



RESERVE BANK OF INDIA

Mumbai - 400 001

RBI/2017-18/194

A.P (DIR Series) Circular No.30

June 07, 2018

To

All Category – I Authorised Dealer Banks

Madam/Sir

Foreign Investment in India -Reporting in Single Master Form

As announced in the [First Bi-monthly Monetary Policy Review dated April 5, 2018](#), Reserve Bank, with the objective of integrating the extant reporting structures of various types of foreign investment in India, will introduce a Single Master Form (SMF). The SMF would be filed online.

2. SMF would provide a facility for reporting total foreign investment in an Indian entity {as defined in [Foreign Exchange Management \(Transfer or issue of security by a person resident outside India\) Regulations 2017, dated November 7, 2017](#)}, as also investment by persons resident outside India in an Investment Vehicle.

3. Prior to the implementation of the SMF, Reserve Bank would provide an interface to the Indian entities, to input the data on total foreign investment in a specified format. The interface will be available on RBI website www.rbi.org.in from June 28, 2018 to July 12, 2018. Indian entities not complying with this pre-requisite will not be able to receive foreign investment (including indirect foreign investment) and will be non-compliant with Foreign Exchange Management Act, 1999 and regulations made thereunder.

4. The entities may be in readiness with the requirements to be provided in the Entity Master at [Annex 1](#). The format of the SMF is at [Annex 2](#). The final form, when hosted, will be available in the Master Direction-Reporting under FEMA, 1999.

5. AD Category-I banks may bring the contents of this circular to the notice of their customers / constituents concerned.

6. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

(Shekhar Bhatnagar)
Chief General Manager in Charge

Master form

1. Entity Master – Company/Limited Liability Partnership/Startup

(To be filled up by the company /LLP/start-ups which have foreign investment in them, within the time period and manner as stipulated by RBI)

1.1 Whether

Company Limited Liability Partnership Start-up

Corporate Identity Number (CIN) /LLP Identification number (LLPIN) (21 digits)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				

Name of the company/LLP <i>(as appearing in the certificate of incorporation)</i> Date of incorporation	
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Permanent Account Number (PAN)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>															

Registration number, if any, as allotted by RBI (in case of FDI received by the company/LLP earlier)	
Whether the company/LLP is under investigation by Directorate of Enforcement/CBI or any other investigative agency for violation of FEMA, 1999	Yes No

	Particulars	(In Block Letters)
	Address of the Registered Office Pincode: State: District: City: Telephone/ Mobile No: Fax: E-mail: Listed/Unlisted	

1.2 Business Activity Details

	Main Business Activity *	
	NIC Code (as per 2008 format) Description : <i>(as defined in the National Identification Code(NIC) 2008)</i> Brownfield /Greenfield	

(In case the company is engaged in more than one activity, the applicant may mention the main business activity of the company, ensuring that all its activities are in compliance with extant regulations)*

1.3 Foreign Portfolio Investment as on _____(date)

Investor type	No of shares (on a fully diluted basis)	Percentage Holding
FPI		
NRI		
Others		
Total		

1.4 Foreign investment in company/ LLP

Paid up capital (on a fully diluted basis) of the company /total capital contribution in an LLP _____ and face value of the shares _____as on _____ (date)

Particulars	Number	Percentage
Number of equity shares (on fully diluted basis) other than Foreign Portfolio investment Or Capital contribution/profit shares (if LLP) (A)		
Foreign Portfolio Investment (B)		
Indirect foreign investment (C)		
Total (C=A+B+C)		

Note : Fully diluted basis means the total number of shares that would be outstanding if all possible sources of conversion are exercised

Common details

1.Reporting for

- **Form FC-GPR** - issue of capital instruments by an Indian company to a person resident outside India
- **Form FC-TRS** - transfer of capital instruments between a person resident outside India and a person resident in India
- **Form LLP-I** - FDI in LLP through capital contribution and profit shares
- **Form LLP-II** - Disinvestment/ transfer of capital contribution and profit shares in LLP
- **Form ESOP** - issue of ESOPs / sweat equity shares/ shares against exercise of ESOP by an Indian company to an employee resident outside India.
- **Form CN** - issue or transfer of convertible notes
- **Form DRR** - issue/transfer of Depository Receipts
- **Dorm DI** – Reporting of downstream investment (indirect foreign investment) in a company or LLP
- **Form InVi**- Reporting of investment by a person resident outside India in an Investment vehicle

1.1

Corporate Identity Number (CIN) /LLP Identification number (LLPIN) (21 digits)	
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Company	name	/LLP	name	:
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Permanent Account Number (PAN)	
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2. Details of Foreign investment -Entry route and Applicable sectoral cap

2.1	Entry Route	A. Automatic Route B. Government Route (attach copy of Government approval)
2.2	Applicable Sectoral cap /Statutory ceiling	
2.3	Whether the foreign investment is received in the company/LLP and not for a specific project Project location Pin Code State District	YES NO

Form FC-GPR

Whether the reporting is : New

: Subsequent

Identification number/reference number : _____

1 Issue details:

1.1 Date of Issue :

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1.2 Nature of Issue

Preferential allotment /
private placement/ Private Arrangement
Rights
Bonus
Merger / demerger / Amalgamation(Attachment)
Subscription to Memorandum of Association (MoA)
Conversion of Convertible notes
Capital Instruments issued under Schedule 7 of FEMA 20(R)
Shares issued upon exercise of ESOPs
Issue of sweat equity shares
Issue of participating interest /rights in oil fields
Others (please specify)

1.3 Amount of issue

Total amount of Inflow : Rs _____
Total amount for which capital instruments have been issued : Rs _____
Refund, if any Rs _____ Date of Refund _____
Does the amount refunded includes any interest payment : YES or NO
Attachments : RBI approval

1.4 Particulars of Issue

Type of Capital Instrument	Number	Maturity	Face value	Premium	Issue Price per instrument	Amount of consideration*
<ul style="list-style-type: none"> • Equity shares • Compulsorily Convertible Debentures • Compulsorily Convertible Preference shares • Warrants • Partly paid- up shares • Shares issued against Convertible notes • Shares issued upon exercise of options • Sweat equity shares • participating interest /rights in oil fields • Others (please specify) 						

1.4.2 For partly paid up shares/ share warrants

Total amount of consideration : _____

Amount received in the first tranche : _____

Amount received in the _nth _ tranche : _____ Date of receipt _____

Remarks

1.5. Pricing

1.5.1 Fair value of the shares (in Rs) _____

(Attach valuation certificate)

1.5.2 Pre- determined Conversion formula for CCPS/CCDS/share warrants

Conversion Ratio : _____ Period of conversion : _____

1.5.3 Whether the issue is pricing compliant : YES/NO

If no, please provide the necessary approvals from the competent authority for the issue (Attach approval letter)

2. Details of foreign investors:

2.1 Number of investors : _____

2.1.1 Details of the foreign investor:

2.1.1.1 General Details

Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. Company (Please specify if erstwhile OCB) iii. FPI iv. NRI v. FVCI vi. Others (please specify)] Percentage of shareholding (on a fully diluted basis) prior to this transaction	
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2.1.12 Remittance Details

<ul style="list-style-type: none"> • participating interest /rights in oil fields • Others (please specify) 						
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2.1.1.3.1 For partly paid up shares/ share warrants

Total amount of consideration : _____

Amount received in the first tranche : _____

Amount received in the _nth _ tranche : _____ **Date of receipt** _____

Remarks

Form FC-TRS

Whether the FC-TRS reporting is :

1. New
2. Subsequent

Identification number /reference number :

[illegible]

Transfer by way of : Sale
: Gift

1.1 Date of Remittance :

1.2 Date of Transfer :

1.3 Nature of Transfer

Offer for sale in an IPO
Preferential allotment / private placement / Private arrangement
Swap of capital instruments
Sell on stock exchange
Purchase on stock exchange
Participating interests/rights in oil fields
Buy-out Merger / Demerger / Amalgamation
Buy back
Others (please specify)

1.4 Transfer type :

Outflow :	Transfer of capital instruments from a person resident outside India to a person resident in India (Please provide the acknowledgement letter for the initial investment)
Inflow :	Transfer of capital instruments from a person resident in India to a person resident outside India

1.5 Details of the buyer:

<p>Name</p> <p>Address</p> <p>Country</p> <p>Status (whether person resident outside India or person resident in India)</p> <p>Constitution / Nature of the investing Entity [Specify whether</p> <ol style="list-style-type: none">1. Individual2. Company3. FPI4. NRI5. FVCI6. Others (please specify)]	
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1.6 Details of the Seller :

