



Confidential

RESERVE BANK OF INDIA

Annual Return on Foreign Liabilities and Assets as on 31 March, 20__

(Return to be filled under A.P. (DIR Series) Circular No.145 dated June 18, 2014 and submitted to the Department of Statistics and Information Management, RBI, Mumbai)

Please read the guidelines/definitions carefully before filling-in the Return

(Respondents are encouraged to submit the e-form of this return, which can be downloaded from the FEMA Forms section under the 'Forms' category on the RBI website (www.rbi.org.in). The e-form is easy-to-fill with user guidance and consistency checks. The duly filled-in e-form should be emailed to fla@rbi.org.in.)

Section I

(Identification Particulars)

1. Name and Address of the Indian Company:

Name of the Company: _____

Address: _____

City: _____ State: _____

Pin:

2. PAN Number of Company given by Income Tax Department (10 digit)

3. CIN Number allotted by Ministry of Corp. Affairs, Govt. of India (21 digit)

4. Contact Details

Contact Person Name: _____ Designation: _____

Telephone No: _____ Fax: _____

E-mail: _____ Company's Web- Site (if any): _____

5. Account closing date (DD/MM/YYYY)

6. Nature of Business: _____
(As per National Industrial Classification (NIC) 2008 Code)

7. Whether your Company Name has changed during the latest financial year (April - March) (Y/N)?

If yes, please specify the Company's old Name
Company's old Name: _____

Effective Date (DD/MM/YYYY)

8. Whether the Company is listed (Y/N)?

If yes, please furnish the share price on closing date of reference

	Face Value (Per Share)	Market Value (Per Share)	
	As end of Latest March	As end of Previous March	As end of Latest March
Ordinary/Equity Share			

9. Identification of the reporting Company (in terms of inward FDI)

- (a) **Subsidiary of Foreign entity** (b) **Associate of foreign entity**
 (c) **Public Private Partnership** (d) **Special Purpose Vehicle** (e) **Other**

10. Whether the Company is Asset Management Company (Y/N)?

11. Whether the Company has Technical Foreign collaboration (Y/N)?

12. Whether the company has any business activity during the latest financial year (Y/N)?

Section II

(Financial Details)

Block 1: Financial Detail of Reporting Company

CARE: Information should be reported for all the reference period, i.e. Previous March and Latest March. If reporting period is different from Account Closing Period, then information should be given on internal assessment basis for the reference period.

Block 1A: Total Paid-up Capital of Indian Company:

Item	End-of Previous March		End-of Latest March	
	Number of Shares in actual	Amount in Rs lakh	Number of Shares in actual	Amount in Rs lakh
1.0 Total Paid-up Capital (= 1.1 + 1.2)				
1.1 Total Equity & Participating Preference Share capital (= 1.1(a) + 1.1(b))				
(a) Ordinary/Equity Share*				
(b) Participating Preference Share				
1.2 Non-participating Preference Share#				

2.0 Non-resident Holdings (at face value in Rs lakh)				
2.1 Equity & Participating Preference share capital (Sum of item-1 to item-12)				
1 Individuals				
2 Companies				
3 Foreign Institute Investors (FIIs)				
4 Foreign Venture Capital Investors (FVCIs)				
5 Foreign Trusts				
6 Private Equity Funds				
7 Pension/ Provident Funds				
8 Sovereign Wealth Fund (SWF)				
9 Partnership/ Proprietorship firms				
10 Financial Institutions				
11 NRIs/PIO				
12 Other non-resident holdings				
2.2 Non-Participating Preference share				

3.0 Non Resident Equity & Participating Preference share capital %	
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Note:

* In case of different class of Equity Share (class A, class B etc.), consolidated figure should be reported.

Non-participating Preference Share do not have following rights.

(a) to receive dividend, out of surplus profit after paying the dividend to equity shareholders.

(b) to have share in surplus assets remaining after the entire capital is paid in case of winding up of the company.

