

CONCEPT PAPER

CLASSIFICATION OF COMPANIES UNDER INTERNATIONAL CODING SYSTEM

A CUSTOMIZED ISIC-BASED APPROACH



SECP

**SECURITIES AND EXCHANGE
COMMISSION OF PAKISTAN**

Business Centre (Corporate Registry Department)

- i. Each listed company is assigned to a sector that most accurately reflects its primary line of business e.g Cement, Commercial Banks, Technology, Communication, Oil & Gas Exploration Companies, etc.
- ii. For internal record-keeping, data management, and automated reporting, PSX assigns a unique numerical or alphanumeric code to each sector.
- iii. While these sector codes are reflected in the Sector Summary pages, included in market data fields etc., they are primarily used for backend processing. For most investors and market participants, the sector name itself, rather than the code, is the key reference point.

PSX list of sectors and codes is attached as **Annexure-A**

c) **FBR Sector Classification:** The Federal Board of Revenue (FBR) utilizes standardized coding systems to classify goods and services for taxation, customs, and regulatory purposes. These classification systems ensure consistency in the application of duties, taxes, and tariff rates.

- i. **Harmonized System (HS) Codes:** The HS Code is an internationally recognized nomenclature for the classification of traded products. It enables uniformity in international trade reporting and customs procedures.
- ii. **Pakistan Customs Tariff (PCT) Codes:** These are localized extensions of HS Codes, developed by FBR to provide more granular detail specific to Pakistan's regulatory and fiscal needs.

Applications:

- i. **Goods:** Each product is assigned a specific code (e.g., 0101.2100 for pure-bred horses) for duty, tax, and trade tracking.
- ii. **Services:** Codes such as 9801.0000 cover sectors like hospitality and catering.

4. International Sector Classification Systems

The International Standard Industrial Classification (ISIC), developed by the United Nations Statistics Division (UNSD), is the most widely adopted framework globally.

a) Commonly used International coding systems

Name	Full Name	Developer	Notes
ISIC	International Standard Industrial Classification	United Nations Statistics Division	The global standard; basis for many national systems
NACE	Nomenclature statistique des activités économiques dans la Communauté européenne	Eurostat (EU)	European version of ISIC

CPC	Central Product Classification	United Nations	Used to classify products and services, not industries directly
NAICS	North American Industry Classification System	U.S., Canada, Mexico	Used for North America; not based on ISIC, but aligned
ICB	Industry Classification Benchmark	FTSE & Dow Jones	Used in finance and stock market sector classification
GICS	Global Industry Classification Standard	MSCI & S&P	Widely used in financial markets globally

b) *Jurisdictional Overview of Sector Classification Systems:* Various countries and their respective regulatory authorities employ different sector classification systems to categorize businesses and industries based on their primary economic activities. Many jurisdictions have adopted or aligned their classification systems with internationally recognized frameworks such as ISIC, which is used or forms the basis of classification systems in **over 150 countries worldwide**.

The table below summarizes the sector coding systems used by key regulatory authorities across selected countries. It highlights the diversity in approaches, ranging from internal proprietary classifications to well-established standardized systems aligned with ISIC or equivalent frameworks

Country	Authority	Sector Coding System
United Kingdom	Companies House	Standard Industrial Classification (SIC) Codes
Singapore	Accounting and Corporate Regulatory Authority (ACRA)	Singapore Standard Industrial Classification (SSIC) aligned with ISIC
India	Ministry of Corporate Affairs (MCA)	National Industrial Classification (NIC) aligned with ISIC
China	State Administration for Market Regulation (SAMR)	Unified Social Credit Identifier (USCC) and sector-specific classification systems (not explicitly aligned with ISIC)
Malaysia	Suruhanjaya Syarikat Malaysia (SSM)	Malaysian Standard Industrial Classification (MSIC) aligned with ISIC
New Zealand	Ministry of Business, Innovation and Employment (MBIE)	Australian and New Zealand Standard Industry Classification (ANZSIC) aligned with ISIC
United States	U.S. Census Bureau	North American Industry Classification System (NAICS) aligned with ISIC
Canada	Statistics Canada	North American Industry Classification System (NAICS) aligned with ISIC
Australia	Australian Bureau of Statistics (ABS)	Australian and New Zealand Standard Industry Classification (ANZSIC) aligned with ISIC
Germany	Federal Statistical Office (Destatis)	WZ (Wirtschaftszweigsystematik) aligned with NACE and ISIC
Japan	Ministry of Internal Affairs and Communications	Japan Standard Industrial Classification (JSIC) aligned with ISIC

