**Foreign Liabilities and Assets Information Reporting (FLAIR)**

**User Manual for submission of online FLA Form** (Company/LLP/ Others)

1. Registration

If you want to fill returns for a new entity, you need to register on the FLAIR portal first. Refer to User Manual for FLA User Registration Form present on FLAIR portal for further guidance.

Once the registration process is completed proceed to point 1. In case you are filling the returns for an old entity, you can proceed to point 1 with previously used username and password. No need to register afresh.

1. FLA online form

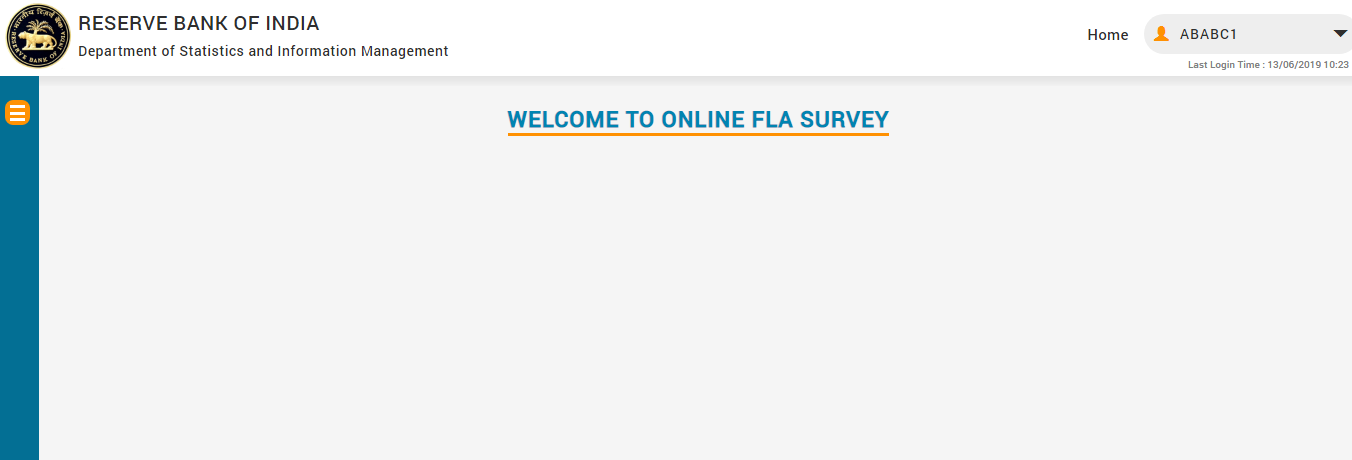
1.1 Logging on to FLA online form

Step 1: Enter your user name, new password and valid Captcha. (The captcha is case sensitive.)

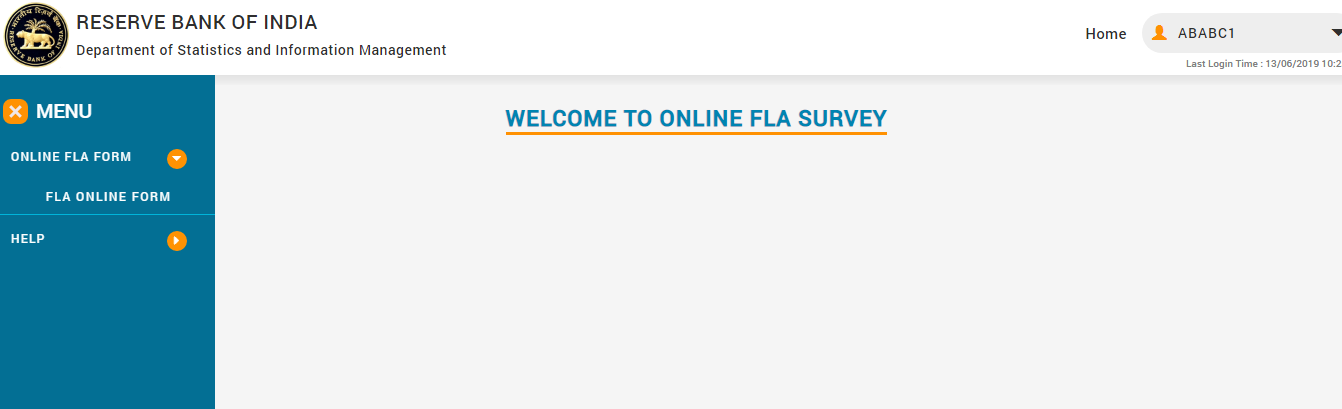
Step 2: Enter OTP code (the user will receive the OTP on registered E-mail ID for login)

1.2 Entry in FLA online form:

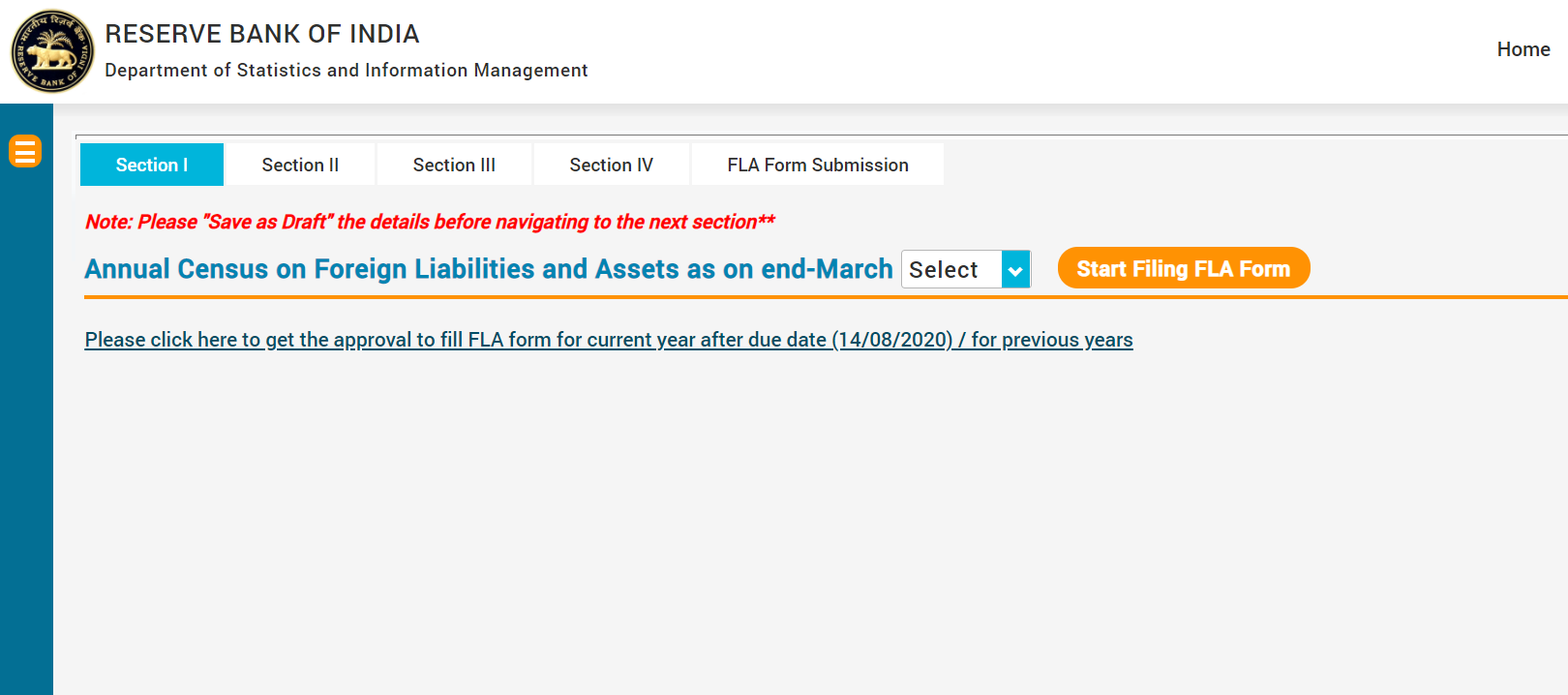
On successful login, the home page (dashboard) is displayed.