<p>Name</p> <p>Address</p> <p>Country</p> <p>Status (whether person resident outside India or person resident in India)</p> <p>Constitution / Nature of the investing Entity [Specify whether</p> <ol style="list-style-type: none">1. Individual2. Company3. FPI4. NRI5. Erstwhile OCB6. FVCI7. Others (please specify)]	
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1.7 Mode of payment- Particulars of Remittance

<p>Name and Address of AD bank :</p> <p>Total amount of consideration (In rupees):</p> <p>Whether</p> <p><i>(i) Payment on full consideration :</i></p> <p><i>(ii) Payment on deferred basis</i></p> <p>Total amount in the first tranche:</p> <p>Amount in the ___ tranche and date of receipt :</p> <p>Total amount :</p> <p><i>(iii) Escrow arrangement :</i></p> <p>Total amount for which escrow arrangement been made :</p> <p>For subsequent inflow/outflow</p> <p>Amount:</p> <p>Date</p> <p><i>(iv) Indemnity arrangement</i></p> <p>Total amount for which indemnity arrangement been made:</p> <p>Inflow/Outflow in case indemnity is invoked</p> <p>Amount:</p> <p>Date :</p> <p><i>Please attach relevant extracts of the transfer agreement)</i></p> <p>Mode of Payment</p> <p>(i) Remittance through banking channel: (ii) Debit to NRE/FCNR/Escrow A/c (iii) Swap of capital instruments (iv) Others (please specify)</p> <p>(In case the mode of payment is through swap of shares, equivalent amount of shares may be entered as amount of inflow)</p>
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Form LLP-I (Receipt of capital contribution)

1. Details of foreign investor making capital contribution :

1.1 General Details

<p>Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. LLP iii. Company (Please specify if erstwhile OCB) iv. FPI v. NRI vi. FVCI vii. Others (please specify)]</p>	
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1.2 Remittance Details

<p>Name and Address of AD bank</p> <p>Mode of payment :</p> <p> (i) Remittance through banking channel (ii) NRE/FCNR account</p> <p>Date of Remittance : Amount remitted(in foreign currency): Amount remitted (in Rupees): Attachments:</p> <p style="text-align: center;">FIRC/Debit statement KYC</p>	
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Form LLP-II (Transfer of capital contribution/profit shares)

1.Transfer details:

1.1 Date of receipt of remittance:

1.2 Date of transfer

1.3 Transfer type :

Transfer of capital contribution/profit shares from a person resident outside India to a person resident in India *(Please provide the acknowledgement letter for the initial investment)*

Amount of outflow: Rs _____

Transfer of capital contribution/profit shares instruments from a person resident in India to a person resident outside India

Amount of inflow : Rs _____

1.4 Details of the buyer:

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether <ul style="list-style-type: none">• Individual• Company• LLP• FPI• NRI• FVCI• Others (please specify)]	
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1.5 Details of the Seller :

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether <ul style="list-style-type: none">• Individual• Company• LLP	
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Form ESOP

Scheme under which ESOPS are issued _____

(Attach relevant extracts of the scheme)

Particulars of issue			
Date of issue	Number of ESOPs issued	Maturity Date	Pre-determined issue price

Form CN

Whether : New
 : Subsequent

Identification number/ reference number

Transaction type :

1. Issue of convertible notes
 - 1.1 New
 - 1.2 Repayment
 - 1.3 Conversion of Convertible Notes
2. Transfer of convertible notes

1. Issue of Convertible Notes

1.1 Date of issue of convertible notes : _____

1.2 Total amount of inflow : _____

1.3 Number of foreign investors : _____

Details of foreign investors :

1.3.1 General Details

Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. LLP iii. Company (Please specify if erstwhile OCB) iv. FPI v. NRI vi. FVCI vii. Others (please specify)]	
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1.3.2 Remittance Details

<p>Name and Address of AD bank through whom the inflow is received.</p> <p>Mode of payment :</p> <p>(i) Remittance through banking channel: (ii) NRE/FCNR/Escrow A/c (iii) Others (please specify)</p> <p>Date of Remittance : Amount remitted (in foreign currency) Amount remitted (in Rupees)</p> <p>Attachments:</p> <p>FIRC/Debit statement</p> <p>KYC</p>	
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1.3.2 Repayment details :

Whether the amount is being repaid to the same the foreign investor who initially acquired from the company : YES or NO

Details of Foreign investor

Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. LLP iii. Company (Please specify if erstwhile OCB) iv. FPI v. NRI vi. FVCI vii. Others (please specify)]	
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1.3.2.1 Date of repayment : _____

1.3.2.2 Amount repaid (in rupees) : _____

1.3.3 Conversion of Convertible notes

1.3.3.1 Date of conversion : _____

1.3.3.2 Amount converted (in rupees) : _____

2 Transfer of convertible notes

2.1. Date of transfer :

2.2. Transfer Type :

Transfer of from a person resident outside India to a person resident in *India* (Please provide the acknowledgement letter for the initial investment)

Amount of outflow : Rs _____

Transfer from a person resident in India to a person resident outside India

Amount of inflow : Rs _____

2.3 Details of the buyer:

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether 7. Individual 8. Company 9. FPI 10. NRI 11. FVCI 12. Others (please specify)]	
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2.4 Details of the Seller :

Name Address Country	
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Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether 8. Individual 9. Company 10. FPI 11. NRI 12. Erstwhile OCB 13. FVCI 14. Others (please specify)]	
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2.5 Mode of payment

<p>Name and Address of AD bank facilitating transfer</p> <p>Mode of payment :</p> <p>(i) Remittance through banking channel: (ii) NRE/FCNR/Escrow A/c (iii) Others (please specify)</p> <p>Date of Remittance : Amount remitted (in foreign currency) Amount remitted (in Rupees)</p> <p>Attachments:</p> <p>FIRC/Debit statement KYC</p>	
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Form DRR

Whether : New
 : Subsequent

1. Name and address of the Domestic Custodian:

2. Name and address of the Global Custodian

3. Issue Details

3.1 Date of issue :

3.2 Country:

3.3 Particulars:

3.3.1 No of DRs issued

3.3.2 Underlying securities : equity shares/CCDs/CCPs/share warrants/ debt /units

3.3.3 Conversion Ratio

3.3.4 Amount raised:

3.3.5 Issue expenses, if any

3.3.6 Amount repatriated in India :

3.3.7 Amount kept abroad

4. Whether : Sponsored/Unsponsored

4.1 Sponsor details ;

4.2 Name and address

5. Whether the DR is listed/traded on an International Exchange or trading platform: YES/ NO

5.1 Name of Stock Exchange

5.2 Date of commencement of trading

Form DI

(For reporting of indirect foreign investment –investment by an FOCC in the Indian company/LLP directly or through investment on stock exchanges or Downstream investment by an Investment Vehicle in which neither the Sponsor nor the Manager nor the Investment Manager is Indian ‘owned and controlled’ directly or through investment on stock exchanges

To be reported within 30 days of the date of allotment of shares/ CCDs/CCPS/warrants /partly paid up shares)

Investment Details :

- Investor type : Company/LLP /Investment Vehicle
- Name and Address :
- Date of investment :
- Amount (in Rupees) :
- Type of instruments : shares/CCDs/CCPs/warrants /partly paid up shares
- No of shares on fully diluted basis :

:

Form InVi

Details of foreign investment in Investment Vehicle

(To be reported by the Investment Vehicle receiving investment by a person resident outside India within 30 days of the date of issue of units)

1. Name of the investment vehicle:

- 2. Type of investment vehicle :** (Real Estate Investment trusts
Infrastructure Investment trusts
Alternate Investment Funds –Cat-I
Alternate Investment Funds –Cat-II
Alternate Investment Funds –Cat-III
Others)

Please specify :

3. Investor name :

4. Investor country

5. Investor type :

Individual
Company
FPI
NRI
FVCI
Others)

Please specify :

6. Date of receipt of remittance :

7. Amount of remittance :

8. Date of issue of units :

9. Number of units allotted :

(Common for all reportings)

Pre and Post transaction –Shareholding pattern

Foreign investment in company/ LLP

Particulars	Pre- Transfer	Post-Transfer
Number of equity shares (on fully diluted basis) Other than Foreign Portfolio Investment Or Capital contribution/profit shares (A)		
Foreign Portfolio Investment (B)		
Indirect foreign investment- Number of equity shares (on fully diluted basis) (C)		
Total (C=A+B+C)		
Percentage		

DECLARATION TO BE FILED BY THE AUTHORISED REPRESENTATIVE OF THE INDIAN COMPANY/LLP:

We hereby declare that:

1. We comply with the procedure for issue of capital instruments/receipt of capital contribution as laid down under Foreign Exchange Management (Transfer or issue of security by person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time.