5. How ISIC Coding Works

ISIC coding follows a drill-down approach by organizing economic activities into a hierarchical classification system, starting from broad sectors and narrowing down to specific industries. Developed by the United Nations. The ISIC categorizes all economic activities through multiple levels 1) Sections 2) Divisions 3) Groups 4) Classes. This structured system allows for a step-by-step classification, beginning with general categories like Manufacturing or Services and drilling down into more specific activities, such as the manufacture of dairy products or software development. (list of ISIC coding is attached as **Annexure-B**):

Example how ISIC system code the sector

Level	Description	Example
Section	1-letter code(broad group)	C = Manufacturing
Division	2-digit code	10 = Manufacture of food products
Group	3-digit code	107 = Manufacture of other food products
Class	4-digit code	1071 = Manufacture of bakery products 1072 = Manufacture of sugar 1073 = Manufacture of cocoa, chocolate and sugar confectionery 1074 = Manufacture of macaroni, noodles, couscous and similar farinaceous products 1075 = Manufacture of prepared meals and dishes 1076 = Processing of coffee and tea manufacture of other food products

6. Way forward

In light of international best practices, SECP is proposing to adopt a customized classification system based on ISIC. Such an implementation would enhance data consistency, regulatory reporting, and cross-border comparability.

- a) Customized approach to adopt ISIC: Many countries and regulatory authorities adopt a customized classification system derived from the International Standard Industrial Classification (ISIC) to balance international comparability with local economic specificity. In light of international best practices, it is recommended that SECP adopt a customized classification system based on ISIC. Such an implementation would enhance data consistency, regulatory reporting, and cross-border comparability. SECP sector with ISIC is attached as **Annexure-C**.
- b) Simplification of principal line of business: It is recommended that the current principal line of business provisions outlined in Table B, C, D and E of First Schedule of the Companies Act 2017 be simplified by consolidating the existing multiple object clauses into a single, clear, and comprehensive object clause.

This simplification aligns with international best practices observed in jurisdictions such as the United Kingdom, Singapore, and Australia, where companies are permitted to state a broad principal business objective without the need for multiple, detailed clauses. This approach reduces administrative complexity, enhances legal clarity, and provides companies with greater operational flexibility to adapt to evolving business environments and emerging technologies. Adopting a streamlined object clause will also facilitate easier regulatory compliance and improve the accuracy of business classification under sector coding frameworks, such as the proposed customized ISIC system, thereby supporting efficient regulatory oversight and economic reporting.

7. Feedback required

The objective of this concept paper is to seek feedback of the stakeholders on the following:

- a. Adopt a customized ISIC-based sector classification system.
- b. Reclassify all sectors and subsectors in accordance with the ISIC framework.
- c. Make the classification system publicly accessible via SECP's website and digital platforms
- d. Drafting of standard object clauses of memorandum of association for inclusion of new subsectors.
- e. Consider revising the existing object clauses i.e. clause 3.1 to 3.4 of memorandum of association into a simple object clause.