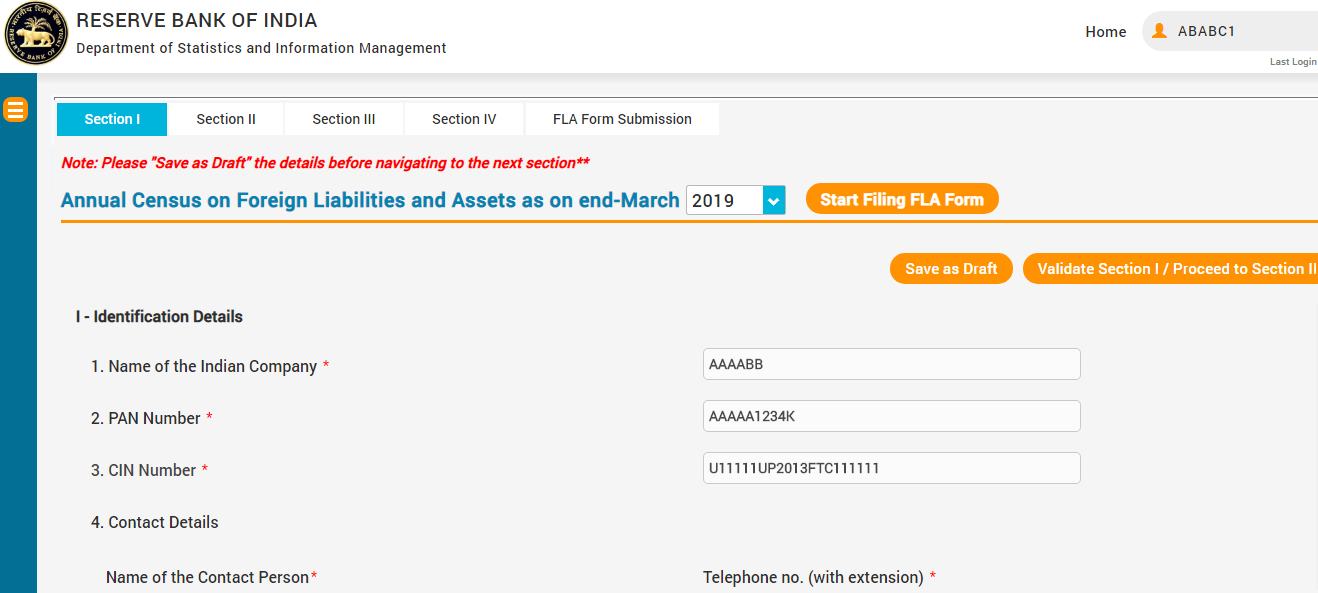
Step 1: Click on the top - left option button to open Menu. Click on “FLA Online Form”.



Step 2: Select the appropriate year from the drop-down list. Then click on “Start Filing FLA form”. (In case you want to fill/revise previous year return, you need to take approval from RBI by clicking on the link given below).



Thereafter the following screen will appear:



**2. Section I**

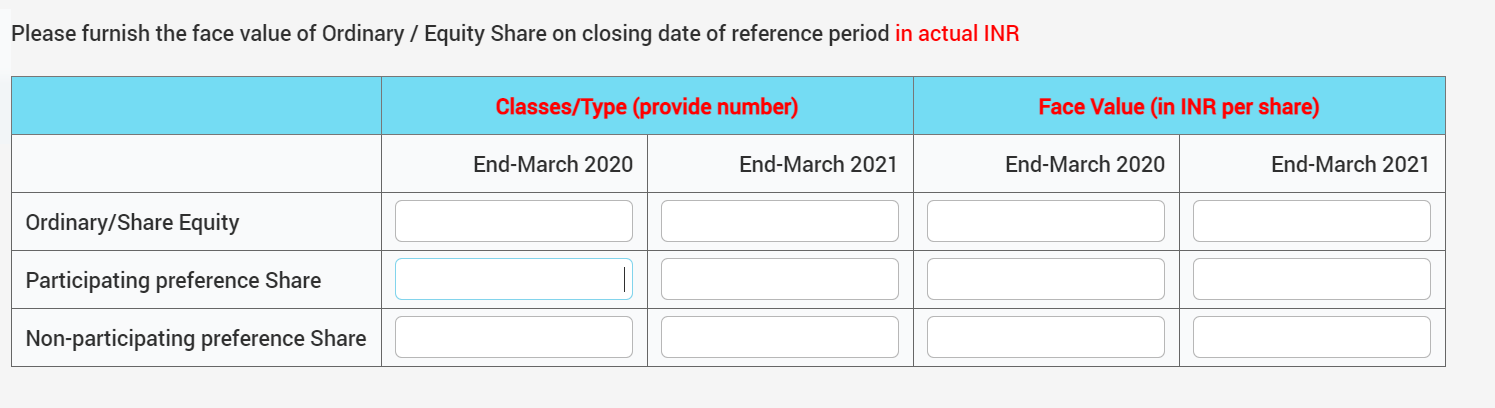
The fields in the FLA online Form for Section I are described in the following table.