2. The investment is within the sectoral cap / statutory ceiling permissible under the regulations, *ibid* and in compliance with the attendant conditions.

3. The capital instruments issued under a scheme of merger and amalgamation of two or more Indian companies or reconstruction by way of de-merger or otherwise of an Indian company is duly approved by a court in India. (Check box)

3. The foreign investment received and reported now will be utilized in compliance with the provision of a Prevention of Money Laundering Act 2002 (PMLA) and Unlawful Activities(Prevention) Act, 1967 (UAPA). We confirm that the investment complies with the provisions of all applicable Rules and Regulations

5. We enclose the following documents in compliance with these regulations:

(i) A certificate from our Company Secretary as in the specified format at [Annex](#)

(ii) A certificate from SEBI registered Merchant Banker / Chartered Accountant indicating the manner of arriving at the price of the shares issued to the persons resident outside India (*if applicable*)

Or

A certificate from the Chartered Accountant/Cost Accountant/ approved valuer from the panel maintained by the Central Government, indicating the manner of arriving at the fair price of the capital contribution/profit shares issued to the persons resident outside India. (*if applicable*)

(iii) All other necessary documents as applicable to the issue.

(Signature of the Applicant)* : _____

(Name in Block Letters) : _____

(Designation of the signatory) : _____

Place:Date:

(* To be signed by Managing Director/Director/Secretary of the Company/LLP)

Annex

CERTIFICATE TO BE FILED BY THE COMPANY SECRETARY/PRACTICING COMPANY SECRETARY OF THE INDIAN COMPANY OR DESIGNATED PARTNER/AUTHORISED SIGNATORY OF THE LLP RECEIVING FOREIGN INVESTMENT:

In respect of the details as mentioned as mentioned above, we certify the following:

- (i) all the requirements of the Companies Act, 2013 /Limited Liability Act, 2008 have been complied with;
- (ii) terms and conditions of the Government approval, if any, have been complied with;
- (iii) the company/LLP is eligible to issue capital instruments/receive capital instruments under Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time.
- (iv) The company/LLP has all certificates issued by authorized dealers in India evidencing receipt of amount of consideration in accordance with Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time
- (v) The Investment Agreement/ Shareholder Agreement between the investor and the investee company is in compliance with the provisions of Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time

(Name & Signature of the Company Secretary/practicing Company secretary)

Or

(Name and Signature of the Designated Partner / Authorized representative of the LLP)

(Seal)

Declaration by the Non-resident transferor / transferee

I/We hereby declare that

- i. The particulars given above are true and correct to the best of my/our knowledge and belief.
- ii. I/ We, was/were holding the capital instruments of a company or capital contribution /profit shares in an LLP as per Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2000 notified vide [Notification No. FEMA 20/2000-RB dated 3rd May 2000](#), as amended from time to time on repatriation/non repatriation basis.
- iii. I/ We, am/are eligible to acquire the capital instruments in a company or capital contribution/profit shares in an LLP in terms of regulations, ibid.
- iv. The investment is within the sectoral cap / statutory ceiling permissible under the regulations, ibid and in compliance with the attendant conditions.

Signature of the Declarant or his duly authorised agent

Date:

FIRMS Application

Foreign investment in India - Reporting in Single Master Form

Introduction

1.1 The Reserve Bank, in the [First Bi-monthly Monetary Policy Review dated April 5, 2018](#) announced that, with the objective of integrating the extant reporting structures of various types of foreign investment in India, it will introduce a Single Master Form (SMF) subsuming all the existing reports.

1.2 In order to implement this announcement, the Reserve Bank is introducing an online application, FIRMS (Foreign Investment Reporting and Management System), which would provide for the SMF. FIRMS would be made online in two phases. In the first phase, the first module viz., the Entity Master, would be made available online. Instructions in this regard were already issued through [A. P. Dir. Series Circular No. 30 dated June 07, 2018](#).

1.3 In the second phase, the second module containing 9 reports would be made available with effect from August 01, 2018. With the implementation of SMF, the reporting of FDI, which is presently a two-step procedure viz., ARF and FC-GPR would be merged into a single revised FC-GPR. The SMF also introduces reporting of indirect foreign investment through form DI and reporting of inflows in investment vehicles through Form InVi. Further, the reporting in FC-TRS, LLP-I, LLP-II, ESOP, DRR and CN would also be made in SMF only. The finalized structure of SMF and operational instructions thereof would be made available in the Master Direction on Reporting under FEMA, 1999.

1.4 The first module will be available to the public for data entry between June 28 (at 1:00 pm) and July 12, 2018. It would provide an interface for Indian entities [as defined in [Foreign Exchange Management \(Transfer or issue of security by a person resident outside India\) Regulations, 2017 dated November 07, 2017](#) and as amended from time to time] to input their existing foreign investment (including indirect foreign investment) data. Entities shall provide data with respect to all foreign investments received, irrespective of the fact that the regulatory reporting to the Reserve Bank for the same has been made or not and whether the same has been acknowledged or not.

1.5 Indian entities not complying with these instructions will not be able to receive foreign investment (including indirect foreign investment) and will be treated as non-compliant with Foreign Exchange Management Act, 1999 (FEMA) and regulations made thereunder and liable for action as laid in FEMA or the regulations made thereunder.

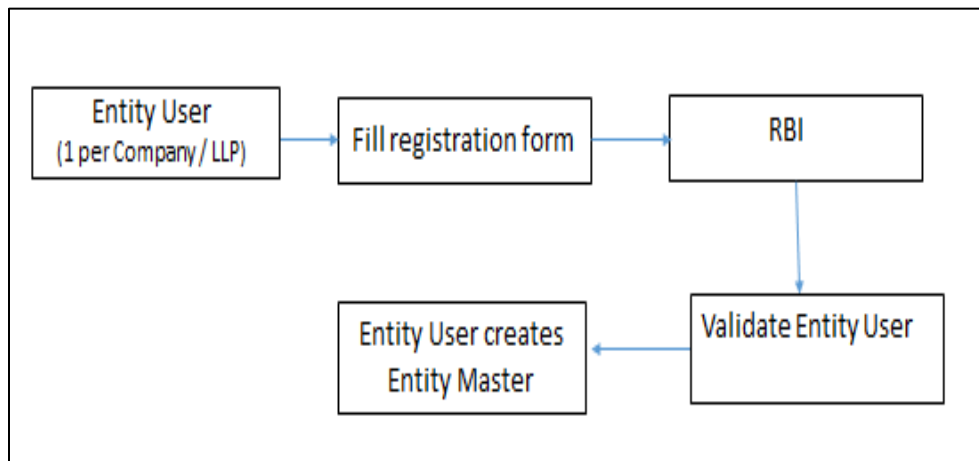
User Manual for Entity Master

1. Who is an Entity?

- A company within the meaning of section 1(4) of the Companies Act, 2013
- A Limited Liability Partnership (LLP) registered under the Limited Liability Partnership Act, 2008
- A startup which complies with the conditions laid down in Notification No. G.S.R 180(E) dated February 17, 2016 issued by Department of Industrial Policy and Promotion, Ministry of Commerce and Industry, Government of India

2. Process Flows

2.1 Schematic representation of Entity User Registration and Entity Master



3. Process flow for Entity Master

3.1 Entity User

- An Entity User is a person authorized by the entity (company/ LLP/startup) to register an entity in the Entity Master of FIRMS application.
- The Entity User would be the sole person authorized to add/update the foreign investment details of an Entity in the Entity Master and would be entirely responsible for the data entered.
- One entity can have only one entity user. If the entity wishes to change the Entity user, it may contact RBI helpdesk, the details of which are available under “Contact Us”.

- One person can also be an entity user for more than one entity. However, the person has to obtain separate registrations for the same as the registration is entity specific.

4. Registration for an Entity User

4.1 Pre-requisites

- Authority letter: The entity may issue an authority letter, in the format as given at [Annex](#) to the identified personnel authorizing him/her for registering as an Entity user for the entity.
- The Entity user may keep ready all details of foreign investment in the entity.