8. Format for sharing feedback/comments

Any feedback or comments should be sent within 14 days of the date of publication via email to Incharge Business Centre (CRD) at saima.ahrar@secp.gov.pk and/or by post at the following address:

***Incharge Business Centre,
Corporate Registry Department,
Mezzanine Floor, NICL Building, SECP Head Office,
Jinnah Avenue, Blue Area, Islamabad.***

PSX Sector Coding

Sr no.	Sector Code	Sector Name
1	801	AUTOMOBILE ASSEMBLER
2	802	AUTOMOBILE PARTS & ACCESSORIES
3	803	CABLE & ELECTRICAL GOODS
4	804	CEMENT
5	805	CHEMICAL
6	806	CLOSE - END MUTUAL FUND
7	807	COMMERCIAL BANKS
8	808	ENGINEERING
9	809	FERTILIZER
10	810	FOOD & PERSONAL CARE PRODUCTS
11	811	GLASS & CERAMICS
12	812	INSURANCE
13	813	INV. BANKS / INV. COS. / SECURITIES COS.
14	814	JUTE
15	815	LEASING COMPANIES
16	816	LEATHER & TANNERIES
17	818	MISCELLANEOUS
18	819	MODARABAS
19	820	OIL & GAS EXPLORATION COMPANIES
20	821	OIL & GAS MARKETING COMPANIES
21	822	PAPER, BOARD & PACKAGING
22	823	PHARMACEUTICALS
23	824	POWER GENERATION & DISTRIBUTION
24	825	REFINERY
25	826	SUGAR & ALLIED INDUSTRIES
26	827	SYNTHETIC & RAYON
27	828	TECHNOLOGY & COMMUNICATION
28	829	TEXTILE COMPOSITE
29	830	TEXTILE SPINNING
30	831	TEXTILE WEAVING
31	832	TOBACCO
32	833	TRANSPORT
33	834	VANASPATI & ALLIED INDUSTRIES
34	835	WOOLLEN
35	836	REAL ESTATE INVESTMENT TRUST
36	837	EXCHANGE TRADED FUNDS
37	838	PROPERTY

ISInternational Standard Industrial ClassificationIC coding

ISIC Rev 5	ISIC Rev 5	ISIC Rev 5 Title
A	A	Agriculture, forestry and fishing
A01	01	Crop and animal production, hunting and related service activities
A011	011	Growing of non-perennial crops
A0111	0111	Growing of cereals (except rice), leguminous crops and oil seeds
A0112	0112	Growing of rice
A0113	0113	Growing of vegetables and melons, roots and tubers
A0114	0114	Growing of sugar cane
A0115	0115	Growing of tobacco
A0116	0116	Growing of fibre crops
A0119	0119	Growing of other non-perennial crops
A012	012	Growing of perennial crops
A0121	0121	Growing of grapes
A0122	0122	Growing of tropical and subtropical fruits
A0123	0123	Growing of citrus fruits
A0124	0124	Growing of pome fruits and stone fruits
A0125	0125	Growing of other tree and bush fruits and nuts
A0126	0126	Growing of oleaginous fruits
A0127	0127	Growing of beverage crops
A0128	0128	Growing of spices, aromatic, drug and pharmaceutical crops
A0129	0129	Growing of other perennial crops
A013	013	Plant propagation
A0130	0130	Plant propagation
A014	014	Animal production
A0141	0141	Raising of cattle and buffaloes
A0142	0142	Raising of horses and other equines
A0143	0143	Raising of camels and camelids
A0144	0144	Raising of sheep and goats
A0145	0145	Raising of swine and pigs
A0146	0146	Raising of poultry
A0149	0149	Raising of other animals
A015	015	Mixed farming
A0150	0150	Mixed farming
A016	016	Support activities to agriculture and post-harvest crop activities
A0161	0161	Support activities for crop production
A0162	0162	Support activities for animal production
A0163	0163	Post-harvest crop activities
A0164	0164	Seed processing for propagation
A017	017	Hunting, trapping and related service activities
A0170	0170	Hunting, trapping and related service activities
A02	02	Forestry and logging
A021	021	Silviculture and other forestry activities

