

Filing of Foreign Liabilities and Assets (FLA) return with the RBI

1. Introduction on filing of the FLA return

- (i) RBI is compiling the information's as to be collected through filing of the FLA return for the purpose of knowing India's Balance of Payments (BOP) position and International Investment Position (IIP) in India and Outside India 'both' as on March 31 every year.
- (ii) **Filing of the FLA return 'up to' March 31, 2018 through Email**
 - All Indian companies, LLPs and Alternative Investment Funds (AIFs) hereafter will be called Indian corporate entities were required to submit the FLA return in excel format upto 15th July of succeeding year for their Foreign Direct Investments (FDIs) and/or Overseas Direct Investments (ODIs) through mail ID as **fla@rbi.org.in** based on 'unaudited' information's which can be 'revised' further based on the audited information up to 30th September where 'substantial' changes are existed between unaudited and audited financial statement.
- (iii) **Filing of the FLA return 'from' March 31, 2019 through web portal**
 - (a) Now RBI is providing a web-portal **www.flair.rbi.org.in** for filing of the FLA return by the Indian corporate entities.
 - (b) Now corporate entities are required to have their registrations by filing of User Registration Form (URF). This form is containing entity's
 - (ba) Identification particulars
 - (bb) Business user details
 - (bc) Authority letter etc.
 - (c) Now LLPs and AIFs are 'not' required to use dummy Corporate Identification Number (CIN) for filing of the FLA return after registration at web-portal of the RBI.
 - (d) Now web-portal is permitting to generate login-name and password for filing of the FLA return after filing of URF and thereafter completion of registration process on this web-portal.
 - (e) Now corporate entities are required to furnish the details of 'investor wise' of the ODIs, FDIs and Foreign Portfolio Investments (FPIs) in India and/or outside India.
 - (f) Now corporate entities are permitted to receive system generated acknowledgement after successful submission the FLA return.
 - (g) Now Revision of data in filing of the FLA return is permitted after submission of the 'original' FLA return.
 - (h) Now view and download of the information's are permitted after submission of the FLA return

- (i) Now corporate entities are permitted to submit or revise the information's of the earlier years also 'after' receiving of confirmation/consent from the RBI through sending of request email.
- (j) (a) The RBI has 'not' clarified till now that filing of the FLA return for the year ending on March 31, 2019 which was already being submitted through email mode whether is to be resubmitted or not to be resubmitted through web-portal mode
- (b) It's our suggestion that filing of the FLA return for the year ending on March 31, 2019 may be resubmitted through web-portal mode beside already submitted through email mode to avoid any confrontation with the RBI

2. Clarifications on Filing of the FLA return

(i) **Penalty for 'Non' Filing of the FLA return**

- 'Non' filing or late filing of the FLA return will be treated as violation of FEMA and accordingly maximum penalty @300% may be levied against the amount of FDIs and/or ODIs. However maximum penalty of 300% is 'not' generally is being levied. The RBI has prescribed certain criterias for levy of penalty under the head compounding of penalty concept which are now much lower than 300%.

(ii) **Filing of the FLA return based on 'Unaudited' financial statements**

- Corporate entities are permitted to submit the FLA return up to July 15th based on 'unaudited' accounts as on **March 31st** thereafter 'revise' return can be submitted up to **30th Sep** based on 'audited' accounts where 'substantial' changes are existed between unaudited and audited financial statement.

(iii) **Filing of the FLA return based on year ending as on 31st March**

- Corporate entities are required to submit the FLA return based on the financial year i.e April to March beside that 'actual' accounting period is other than April to March.

(iv) **Filing of the FLA return 'Not' Required**

- Corporate entities are not required to submit the FLA return where 'only' share application money is received but the allotment of shares is 'not' made up to 31st March. However filing of the FLA return is required where share application money is received from the 'existing' non-resident investors.

(v) **Filing of the FLA return where 'No' FDIs and/or ODIs is Outstanding as on 31st March.**

- Corporate entities are 'not' required to submit the FLA return where 'no' FDIs and/or ODIs is outstanding as on 31st March beside that 'foreign' trade receivables and trade payables are outstanding from unrelated foreign entities as on 31st March.

