

PART - B FINANCIAL STRUCTURE

8. (a) Capital structure Of the JV/WOS:	Total amount approved			Actual amount held		
	% of the total equity	FC	INR	% of the total equity	FC	INR
(i) Indian equity	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii) Foreign equity	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(b) Equity structure of the JV/WOS:

Name of Indian promoters	Equity percentage	RBI holding licence (No. & date)	Name of the foreign collaborators	Country to which they belong	Equity percentage
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- (i)
- (ii)
- (iii)

(c) Method of acquiring equity shares by Indian promoters	Total amount approved		Actual amount acquired/held	
	FC	INR	FC	INR
(i) Cash remittance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii) Capitalisation of:-				
(I) Export of plant and machinery/ goods	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(II) Technical know-how fees	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(III) Royalty	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(IV) Engineering/ Technical services Fees	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(V) Consultancy/ Management fees	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(VI) Selling agency commission	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iii) GDR/Foreign currency loans raised abroad	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iv) Bonus shares				
(v) Other methods () Please specify	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total :	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

9. Position of term/working capital loans/guarantees: **(Amount only in FC)**

	Total amount approved	Outstanding amount	Overdue amount		
			Principal	Interest	Total

(a) Term loans from :

(i) Indian promoters	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii) Banks/financial Institutions (FIs)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iii) Others () Please specify	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(b) Working capital loans from :
(please see Item 'H' of the Annexure) :

(i) Indian promoters	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii) Banks/FIs	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iii) Others () Please specify	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(c) Guarantees from :	Total amount approved/extended	Total amount invoked/claimed	Date of invocation	Amount paid so far
(i) Indian promoters	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii) Banks/FIs	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iii) Others () Please specify	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

10. Amount of foreign exchange released to the Indian promoter company(ies) on repatriation basis for different purposes: (Amount only in FC) - (please see Item 'I' of the Annexure)

Sr. No.	Purpose	Date and amount of remittance		Amount repatriated so far
		Date	Amount	
1.		<input type="text"/>	<input type="text"/>	<input type="text"/>
2.		<input type="text"/>	<input type="text"/>	<input type="text"/>
3.		<input type="text"/>	<input type="text"/>	<input type="text"/>

PART C - PERFORMANCE PARAMETERS

11. Operational details of the JV/WOS for the year under report (Amount only in FC)	Amount	Amount
(a) Installed capacity*		
(i) Unit name	<input type="text"/>	(g) Tax <input type="text"/>
(ii) Amount ('000 omitted)	<input type="text"/>	(h) Net profit (+)/Loss(-) <input type="text"/>
(b) Capacity utilisation* (only %)	<input type="text"/>	(i) Dividend <input type="text"/>
(c) Gross sales/receipts	<input type="text"/>	(j) Transfer to reserves <input type="text"/>
(d) Operating cost (excluding depreciation & Interest)	<input type="text"/>	(k) Free reserves & surplus <input type="text"/>
(e) Depreciation	<input type="text"/>	(l) Accumulated losses <input type="text"/>
(f) Interest	<input type="text"/>	(m) Net worth <input type="text"/>

* applicable to manufacturing concerns only

12. (a) Entitlements (E) & Repatriations (R) (net of taxes) by the JV/WOS: **(Amount only in FC - INR equivalent to be given in brackets for repatriations only)** (please see Item `I' of the Annexure)

Items	Year under report		Since commencement of business by JV/WOS				Total outstanding entitlements due for repatriation		
	(E)	(R)	(E)	(R)	(E)	(R)			
(i) Dividend	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>
(ii) Technical know-how fees	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>
(iii) Royalty	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>
(iv) Engineering/Technical service Fees	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>
(v) Consultancy/Management fees	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>
(vi) Selling agency commission	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>
(vii) Others () Please specify	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>
Total :	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>	<input type="text"/>	[]	<input type="text"/>

(b) Break-up of outstanding entitlements (Amount only in FC) - (please see Item `J' of the Annexure)

Accounting year for which outstanding	Dividend	Technical know-how fees	Royalty	Engineering/ Technical service fees	Consultancy/ Management fees	Selling agency commission	Others () Please specify
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

13 Position of non-equity exports to the JV/WOS:
(Amount only in INR)

	Year under report						Since the commencement of business by JV / WOS					
(a) Projected value												
(b) Value actually exported so far												
(c) Value realised so far												
(d) Value outstanding for realisation beyond 6 months												