A0210	0210	Silviculture and other forestry activities
A022	022	Logging
A0220	0220	Logging
A023	023	Gathering of non-wood forest products
A0230	0230	Gathering of non-wood forest products
A024	024	Support services to forestry
A0240	0240	Support services to forestry
A03	03	Fishing and aquaculture
A031	031	Fishing
A0311	0311	Marine fishing
A0312	0312	Freshwater fishing
A032	032	Aquaculture
A0321	0321	Marine aquaculture
A0322	0322	Freshwater aquaculture
A033	033	Support activities for fishing and aquaculture
A0330	0330	Support activities for fishing and aquaculture
B	B	Mining and quarrying
B05	05	Mining of coal and lignite
B051	051	Mining of hard coal
B0510	0510	Mining of hard coal
B052	052	Mining of lignite
B0520	0520	Mining of lignite
B06	06	Extraction of crude petroleum and natural gas
B061	061	Extraction of crude petroleum
B0610	0610	Extraction of crude petroleum
B062	062	Extraction of natural gas
B0620	0620	Extraction of natural gas
B07	07	Mining of metal ores
B071	071	Mining of iron ores
B0710	0710	Mining of iron ores
B072	072	Mining of non-ferrous metal ores
B0721	0721	Mining of uranium and thorium ores
B0729	0729	Mining of other non-ferrous metal ores
B08	08	Other mining and quarrying
B081	081	Quarrying of stone, sand and clay
B0810	0810	Quarrying of stone, sand and clay
B089	089	Mining and quarrying n.e.c.
B0891	0891	Mining of chemical and fertilizer minerals
B0892	0892	Extraction of peat
B0893	0893	Extraction of salt
B0899	0899	Other mining and quarrying n.e.c.
B09	09	Mining support service activities
B091	091	Support activities for petroleum and natural gas extraction
B0910	0910	Support activities for petroleum and natural gas extraction
B099	099	Support activities for other mining and quarrying

B0990	0990	Support activities for other mining and quarrying
C	C	Manufacturing
C10	10	Manufacture of food products
C101	101	Processing and preserving of meat
C1010	1010	Processing and preserving of meat
C102	102	Processing and preserving of fish, crustaceans and molluscs
C1020	1020	Processing and preserving of fish, crustaceans and molluscs
C103	103	Processing and preserving of fruit and vegetables
C1030	1030	Processing and preserving of fruit and vegetables
C104	104	Manufacture of vegetable and animal oils and fats
C1040	1040	Manufacture of vegetable and animal oils and fats
C105	105	Manufacture of dairy products
C1050	1050	Manufacture of dairy products
C106	106	Manufacture of grain mill products, starches and starch products
C1061	1061	Manufacture of grain mill products
C1062	1062	Manufacture of starches and starch products
C107	107	Manufacture of other food products
C1071	1071	Manufacture of bakery products
C1072	1072	Manufacture of sugar
C1073	1073	Manufacture of cocoa, chocolate and sugar confectionery
C1074	1074	Manufacture of macaroni, noodles, couscous and similar farinaceous
C1075	1075	Manufacture of prepared meals and dishes
C1076	1076	Processing of coffee and tea
C1079	1079	Manufacture of other food products n.e.c.
C108	108	Manufacture of prepared animal feeds
C1080	1080	Manufacture of prepared animal feeds
C11	11	Manufacture of beverages
C110	110	Manufacture of beverages
C1101	1101	Distilling, rectifying and blending of spirits
C1102	1102	Manufacture of wines
C1103	1103	Manufacture of beer
C1104	1104	Manufacture of malt
C1105	1105	Manufacture of soft drinks; production of mineral waters and other
C12	12	Manufacture of tobacco products
C120	120	Manufacture of tobacco products
C1200	1200	Manufacture of tobacco products
C13	13	Manufacture of textiles
C131	131	Spinning, weaving and finishing of textiles
C1311	1311	Preparation and spinning of textile fibres
C1312	1312	Weaving of textiles
C1313	1313	Finishing of textiles
C139	139	Manufacture of other textiles
C1391	1391	Manufacture of knitted and crocheted fabrics
C1392	1392	Manufacture of made-up textile articles, except apparel
C1393	1393	Manufacture of carpets and rugs