4.2 Registration Process

- Uniform Resource Locators (URL) of the application is <https://firms.rbi.org.in>
- The person, for registering as Entity User, may access the login page of the FIRMS application using the above URL on the internet.

4.3 Landing page for Registering an Entity User



4.4 Creation of new Entity user.

Step 1: Click on Registration form for [New Entity User](#)

Step 2: A pop-up box showing Entity User Registration form opens.

The image shows a screenshot of the 'Entity User Registration Form' on a dark blue background. The form is white with a blue header. It contains the following fields and options:

- First Name***, **Middle Name**, **Last Name***: Text input fields.
- User Name***, **Email***, **Confirm Email***: Text input fields.
- PAN Number***, **Mobile Number***, **Entity Name***: Text input fields.
- Entity Type***: Radio buttons for ☐ Company, ☐ Limited Liability Partnership, and ☐ StartUp.
- Corporate Identification Number(CIN)/ LLP Identification Number(LLPIN)***: Text input field.
- Regional Office Name***: A dropdown menu with a '—SELECT—' placeholder.
- Address***: Text input field.
- Authority letter***: A button labeled 'Choose' with an upload icon.
- Submit** and **Cancel**: Buttons at the bottom.

Step 3: Fill all the details in the Entity User Registration Form.

4.5 Field Descriptions

The fields in the Entity User Registration Form are described in the following table.

Field Name	Field Description
First Name*	First Name of the user
Middle Name	Middle Name of the user
Last Name*	Last Name of the user
User Name*	User has to enter a unique username. The user can use alphabets & numerics.
Email*	The user has to enter valid e-mail ID. The default password will be provided in the e-mail ID.
Confirm E-mail*	The user has to confirm the same e-mail ID
PAN number*	The user should provide their own PAN No. (not the PAN No. of the company). It consists of 10 characters (first five alphabets, next four numeric and the last alphabet).
Mobile Number*	The user should enter its valid 10 digit mobile number.
Entity Name*	Name of the company as per the certificate of incorporation (only name of the company, no prefix required)
Company Type*	Entity type whether Company, LLP or Start Up.
CIN / LLPIN*	<p>CIN / LLPIN of the entity as available in the certificate of incorporation. If the company does not have CIN number, it may fill a dummy CIN number as below</p> <p>D12345 (first two letters of the state where company has registered office) 2010 (first three letters of the companies name) (123456)</p> <p>For example: if the companies name is ABC corporation Limited and registered office is in Maharashtra, where the company does not have a CIN, the dummy CIN would be</p> <p>D12345MA2010ABC123456</p>

	<p>Similarly, if the LLP does not have a LLPIN, it may enter a dummy LLPIN as below</p> <p>D(first two letters of the LLP's name)-(date and month of incorporation in digits)</p> <p>For example: if the LLP's name is ABC LLP and date of incorporation is 23-10-1990, then the dummy LLPIN would be</p> <p style="text-align: center;">DAB-2310</p>
Regional Office Name*	Regional Office of RBI under whose jurisdiction the registered office of the entity falls.
Address*	City with PIN Code of the registered office of the entity.
Authority Letter*	The user has to attach the authority letter from the entity authorizing the person to register as the Entity User for submission of information in the Entity Master. The format of the authorization letter is provided in Annex . Only a .pdf file can be attached.

**Denotes Mandatory fields.*

Step 4: Click on Submit button after filling all the details.

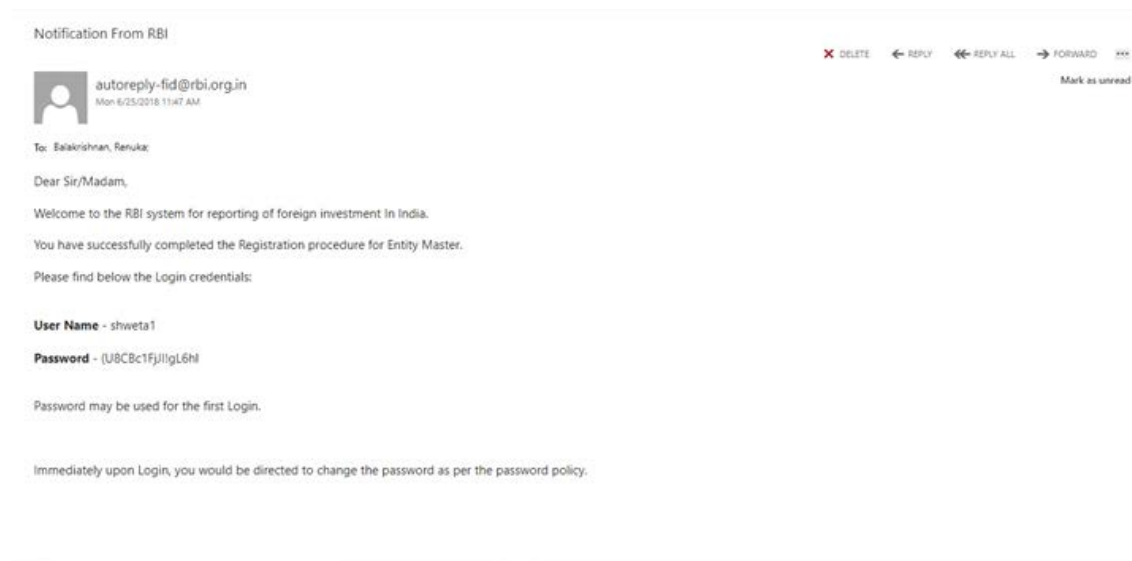
Step 5: Message "Record Saved Successfully" pops up. User has created its user ID.



Authority Letter submitted by the entity user will be verified by RBI and after RBI's approval, the user will receive the password on their registered email ID from RBI email ID autoreply-fid@rbi.org.in.

(Note: If the user does not receive the mail notification for approval/rejection of the registration within the next 48 hrs, he/she may contact by [email](#))

(Sample mail as given below).

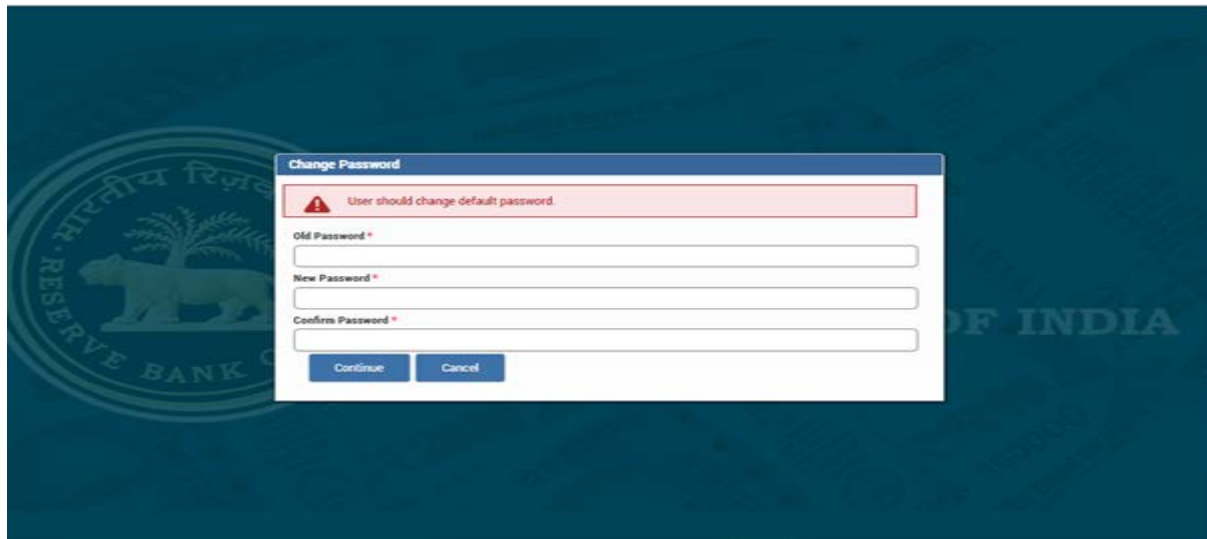


Step 1: Enter User Name and Password as provided to the User in the email from RBI and click Login. The user would be asked to change his/her password upon first Login.



4.6 Change Password

Step 1. The Change Password window is displayed.

