

**General Notice No. 854 of 2017, Government Gazette No. 58 of 17<sup>th</sup> June 2017**

**Practice Direction No. 3 of 2017 pursuant to Section 12(8) of the Companies Act 2001.**

**Filing of Financial Statements in XBRL**

1. Pursuant to Section 215(1A) of the Companies Act 2001 as amended by the Business Facilitation (Miscellaneous Provisions) Act 2017 and this Practice Direction, listed companies and public interest entities are required, henceforth, to file their financial statements in XBRL – (Extensible Business Reporting Language) format as from financial year ending 30 June 2016 and 30 June 2017 respectively.
2. Companies which have already filed their financial statements with the Registrar are required to file again in the XBRL format
3. Companies which are required to file the financial statements in XBRL format should access the ifile tool by logging on <http://portalmns.mu.cbris>.

Dated this 13 June 2017

Registrar of Companies  
One Cathedral Square Building  
Jules Koenig Street  
Port Louis