C1394	1394	Manufacture of cordage, rope, twine and netting
C1399	1399	Manufacture of other textiles n.e.c.
C14	14	Manufacture of wearing apparel
C141	141	Manufacture of wearing apparel, except fur apparel
C1410	1410	Manufacture of wearing apparel, except fur apparel
C142	142	Manufacture of articles of fur
C1420	1420	Manufacture of articles of fur
C143	143	Manufacture of knitted and crocheted apparel
C1430	1430	Manufacture of knitted and crocheted apparel
C15	15	Manufacture of leather and related products
C151	151	Tanning, dyeing, dressing of leather and fur; manufacture of luggage,
C1511	1511	Tanning and dressing of leather; dressing and dyeing of fur
C1512	1512	Manufacture of luggage, handbags and the like, saddlery and
C152	152	Manufacture of footwear
C1520	1520	Manufacture of footwear
C16	16	Manufacture of wood and of products of wood and cork, except
C161	161	Sawmilling and planing of wood
C1610	1610	Sawmilling and planing of wood
C162	162	Manufacture of products of wood, cork, straw and plaiting materials
C1621	1621	Manufacture of veneer sheets and wood-based panels
C1622	1622	Manufacture of builders' carpentry and joinery
C1623	1623	Manufacture of wooden containers
C1629	1629	Manufacture of other products of wood; manufacture of articles of
C17	17	Manufacture of paper and paper products
C170	170	Manufacture of paper and paper products
C1701	1701	Manufacture of pulp, paper and paperboard
C1702	1702	Manufacture of corrugated paper and paperboard and of containers
C1709	1709	Manufacture of other articles of paper and paperboard
C18	18	Printing and reproduction of recorded media
C181	181	Printing and service activities related to printing
C1811	1811	Printing
C1812	1812	Service activities related to printing
C182	182	Reproduction of recorded media
C1820	1820	Reproduction of recorded media
C19	19	Manufacture of coke and refined petroleum products
C191	191	Manufacture of coke oven products
C1910	1910	Manufacture of coke oven products
C192	192	Manufacture of refined petroleum products; manufacture of fossil
C1920	1920	Manufacture of refined petroleum products; manufacture of fossil
C20	20	Manufacture of chemicals and chemical products
C201	201	Manufacture of basic chemicals, fertilizers and nitrogen compounds,
C2011	2011	Manufacture of basic chemicals
C2012	2012	Manufacture of fertilizers and nitrogen compounds
C2013	2013	Manufacture of plastics and synthetic rubber in primary forms
C202	202	Manufacture of other chemical products