Block 1B: Profit and Loss Account (from P/L Account)

Item	Amount in Rs lakh (During the year)	
	Previous Year (April - March)	Latest Year (April - March)
3.1 Profit (+) / Loss (-) before tax (During the Year)		
3.2 Profit (+) / Loss (-) after tax (During the Year)		
3.3 Dividend (Interim & Final Dividend)		
3.4 Tax on Dividend (if any)		
3.5 Retained Profit (= 3.2 - 3.3 - 3.4)		

Block 1C: Reserves & Surplus (from Balance Sheet)

Item	Amount in Rs lakh as at the end of	
	Previous March	Latest March
4.1 Reserves (Excluding Profit and Loss account balance)		
4.2 Profit (+) and Loss (-) account balance		
4.3 Reserves and Surplus (= 4.1 + 4.2)		
4.4 Net worth of Company (= 1.1 + 4.3)		

Block 1D: Sales and Purchases made during the reference year

Note: To be filled in by company where single foreign direct investor holding is more than 50% in total equity (i.e. if reporting Indian company is **subsidiary of foreign company**).

Item	Amount in Rs lakh (During the year)	
	Previous Year (April - March)	Latest Year (April - March)
5.1 Domestic Sales		
5.2 Exports		
5.3 Total Sales (= 5.1+ 5.2)		
5.4 Domestic purchases		
5.5 Imports		
5.6 Total Purchases (= 5.4 + 5.5)		

Section III

(FOREIGN LIABILITIES)

CARE: Information should be reported for all the reference period, i.e. Previous March and Latest March. If Account Closing Period of the company is different from reference period, then information should be reported on internal assessment basis for the reference period.

2. Investments made in India:

- (i) In case of **listed companies**, equity should be valued **using share price on closing date of reference period**.
- (ii) In case of **unlisted companies**, **Own Fund of Book Value (OFBV) Method** should be used for equity valuation.

Block-2A:

Investment in India under Foreign Direct Investment (FDI) scheme (10% or more Equity Participation)

[Please furnish here the outstanding investments made under the FDI Scheme in India by Non-resident Direct investors, who were individually holding 10 per cent or more ordinary/equity & preference shares of your company on the reference date]

Name of non – resident company/ Individual	Type of Capital	Country of non – resident investor	Equity & Participating Preference Share Capital holding as per cent as at the end of latest year (%)	Amount in Rs lakh as at the end of	
				Previous March	Latest March
	1.0 Equity Capital (= 1.1 - 1.2)				
	1.1 Liabilities to Direct Investor				
	1.2 Claims on Direct Investor (Reverse investment)				
	2.0 Other Capital (= 2.1-2.2) #				
	2.1 Liabilities to Direct Investor				
	2.2 Claims on Direct Investor				

Note:

- (i) If the information is to be furnished for more than one investor, then add separate Block-2A with same format.
- (ii) #: Other capital, item 2.1 & 2.2 of Block-2A includes all other liabilities and claims at Nominal value, except equity and participating preference shares, (i.e. trade credit, loan, debentures, Non-participating share capital, other accounts receivable and payables etc.) of Indian reporting company with its **director investor indicated in Block-2A**.

Block 2B:

Investment in India under Foreign Direct Investment (FDI) scheme (Less than 10% Equity Holding)

[Please furnish here the outstanding investments *made under the FDI Scheme in India* by Non-resident Direct investors, who were individually holding less than 10 per cent ordinary/equity and participating preference shares of your company on the reference date].

Country-wise consolidated information should be provided below:

Type of Capital	Country of non – resident investor	Equity & Participating Preference Share Capital holding per cent as at the end of latest year (%)	Amount in Rs lakh as at the end of	
			Previous March	Latest March
1.0 Equity Capital (= 1.1 - 1.2)				
1.1 Liabilities to Direct Investor				
1.2 Claims on Direct Investor (Reverse investment)				
2.0 Other Capital (= 2.1-2.2) #				
2.1 Liabilities to Direct Investor				
2.2 Claims on Direct Investor				

Note:

(i) If the information is to be furnished for more than one country, then add separate Block-2B with same format.