A screenshot of the 'Change Password' window. The window has a blue header with the title 'Change Password'. Below the header is a red warning box with a triangle icon and the text 'User should change default password.' Below the warning box are three input fields: 'Old Password *', 'New Password *', and 'Confirm Password *'. At the bottom of the window are two buttons: 'Continue' and 'Cancel'. The background of the window shows the Reserve Bank of India logo and the text 'RESERVE BANK OF INDIA'.

Step 2. Enter your old password in the Old Password field and new password in the New Password field.

Step 3. Re-enter the new password to confirm it and click continue.

5. Entity Master

5.1 Logging on to Entity Master

Enter your user name and new password.

5.2 Entry in Entity Master:

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



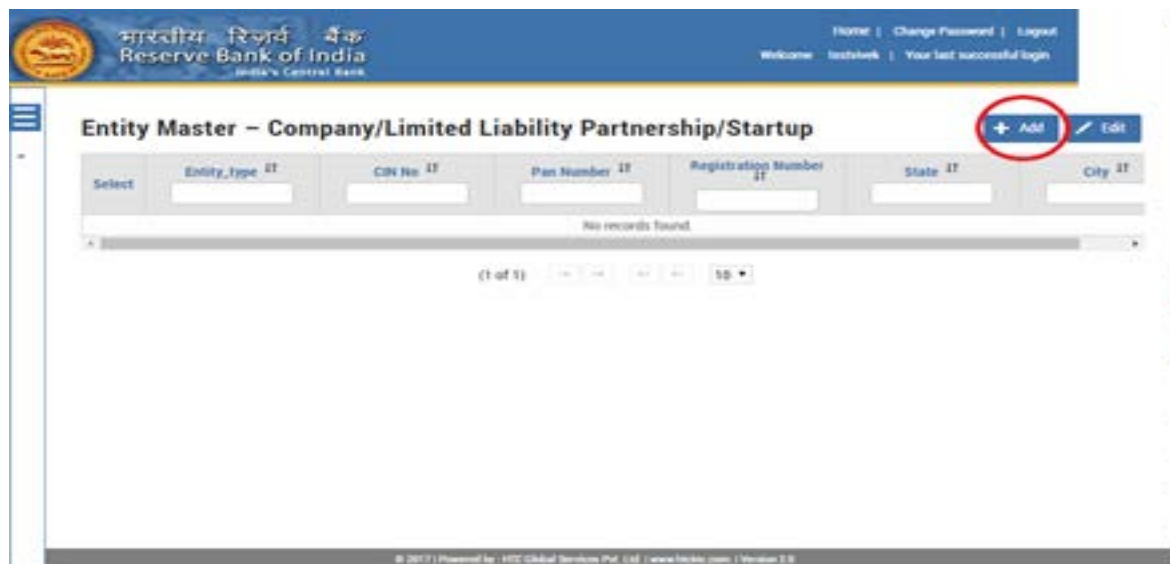
Step 1: Click on the top - left option button to open Menu.

Step 2: Click on the Master Setup under Menu. Then click Entity Master. The following page is displayed:



5.3 Entity Details

Step 3: Click ADD button. The Entity details page is displayed:



Step 4: Click **Entity Details** tab

Entity Master – Company/Limited Liability Partnership/Startup

Entity Details | Particulars | Foreign Investment in Company/LLP | Foreign Investment Info

Company Type: ☐ Company ☐ Limited Liability Partnership ☐ StartUp

Corporate Identification Number(CIN)*: W7220KL2002002PTC1234

Name of the company/LLP (as appearing in the certificate of incorporation)*: Test Name

Date of Incorporation (DD/MM/YYYY)*: 06/06/2016

Permanent Account Number (PAN)*: AFVYP73434R

Registration number, if any, as allotted by RBI (in case of FDI received by the company/LLP earlier): FC2016MU034

Whether the company/LLP is under investigation by Directorate of Enforcement/CBI or any other investigative agency for violation of FEMA, 1999: ☐ YES ☒ NO

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The fields in the Entity Details are described in the following table.

Field Name	Requirement
Name of the entity	Will be auto-populated as per the details in Registration Form
CIN/ LLPIN	Will be auto-populated as per the details in Registration Form
Date of incorporation*	As appearing in the Certificate of Incorporation (Cannot be a future date)
Permanent Account Number (PAN)*	PAN No. of the Entity
RBI Registration Number	The number provided by RBI during reporting of earlier allotments, if any, has to be entered.
Whether the company/LLP is under investigation by Directorate of Enforcement/CBI or any other investigative agency for violation of FEMA, 1999*	As the case may be for the entity.

***Denotes Mandatory fields.**

Step 5: Click **Particulars Tab**

The Following page is displayed:

Entity Master - Company/Limited Liability Partnership/Startup

Address Of the registered office *

Pincode * State * District *

City * Mobile Number * Telephone

Email * Listed/Unlisted * ☐ Listed ☐ Unlisted

Business Activity Details

Main Business Activity **

NIC Code (as per 2008 format) *

Description * Sector *

BrownField/GreenField * ☐ Brownfield ☐ Greenfield

The fields in the Particulars tab are described in the following table.

Field name	Requirement
Address of the registered office*	As appearing in the certificate of incorporation / in case of change of address as appearing in Form INC 22
Pincode*	Choose from Dropdown
Mobile Number*	Mobile No of the authorized person e.g., Director, Company Secretary for the Company etc.
Telephone	Telephone number of the company (prefix with STD Code) e.g. 022-12345678
Email ID*	Email ID of the entity
NIC Code*	If more than one applicable, then main activity for which Foreign Investment is received
Greenfield or Brownfield*	Select whether Greenfield or Brownfield

***Denotes Mandatory fields.**

Step 6: Click **Foreign Investment in Company / LLP Tab.**

Following page is displayed:

The screenshot shows the 'Entity Master - Company/Limited Liability Partnership/Startup' form on the Reserve Bank of India's portal. The form is divided into several sections:

- Entity Details:** Includes fields for 'Paid up capital of a company(INR) * (on a fully diluted basis)', 'Face value of the shares *', and 'as On Date *'.
- Foreign Portfolio Investment as on -** A date field showing '20/06/2018'.
- Investor Type Table:** A table with columns 'Investor Type', 'No of shares(on a fully diluted basis)', and 'Percentage Holding'. It includes rows for FPI, NRI, Others, and Total.
- Foreign Investment in Company/LLP Table:** A table with columns 'Particulars', 'Number', and 'Percentage'. It includes rows for 'Number Of Equity Shares (on fully diluted basis other than Foreign Portfolio investment) Or Capital contribution/profit shares(if LLP) *', 'Foreign Portfolio investment *', 'Indirect foreign investment *', and 'Total *'.

The form also includes navigation buttons like 'Submit', 'Reset', and 'Back' at the top right.

(a) **If Company:**

Paid-up Capital of the company on a fully diluted basis (where paid up capital on fully diluted basis= paid up shares on fully diluted basis * face value) in INR

Fully diluted basis means the total number of shares that would be outstanding if all possible sources of conversion are exercised. It includes:

1. Equity shares: As equity shares
2. CCDS/ CCPS: Equivalent Equity shares (maximum)
3. Share warrants: Equivalent Equity shares considering 100% exercise upfront
4. ESOPs: Equivalent Equity shares considering 100% exercise upfront

Note: If a start-up company has issued, convertible notes the same shall not be included in the paid-up capital on fully diluted.

To report only Capital Instruments held by persons resident outside India on a repatriable basis

(b) **If LLP:**

Total Capital contribution in LLP (in INR)

(c) Foreign Investment

- The entity should also report indirect foreign investment received by it.
- The entity shall provide the details of all foreign investment as on date on an aggregate level as below. This will also be inclusive of all foreign investment, irrespective of the fact that the regulatory reporting to RBI for the same has been made or not or whether the same has been acknowledged or not.
- In case the entity has received foreign investment and is willing to make the filing in the Single Master Form, being made available from August 01, 2018, the same shall not be included in the foreign investment details

The fields in the Foreign Investment in a Company/ LLP tab are described in the following table.