**All fields are mandatory, can’t be left blank.**

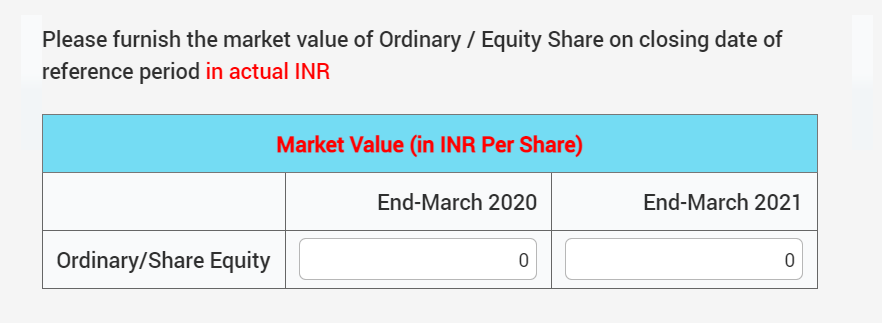
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| **Table 2.1: Fields of Section I in the FLA online Form** | | |
| **Sr.**  **No.** | **Field Name** | **Field Description** |
| 1 | Name of the Indian Company\* | Pre-filled, non-editable as per the FLA registration form |
| 2 | PAN number\* | Pre-filled, non-editable as per the FLA registration form |
| 3 | CIN number\* | Pre-filled, non-editable as per the FLA registration form |
| 4 | Name of the Contact Person\* | Enter the name of the contact person |
| 5 | Telephone No. (with extension) \* | Mention the telephone number with extension |
| 6 | Mobile Number\* | Provide valid mobile number |
| 7 | E-Mail ID (Head of the institution) \* | Pre-filled, non-editable as per the FLA registration form |
| 8 | E-Mail of Contact person\* | Enter the Email ID of the contact person |
| 9 | Designation\* | Mention the designation of the contact person |
| 10 | Website (if any) | Enter the website of the company, if any |
| 11 | Account Closing date\* | Choose the date of closing account for submission of current FLA return from the side arrow of calendar |
| 12 | Nature of Business (As per National Industrial Classification (NIC) 2008 Code) \* | Choose the nature of business as per National Industrial Classification (NIC) 2008 Code from the drop-down menu. Refer the **Annex-1** for the list of National Industrial Classification (NIC) 2008 Codes |
| 13 | Whether your company is merged/amalgamated during year\* | Select Yes or No.  In case of Yes is selected, then provide the details of new company merged/amalgamated, number of merged companies and the name of merged entity. |
| 14 | Whether the company is listed? \* | Choose appropriate option for your company is listed or not. If your company’s CIN number is started from L, its means, it’s Listed company and then choose Yes, else choose No. |
| 15 | Identification of the reporting company (in terms of inward FDI) \* | Choose appropriate option from the drop-down menu. |
| 16 | Type of company\* | Select appropriate option from the drop-down menu |
| 17 | Whether the Company is Asset Management Company? \* | Select Yes or No. |
| 18 | Whether the Company has Technical Foreign collaboration? \* | Select Yes or No. |
| 19 | Whether the company has any business activity during latest financial year? \* | Select Yes or No. |

*Please note, the fields marked \* are mandatory.*

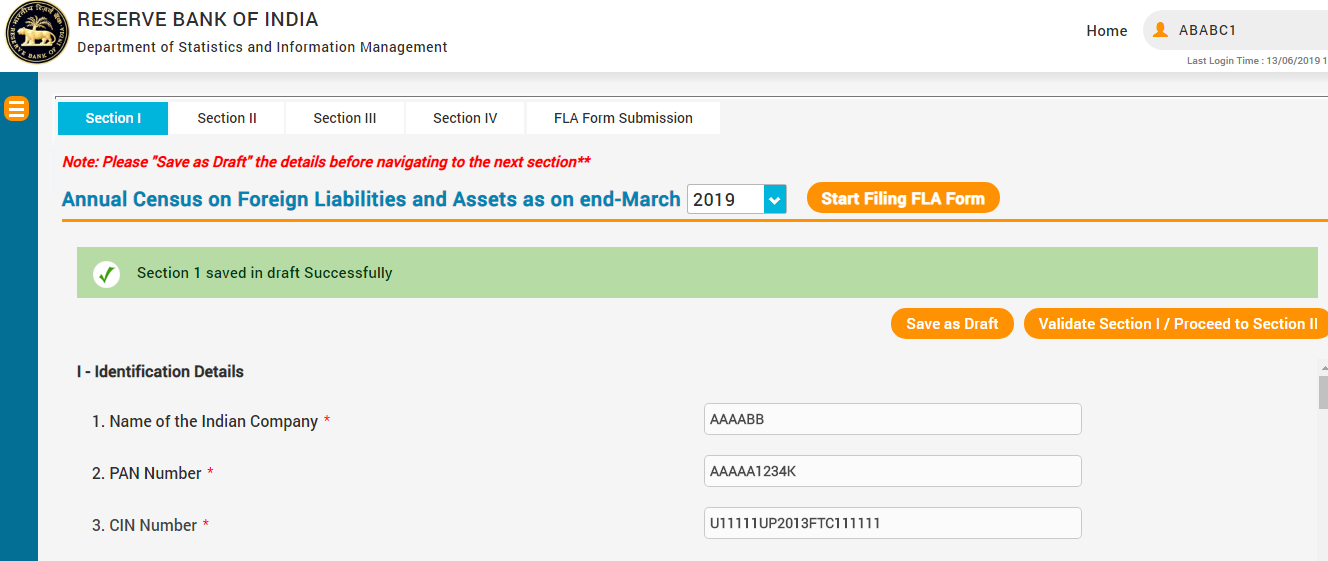
Apart from the above fields, the following table needs to be filled with appropriate data:



In case your company is listed; you need to fill the following table as well:



After filling all the details in Section I, click on “Save as Draft”.



Then click on “Validate Section I/Proceed to Section II”. In case some error is found during validation, you will have to rectify the error. After all the validation checks are successfully completed, you will be able to proceed to Section II.

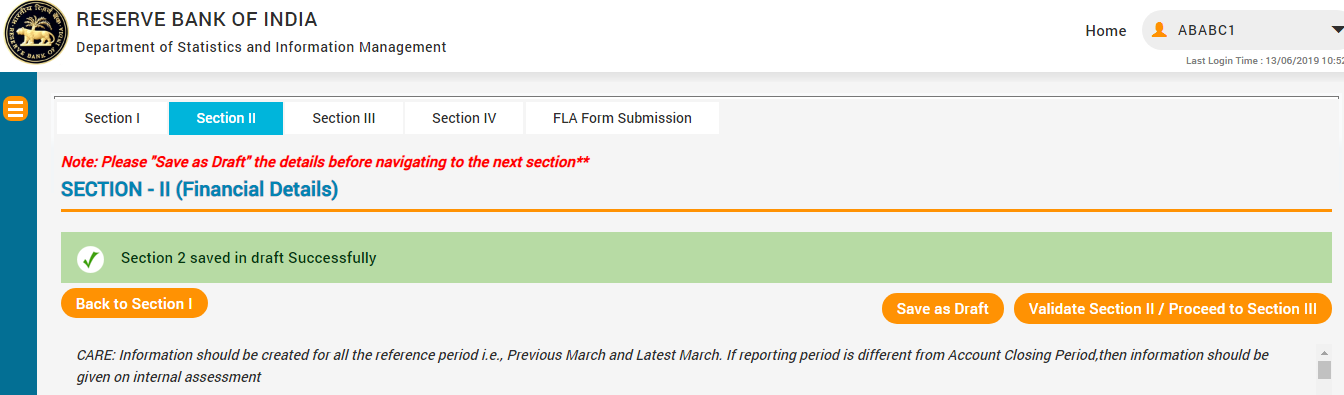
**3. Section II (Financial Details)**

The fields in the FLA online Form for Section II are described in the following table.