(ii) #: Other capital, item 2.1 & 2.2 of Block-2B includes all other liabilities and claims at Nominal value, except equity and participating preference shares, (i.e. trade credit, loan, debentures, Non-participating share capital, other accounts receivable and payables etc.) of Indian reporting company with **non-resident investors holding less than 10 per cent equity and related parties.**

Block 2C: Portfolio Investment in India

Please furnish here the outstanding investments by non-resident investors, other than those made under Foreign Direct Investment Scheme in India (i.e. other than those reported in Block-2A & Block-2B).

Portfolio Investment	Equity & Participating Preference Share Capital holding per cent as at the end of latest year %	Amount in Rs lakh as at the end of	
		Previous March	Latest March
1.0 Equity Securities (at Market Value)			
2.0 Debt Securities (= 2.1+2.2)			
2.1 Money Market Instruments (Original Maturity up to 1 year)			
2.2 Bonds and Other instruments (original maturity more than 1year)			

Please ensure that Non-resident Equity & Participating Preference share capital mentioned at item 2.1 of block 1(A) should be reported in either Block-2A or Block-2B or Block-2C at Market Value i.e. sum of equity % in Block-2A, Block-2B & Block-2C must be equal to the item 3.0 of Block-1A for the latest march.

Section IV

(FOREIGN ASSETS)

1. Please use the **exchange rate as at end-March Previous FY and end-March Latest FY** (as applicable) of reporting year while reporting the **foreign Assets in Rs lakh**.
2. If overseas company is listed; equity should be valued using share price on closing date of **reference period (Item 1.1 of Block 4A &4B and Item 1.1 of Block 5)**.
3. If overseas company is **unlisted, Own Fund of Book Value (OFBV) Method** should be used for valuation of equity investment **(Item 1.1 of Block 4A &4B and Item 1.1 of Block 5)**.

Block-3A: Equity Capital (PUC), Reserves & Surplus of Direct Investment Enterprise (DIE) Abroad (10% or more equity holding by Indian reporting company)

[Please report here the total equity of DIE, **equity held by your company**, reserves (excluding P&L Account) and Profit & Loss Account of those DIEs in each of which your company hold 10% or more equity shares on the reference date.]

Name of the DIE	Item	Currency	Amount in Foreign Currency as at the end of (in actual)	
			Previous March	Latest March
	3.1 Total Equity of DIE (Paid up capital of DIE)			
	3.2 Equity of DIE held by you (at face value)			
	3.3 Reserves (Excluding P&L Account)			
	3.4 Profit and Loss Account balance			
	3.5 Reserve and Surplus (3.5=3.3+3.4)			
	3.6 Net Worth of DIE (3.6=3.1+3.5)			
	3.7 Exchange rate in Rs per unit foreign currency*			

*:Exchange rate of reporting foreign currency against Indian Rs should be given as on closing date of reference period.

Block-4: Direct Investment Abroad under Overseas Direct Investment (ODI) Scheme

Block-4A: Direct Investment Abroad (10% or more equity holding)

Please furnish here the **market value** of outstanding investments in DIE, made by your company under the ODI Scheme, in each of which your company hold 10% or more equity shares on the reference date.

Name of the non – resident Direct Investment Enterprise (DIE)	Type of Capital	Country of non-resident DIE	Equity holding as at the end of latest year (%)	Amount in Rs lakh as at the end of	
				Previous March	Latest March
	1.0 Equity Capital (=1.1-1.2)				
	1.1 Claims on Direct Investment Enterprise				
	1.2 Liabilities to Direct Investment Enterprise (Reverse Investment)				
	2.0 Other Capital (=2.1-2.2) #				
	2.1 Claims of Direct Investment Enterprise				
	2.2 Liabilities to Direct Investment Enterprise				

Note:

(i) If the information is to be furnished for more than one overseas company, then ADD separate Block-3A and Block-4A with the same format.

