

GUIDELINES FOR IAR XBRL REPORT SHEET & AUDIT PROCESS

GUIDELINES FOR IAR XBRL REPORT SHEET

Kindly follow the below guidelines while filling the details in XBRL sheet:

1. If you are an **Auditor**, then kindly select “**Auditor**” category in **General Information tab** and fill the mandatory details wherever required.
2. If you are a **Member**, then kindly select “**Member**” category to fill in Management Comments columns for **Non-Complied Points** reported by the Auditors.
3. To paste the data from other excel sheet or same sheet kindly use **Ctrl + E S V** keys.
4. After filling all the details kindly **validate every sheet** and then click **Validate All Sheets** in **Home Button of XBRL Sheet**.
5. In case, you find any **RED mark** in your **XBRL sheet**, it indicates that there is error or wrong details filled in the data. In this case, your file **will not get uploaded in BEFS**. It will be uploaded only after rectification of such errors.
6. While copying and pasting data kindly don't tamper the format of XBRL or else your file will not get uploaded in BEFS.
7. Wherever dropdown list is provided, select data from the drop-down list only. Do not copy paste your own data.
8. To toggle between sheets, it is recommended to use "**Home**" button (Ctrl + H).

AUDIT SUBMISSION PROCESS FOR AUDITOR AND MEMBER

Process for Auditor to submit:

Process for creating Auditor Login id:

1. Auditor and Member will receive an email with the login credentials of the Auditor.
2. Auditor will login with the login credentials and approve the auditor details entered by the Member in BEFS.
3. Once Auditor details are approved by the Auditor, a print option will be available of the Auditor details which needs to be digitally signed and uploaded on BEFS.

Process for submission of Audit Report:

1. Auditor will re-login in BEFS and download the IAR XBRL sheet.
2. Once the IAR XBRL sheet is updated and validated, the Auditor will upload the IAR XBRL sheet on BEFS.
3. Upon uploading the IAR XBRL sheet, it will be converted into PDF format which either needs to be physically signed, stamped and scanned or digitally signed to be uploaded on BEFS.
4. The Auditor may either physically sign, stamp and scan or digitally sign the Annexure I and Annexure II for uploading it on BEFS.
5. The Auditor then needs to upload on BEFS.
6. Once the Auditor uploads Annexure I and Annexure II on BEFS, an email is sent to the member for entering Management comments on IAR XBRL sheet.

Process for Member to Login id :

Process for creation of login id of Auditor:

1. Member will login to BEFS (**BSE Electronic Filing System**) and update Auditor details and create a login ID for Auditor.
2. Auditor and Member will receive an email with the login credentials of the Auditor.

Process for submitting Management Comments:

1. Once Member receives an email from Auditor for entering management comments, Member will download the Auditor filled IAR XBRL sheet and enter the management comments, validate the IAR XBRL Sheet and upload it on BEFS.
2. Upon uploading the IAR XBRL sheet, it will be converted into PDF format which either needs to be physically signed, stamped and scanned or digitally signed to be uploaded on BEFS.