**All fields are mandatory, can’t be left blank.**

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| --- | --- | --- |
| **Table 2.2: Fields of Section II in the FLA online Form** | | |
| **Sr.**  **No.** | **Field Name** | **Field Description** |
| **1. Total Paid-up Capital of Indian Company** | | |
| 1.0 | Total Paid-up Capital | Auto-calculated (sum of point 1.1 and 1.2)  Paid-up capital of a company cannot be zero or blank. |
| 1.1 | Total Equity & Participating Preference share Capital | Auto-calculated (sum of ordinary/equity share and Participating Preference share) |
| (a) | Ordinary/Equity Share | Enter number of shares **in actual** for the end March; Amount will be Auto-calculated.  In case of different class of Equity Shares, consolidated figure should be reported |
| (b) | Participating Preference Share | Enter number of shares **in actual** for the end March; Amount will be Auto-calculated. |
| 1.2 | Non-Participating Preference share | Enter number of shares **in actual** for the end March; Amount will be Auto-calculated. |
| **2. Non-Resident Holdings** | | |
| 2.1 | Equity and Participating Preference Share Capital | Auto-calculated (sum of item-1 to item-12).  Enter the number of shares in actual for the items (1 to 12) mentioned under the head 2.1 |
| 2.2 | Non-Participating Preference Share | Enter number of shares **in actual** for the end March. |
| 3.0 | Non Resident Equity & Participating Preference Share Capital% | Auto-calculated. |
| **3. Profit and Loss account (From P/L Account)** | | |
| 3.1 | Profit(+)/Loss(-) before tax (during the year) | Enter appropriate amount in INR lakhs for the item 3.1 for the last two financial years. |
| 3.2 | Profit(+)/Loss(-) after tax (during the year) | Enter appropriate amount in INR lakhs for the item 3.2 for the last two financial years. |
| 3.3 | Dividend (Interim and Final Dividend) | Enter appropriate amount in INR lakhs for the item 3.3 for the last two financial years. |
| 3.4 | Tax on Dividend (if any) | Enter appropriate amount in INR lakhs for the item 3.4 for the last two financial years. |
| 3.5 | Retained Profit | Auto-calculated |
| **4. Reserves & Surplus (from Balance sheet)** | | |
| 4.1 | Reserves & Surplus | Enter appropriate amount in INR lakhs for the item 4.1 during the last two years. |
| 4.2 | Of which, Profit (+) and Loss (-) account balance | Enter appropriate amount in INR lakhs for the item 4.2 during the last two years. |
| 4.3 | Net worth of Company | Formula for Net Worth is = Total Equity & Participating Preference Share capital + Reserves and Surplus (this field is automated in FLA form section-II, companies are not required to compute it separately) |
| **5. Sales and Purchase made during the financial year**  Note: To be filled in by all companies/LLPs | | |
| 5.1 | Domestic Sales | Enter appropriate amount in INR lakhs for the item 5.1 for the last two financial years. |
| 5.2 | Exports | Enter appropriate amount in INR lakhs for the item 5.2 for the last two financial years. |
| 5.3 | Total Sales | Auto-calculated (5.1 + 5.2) |
| 5.4 | Domestic Purchase | Enter appropriate amount in INR lakhs for the item 5.4 for the last two financial years. |
| 5.5 | Imports | Enter appropriate amount in INR lakhs for the item 5.5 for the last two financial years. |
| 5.6 | Total Purchase | Auto-calculated (5.4+5.5) |
| **6. Employee Information of reporting Indian company** | | |
| 6.1 | No. of employees on payroll (in actual) | Enter actual number of employees on payroll at the end of March (current year as well as previous year) |

After filling all the details in Section II, click on “Save as Draft”, then click on “Validate Section II/Proceed to Section III”.



**3. Section III Foreign Liabilities (Investment made in India)**

Please consider the below points while entering the data in section III:

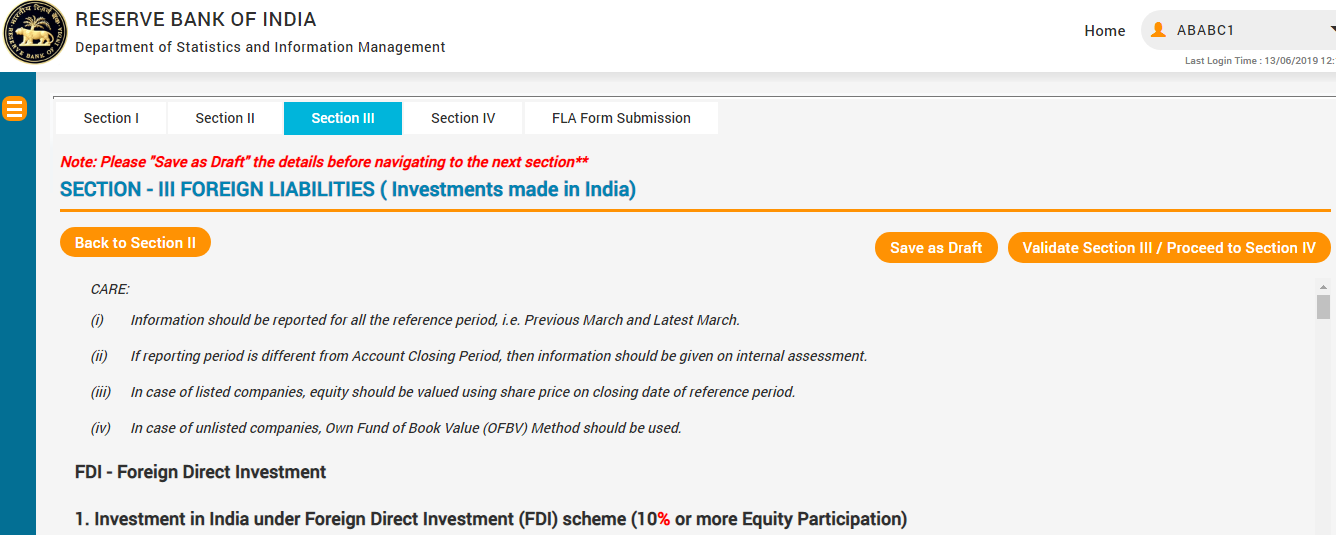
* Information should be reported for all the reference period, i.e. Previous March and Latest March.
* If Account Closing Period of the company is different from reference period, then information should be reported on internal assessment basis for the reference period.
* In case of listed companies, equity is valued using share price on closing date of reference period (this is automated field).
* In case of unlisted companies, Own Fund of Book Value (OFBV) Method is used for equity valuation (this is automated field).