(ii) #: Other capital, item 2.1 & 2.2 of Block-4A includes all other liabilities and claims at Nominal value, except equity shares, (i.e. trade credit, loan, debentures, Non-participating share capital, other accounts receivable and payables etc) of Indian reporting company with its DIE reported in Block-4A.

Block-4B: Direct Investment Abroad (Less than 10% equity holding)

Please furnish here the **market value** of outstanding investments in DIE, made by your company under the ODI Scheme, in each of which your company hold less than 10 % equity shares on the reference date.

Type of Capital	Country of non-resident DIE	Equity holding as at the end of latest year (%)	Amount in Rs lakh as at the end of	
			Previous March	Latest March
1.0 Equity Capital (=1.1-1.2)				
1.1 Claims on Direct Investment Enterprise				
1.2 Liabilities to Direct Investment Enterprise (Reverse investment)				
2.0 Other Capital (=2.1-2.2) #				
2.1 Claims on Direct Investment Enterprise				
2.2 Liabilities to Direct Investment Enterprise				

Note:

(i) If the information is to be furnished for more than one country, then add separate Block-4B with same format.

(ii) #: Other capital, item 2.1 & 2.2 of Block-4B includes all other liabilities and claims at Nominal value, except equity, (i.e. trade credit, loan, debentures, Non-participating share capital, other accounts receivable and payables etc.) of Indian reporting company with **non-resident companies where Indian company holds less than 10 per cent equity and also with related parties.**

Block-5: Portfolio Investment Abroad

Please furnish here the **market value** of outstanding investments in non-resident enterprises, **other than those made under ODI scheme reported in Block-4.**

Portfolio Investment	Country of non-resident enterprise	Amount in Rs lakh as at the end of	
		Previous March	Latest March
1.0 Equity Securities (at Market Value)			
2.0 Debt Securities (=2.1+2.2)			
2.1 Money Market Instruments (original maturity upto 1 year)			
2.2 Bonds and Other instruments (original maturity more than 1 year)			

Note:

(i) Country wise consolidated information pertaining to each type of investment should be reported separately.

(ii) If the information is to be furnished for more than one country, then add separate Block-5 with same format.

Section IV-A

Outward Foreign Affiliates Trade Statistics (Outward FATS)

Please provide the amount in foreign currency (in actual) in all blocks of Section IV-A

Block-3B: Imports, Exports, Total Sales and Total Purchase of Direct Investment Enterprise (DIE) Abroad (more than 50% equity holding by Indian reporting company)

Name of the DIE	Item	Currency	Amount in Foreign Currency actual (During the year)	
			Previous Year (April - March)	Latest Year (April - March)
	3.8 Total Sales			
	3.8.1 of which Exports			
	3.9 Total Purchases			
	3.9.1 of which Imports			

Section V

(Other Assets and Liabilities with foreign unrelated parties)

Block 6: Other Investment (i.e., position with foreign unrelated parties)

This is a residual category that includes all financial outstanding liability and claims not considered as direct investment or portfolio investment.

Other Investment	Outstanding liabilities with foreign unrelated party		Outstanding claims on foreign unrelated party	
	Amount in Rs lakh as at the end of			
	Previous March	Latest March	Previous March	Latest March
6.1 Trade Credit				
6.2 Loans				
6.3 Currency & Deposits				
6.4 Other receivable and payable accounts				

[e-Form version of this Return is available on the FEMA Forms section under the 'Forms' category on the RBI website (www.rbi.org.in). System Requirement: MS- Excel 2003 and above, with macro enabled]

Place:

Signature and Name of the Authorized person

Date:

Seal/Stamp of the Company