Field name	For Company / Start-up	For LLP / Start-up
Paid-up Capital / Capital Contribution*	On a fully diluted basis in INR	Total Capital contribution in LLP (in INR)
Face value of the shares*	Face value of the shares issued	Will be disabled
Foreign Portfolio Investment*	Foreign Portfolio Investments made by Foreign Portfolio Investors (FPI) / Non-resident Indian (NRI). Others will include foreign portfolio investments made in the company other than FPI /NRI.	Will be disabled
Foreign Investment in Company/ LLP: Number of Equity Shares / Capital Contributions	Number of equity shares issued by the company on a fully diluted basis other than Foreign Portfolio Investment and indirect foreign investment	Capital contributions / Profit shares (in INR)
Indirect Foreign Investment	Indirect Foreign Investment in the company (in numbers)	Indirect Foreign Investment in LLP (in INR)

****Denotes Mandatory fields.***

Step 7: Click **Foreign Investment Info** tab (Following page is displayed):

The screenshot shows the 'Entity Master - Company/Limited Liability Partnership/Startup' interface. The 'Foreign Investment Info' tab is active. The form includes the following fields:

- Date of Issue/Transfer (dd/mm/yyyy)
- Description
- Instrument Type / Capital Contribution' or 'Profit Share for an LLP
- Number of Instruments / Percentage of capital contribution
- Whether the respective reporting has been made to AD/ RBI (YES/NO)
- Whether the acknowledgement has been received from AD/RBI (YES/NO)

An '+ Add' button is located in the top right corner of the form area. Below the form is a table with the following columns: Date of Issue, Description of Issue, Instrument Type / Capital Contribution' or 'Profit Share for an LLP, Number, Reporting made to AD/RBI, Ack received from AD/RBI, and Action. The table currently displays 'No records found.'


Enter all Foreign Investment received by the entity since the date of incorporation. *(Details of each Issue / transfer (and not investor wise) have to be filled in this page, one after the other i.e. After entering the details of one issue user should click the **Add Button** (top right corner of the screen) and add the details of the next issue / transfer.)*

The fields in the Foreign Investment Info tab are described in the following table.

Field Name	Requirement
Date of Issue / Transfer	Enter date of allotment/transfer in dd/mm/yyyy format
Description	Description of the allotment/transfer (whether Rights / Bonus / Share Swap / Merger / Demerger / ESOP/ NR to R transfer/ R to NR transfer etc).
Instrument Type / Capital Contribution / or Profit Share for an LLP	In case of Company: Equity Shares, CCPS, CCDs, Share Warrants, Partly Paid up Shares In case of LLP: Capital Contribution or Profit Share In case of start-ups – Convertible Notes
Number of Instruments / Percentage of capital contribution	In case of company, number of capital instruments issued to the foreign investors to be provided In case of LLP, percentage of capital contribution received from the foreign entity to be provided.

5.4 Declaration

5.5 Submission



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Entity Master – Company/Limited Liability Partnership/Startup

Submit

Reset

Back

Entity Details

Particulars

Foreign Investment in Company/LLP

Foreign Investment Info

Date of Issue/Transfer (DDMMYYYY)

Description

Instrument Type / Capital Contribution or Profit Share for an LLP

Number of Instruments / Percentage of capital contribution

Whether the respective reporting has been made to AD/ RBI

☐ YES
☐ NO

Whether the acknowledgement has been received from AD/RBI

☐ YES
☐ NO


Date of Issue	Description of Issue	Instrument Type / Capital Contribution or Profit Share for an LLP	Number	Reporting made to AD/RBI	Ack received from AD/RBI	Action
No records found.						

(1 of 1)

1

5

☒ I have checked the information as entered in the Entity Master and are found to be correct.




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Entity Saved Successfully

Entity Master – Company/Limited Liability Partnership/Startup

[Edit](#)

Select	Type IT	CIN No./LLP-IN IT	Company Name IT	Pan Number IT	Registration Number IT	Address IT
<input type="checkbox"/>	COMPANY	U72200KL2002PTC123456	RENI (I) PVT LTD	ABCDE1234F	1231	Mumbai &-

(1 of 1)

1

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6. Important Notes for Entity Master

- 6.1 All details must be provided in one go.
- 6.2 Only when all the mandatory fields have been filled, the submit button is enabled.
- 6.3 The RESET button will reset the complete form.
- 6.4 Once the details have been submitted the Entity user can modify the details.
- 6.5 The onus of the integrity of the data entered is on the Entity user.

7. Contact Us

Helpdesk for FIRMS to receive queries from stakeholders regarding entries to be made in FIRMS or to raise any issues encountered while creating/ updating the Entity Master.

FIRMS Helpdesk Team

[E-mail.](#)

Telephone Number (022 – 22601000 - Extn: 2617).

Annex

LETTER OF AUTHORIZATION
(ON THE ENTITY'S LETTER HEAD)

Date

The Chief General Manager-in-Charge
Foreign Exchange Department
Reserve Bank of India
#Central Office/ Regional Office
^-----

Dear Sir,

Sub: Letter of Authorization for creation of Entity User in FIRMS

We hereby authorize Shri. / Smt. / Ms.

(Name and Designation) holding Permanent Account Number (PAN) _____
(copy to be attached) to register as the Entity User for submission of information in the Entity Master of the Foreign Investment Reporting and Management System (FIRMS) on behalf of our company/ LLP named _____, having registered office at _____ and PAN _____.

#The CIN/ LLPIN is _____/Company/LLP is not required to obtain CIN/LLPIN

2. We also authorize Shri. / Smt. / Ms. _____
(Name of Authorized Representative)

to make declarations and to submit documents, wherever required, on our behalf. These declarations and submissions are made towards the requirement of the Foreign Exchange Management Act, 1999 and any other applicable laws that may be in force.

3. We further confirm that we are liable for and bound by all acts of commission and omission by the authorized representative. All acts committed by the above authorized representatives shall be treated as if these acts were committed by the company/ LLP.

The Specimen signature of Shri. / Smt./ Ms. -----Authorized representative) is attested below:

----- (Specimen Signature of authorized representative)

Yours faithfully

Signature of Managing Director / Director / Secretary of the Company / Designated Partner (in case of LLP)

Name:

Designation:

Date:

DIN / Registration Number of Secretary / DPIN of Partners:

Seal of the signing authority:

Strike out whichever is not applicable

^Indicate the location of RBI Regional Office

Master form

1. Entity Master – Company/Limited Liability Partnership/Startup

(To be filled up by the company /LLP/start-ups which have foreign investment in them, within the time period and manner as stipulated by RBI)

1.1 Whether

Company

Limited Liability Partnership

Start-up

Corporate Identity Number (CIN) /LLP Identification number (LLPIN) (21 digits)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					

Name of the company/LLP (as appearing in the certificate of incorporation) Date of incorporation	
---	--

Permanent Account Number (PAN)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																

Registration number, if any, as allotted by RBI (in case of FDI received by the company/LLP earlier)	
Whether the company/LLP is under investigation by Directorate of Enforcement/CBI or any other investigative agency for violation of FEMA, 1999	Yes No

	Particulars	(In Block Letters)
	Address of the Registered Office Pincode: State: District: City: Telephone/ Mobile No: Fax: E-mail: Listed/Unlisted	

1.2 Business Activity Details

	Main Business Activity *	
	NIC Code (as per 2008 format) Description : <i>(as defined in the National Identification Code(NIC) 2008)</i> Brownfield /Greenfield	

(In case the company is engaged in more than one activity, the applicant may mention the main business activity of the company, ensuring that all its activities are in compliance with extant regulations)*

1.3 Foreign Portfolio Investment as on _____(date)

Investor type	No of shares (on a fully diluted basis)	Percentage Holding
FPI		
NRI		
Others		
Total		

1.4 Foreign investment in company/ LLP

Paid up capital (on a fully diluted basis) of the company /total capital contribution in an LLP _____ and face value of the shares _____as on _____ (date)

Particulars	Number	Percentage
Number of equity shares (on fully diluted basis) other than Foreign Portfolio investment Or Capital contribution/profit shares (if LLP) (A)		
Foreign Portfolio Investment (B)		
Indirect foreign investment (C)		
Total (C=A+B+C)		

Note : Fully diluted basis means the total number of shares that would be outstanding if all possible sources of conversion are exercised

Common details

1.Reporting for

- **Form FC-GPR** - issue of capital instruments by an Indian company to a person resident outside India
- **Form FC-TRS** - transfer of capital instruments between a person resident outside India and a person resident in India
- **Form LLP-I** - FDI in LLP through capital contribution and profit shares
- **Form LLP-II** - Disinvestment/ transfer of capital contribution and profit shares in LLP
- **Form ESOP** - issue of ESOPs / sweat equity shares/ shares against exercise of ESOP by an Indian company to an employee resident outside India.
- **Form CN** - issue or transfer of convertible notes
- **Form DRR** - issue/transfer of Depository Receipts
- **Dorm DI** – Reporting of downstream investment (indirect foreign investment) in a company or LLP
- **Form InVi**- Reporting of investment by a person resident outside India in an Investment vehicle