14. If the performance of the JV/WOS has not been satisfactory, indicate the principal reason(s) by ticking (û) the appropriate box(es):

- | | | | | | |
|---|---|--------------------------|--------------------------------|---|--------------------------|
| (a) Non-cooperation of foreign collaborator | : | <input type="checkbox"/> | (e) Management problems | : | <input type="checkbox"/> |
| (b) Liquidity problems | : | <input type="checkbox"/> | (f) Obsolescence of technology | : | <input type="checkbox"/> |
| (c) Competition from importers | : | <input type="checkbox"/> | (g) Marketing problems | : | <input type="checkbox"/> |
| (d) Change in Law/policy of host country | : | <input type="checkbox"/> | (h) Others () | : | <input type="checkbox"/> |
| | | <input type="checkbox"/> | please specify | | <input type="checkbox"/> |

15. A note on the basic features of the progress and achievements of the JV/WOS on the basis of original/revised projections should be attached to this APR (please see Item `K' of the Annexure before preparing the note).

**ANNEXURE
INSTRUCTIONS FOR FILLING OF THE APR**

(This portion should be detached and retained by the Indian promoter company submitting the APR)

- A (i) This form, duly filled in, should be submitted within 30 days of the expiry of the statutory period for the finalisation of the audited annual accounts applicable in the host country of the JV/WOS. A certificate indicating the statutory period from an independent Chartered Accountant / Public Accountant of the host country should be attached.
- (ii) In case, there is no such statutory period, this form should be submitted within 6 months from the close of relevant accounting period.
- (iii) In case there are more than one Indian promoter company, the principal promoter company has to submit the APR on behalf of all other promoter companies.
- B. The Indian promoter company of the JV/WOS should submit this form in duplicate to the concerned Regional Office of Exchange Control Department of Reserve Bank of India and another copy to Ministry of Commerce, EP(OI) Section, Government of India, Udyog Bhavan, New Delhi - 110 011.
- C (i) All amounts of Foreign Currency (FC) and Indian Rupee (INR) should be rounded off to the nearest thousand and the same should be indicated after omitting '000, e.g. 10,499 and 10,500 should be shown as 10 and 11 respectively.
- (ii) Capital letters should be used for filling up this form.
- D. Additional sheets may be attached if the space available against a particular item is not sufficient.
- E. Equivalent INR in respect of FC should be given as on the date of actual conversion.
- F. Wherever boxes are provided in items requiring date, the first two boxes are meant for the date, next two for the month and next four for the year.
- G. In respect of any item [excepting items 1,3(a) and 4(a)] if the contents have not undergone any change vis-à-vis the last APR, then indicate "NO CHANGE" in the relative boxes/against the particular item.
- H. In item 9(b) if separate break up of overdue amount as principal and interest is not available then the total figure may only be indicated under "Total" column.
- I. In respect of all repatriations [c.f. Items 10 and 12(a)] supporting bank certificates (in form BCI) should be enclosed. If such certificates have already been submitting along with the Annual Return of Foreign Currency Shares or otherwise the reference thereof should be cited.
- J. The total of year-wise break-up of outstanding entitlements given under Item 12(b) should tally with total outstandings as indicated under Item 12(a).
- K. The note as per Item 15 of the APR should include the following -
- (i) In case of non-satisfactory performance of the JV/WOS, the reasons cited at Item 14 should be briefly explained along with the necessary corrective steps taken/proposed to be taken to bring about a turnaround.
- (ii) The reasons for outstanding entitlements, if any, and the steps being taken to realise the same should be indicated.
- (iii) The reasons for not meeting the target of non-equity exports, if any, and non-realisation of proceeds of such exports beyond 6 months, if any, should be explained.
- (iv) The reasons for the overdue outstandings in term/working capital loan accounts, if any, and steps taken to square up the same should be furnished. The circumstances leading to invocation of guarantees and non-payment of claim, if any, should also be explained.
- (v) In respect of JV/WOS set up abroad for attracting foreign investment into India, information on the amount of foreign investment brought into India vis-a-vis the projections made in the application in Form ODI should be highlighted & reasons for shortfall should be explained.
- (vi) Any special feature which is of importance to the functioning of the JV/WOS including information/developments relating to disinvestment (partial or full), liquidation, etc. and does not figure elsewhere in this APR should also be highlighted.