(vi) **Filing of the FLA return where 'No' Additional or Fresh FDIs and/or ODIs Received.**

- Corporate entities are also required to submit the FLA return where 'no' additional or fresh FDIs and/or ODIs are received during the year under consideration.

(vii) **Filing of the FLA return by LLPs and AIFs**

- LLP and AIFs are also permitted for FDIs and/or ODIs in certain selected areas only. Henceforth LLPs and AIFs are also required to submit the FLA return for the FDIs and/or ODIs.

(viii) **Filing of the Annual Performance Report (APR) and FLA 'both'**

- Indian corporate entities are also required to file the FLA return for the ODIs where the APR has 'already' been filed for the ODIs.

(ix) **Filing of the FLA return where 100% shares Transferred to a Resident**

- Corporate entities are 'not' required to submit the FLA return where 100% non-resident shareholding is 'already' transferred to a resident of India 'before' 31st March. However the RBI should be informed about 100% shareholding is transferred to a Resident of India through AD-Category I bank.

(x) **Filing of the FLA return where FDIs received on 'Non' Repatriable basis**

- Corporate entities are 'not' required to submit the FLA return where FDIs are received from non-resident investors on 'non' repatriable basis.

(xi) **Form for Filing of the FLA return**

- Corporate entities are required to submit the FLA return based on the latest updated return form as available on the RBI web-portal on date of submission of the FLA return.

(xii) **Information's for Clarification's on Filing of the FLA return**

- Corporate entities are permitted to get any clarification for submission of the FLA returns on landline no. of RBI :- **(022)** 26578662/ 26578217 / 26578348 / 26578214 / 26578340 / 26578241 and through mail ID as surveyfla@rbi.org.in

(xiii) **Filing of Hard Copy of the FLA Return**

- Corporate entities are 'not' required to submit the hard copy of the FLA return

(xiv) **Re-filing of the FLA return**

- Corporate entities are required to re-submit the returns where errors are noticed by the RBI.

(xv) **Valuation of the FDIs for Filing of the FLA return**

- Corporate entities are required to compute a valuation of the FDIs

(a) **For the 'Listed' Companies**

- Closing share price at BSE/NSE as on 31st March is to be adopted for a valuation of the FDIs.

(b) For the 'Unlisted' Companies

- (ba) Foreign liabilities are to be valued based on the Own Fund of Book Value (**OFBV**) method similar to 'net owned fund' method.
- (bb) Closing net worth of the company as multiply with percent of the FDIs is required to be adopted for valuation of the FDIs based on the OFBV method.

(c) For the Traded 'Debt' Securities (TDSs)

- (ca) TDSs are to be valued at 'market' realizable price and 'other' types of debts like loans, trade credits, deposits and other accounts payables and receivables are to be valued at the book value.
- (cb) Corporate entities are required to report in foreign exchange rate as available for March 31 for current and previous years 'both'.
- (cc) Net worth is equivalent to Paid up Equity and Participating Preference share capital of the company + 'free' reserves, share premium and any other Surplus – Accumulated losses

(xvi) Filing of the FLA return against Trade Credits and Trade Payables

- (a) Corporate entities are 'also' required to include the debts under head 'other capital' like trade credits, ECBs, other structure loans if any, debentures as convertible and 'non' convertible 'non' participating preference share capital, any other receivables and payables where FDIs and/or ODIs are outstanding as on **31st** March.
- (b) Equity and participating preference shares are 'not' twice to be included under head 'other capital' and under head equity share.
- (c) Corporate entities are 'not' required to submit the FLA return where FDIs and/or ODIs are 'not' outstanding as on **31st** March 'beside' trade credits and trade payables are outstanding as on **31st** March

(xvii) Inclusion of share Premium in the FDIs and/or ODIs

- Corporate entities are also required to include the amount of Share premium under the head 'free' Reserves and surplus for computation of OFBV

(xviii) Bifurcation of the FDIs under head less or more than 10%

- Corporate entities are also required to bifurcate in the FLA return for FDIs between 10% or more and less than 10%.

(xix) Special Instructions for Filing of the FLA return

- (a) Corporate entities are required to study the definitions before filing of the FLA return. These definitions are available in Excel format of the FLA return form and also available in annex-1 as is attached with the FLA return Form
- (b) Corporate entities are required to report in 'lakhs' only in Block 1, 2, 4 & 5 and to report in 'actual' Foreign Currencies in Block 3A of section **IV** – Foreign Assets.

3. Structure of the FLA return

- **The FLA return is structured in 5 Sections**

- Section I – Identification Particulars of the Indian corporate entity
- Section II – Financial detail of the Indian corporate entity
- Section III – Foreign Liabilities of the Indian corporate entity
- Section IV – Foreign Assets of the Indian corporate entity
- Section V – Variation report

(i) **Section I- Identification ‘Particulars’ of the Indian corporate entity**

- (a) Name and address
- (b) PAN
- (c) CIN
- (d) Contact details
- (e) Accounting closing date
- (f) Nature of business etc.

(ii) **Section II – ‘Financial details’ of the Indian corporate entity at ‘face value in lakh’**

- (a) Total paid up capital
- (b) Non-resident holdings
- (c) Profit and loss account
- (d) Reserves and Surplus
- (e) Sales and Purchase
- (f) Number of employees on payroll

(iii) **Section III – Foreign ‘liabilities’ of the Indian corporate entity at ‘computed price’**

- (a) Investment in India under the head FDIs where equity participation is minimum **10%**
- (b) Other capital like liabilities to direct investor and claims on direct investor
- (c) ‘Disinvestment’ in India during the year
- (d) Investment in India under the head FDIs where equity participation is maximum **9.999%**
- (e) Investment in India under head FPIs in corporate entity other than FDIs at computed price
- (f) Other Investment like outstanding liabilities with foreign unrelated parties

(iv) **Section IV – Foreign ‘Assets’ of the corporate entity at ‘computed price’**

- (a) ODIs where equity participation is minimum **10%**
- (b) Equity capital, reserves and surplus of foreign entity which is known as Direct Investment Enterprises (**DIE**)

- (c) Direct investment Outside India generally known as ODI where equity participation is maximum 9.999%
- (d) Portfolio investment Outside India at computed price
- (e) Other Investments like outstanding claims on foreign unrelated parties

(v) **Section V – Variation Report**

- (a) Paid up capital
- (b) Net worth
- (c) Total Sales
- (d) Total Purchase
- (e) Other Investments (liabilities)
- (f) Other Investments (Assets)

4. Conclusion on Filing of the FLA Return

- (i) (a) Indian corporate entities are required to file the FLA return for the FDIs and/or ODIs where these are 'outstanding' as on March 31 through web portal of the RBI up to July 15 with the 'unaudited' financial statements and up to Sep 30 with the 'audited' financial statements.
 - (b) Hence filing of the FLA return is 'not' required where FDIs and/or ODIs are 'not' outstanding as on March 31
- (ii) Indian corporate entities are also required to file the FLA return for the ODIs where the APR has 'already' been filed for the ODIs.
- (iii) Indian corporate entities are 'not' required to file the FLA return for the FDIs and/or ODIs where:
 - (a) FDIs are already transferred to a resident of India 'before' 31 March.
 - (b) FDIs are received on 'non' repatriable basis
 - (c) Foreign trade receivables and credits payable are outstanding 'without' FDIs and/or ODI as on March 31.
- (iv) Indian corporate entities are liable for the penalties under the concept of compounding of the FEMA contraventions where the FLA return is filed late or 'not' filed.

• **Disclaimer**

The entire contents of this document have been prepared on the basis of relevant provisions and as per the information as available at the time of the preparation. Although care has been taken to ensure the accuracy, completeness and reliability of the information provided, I assume no responsibility therefore. Users of this information are expected to refer to the relevant existing provisions of applicable Laws. The user of the information agrees that the information is not a professional advice and is subject to change without notice. I assume no responsibility for the consequences of use of such information. **In Any Event I Shall Not Be Liable For Any Direct, Indirect, Special or Incidental Damage Resulting From, Arising Out of or In Connection With the Use of the Information**



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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