1.1

Corporate Identity Number (CIN) /LLP Identification number (LLPIN) (21 digits)	
---	--

Company	name	/LLP	name	:
---------	------	------	------	---

Permanent Account Number (PAN)	
--------------------------------	--

2. Details of Foreign investment -Entry route and Applicable sectoral cap

2.1	Entry Route	A. Automatic Route B. Government Route (attach copy of Government approval)
2.2	Applicable Sectoral cap /Statutory ceiling	
2.3	Whether the foreign investment is received in the company/LLP and not for a specific project Project location Pin Code State District	YES NO

Form FC-GPR

Whether the reporting is : New

: Subsequent

Identification number/reference number : _____

1 Issue details:

1.1 Date of Issue :

--	--	--	--	--	--	--	--

1.2 Nature of Issue

Preferential allotment /
private placement/ Private Arrangement
Rights
Bonus
Merger / demerger / Amalgamation(Attachment)
Subscription to Memorandum of Association (MoA)
Conversion of Convertible notes
Capital Instruments issued under Schedule 7 of FEMA 20(R)
Shares issued upon exercise of ESOPs
Issue of sweat equity shares
Issue of participating interest /rights in oil fields
Others (please specify)

1.3 Amount of issue

Total amount of Inflow : Rs _____
Total amount for which capital instruments have been issued : Rs _____
Refund, if any Rs _____ Date of Refund _____ Does the amount refunded includes any interest payment : YES or NO Attachments : RBI approval

1.4 Particulars of Issue

Type of Capital Instrument	Number	Maturity	Face value	Premium	Issue Price per instrument	Amount of consideration*
<ul style="list-style-type: none"> • Equity shares • Compulsorily Convertible Debentures • Compulsorily Convertible Preference shares • Warrants • Partly paid- up shares • Shares issued against Convertible notes • Shares issued upon exercise of options • Sweat equity shares • participating interest /rights in oil fields • Others (please specify) 						

1.4.2 For partly paid up shares/ share warrants

Total amount of consideration : _____

Amount received in the first tranche : _____

Amount received in the _nth _ tranche : _____ Date of receipt _____

Remarks

1.5. Pricing

1.5.1 Fair value of the shares (in Rs) _____

(Attach valuation certificate)

1.5.2 Pre- determined Conversion formula for CCPS/CCDS/share warrants

Conversion Ratio : _____ Period of conversion : _____

1.5.3 Whether the issue is pricing compliant : YES/NO

If no, please provide the necessary approvals from the competent authority for the issue (Attach approval letter)

2. Details of foreign investors:

2.1 Number of investors : _____

2.1.1 Details of the foreign investor:

2.1.1.1 General Details

Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. Company (Please specify if erstwhile OCB) iii. FPI iv. NRI v. FVCI vi. Others (please specify)] Percentage of shareholding (on a fully diluted basis) prior to this transaction	
--	--

2.1.12 Remittance Details

<ul style="list-style-type: none"> • participating interest /rights in oil fields • Others (please specify) 						
---	--	--	--	--	--	--

2.1.1.3.1 For partly paid up shares/ share warrants

Total amount of consideration : _____

Amount received in the first tranche : _____

Amount received in the _nth _ tranche : _____ **Date of receipt** _____

Remarks

Form FC-TRS

Whether the FC-TRS reporting is :

1. New
2. Subsequent

Identification number /reference number :

[illegible]

Transfer by way of : **Sale**
: **Gift**

1.1 Date of Remittance :

1.2 Date of Transfer :

1.3 Nature of Transfer

Offer for sale in an IPO
Preferential allotment / private placement / Private arrangement
Swap of capital instruments
Sell on stock exchange
Purchase on stock exchange
Participating interests/rights in oil fields
Buy-out Merger / Demerger / Amalgamation
Buy back
Others (please specify)

1.4 Transfer type :

Outflow : Transfer of capital instruments from a person resident outside India to a person resident in India (Please provide the acknowledgement letter for the initial investment)
Inflow : Transfer of capital instruments from a person resident in India to a person resident outside India

1.5 Details of the buyer:

<p>Name</p> <p>Address</p> <p>Country</p> <p>Status (whether person resident outside India or person resident in India)</p> <p>Constitution / Nature of the investing Entity [Specify whether</p> <ol style="list-style-type: none">1. Individual2. Company3. FPI4. NRI5. FVCI6. Others (please specify)]	
--	--

1.6 Details of the Seller :

<p>Name</p> <p>Address</p> <p>Country</p> <p>Status (whether person resident outside India or person resident in India)</p> <p>Constitution / Nature of the investing Entity [Specify whether</p> <ol style="list-style-type: none">1. Individual2. Company3. FPI4. NRI5. Erstwhile OCB6. FVCI7. Others (please specify)]	
---	--

1.7 Mode of payment- Particulars of Remittance

<p>Name and Address of AD bank :</p> <p>Total amount of consideration (In rupees):</p> <p>Whether</p> <p><i>(i) Payment on full consideration :</i></p> <p><i>(ii) Payment on deferred basis</i></p> <p>Total amount in the first tranche:</p> <p>Amount in the ___ tranche and date of receipt :</p> <p>Total amount :</p> <p><i>(iii) Escrow arrangement :</i></p> <p>Total amount for which escrow arrangement been made :</p> <p>For subsequent inflow/outflow</p> <p>Amount:</p> <p>Date</p> <p><i>(iv) Indemnity arrangement</i></p> <p>Total amount for which indemnity arrangement been made:</p> <p>Inflow/Outflow in case indemnity is invoked</p> <p>Amount:</p> <p>Date :</p> <p><i>Please attach relevant extracts of the transfer agreement)</i></p> <p>Mode of Payment</p> <p>(i) Remittance through banking channel: (ii) Debit to NRE/FCNR/Escrow A/c (iii) Swap of capital instruments (iv) Others (please specify)</p> <p>(In case the mode of payment is through swap of shares, equivalent amount of shares may be entered as amount of inflow)</p>
--

Form LLP-I (Receipt of capital contribution)

1. Details of foreign investor making capital contribution :

1.1 General Details

<p>Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. LLP iii. Company (Please specify if erstwhile OCB) iv. FPI v. NRI vi. FVCI vii. Others (please specify)]</p>	
---	--

1.2 Remittance Details

<p>Name and Address of AD bank</p> <p>Mode of payment :</p> <p> (i) Remittance through banking channel (ii) NRE/FCNR account</p> <p>Date of Remittance : Amount remitted(in foreign currency): Amount remitted (in Rupees): Attachments:</p> <p style="text-align: center;">FIRC/Debit statement KYC</p>	
--	--

Form LLP-II (Transfer of capital contribution/profit shares)

1.Transfer details:

1.1 Date of receipt of remittance:

1.2 Date of transfer

1.3 Transfer type :

Transfer of capital contribution/profit shares from a person resident outside India to a person resident in India *(Please provide the acknowledgement letter for the initial investment)*

Amount of outflow: Rs _____

Transfer of capital contribution/profit shares instruments from a person resident in India to a person resident outside India

Amount of inflow : Rs _____

1.4 Details of the buyer:

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether <ul style="list-style-type: none">• Individual• Company• LLP• FPI• NRI• FVCI• Others (please specify)]	
---	--

1.5 Details of the Seller :

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether <ul style="list-style-type: none">• Individual• Company• LLP	
---	--

Form ESOP

Scheme under which ESOPS are issued _____

(Attach relevant extracts of the scheme)

Particulars of issue			
Date of issue	Number of ESOPs issued	Maturity Date	Pre-determined issue price

Form CN

Whether : New
 : Subsequent

Identification number/ reference number

Transaction type :

1. Issue of convertible notes
 - 1.1 New
 - 1.2 Repayment
 - 1.3 Conversion of Convertible Notes
2. Transfer of convertible notes

1. Issue of Convertible Notes

1.1 Date of issue of convertible notes : _____

1.2 Total amount of inflow : _____

1.3 Number of foreign investors : _____

Details of foreign investors :

1.3.1 General Details

Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. LLP iii. Company (Please specify if erstwhile OCB) iv. FPI v. NRI vi. FVCI vii. Others (please specify)]	
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1.3.2 Remittance Details

