



State Bank of Pakistan
بینک دولت پاکستان

Foreign Investment Survey

Assets & Liabilities as on December 31, 2025

Guidelines

Statistics and Data Services Department

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Annual Foreign Investment Survey

Purpose of the survey

The purpose of the Annual Foreign Investment Survey is to collect information for compilation of Pakistan's Balance of Payments (BOP) statistics and International Investment Position (IIP) of Pakistan. The IIP of a country shows the total holdings of foreign assets by domestic residents and the total holdings of domestic assets by foreign residents at a point in time whereas BOP reflects flows during the period.

Coverage

All resident units operating in Pakistan having foreign participation in the form of claims or obligations are included in the survey.

Mandate and Confidentiality

This survey is conducted by the State Bank of Pakistan in exercise of the powers conferred by sub-section (f) of Section 4C of the SBP Act, 1956.

The information collected through the survey will be used for statistical purposes only and will be published in aggregate form that will prevent the disclosure of data by individual respondents. Data relating to individual enterprises will not be made available to anybody other than SBP staff compiling it. The staff compiling the data is bound to maintain the confidentiality of the information under the SBP Act 1956.

The Reporting period

The reporting is on calendar year basis showing flows during the year with opening and closing positions reported through the questionnaire. **Interim (Provisional) data of December 2025 may be used to fill in the questionnaire in case annual accounts are prepared other than December basis.** The data of June or September may be reported if interim or annual accounts of December are not prepared. Please indicate the date to which these data relate at the top of the questionnaire.

General Guidelines and Basic Concepts

Residency Concept

An entity is resident of Pakistan if it is engaged or intends to engage in significant amount of production of goods/ services or owns assets or incurs liabilities from intended location in Pakistan for one year or more.

Similarly entities are viewed as non-resident of Pakistan if they have resided (or intended to reside) abroad for one year or more. Branches/ subsidiaries of foreign companies operating in Pakistan for one year or more are treated as resident of Pakistan.

Direct Investor (DI) – Reference BPM6, Para 6.11 & 12

A direct investor is an entity or group of related entities that is able to exercise control or a significant degree of influence over another entity that is resident of a different economy. Accordingly, two ways of having control or influence are identified:

(a) Immediate direct investment relationships arise when a direct investor directly owns **equity** that entitles it to **10 percent or more** of the voting power in the direct investment enterprise.

- Control is determined to exist if the direct investor owns more than 50 percent of the voting power in the direct investment enterprise.
- A significant degree of influence is determined to exist if the direct investor owns from 10 to 50 percent of the voting power in the direct investment enterprise.

(b) Indirect direct investment relationships arise through the ownership of voting power in one direct investment enterprise that owns voting power in another enterprise or enterprises, that is, an entity is able to exercise indirect control or influence through a chain of direct investment relationships. For example, an enterprise may have an immediate direct investment relationship with a second enterprise that has an immediate direct investment relationship with a third enterprise. Although the first enterprise has no equity in the third enterprise, it may be able to exercise indirect control or influence.

Foreign Direct Investment Enterprises (DIE)

A direct investment enterprise is an entity subject to control or a significant degree of influence by a direct investor. In some cases, a single entity may be, at the same time, a direct investor, a direct investment enterprise, and a fellow enterprise in its relationships to other enterprises.

- Nonresident branches and subsidiaries of your enterprise and its subsidiaries.
- Nonresident enterprises in which your enterprise or its subsidiaries have equity of 10 percent or more.
- Nonresident subsidiaries of nonresident associates of your enterprise.

Fellow enterprises and their Investment

Fellow enterprises have a **common direct investor but these enterprises do not hold 10 percent or more equity in each other**. There are two types of non-resident fellow enterprises, which will be considered in the survey

1. Non-Resident fellow enterprises for which you share common direct investor (Controlling parent) and that controlling parent is non-resident of Pakistan.
2. Non-Resident fellow enterprises for which you share common direct investor (controlling parent) and that controlling parent is a resident of Pakistan.