The fields in the FLA online Form for Section III are described in the following table.

**All fields are mandatory, can’t be left blank.**

|  |  |  |
| --- | --- | --- |
| **Table 2.3: Fields of Section III in the FLA online Form** | | |
| **Sr.**  **No.** | **Field Name** | **Field Description** |
| **Block 1. 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. | | |
| 1.a | No. of foreign direct investors during the year (10% or more Equity participation) | Enter the number of foreign direct investors during the year. |
| 1.a.1 | Month and Year of receiving FDI first time (in your company) | Select appropriate month from the drop down menu and enter the year of receiving the FDI first time. |
| **1.b FDI**  Based on number of foreign direct investors mentioned in 1.a, there will be auto display the list of 1.b.1 FDI 1, 1.b.2 FDI2 … and up to **number of FDI** based on previous year FLA return.  For example, if no. of FDI “3” is entered in 1.a, then system will display the list of 3 FDI investors in 1.b block i.e. 1.b.1 FDI1, 1.b.2 FDI2, 1.b.3 FDI3.   * Click on Edit button for modification (for which we want to modify or provide details) in 1.b.1 FDI 1, 1.b.2 FDI 2 and 1.b.3 FDI 3 one by one. * It will display the Name of non-resident company/ Individual. * Choose Country of non-resident investor from the drop down menu. | | |
|  | Equity & Participating Preference Share Capital holding | Enter the percentage of Equity & Participating Preference Share Capital holding as at the end of previous year and latest year. |
| 1.0 | Equity Capital | Auto-calculated |
| 1.1 | Liabilities to Direct Investors | Auto-calculated |
| 1.2 | Claims on Direct Investors  (Reverse investment) | Enter appropriate amount in INR lakhs for the item 1.2 at the end-March of the reporting year and its previous year. |
| 2.0 | Other Capital | Auto-calculated |
| 2.1 | Liabilities to Direct Investor | Enter appropriate amount in INR lakhs for the item 2.1 at the end-March of the reporting year and its previous year. |
| 2.2 | Claims on Direct Investor | Enter appropriate amount in INR lakhs for the item 2.2 at the end-March of the reporting year and its previous year. |
| 3.0 | Disinvestments in India during the year | Enter appropriate amount in INR lakhs for the item 3.0 at the end-March of the reporting year and its previous year. |
| * Enter all the details in the blocks as mentioned above, then click on **ADD FDI**. * Likewise, fill all the FDI block one by one and click on Add FDI. | | |
| **Block 2 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. | | |
| 2.a | Number of countries (with less than 10% Equity holding) from each during the year | Enter the number of countries with less than 10% Equity holding from each during the year. |
| **2.b DI- Direct Investment**  Based on number of countries mentioned in 2.a, there will be auto display the list of 2.b.1 DI 1, 2.b.2 DI2 … and up to **number of countries of non-resident investor**.  For example, if no. of DI as “3” is entered in 1.a, then system will display the list of 3 DI investors in 2.b block i.e. 2.b.1 DI1, 2.b.2 DI2, 2.b.3 DI3.   * Click on Edit button for modification in 2.b.1 DI 1, 2.b.2 DI 2 and 2.b.3 DI 3 one by one. * It will display the Country of non-resident investor. | | |
|  | Equity & Participating Preference Share Capital holding | Enter the percentage of Equity & Participating Preference Share Capital holding as at the end of previous year and latest year. |
| 1.0 | Equity Capital | Auto-calculated |
| 1.1 | Liabilities to Direct Investors | Auto-calculated |
| 1.2 | Claims on Direct Investors  (Reverse investment) | Enter appropriate amount in INR lakhs for the item 1.2 at the end-March of the reporting year and its previous year. |
| 2.0 | Other Capital | Auto-calculated |
| 2.1 | Liabilities to Direct Investor | Enter appropriate amount in INR lakhs for the item 2.1 at the end-March of the reporting year and its previous year. |
| 2.2 | Claims on Direct Investor | Enter appropriate amount in INR lakhs for the item 2.2 at the end-March of the reporting year and its previous year. |
| 3.0 | Disinvestments in India during the year | Enter appropriate amount in INR lakhs and details of disinvestments also need to be provided for the item 3.0 at the end-March of the reporting year and its previous year. |
| * Enter all the details in the blocks as mentioned above, then click on **ADD DI**. * Likewise, fill all the DI block one by one and click on Add DI. | | |
| **Block 3 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 1.b FDI & 2.b DI). | | |
|  | Equity & Participating Preference share capital holding | Enter the percentage of Equity & Participating Preference share capital holding as at the end of previous year and latest year |
| 1.0 | Equity Securities (at Market Value) | Enter appropriate amount in INR lakhs for the item 1.0 at the end-March of the reporting year and its previous year. |
| 2.0 | Debt Securities | Auto-calculated |
| 2.1 | Money Market Instruments  (Original Maturity up to 1 year) | Enter appropriate amount in INR lakhs for the item 2.1 at the end-March of the reporting year and its previous year. |
| 2.2 | Bonds and Other instruments  (original maturity more than 1year) | Enter appropriate amount in INR lakhs for the item 2.2 at the end-March of the reporting year and its previous year. |
| 3.0 | Disinvestments in India during the year | Enter appropriate amount in INR lakhs for the item 3.0 at the end-March of the reporting year and its previous year. |
| **Note:** Please ensure that Non-resident Equity & Participating Preference share capital mentioned at item 2.1 of Section II should be reported in either 1.b FDI or 2.b DI or 3. PI at Market Value i.e. sum of equity % in 1.b FDI, 2.b DI & 3. PI must be equal to the item 2.3 of section II. | | |
| **Block 4 Other Investment (Outstanding liabilities with Foreign Unrelated Parties)**  This is a residual category that includes all financial liabilities not considered as direct investment or portfolio investment. | | |
| 1.1 | Trade Credit | Enter appropriate amount in INR lakhs for the item 1.1 at the end-March of the reporting year and its previous year. |
| 1.2 | Loans | Enter appropriate amount in INR lakhs for the item 1.2 at the end-March of the reporting year and its previous year. |
| 1.3 | Currency & Deposits | Enter appropriate amount in INR lakhs for the item 1.3 at the end-March of the reporting year and its previous year. |
| 1.4 | Other receivable and payable accounts | Enter appropriate amount in INR lakhs for the item 1.4 at the end-March of the reporting year and its previous year. |
|  | Total | Auto-calculated |