<p>Name and Address of AD bank through whom the inflow is received.</p> <p>Mode of payment :</p> <p>(i) Remittance through banking channel: (ii) NRE/FCNR/Escrow A/c (iii) Others (please specify)</p> <p>Date of Remittance : Amount remitted (in foreign currency) Amount remitted (in Rupees)</p> <p>Attachments:</p> <p>FIRC/Debit statement</p> <p>KYC</p>	
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1.3.2 Repayment details :

Whether the amount is being repaid to the same the foreign investor who initially acquired from the company : YES or NO

Details of Foreign investor

Name Address Country Constitution / Nature of the investing Entity [Specify whether i. Individual ii. LLP iii. Company (Please specify if erstwhile OCB) iv. FPI v. NRI vi. FVCI vii. Others (please specify)]	
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1.3.2.1 Date of repayment : _____

1.3.2.2 Amount repaid (in rupees) : _____

1.3.3 Conversion of Convertible notes

1.3.3.1 Date of conversion : _____

1.3.3.2 Amount converted (in rupees) : _____

2 Transfer of convertible notes

2.1. Date of transfer :

2.2. Transfer Type :

Transfer of from a person resident outside India to a person resident in *India* (Please provide the acknowledgement letter for the initial investment)

Amount of outflow : Rs _____

Transfer from a person resident in India to a person resident outside India

Amount of inflow : Rs _____

2.3 Details of the buyer:

Name Address Country Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether 7. Individual 8. Company 9. FPI 10. NRI 11. FVCI 12. Others (please specify)]	
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2.4 Details of the Seller :

Name Address Country	
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Status (whether person resident outside India or person resident in India) Constitution / Nature of the investing Entity [Specify whether 8. Individual 9. Company 10. FPI 11. NRI 12. Erstwhile OCB 13. FVCI 14. Others (please specify)]	
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2.5 Mode of payment

<p>Name and Address of AD bank facilitating transfer</p> <p>Mode of payment :</p> <p>(i) Remittance through banking channel: (ii) NRE/FCNR/Escrow A/c (iii) Others (please specify)</p> <p>Date of Remittance : Amount remitted (in foreign currency) Amount remitted (in Rupees)</p> <p>Attachments:</p> <p>FIRC/Debit statement KYC</p>	
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Form DRR

Whether : New
 : Subsequent

1. Name and address of the Domestic Custodian:

2. Name and address of the Global Custodian

3. Issue Details

3.1 Date of issue :

3.2 Country:

3.3 Particulars:

3.3.1 No of DRs issued

3.3.2 Underlying securities : equity shares/CCDs/CCPs/share warrants/ debt /units

3.3.3 Conversion Ratio

3.3.4 Amount raised:

3.3.5 Issue expenses, if any

3.3.6 Amount repatriated in India :

3.3.7 Amount kept abroad

4. Whether : Sponsored/Unsponsored

4.1 Sponsor details ;

4.2 Name and address

5. Whether the DR is listed/traded on an International Exchange or trading platform: YES/ NO

5.1 Name of Stock Exchange

5.2 Date of commencement of trading

Form DI

(For reporting of indirect foreign investment –investment by an FOCC in the Indian company/LLP directly or through investment on stock exchanges or Downstream investment by an Investment Vehicle in which neither the Sponsor nor the Manager nor the Investment Manager is Indian ‘owned and controlled’ directly or through investment on stock exchanges

To be reported within 30 days of the date of allotment of shares/ CCDs/CCPS/warrants /partly paid up shares)

Investment Details :

- Investor type : Company/LLP /Investment Vehicle
- Name and Address :
- Date of investment :
- Amount (in Rupees) :
- Type of instruments : shares/CCDs/CCPs/warrants /partly paid up shares
- No of shares on fully diluted basis :

:

Form InVi

Details of foreign investment in Investment Vehicle

(To be reported by the Investment Vehicle receiving investment by a person resident outside India within 30 days of the date of issue of units)

1. Name of the investment vehicle:

2. Type of investment vehicle : (Real Estate Investment trusts
Infrastructure Investment trusts
Alternate Investment Funds –Cat-I
Alternate Investment Funds –Cat-II
Alternate Investment Funds –Cat-III
Others)

Please specify :

3. Investor name :

4. Investor country

5. Investor type :

Individual
Company
FPI
NRI
FVCI
Others)

Please specify :

6. Date of receipt of remittance :

7. Amount of remittance :

8. Date of issue of units :

9. Number of units allotted :

(Common for all reportings)

Pre and Post transaction –Shareholding pattern

Foreign investment in company/ LLP

Particulars	Pre- Transfer	Post-Transfer
Number of equity shares (on fully diluted basis) Other than Foreign Portfolio Investment Or Capital contribution/profit shares (A)		
Foreign Portfolio Investment (B)		
Indirect foreign investment- Number of equity shares (on fully diluted basis) (C)		
Total (C=A+B+C)		
Percentage		

DECLARATION TO BE FILED BY THE AUTHORISED REPRESENTATIVE OF THE INDIAN COMPANY/LLP:

We hereby declare that:

1. We comply with the procedure for issue of capital instruments/receipt of capital contribution as laid down under Foreign Exchange Management (Transfer or issue of security by person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time.

2. The investment is within the sectoral cap / statutory ceiling permissible under the regulations, *ibid* and in compliance with the attendant conditions.

3. The capital instruments issued under a scheme of merger and amalgamation of two or more Indian companies or reconstruction by way of de-merger or otherwise of an Indian company is duly approved by a court in India. (Check box)

3. The foreign investment received and reported now will be utilized in compliance with the provision of a Prevention of Money Laundering Act 2002 (PMLA) and Unlawful Activities(Prevention) Act, 1967 (UAPA). We confirm that the investment complies with the provisions of all applicable Rules and Regulations

5. We enclose the following documents in compliance with these regulations:

(i) A certificate from our Company Secretary as in the specified format at [Annex](#)

(ii) A certificate from SEBI registered Merchant Banker / Chartered Accountant indicating the manner of arriving at the price of the shares issued to the persons resident outside India (*if applicable*)

Or

A certificate from the Chartered Accountant/Cost Accountant/ approved valuer from the panel maintained by the Central Government, indicating the manner of arriving at the fair price of the capital contribution/profit shares issued to the persons resident outside India. (*if applicable*)

(iii) All other necessary documents as applicable to the issue.

(Signature of the Applicant)* : _____

(Name in Block Letters) : _____

(Designation of the signatory) : _____

Place:Date:

(* To be signed by Managing Director/Director/Secretary of the Company/LLP)

Annex

CERTIFICATE TO BE FILED BY THE COMPANY SECRETARY/PRACTICING COMPANY SECRETARY OF THE INDIAN COMPANY OR DESIGNATED PARTNER/AUTHORISED SIGNATORY OF THE LLP RECEIVING FOREIGN INVESTMENT:

In respect of the details as mentioned as mentioned above, we certify the following:

- (i) all the requirements of the Companies Act, 2013 /Limited Liability Act, 2008 have been complied with;
- (ii) terms and conditions of the Government approval, if any, have been complied with;
- (iii) the company/LLP is eligible to issue capital instruments/receive capital instruments under Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time.
- (iv) The company/LLP has all certificates issued by authorized dealers in India evidencing receipt of amount of consideration in accordance with Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time
- (v) The Investment Agreement/ Shareholder Agreement between the investor and the investee company is in compliance with the provisions of Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2017 notified vide [Notification No. FEMA 20\(R\)/2017-RB dated November 07, 2017](#), as amended from time to time

(Name & Signature of the Company Secretary/practicing Company secretary)

Or

(Name and Signature of the Designated Partner / Authorized representative of the LLP)

(Seal)

Declaration by the Non-resident transferor / transferee

I/We hereby declare that

- i. The particulars given above are true and correct to the best of my/our knowledge and belief.
- ii. I/ We, was/were holding the capital instruments of a company or capital contribution /profit shares in an LLP as per Foreign Exchange Management (Transfer or issue of security by a person resident outside India) Regulations, 2000 notified vide [Notification No. FEMA 20/2000-RB dated 3rd May 2000](#), as amended from time to time on repatriation/non repatriation basis.
- iii. I/ We, am/are eligible to acquire the capital instruments in a company or capital contribution/profit shares in an LLP in terms of regulations, ibid.
- iv. The investment is within the sectoral cap / statutory ceiling permissible under the regulations, ibid and in compliance with the attendant conditions.

Signature of the Declarant or his duly authorised agent

Date: