lithuania Litas
LVL	Latvia Lat
LYD	Libya Dinar
MAD	Morocco Dirham
MDL	Moldova Leu
MGA	Madagascar Ariary
MKD	Macedonia Denar
MMK	Myanmar (Burma) Kyat
MNT	Mongolia Tughrik
MOP	Macau Pataca
MRO	Mauritania Ouguiya
MUR	Mauritius Rupee
MVR	Maldives (Maldive Islands) Rufiyaa
MWK	Malawi Kwacha
MXN	Mexico Peso
MYR	Malaysia Ringgit
MZN	Mozambique Metical
NAD	Namibia Dollar
NGN	Nigeria Naira
NIO	Nicaragua Cordoba
NOK	Norway Krone
NPR	Nepal Rupee
NZD	New Zealand Dollar
OMR	Oman Rial
PAB	Panama Balboa
PEN	Peru Nuevo Sol
PGK	Papua New Guinea Kina
PHP	Philippines Peso
PKR	Pakistan Rupee
PLN	Poland Zloty
PYG	Paraguay Guarani
QAR	Qatar Riyal
RON	Romania New Leu
RSD	Serbia Dinar
RUB	Russia Ruble
RWF	Rwanda Franc
SAR	Saudi Arabia Riyal

SBD	Solomon Islands Dollar
SCR	Seychelles Rupee
SDG	Sudan Pound
SEK	Sweden Krona
SGD	Singapore Dollar
SHP	Saint Helena Pound
SLL	Sierra Leone Leone
SOS	Somalia Shilling
SPL*	Seborga Luigino
SRD	Suriname Dollar
STD	São Principe and Tome Dobra
SVC	El Salvador Colon
SYP	Syria Pound
SZL	Swaziland Lilangeni
THB	Thailand Baht
TJS	Tajikistan Somoni
TMT	Turkmenistan Manat
TND	Tunisia Dinar
TOP	Tonga Pa'anga
TRY	Turkey Lira
TTD	Trinidad and Tobago Dollar
TVD	Tuvalu Dollar
TWD	Taiwan New Dollar
TZS	Tanzania Shilling
UAH	Ukraine Hryvna
UGX	Uganda Shilling
USD	United States Dollar
UYU	Uruguay Peso
UZS	Uzbekistan Som
VEF	Venezuela Bolivar Fuerte
VND	Viet Nam Dong
VUV	Vanuatu Vatu
WST	Samoa Tala
XAF	Communauté Financière Africaine (BEAC) CFA Franc BEAC
XCD	East Caribbean Dollar
XDR	International Monetary Fund (IMF) Special Drawing Rights
XOF	Communauté Financière Africaine (BCEAO) Franc
XPF	Comptoirs Français du Pacifique (CFP) Franc
YER	Yemen Rial

ZAR	South Africa Rand
ZMK	Zambia Kwacha
ZWD	Zimbabwe Dollar