After filling all the details in Section III, click on “Save as Draft”, then click on “Validate Section III/Proceed to Section IV”



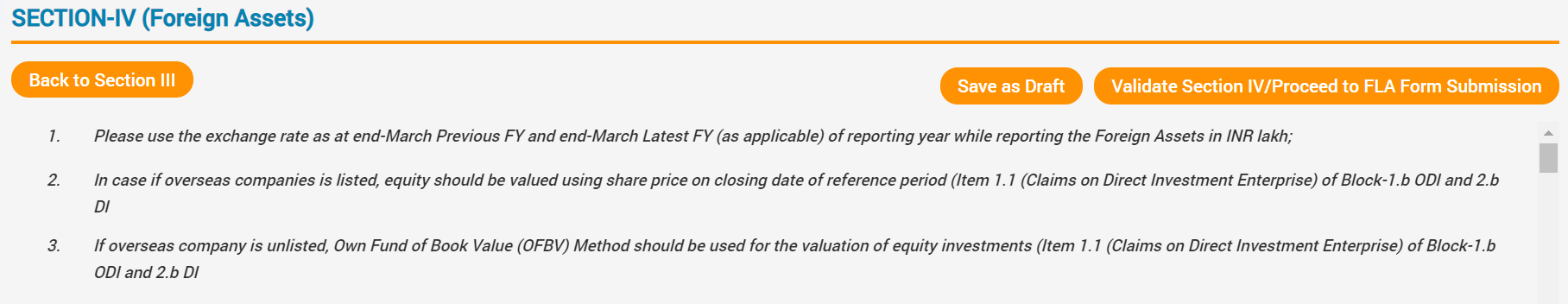
**5. Section IV (Foreign Assets)**

The fields in the FLA online Form for Section IV are described in the following table.