Portfolio Investment - Reference BPM6, Para 6.54 & 55

Portfolio investment is defined as cross border transactions and positions involving debt or equity securities, other than those included in direct investment or reserve assets. The negotiability of securities is a way of facilitating trading, allowing them to be held by different parties during their lives. Negotiability allows investors to diversify their portfolios and to withdraw their investment readily.

Equity not in the form of securities (e.g., in unincorporated enterprises) is not included in portfolio investment; it is included in direct or other investment.

[Note: Please note that both in case of portfolio investment and investment of non-resident fellow enterprises, the investor holds **equity of less than 10%** in an entity. In case of fellow enterprise, there is a common investor with **controlling parent relationship** whereas in case of a Portfolio investor no such relationship exists.]

Valuation Principle

Market/ Book Value of Equity Liability

In case of **Listed companies** (quoted shares), enterprises/ companies will provide market value of the equity as on 31st December or last working day of calendar year.

For **non-listed companies** (unquoted shares), equity will be valued using "**own funds at book value (OFBV)**" which is the sum of **(i)** Paid-up capital (excluding any shares on issue that the enterprise holds in itself and including share premium accounts); **(ii)** All types of reserves identified as equity in the enterprise's balance sheet (including investment grants when accounting guidelines consider them company reserves); **(iii)** Cumulated reinvested earnings (which may be negative), which would take into account charges for consumption of fixed capital. Formula is also given below:

$$\text{O F B V} = \text{Paidup Capital} + \text{Reserves} + \text{Reinvested Earnings}$$

Debt Securities

Debt securities (bonds, debentures, TFCs etc) are to be valued at **market prices**.

- Balance as on 31st December is market value/ prices of the security.
- Increase & decrease both must be recorded on market prices.
- Exchange rate changes accounts for changes in market value due to exchange rate impact (exchange rates are attached).
- Other changes include reclassification; write off, measurement errors, and any accrued & unpaid interest.

Loan / Borrowing *(Reference BPM6, Para 3.88)*

All types of loans/ borrowings (other than debt securities), **deposits, trade credit, other accounts payable/receivable** are to be valued at **nominal value**. Nominal value is defined as the outstanding amount the debtor owes to the creditor, which is composed of the outstanding principal amount including any accrued interest. Therefore, the nominal value reflects the sum of funds originally advanced, plus any subsequent advances, plus any interest that has accrued, less any repayments (which includes any payments covering interest accrual). Nominal value in domestic currency of a debt instrument denominated in foreign currency also includes holding gains or losses arising from exchange rate changes.

Exchange rate changes:

Changes due to variation in exchange rate during the year should be recorded under the column titled "Exchange rate changes".

Other changes:

Refer to changes which take place during the year and are not covered under transactions, price changes or exchange rate changes. These usually occur due to reclassification e.g., change in type of investment from foreign direct investment to foreign portfolio investment or vice versa, write-offs and measurement errors, etc.

Arrears:

Principal amount of loan and interest still outstanding after the due date for payments should be reclassified as arrears and reported under item sr. no. (58 to 67) & (105 to 114).

Foreign Investment Survey - Item-wise explanation

Sr. No	Item	Description / Explanation
1	Name of company/ enterprise/ branch office	Complete name of the Company/ Enterprise/ Branch Office for which the data will be provided. In case of group of subsidiaries/ companies, please report only one company/ enterprise position instead of consolidated accounts.
2	Address	It is complete official address of the head offices not location of the factory, industry, or business real activity.
3	Principal activity	Report the principal activity of your enterprise. If enterprise is involved in multiple activities, the principal activity should be determined on the basis of maximum value added to your enterprise. If the data on value added is not available, data on sales or payroll may be used as proxy (list of principal activities is attached at end of this document).
4	Type of Company	<p>1. Incorporated in Pakistan: A corporation (legal entity), created for the purpose of producing goods or services for the market, that may be a source of profit or other financial gain to its owner(s); it is collectively owned by shareholder(s) who may have the authority to appoint directors responsible for its general management. The entity is Listed or unlisted on PSX</p> <p>2. Unincorporated/ Branch of foreign company: These are branches of foreign non-resident companies working in Pakistan as branch of foreign enterprise.</p> <p>3. Others: An entity (notional resident unit, trust, nonprofit institution, government unit and household) which is not under obligation of certain legal requirement/registration.</p>
5	NTN of Company	Federal Board of Revenue (FBR) allots national Tax Number (NTN) to reporting enterprise in the business name of entity. The entities exempted from tax would report tax-free number (TFN).
6	Local enterprise group (LEG)	A LEG is group of enterprises with an enterprise at the top of ownership chain followed by all other enterprises included in the chain. Data is to be reported individually by each enterprise in the group. List here all such enterprises in the group.

7.A.	Foreign direct investor(s)	List all non-resident direct investors (DIs) having equity ownership of 10 percent or more in your enterprise. Examples of DIs are foreign head offices (for branches) and foreign parent company (for subsidiaries). An enterprise may have more than one DIs and these may reside in different countries. A DI need not to have the largest shareholding to be considered as a direct investor. Please also provide %age share of DIs in the equity of your enterprise.
7.B.	Direct investment enterprises abroad	List all those non-resident direct Investment enterprises (DIEs) abroad, in which your enterprise has made equity ownership of 10 percent or more . Please also provide your %age share in equity of enterprise.
8.A.	Non-resident fellow enterprises - controlling parent is non-resident	Fellow enterprises are those which have a common direct investor but these do not hold 10 percent or more equity in each other . Here you will list only non-resident fellow enterprises for which your common direct investor and controlling parent of your enterprise is non-resident.
8.B.	Non-resident fellow enterprises – controlling parent is in Pakistan	Provide list of non-resident fellow enterprises for which your common direct investor and controlling parent is resident of Pakistan.
9	Details of Agent Bank	Provide Bank name, branch name, branch code and address of the company's 'Agent Bank' in Pakistan. Also provide email address of the bank to which surveyed is emailed (CC)
10	Head office account	The funds/ resources provided by the head office to the branch office in Pakistan.
11	Equity (net worth):	Net worth of an entity is the value of all the non-financial and financial assets owned by it less the value of all its outstanding liabilities. It is the sum of (a) Paid-up capital, (b) Reserves- all types (c) Cumulated reinvested earnings
<p>Note: For each of the item (11-114) explained below, please provide information regarding the country, actual currency, market/book value, balances, changes during the year, closing balance, etc., in the relevant column according to explanation given in the document under "valuation principal".</p>		
<p>A. Liabilities to non-residents</p> <p>1. Equity</p>		
12 (a)	Equity capital- Foreign direct investment	Provide names of the Direct Investors' enterprises and information on equity held by each foreign direct investor in your entity separately in the relevant columns.
12 (b)	Reinvested earnings	Provide information on reinvested earnings by using reserves and un-appropriate profit/loss attributable to foreign direct investor(s).

13	Equity claims on above direct investor(s)(-)	Report names of your direct investors, your enterprise holds equity of less than 10% of these foreign direct investor(s) as (reverse investment). Please note the investments reported here should be less than 10% and not to be included in the portfolio investment of your enterprise abroad at sr. no. 73 of asset side. If your investment abroad in any of the above enterprises is 10% or more, then this should be reported under direct investment abroad at sr. no. 68(a) on assets side.
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14	Capital equipment brought in	This includes other capital contribution (for example, the provision of machinery or raw material or equipment) which constitutes part of the investment of the direct investment by the each of the above direct investors in your enterprise. Besides purchase of land (construction thereof) and real estate financed by transfer from foreign direct investor other than intercompany debts also should be reported.
15	Non-Resident Fellow enterprises (controlling parent is abroad)	Provide names of the non-resident fellow enterprises and shares/ stocks acquired by each of these enterprises in your enterprise/ office in Pakistan. Fellow enterprises to be reported here are those for which your common controlling parent is a non- resident of Pakistan.
16	Equity claims on above non-resident fellow enterprises(-)	For each of the above Fellows, report equity of the enterprise held by your enterprise/ offices (reverse investment). Please note that these investments reported here must not be included under portfolio investment by your enterprise in sr. no. 72 of asset side.
17	Foreign portfolio investor(s)	Provide total portfolio investment (equity securities) in your enterprise by the non-resident Portfolio investors where share in equity of each investor is less than 10% of your enterprise equity.

2. Long-term liabilities

(a) Debt securities (bonds, debentures and other securities)

18	Held by Foreign direct investors	Provide names of foreign direct investors along with their holdings of the long-term debt securities issued by your enterprise. Debt securities include bonds, debentures, preference shares which are not part of the equity, notes or negotiable debt instruments, etc.
19	Holding of debt securities issued by direct investors (-)	Long-term debt securities issued by foreign direct investors and held by your enterprise/ office to be reported here against the respective issuer.
20	Held by non-resident fellow enterprises (controlling parent is abroad)	Report all long-term debt securities issued by your enterprise and held by a non-resident fellow enterprises against their names, where your common controlling parent is also a non-resident.
21	Holding of debt securities issued by above non-resident fellow enterprises (-)	Report names of the non-resident fellow enterprises (common controlling parent is also non-resident) and the long-term debt securities issued by fellow enterprises and held by your enterprises/ office.

22	Held by other non-residents	Provide total portfolio investment (long-term debt securities) in your enterprise.
(b) Long-Term Loans		
23	From foreign direct investor(s)	List down non-resident direct investors of your enterprise and the long-term loans from these investors. Long-term loans consist of loans that have an original maturity of more than one year.
24	To foreign direct investor(s) (-)	Report names of your foreign direct investors with the long-term loans to them by your enterprise.
25	From non-resident fellow enterprises (controlling parent is abroad)	Report names of your non-resident fellow enterprises and the long-term loans payable to them by your enterprise. Non-resident fellow enterprises will be those for which your common controlling parent is also a non-resident.
26	To above non-resident fellow enterprises (controlling parent is abroad)(-)	Names of non-resident fellow enterprises and the long-term loans to be reported here.
27	From other non-residents	Report names of other non-residents (other than your direct investors and fellows) and the long-term loans from them by your enterprise.
(c) Other Long Term Liabilities		
28	To foreign direct investor(s)	List down non-resident direct investors of your enterprise and other long-term liabilities payable to these investors. Other long term Liabilities cover financial liabilities, other than those reported in 11-26 above, payable in more than one year.
29	Of foreign direct investor(s) (-)	Report names of your foreign direct investors and other long-term liabilities payable by them.
30	To non-resident fellow enterprises (controlling parent is abroad)	Report names of your non-resident fellow enterprises and the other long-term liabilities payable to them by your enterprise. Non-resident fellow enterprises will be those for which your common controlling parent is also a non-resident.
31	Of above non-resident fellow enterprises (controlling parent is abroad)(-)	Names of the non-resident fellow enterprises and other long-term liabilities payable by them to your enterprise. Fellow enterprises should be those for which your common controlling parent is a non-resident
32	To other non-residents	List of non-residents, other than direct investors and fellows and the other long-term liabilities payable to them.
3. Short-term liabilities to non-residents		
(a) Short-term debt securities		

33	Held by Foreign direct investors	Provide names of foreign direct investors along with their holdings of the short term debt securities issued by your enterprise Debt securities include treasury bills, negotiable certificates of deposit, bankers' acceptances, promissory notes, and commercial paper.
34	Holding of debt securities issued by direct investors (-)	Short-term debt securities issued by foreign direct investors and held by your enterprise/ office to be reported here against the respective issuer.
35	Held by non-resident fellow enterprises	Report all short-term debt securities issued by your enterprise and held by a non resident fellow enterprises against their

	(controlling parent is abroad)	names, where your common controlling parent is also a non-resident.
36	Holding of debt securities issued by above non-resident fellow enterprises (-)	Report names of the non-resident fellow enterprises (common controlling parent is also non-resident) and the short-term debt securities issued by them and held by your enterprises/ office.
37	Held by other non-residents	Provide total portfolio investment (short- term debt securities) in your enterprise.

(b) Short-term borrowings

38	From banks abroad	Report names of banks outside Pakistan and the short-term loans from these banks. Short-term loans are loans that have an original maturity normally of one year or less.
39	From foreign direct investor(s)	Provide names of your Foreign direct investors and the short- term loans from them. Short-term loans consist of loans that have an original maturity normally of one year or less.
40	To foreign direct investor(s)(-)	Names of your Foreign direct investors and the short-term loans to them to be reported here.
41	From non-resident fellow enterprises (controlling parent is abroad)	Report names of your non-resident fellow enterprises and the short-term loans from them by your enterprise. Non-resident fellow enterprises will be those for which your common controlling parent is also a non-resident.
42	To above non-resident fellow enterprises (controlling parent is abroad)(-)	Names of non-resident fellow enterprises and the short-term loans to these fellow enterprises (common controlling parent is a non-resident enterprise).
43	From other non-residents	List down the non-residents other than banks, direct investors and fellows and the short-term loans from them.

(c) Deposits		
44	From foreign direct investor(s)	These are the deposits maintained by DIs with your enterprise.
45	With foreign direct investor(s)(-)	These are deposits maintained by your enterprise with foreign direct investor.
46	From non-resident fellow enterprises (controlling parent is abroad)	These are the deposits maintained by fellow enterprises with your enterprise.

47	With non-resident fellow enterprises (controlling parent is abroad) (-)	These are the deposits maintained by your enterprise with non-resident fellow enterprises.
48	From other non-residents	These are the deposits maintained by non-residents other than DIs and fellow enterprises with your enterprise.

(d)(i & ii) Trade credits payable (a)-Short Term, (b) Long term		
49	To Foreign direct investor(s)	Trade credits that are payable to DIs. In addition to the non-bank trade credits it includes financial or buyer credits extended by banks which are guaranteed or insured by an official export credit guarantee agency.
50	From Foreign direct investor(s)(-)	Trade credits that are receivable from DIs.
51	To Non-resident fellow enterprises (controlling parent is abroad)	Trade credits that are payable to fellow enterprises.
52	From Non-resident fellow enterprises (controlling parent is abroad)(-)	Trade credits that are receivable from fellow enterprises.
53	Other non-residents	Trade credits that are payable to non-residents other than DIs and fellow enterprises.

(e) Other short-term liabilities		
54	To foreign direct investor(s)	These are other short-term liabilities payable to DIs.
55	Of above foreign direct investor(s)(-)	These are other short-term liabilities receivable from DIs.
56	To non-resident fellow enterprises (controlling parent is abroad)	These are other short-term liabilities payable to fellow enterprises.

57	Of above non-resident fellow enterprises (controlling parent is abroad)(-)	These are other short-term liabilities receivable from fellow enterprises.
58	To other non-residents	These are other short-term liabilities payable to other non-residents.
4. Arrears		
(a) Arrears on Principal		
59. A	Principal Payable to foreign direct investor(s)	This is principal amount of the loan and payables matured but yet to be paid to DIs.
59. B	Dividends Payable to foreign direct investor(s)	This is the residual amount of dividends yet to be paid to Direct Investors.
59. C	Dividends Payable to foreign portfolio investor(s)	This is the residual amount of dividends yet to be paid to Portfolio Investors.
60	Principal Payable to non-resident fellow enterprises (controlling parent is abroad)	This is principal amount of the loan and payables matured but yet to be paid to fellow enterprises.

61	Principal Receivable from above non-resident fellow enterprises (-)	This is principal amount of the loan and receivables matured but yet to be received from DIs.
62	Payable to other non-residents	This is principal amount of the loan and payables matured but yet to be paid to non-residents other than DIs and fellow enterprises.
(b) Arrears on Interest		
63	Payable to foreign direct investor(s)	This is interest accrued on loan which is yet to be paid to DIs.
64	Receivable from above foreign direct investor(s)(-)	This is interest accrued on loan which is yet to be received from DIs.
65	Payable to non-resident fellow enterprises (controlling parent is abroad)	This is interest accrued on loan which is yet to be paid to fellow enterprises.
66	Receivable from above non-resident fellow enterprises (controlling parent is abroad)(-)	This is interest accrued on loan which is yet to be received from fellow enterprises.
67	Payable to other non-residents	This is interest accrued on loan which is yet to be paid to non-residents other than DIs and fellow enterprises.

5. Claims on non-residents (foreign assets)		
1. Equity		
68 (a)	Equity capital- Direct investment abroad (with names of enterprises)	Your enterprise's holding of 10% or more equity in the non-resident DIEs.
68 (b)	Reinvested earnings	The reinvested earnings in direct investment enterprise abroad including retained earnings and bonus shares.
69	Equity liabilities to above direct investment enterprises (-)	The non-resident DIE's holding of less than 10% of equity in your enterprise.
70	Capital equipments brought out by DIEs	These are capital equipments to the above DIEs abroad as investment.
71	Non-resident fellow enterprises (controlling parent is in Pakistan)	Your enterprise's holding of equity in the fellow enterprises.
72	Equity liabilities to above non-resident fellow enterprises(-)	The non-resident fellow enterprises holding of equity in your enterprise.
73	Portfolio investment abroad	Equity holding of less than 10% by your enterprise in the non-resident enterprises other than fellow enterprises.
2. Long term claims on non-residents		
(a) Debt securities		
74	Issued by direct investment enterprises abroad	Provide names of DIEs along with the debt securities issued by them and held by your enterprise. Debt securities cover all tradable securities, except those classified as equity securities. Debt securities include bonds, debentures, notes, etc., money market or negotiable debt instruments.
75	Issued to direct investment enterprises abroad (-)	Long term debt securities issued by your enterprise and held by DIEs.
76	Issued by non-resident fellow enterprises (controlling parent is in Pakistan)	These are the debt securities issued by the fellow enterprises abroad and held by your enterprise/ office.
77	Issued to above non-resident fellow enterprises(-)	These are the debt securities issued by your enterprise/ office and held by fellow enterprises.
78	Issued by other non-residents	These are the debt securities held by your enterprise/ office and issued by other non-residents.
(b) Long-term loans		
79	To direct investment enterprises abroad	These are long-term loans to DIEs. Long-term loans consist of loans that have an original maturity normally of more than one year.

80	From direct investment enterprises abroad (-)	These are long-term loans from DIEs.
81	To non-resident fellow enterprises (controlling parent is in Pakistan)	These are the long-term loans of your enterprise to non-resident fellow enterprises.
82	From above non-resident fellow enterprises(-)	These are the long-term loans from non-resident fellow enterprises.
83	To other non-residents	These are long-term loans to non-residents other than DIEs and fellow enterprises.
(c) Other long-term claims		
84	On direct investment enterprises abroad	These are other long-term claims/ assets of your enterprise on DIEs which are not covered under equity, debt securities and long term loans. It may includes wages and salaries receivable, prepayment of insurance premiums, prepaid taxes, commissions, royalties etc.
85	Of direct investment enterprises abroad (-)	These are other long-term claims/ assets of DIEs on your enterprise/ office.
86	On non-resident fellow enterprises (controlling parent is in Pakistan)	These are other long-term claims/ assets of your enterprise on your fellow enterprises.
87	Of above non-resident fellow enterprises(-)	These are other long-term claims/ assets of fellow enterprises on your enterprise/ office.
88	On other non-residents	These are other long-term claims/ assets of your enterprise/office on non-residents other than DIEs and fellow enterprises.
3. Short term claims on non-residents		
(a) Deposits / balances		
89	With banks abroad	These are the deposits/ cash balances of your enterprises with the non-resident banks.
90	With direct investment enterprises abroad	These are the deposits/ cash balances of your enterprise/ office with DIEs.
91	Of direct investment enterprises abroad (-)	These are the deposits/ cash balances of DIEs with your enterprise/ office.
92	With non-resident fellow enterprises (controlling parent is in Pakistan)	These are the deposits/ cash balances of your enterprise/ office with fellow enterprises.
93	Of above non-resident fellow enterprises(-)	These are deposits/ cash balances of fellow enterprises with your enterprise/ office.
94	Other non-residents	These are the deposits/ cash balances of your enterprise/ office with non-residents other than banks DIEs and fellow enterprises.

(b) Trade Credits		
95	From Direct investment enterprises abroad	Trade credits that are receivable from DIEs. In addition to the non-bank trade credits it includes financial or buyer credits extended by banks which are guaranteed or insured by an official export credit guarantee agency.
96	To Direct investment enterprises abroad	Trade credits that are payable to DIEs.
97	From Non-resident fellow enterprise (controlling parent is in Pakistan)	Trade credits that are receivable from fellow enterprises
98	To Non-resident fellow enterprise (controlling parent is in Pakistan)	Trade credits that are payable to fellow enterprises
99	Other non-residents	Trade credits that are receivable from non-resident other than DIEs and fellow enterprises.

(c) Other short-term claims		
100	On direct investment enterprises abroad	These are other short-term claims/ assets of your enterprise on DIEs which are not covered under deposits/ balances and trade credits. It may includes wages and salaries receivable, prepayment of insurance premiums, prepaid taxes, commissions, royalties etc.
101	Of direct investment enterprises abroad (-)	These are other short-term claims/ assets of DIEs on your enterprise/ office.
102	On non-resident fellow enterprises (controlling parent is in Pakistan)	These are other short-term claims/ assets of your enterprise on your fellow enterprises.
103	Of above non-resident fellow enterprises(-)	These are other short-term claims/ assets of fellow enterprises on your enterprise/ office.
104	On other non-residents	These are other short-term claims/ assets of your enterprise/ office on non-residents other than DIEs and fellow enterprises.
4. Arrears		
(a) Arrears on Principal		
105	Receivable from direct investment enterprises abroad	This the principal amount of the loan and receivables matured but yet to be received from DIEs.
106	Payable to above direct investment enterprises abroad(-)	This the principal amount of the loan and payables matured but yet to be paid to DIEs.

107	Receivable from non-resident fellow enterprises	This the principal amount of the loan and receivables matured but yet to be received from the fellow enterprises where controlling parent is in Pakistan
108	Payable to above non-resident fellow enterprises(-)	This the principal amount of the loan and payables matured but yet to be paid to the fellow enterprise.
109	Receivable from other non-residents	This principal amount of the loan and receivables matured but yet to be received from non-residents other than DIES and fellow enterprises.
(b) Arrears on Interest		
110	Receivable from DIE abroad	This the interest accrued on loan which is yet to be received from direct investment enterprises (DIEs).
111	Payable to above DIE abroad(-)	This the interest accrued on loan which is yet to be paid to DIEs.

112	Receivable from non-resident fellow enterprises	This the interest accrued on loan which is yet to be received from fellow enterprises where controlling parent is in Pakistan
113	Payable to above non-resident fellow enterprises(-)	This the interest accrued on loan which is yet to be paid to fellow enterprises.
114	Receivable from other non-residents	This the interest accrued on loan which is yet to be received from non-residents other than DIEs and fellow enterprises.

5. Supplementary Details

115	Amount of dividends remitted abroad	Dividend paid to foreign/portfolio investors by your enterprise/ office during the reporting calendar year. Please provide information whether dividend paid in cash or settled through goods and services as per format.
116	Amount of dividends received from abroad	Dividend received from foreign/portfolio investors abroad by your enterprise/ office during the reporting calendar year. Please provide information as per format.
117	Total Imports during the reporting year	Total amount of goods imported, amount paid and amount yet to be paid against import of goods during January-December of reporting year Total amount of services imported, amount paid and amount yet to be paid against import of services during January-December of reporting year
118-127	Annual accounts items	Self explanatory.
128	Profit after taxation	This is total profit after payment of tax.
129	Dividend paid during the year	Total amount of dividend paid by your enterprise during the reporting calendar year.
130	Retained earnings or Reinvested earnings for the year	This is the reinvested earnings of your enterprise for the reporting calendar year. Note: Please mention only retained earnings which are transferred from profit of current reporting calendar year and not the outstanding balance as on last day of reporting year.

Principal area of activity of your enterprise.	
A. Agriculture, forestry, and fishing	21) Other transport equipments
B. Mining and quarrying	22) Furniture and fixture
i) Mining of coal	i) Furniture
ii) Crude petroleum and natural gas	ii) Ceramics
iii) Iron and non ferrous metal ores	iii) Others n.e.s
iv) quarrying of stone, sand and clay	23) Jewellery and related articles
v) Chemical, minerals, salt etc	i) Jewellery products
C. Manufacturing	ii) Cosmetics products
1) Food	iii) Others n.e.s
i) Sugar	24) Sports goods
ii) Beverages	25) Handicrafts
iii) Other food products n.e.s	26) Other manufacturing n.e.s.
2) Tobacco products	D. Electricity , gas, steam, and air conditioning supply
3) Textiles	E. Water supply, sewerage, waste management and remediation activities
i) Spinning, weaving, finishing of textiles	F. Construction
a) Spinning of fibers	i) Building
b) Weaving of textiles	ii) Infrastructure
c) Finishing of textiles	G. Wholesale and retail
ii) Made-up textile articles	i) Sale, maintenance and repair of motor vehicles and motor cycles
iii) Knit wear	ii) Wholesale and commission trade
iv) Carpets and rugs	a. Exports
v) Other textiles n.e.s.	b. Imports
4) Wearing apparel, readymade garments etc.	c. Domestic wholesales
5) Tanning and dressing of leather; manufacture of luggage and footwear	iii) Retail trade
i) Tanning and dressing of leather, luggage, handbags etc	H. Transport and storage
ii) Footwear	I. Accommodation and food service
6) Wood and products of wood cork	J. Information and communication
7) Paper, paperboard and products	i) Telecommunications
8) Printing, publishing and allied industries	ii) Information Technology
9) Coke and refined petroleum products	iii) Postal and Courier Services
10) Chemicals and chemical products	K1. Financial intermediary
i) Chemicals	K2. Finance and insurance, except financial intermediary
ii) Fertilizers	L. Real estate activities
11) Rubber and plastics products	M. Professional, scientific and technical
12) Other non-metallic mineral products	N. Administrative and support services
i) Mineral products	O. Public administration
ii) Cement	P. Education
13) Basic metals	Q. Human health and social work
14) Fabricated metal products	R. Arts, entertainment and recreation
15) Machinery and equipment	S. Other services activities
16) Office, accounting and computing machinery	T. Activities of households as employers of domestic personnel
17) Electrical machinery and apparatus	undifferentiated goods- and services- producing activities
18) Radio, television and communication equipment and apparatus	of private households for own use
19) Medical, precision and optical instruments, watches and clocks	U. Activities of extraterritorial organizations and bodies
20) Motor vehicles, trailers and semi-trailers	V. Ship breaking and waste/ scrape (junk) etc.

Exchange Rate:

Exchange rate (average and month end) of major currencies are available on SBP website at:

https://www.sbp.org.pk/ecodata/IBF_Arch.xls