**All fields are mandatory, can’t be left blank.**

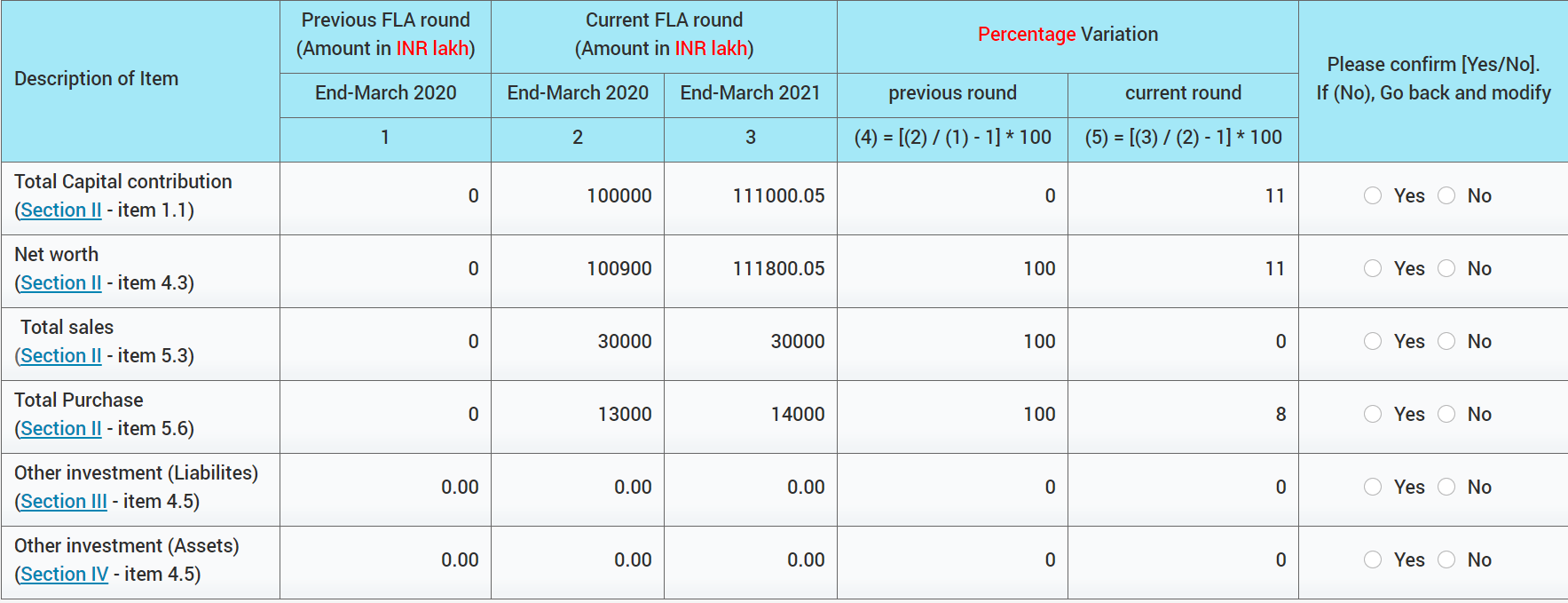
|  |  |  |
| --- | --- | --- |
| **Table 2.4: Fields of Section IV in the FLA online Form** | | |
| 1. Please use the exchange rate as at end-March Previous FY and end-March Latest FY (as applicable) of reporting year while reporting the Foreign Assets in INR lakh.  2. In case if overseas company is listed, equity should be valued using share price on closing date of reference period (Item 1.1 of 1.b ODI, item 1.1 of 2.b DI and item 1.1 of 3. PI)  3. If overseas company is unlisted, Own Fund of Book Value (OFBV) Method should be used for the valuation of equity investments (Item 1.1 of 1.b ODI, item 1.1 of 2.b DI and item 1.1 of 3. PI)  4. Imports, Exports, Total Sales and Total Purchase of Direct Investment Enterprise (DIE) Abroad (more than 50% equity holding by Indian reporting company) | | |
| **1. 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.] | | |
| **1. Direct Investment Abroad under Overseas Direct Investment (ODI) Scheme (10% or more equity holding)** | | |
| 1.a | No. of Direct Investment Enterprises (DIE) Abroad as on end-March 2019 | Enter the number of Overseas Direct Investment (ODI) Enterprises during the year. |
| 1.a.1 | Month and Year of ODI made first time (by your company) | Select appropriate month from the drop-down menu and enter the year when the ODI made first time. |
| **1.b ODI**  Based on number of Overseas Direct Investment (ODI) mentioned in 1.a, there will be auto display the list of 1.b.1 ODI 1, 1.b.2 ODI2 … and up to **number of DIEs as you have mentioned in 1.a.**  For example, if no. of ODI “3” is entered in 1.a, then system will display the list of 3 ODI investors in 1.b block i.e. 1.b.1 ODI1, 1.b.2 ODI2, 1.b.3 ODI3.   * It will display the Name of non-resident company/ Individual. * Choose Country of non-resident investor from the drop-down menu. * Click on Edit button for modification in 1.b.1 ODI 1, 1.b.2 ODI 2 and 1.b.3 ODI 3 one by one. | | |
|  | Equity & Participating Preference Share Capital holding | Enter the percentage of Equity & Participating Preference Share Capital holding as at the end of March previous year and reporting year. |
| 3.1 | Reported Foreign Currency | Choose reported foreign currency from the drop-down menu |
| 3.2 | Total Equity of DIE (Paid Up Capital of DIE) | Enter Total Equity amount of DIE in Foreign Currency (in actuals) as at the end of March previous year and reporting year. |
| 3.3 | Equity of DIE held by you (at face value) | Enter Equity of DIE held by you in Foreign Currency (in actuals) as at the end of March previous year and reporting year. |
| 3.4 | Reserves and Surplus | Enter reserves and surplus in Foreign Currency (in actuals) as at the end of March previous year and reporting year. |
| 3.4.1 | Of which, Profit (+) and Loss (-) account balance | Enter appropriate amount in Foreign Currency (in actuals) as at the end of March previous year and reporting year. |
| 3.5 | Net Worth of DIE | Auto-calculated |
| 3.6 | Exchange rate in Rs. per unit foreign currency\* | Enter Exchange rate of reporting foreign currency against Indian Rs. should be given as on closing date of reference period. |
| 3.7 | Total Sales | Enter total sales in Foreign Currency (in actuals) as at the end of March previous year and reporting year. |
| 3.7.1 | of which Exports | Enter Exports of total sales in Foreign Currency (in actuals) as at the end of March previous year and reporting year. |
| 3.8 | Total Purchase | Enter total Purchase in Foreign Currency (in actuals) as at the end of March previous year and reporting year. |
| 3.8.1 | of which Imports | Enter Imports of total sales in Foreign Currency (in actuals) as at the end of March previous year and reporting year. |
| 3.9 | No. of Employees on Payroll | Enter number of employees on payroll as at the end of March previous year and reporting year. |
| 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. | | |
| 1.0 | Equity Capital | Auto-calculated |
| 1.1 | Claims on Direct Investment Enterprise | Enter appropriate amount on claims on DIE under Equity capital in INR lakhs at the end-March of the reporting year and its previous year. |
| 1.2 | Liabilities to Direct Investment Enterprise (Reverse investment) | Enter appropriate amount of liabilities to DIE under Equity capital in INR lakhs at the end-March of the reporting year and its previous year. |
| 2.0 | Other Capital | Auto-calculated |
| 2.1 | Claims on Direct Investment Enterprise | Enter appropriate amount on claims on DIE under other capital in INR lakhs at the end-March of the reporting year and its previous year. |
| 2.2 | Liabilities to Direct Investment Enterprise (Reverse investment) | Enter appropriate amount on liabilities on DIE under other capital in INR lakhs at the end-March of the reporting year and its previous year. |
| 3.0 | Disinvestments abroad during the year | Enter appropriate amount of disinvestment abroad during the year in INR lakhs. |
| #: Other capital, item 2.1 & 2.2 of 2.b ODI 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. | | |
| * Enter all the details in the blocks as mentioned above, then click on **ADD ODI**. * Likewise, fill all the ODI block one by one and click on Add ODI. | | |
| **Block 2 DI – 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. * Country-wise consolidated information should be provided. | | |
| **2.a** | No. of Countries where your company holds less than 10 % equity shares in each under the ODI Scheme | Enter the number of countries with less than 10% equity shares in each under the ODI Scheme during the year. |
| **2.b DI- Direct Investment**  Based on number of countries mentioned in 2.a, there will be auto display the list of 2.b.1 DI 1, 2.b.2 DI2 … and up to **number of countries**.  For example, if no. of DI “3” is entered in 1.a, then system will display the list of 3 DI investors in 2.b block i.e. 2.b.1 DI1, 2.b.2 DI2, 2.b.3 DI3.   * It will display the Country of non-resident investor. * Click on Edit button for modification in 2.b.1 DI 1, 2.b.2 DI 2 and 2.b.3 DI 3 one by one. | | |
|  | Equity & Participating Preference Share Capital holding | Enter the percentage of Equity & Participating Preference Share Capital holding as at the end of March previous year and reporting year. |
| 1.0 | Equity Capital | Auto-calculated |
| 1.1 | Claims on Direct Investment Enterprise | Enter appropriate amount in INR lakhs for the item 1.1 as at the end of March previous year and reporting year. |
| 1.2 | Liabilities to Direct Investment Enterprise (Reverse investment) | Enter appropriate amount in INR lakhs for the item 1.2 as at the end of March previous year and reporting year. |
| 2.0 | Other Capital | Auto-calculated |
| 2.1 | Claims on Direct Investment Enterprise | Enter appropriate amount in INR lakhs for the item 2.1 as at the end of March previous year and reporting year. |
| 2.2 | Liabilities to Direct Investment Enterprise (Reverse investment) | Enter appropriate amount in INR lakhs for the item 2.2 as at the end of March previous year and reporting year. |
| 3.0 | Disinvestments abroad during the year | Enter appropriate amount in INR lakhs for the item 3.0 as at the end of March previous year and reporting year. |
| * Enter all the details in the blocks as mentioned above, then click on **ADD DI**. * Likewise, fill all the DI block one by one and click on Add DI. | | |
| **Block 3 Portfolio Investment in India**  Please furnish here the market value of outstanding investments in non-resident enterprises, other than those made under ODI scheme reported in Block 2.b.1. | | |
| 3.a | Country of Non-Resident Enterprise | Enter the number of countries of Non-Resident Enterprise |
| **3.b PI**  Based on number of Country of Non-Resident Enterprise (PI) mentioned in 3.a, there will be auto display the list of 3.b.1 PI1, 3.b.2 PI2 … and up to **number of PI** based on previous year FLA return.  For example, if no. of PI “3” is entered in 1.a, then system will display the list of 3 PI investors in 3.b block i.e. 3.b.1 PI1, 3.b.2 PI2, 3.b.3 PI3.   * It will display the Country of non-resident investor. * Click on Edit button for modification in 3.b.1 PI1, 3.b.2 PI2 and 3.b.3 PI3 one by one. * Fill the below details to add/Edit PI and Press (Add PI) button | | |
|  | Country of DIE | Choose country from the drop down menu |
| 1.0 | Equity Securities (at Market Value) | Enter appropriate amount in INR lakhs for the item 1.0 at the end-March of the reporting year and its previous year. |
| 2.0 | Debt Securities | Auto-calculated |
| 2.1 | Money Market Instruments  (Original Maturity up to 1 year) | Enter appropriate amount in INR lakhs for the item 2.1 at the end-March of the reporting year and its previous year. |
| 2.2 | Bonds and Other instruments  (original maturity more than 1year) | Enter appropriate amount in INR lakhs for the item 2.2 at the end-March of the reporting year and its previous year. |
| 3.0 | Disinvestments in India during the year | Enter appropriate amount in INR lakhs for the item 3.0 at the end-March of the reporting year and its previous year. |
| **Block 4 Other Investment (Outstanding Claims with Foreign Unrelated Parties)**  This is a residual category that includes all financial claims not considered as direct investment or portfolio investment. | | |
| 1.1 | Trade Credit | Enter appropriate amount in INR lakhs for the item 1.1 at the end-March of the reporting year and its previous year. |
| 1.2 | Loans | Enter appropriate amount in INR lakhs for the item 1.2 at the end-March of the reporting year and its previous year. |
| 1.3 | Currency & Deposits | Enter appropriate amount in INR lakhs for the item 1.3 at the end-March of the reporting year and its previous year. |
| 1.4 | Other receivable and payable accounts | Enter appropriate amount in INR lakhs for the item 1.4 at the end-March of the reporting year and its previous year. |
|  | Total | Auto-calculated |

After filling all the details in Section IV, click on “Save as Draft”, then click on “Validate Section IV/Proceed to FLA Form Submission”, screenshot of which is given below:



**6. Variation report**

The table given in the screenshot below will come with numbers in column 1, 2 and 3 in accordance with what is entered in the previous Sections:



Please check if the entries corresponding to the items mentioned in the 1st column (Description of Item) is in accordance with what is mentioned in your records. If there is some discrepancy, go to the respective Section and enter correct details. Once all the data in the variation report are correct, select “Yes” in the last column of the above table, corresponding to all the rows. Then, “Confirm” the declaration which will be present at the bottom of the above table. Thereafter, submit the FLA Form to RBI by clicking on the “Submit to RBI” button that pops up on the screen. Links to download the submitted FLA Form and a system – generated acknowledgement form will be generated. Download these documents and keep for your future reference.

Annex-1

|  |  |
| --- | --- |
| **NIC DIVISION DESCRIPTION** | **NIC CODE** |
| Crop and animal production, hunting and related service activities | 1 |
| Forestry and logging | 2 |
| Fishing and aquaculture | 3 |
| Mining of coal and lignite | 5 |
| Extraction of crude petroleum and natural gas | 6 |
| Mining of metal ores | 7 |
| Other mining and quarrying | 8 |
| Mining support service activities | 9 |
| Manufacture of food products | 10 |
| Manufacture of beverages | 11 |
| Manufacture of tobacco products | 12 |
| Manufacture of textiles | 13 |
| Manufacture of wearing apparel | 14 |
| Manufacture of leather and related products | 15 |
| Manufacture of wood and products of wood and cork, except furniture | 16 |
| Manufacture of paper and paper products | 17 |
| Printing and reproduction of recorded media | 18 |
| Manufacture of coke and refined petroleum products | 19 |
| Manufacture of chemicals and chemical products | 20 |
| Manufacture of pharmaceuticals, medicinal chemical and botanical products | 21 |
| Manufacture of rubber and plastics products | 22 |
| Manufacture of other non-metallic mineral products | 23 |
| Manufacture of basic metals | 24 |
| Manufacture of fabricated metal products, except machinery and equipment | 25 |
| Manufacture of computer, electronic and optical products | 26 |
| Manufacture of electrical equipment | 27 |
| Manufacture of machinery and equipment n.e.c. | 28 |
| Manufacture of motor vehicles, trailers and semi-trailers | 29 |
| Manufacture of other transport equipment | 30 |
| Manufacture of furniture | 31 |
| Other manufacturing | 32 |
| Repair and installation of machinery and equipment | 33 |
| Electricity, gas, steam and air conditioning supply | 35 |
| Water collection, treatment and supply | 36 |
| Sewerage | 37 |
| Waste collection, treatment and disposal activities; materials recovery | 38 |
| Remediation activities and other waste management services | 39 |
| Construction of buildings | 41 |
| Civil engineering | 42 |
| Specialized construction activities | 43 |
| Wholesale and retail trade and repair of motor vehicles and motorcycles | 45 |
| Wholesale trade, except of motor vehicles and motorcycles | 46 |
| Retail trade, except of motor vehicles and motorcycles | 47 |
| Land transport and transport via pipelines | 49 |
| Water transport | 50 |
| Air transport | 51 |
| Warehousing and support activities for transportation | 52 |
| Postal and courier activities | 53 |
| Accommodation | 55 |
| Food and beverage service activities | 56 |
| Publishing activities | 58 |
| Motion picture, video and television programme production, sound recording and music publishing activities | 59 |
| Broadcasting and programming activities | 60 |
| Telecommunications | 61 |
| Computer programming, consultancy and related activities | 62 |
| Information service activities | 63 |
| Financial service activities, except insurance and pension funding | 64 |
| Insurance, reinsurance and pension funding, except compulsory social security | 65 |
| Other financial activities | 66 |
| Real estate activities | 68 |
| Legal and accounting activities | 69 |
| Activities of head offices; management consultancy activities | 70 |
| Architecture and engineering activities; technical testing and analysis | 71 |
| Scientific research and development | 72 |
| Advertising and market research | 73 |
| Other professional, scientific and technical activities | 74 |
| Veterinary activities | 75 |
| Rental and leasing activities | 77 |
| Employment activities | 78 |
| Travel agency, tour operator and other reservation service activities | 79 |
| Security and investigation activities | 80 |
| Services to buildings and landscape activities | 81 |
| Office administrative, office support and other business support activities | 82 |
| Public administration and defence; compulsory social security | 84 |
| Education | 85 |
| Human health activities | 86 |
| Social work activities with accommodation | 87 |
| Social work activities without accommodation | 88 |
| Creative, arts and entertainment activities | 90 |
| Libraries, archives, museums and other cultural activities | 91 |
| Gambling and betting activities | 92 |
| Sports activities and amusement and recreation activities | 93 |
| Activities of membership organizations | 94 |
| Repair of computers and personal and household goods | 95 |
| Other personal service activities | 96 |
| Activities of households as employers of domestic personnel | 97 |
| Undifferentiated goods- and services-producing activities of private households for own use | 98 |
| Activities of extraterritorial organizations and bodies | 99 |