C2021	2021	Manufacture of pesticides and other agrochemical products
C2022	2022	Manufacture of paints, varnishes and similar coatings, printing ink
C2023	2023	Manufacture of soap and detergents, cleaning and polishing
C2029	2029	Manufacture of other chemical products n.e.c.
C203	203	Manufacture of man-made fibres
C2030	2030	Manufacture of man-made fibres
C21	21	Manufacture of basic pharmaceutical products and pharmaceutical
C210	210	Manufacture of pharmaceuticals, medicinal chemical and botanical
C2100	2100	Manufacture of pharmaceuticals, medicinal chemical and botanical
C22	22	Manufacture of rubber and plastic products
C221	221	Manufacture of rubber products
C2211	2211	Manufacture of rubber tyres and tubes; retreading and rebuilding of
C2219	2219	Manufacture of other rubber products
C222	222	Manufacture of plastics products
C2220	2220	Manufacture of plastics products
C23	23	Manufacture of other non-metallic mineral products
C231	231	Manufacture of glass and glass products
C2310	2310	Manufacture of glass and glass products
C239	239	Manufacture of non-metallic mineral products n.e.c.
C2391	2391	Manufacture of refractory products
C2392	2392	Manufacture of clay building materials
C2393	2393	Manufacture of other porcelain and ceramic products
C2394	2394	Manufacture of cement, lime and plaster
C2395	2395	Manufacture of articles of concrete, cement and plaster
C2396	2396	Cutting, shaping and finishing of stone
C2399	2399	Manufacture of other non-metallic mineral products n.e.c.
C24	24	Manufacture of basic metals
C241	241	Manufacture of basic iron and steel
C2410	2410	Manufacture of basic iron and steel
C242	242	Manufacture of basic precious and other non-ferrous metals
C2420	2420	Manufacture of basic precious and other non-ferrous metals
C243	243	Casting of metals
C2431	2431	Casting of iron and steel
C2432	2432	Casting of non-ferrous metals
C25	25	Manufacture of fabricated metal products, except machinery and
C251	251	Manufacture of structural metal products, tanks, reservoirs and
C2511	2511	Manufacture of structural metal products
C2512	2512	Manufacture of tanks, reservoirs and containers of metal
C2513	2513	Manufacture of steam generators, except central heating hot water
C252	252	Manufacture of weapons and ammunition
C2520	2520	Manufacture of weapons and ammunition
C259	259	Manufacture of other fabricated metal products; metalworking
C2591	2591	Forging, pressing, stamping and roll-forming of metal; powder
C2592	2592	Treatment and coating of metals; machining
C2593	2593	Manufacture of cutlery, hand tools and general hardware

C2599	2599	Manufacture of other fabricated metal products n.e.c.
C26	26	Manufacture of computer, electronic and optical products
C261	261	Manufacture of electronic components and boards
C2611	2611	Manufacture of solar cells, solar panels and photovoltaic inverters
C2619	2619	Manufacture of other electronic components and boards
C262	262	Manufacture of computers and peripheral equipment
C2620	2620	Manufacture of computers and peripheral equipment
C263	263	Manufacture of communication equipment
C2630	2630	Manufacture of communication equipment
C264	264	Manufacture of consumer electronics
C2640	2640	Manufacture of consumer electronics
C265	265	Manufacture of measuring, testing, navigating and control
C2651	2651	Manufacture of measuring, testing, navigating and control
C2652	2652	Manufacture of watches and clocks
C266	266	Manufacture of irradiation, electromedical and electrotherapeutic
C2660	2660	Manufacture of irradiation, electromedical and electrotherapeutic
C267	267	Manufacture of optical instruments and photographic equipment
C2670	2670	Manufacture of optical instruments and photographic equipment
C268	268	Manufacture of magnetic and optical media
C2680	2680	Manufacture of magnetic and optical media
C27	27	Manufacture of electrical equipment
C271	271	Manufacture of electric motors, generators, transformers and
C2710	2710	Manufacture of electric motors, generators, transformers and
C272	272	Manufacture of batteries and accumulators
C2720	2720	Manufacture of batteries and accumulators
C273	273	Manufacture of wiring and wiring devices
C2731	2731	Manufacture of fibre optic cables
C2732	2732	Manufacture of other electronic and electric wires and cables
C2733	2733	Manufacture of wiring devices
C274	274	Manufacture of lighting equipment
C2740	2740	Manufacture of lighting equipment
C275	275	Manufacture of domestic appliances
C2750	2750	Manufacture of domestic appliances
C279	279	Manufacture of other electrical equipment
C2790	2790	Manufacture of other electrical equipment
C28	28	Manufacture of machinery and equipment n.e.c.
C281	281	Manufacture of general-purpose machinery
C2811	2811	Manufacture of engines and turbines, except aircraft, vehicle and
C2812	2812	Manufacture of fluid power equipment
C2813	2813	Manufacture of other pumps, compressors, taps and valves
C2814	2814	Manufacture of bearings, gears, gearing and driving elements
C2815	2815	Manufacture of ovens, furnaces and permanent household heating
C2816	2816	Manufacture of lifting and handling equipment
C2817	2817	Manufacture of office machinery and equipment (except computers
C2818	2818	Manufacture of power-driven hand tools

C2819	2819	Manufacture of other general-purpose machinery
C282	282	Manufacture of special-purpose machinery
C2821	2821	Manufacture of agricultural and forestry machinery
C2822	2822	Manufacture of metal-forming machinery and machine tools
C2823	2823	Manufacture of machinery for metallurgy
C2824	2824	Manufacture of machinery for mining, quarrying and construction
C2825	2825	Manufacture of machinery for food, beverage and tobacco
C2826	2826	Manufacture of machinery for textile, apparel and leather
C2829	2829	Manufacture of other special-purpose machinery
C29	29	Manufacture of motor vehicles, trailers and semi-trailers
C291	291	Manufacture of motor vehicles
C2910	2910	Manufacture of motor vehicles
C292	292	Manufacture of bodies (coachwork) for motor vehicles; manufacture
C2920	2920	Manufacture of bodies (coachwork) for motor vehicles; manufacture
C293	293	Manufacture of parts and accessories for motor vehicles
C2930	2930	Manufacture of parts and accessories for motor vehicles
C30	30	Manufacture of other transport equipment
C301	301	Building of ships and boats
C3011	3011	Building of ships and floating structures
C3012	3012	Building of pleasure and sporting boats
C302	302	Manufacture of railway locomotives and rolling stock
C3020	3020	Manufacture of railway locomotives and rolling stock
C303	303	Manufacture of air and spacecraft and related machinery
C3030	3030	Manufacture of air and spacecraft and related machinery
C304	304	Manufacture of military fighting vehicles
C3040	3040	Manufacture of military fighting vehicles
C309	309	Manufacture of transport equipment n.e.c.
C3091	3091	Manufacture of motorcycles
C3092	3092	Manufacture of bicycles and invalid carriages
C3099	3099	Manufacture of other transport equipment n.e.c.
C31	31	Manufacture of furniture
C310	310	Manufacture of furniture
C3101	3101	Manufacture of wooden furniture
C3102	3102	Manufacture of other furniture
C32	32	Other manufacturing
C321	321	Manufacture of jewellery, bijouterie and related articles
C3211	3211	Manufacture of jewellery and related articles
C3212	3212	Manufacture of imitation jewellery and related articles
C322	322	Manufacture of musical instruments
C3220	3220	Manufacture of musical instruments
C323	323	Manufacture of sports goods
C3230	3230	Manufacture of sports goods
C324	324	Manufacture of games and toys
C3240	3240	Manufacture of games and toys
C325	325	Manufacture of medical and dental instruments and supplies

C3250	3250	Manufacture of medical and dental instruments and supplies
C329	329	Other manufacturing n.e.c.
C3290	3290	Other manufacturing n.e.c.
C33	33	Repair, maintenance and installation of machinery and equipment
C331	331	Repair and maintenance of fabricated metal products, machinery
C3311	3311	Repair and maintenance of fabricated metal products
C3312	3312	Repair and maintenance of machinery
C3313	3313	Repair and maintenance of electronic and optical equipment
C3314	3314	Repair and maintenance of electrical equipment
C3315	3315	Repair and maintenance of transport equipment, except motor
C3319	3319	Repair and maintenance of other equipment
C332	332	Installation of industrial machinery and equipment
C3320	3320	Installation of industrial machinery and equipment
D	D	Electricity, gas, steam and air conditioning supply
D35	35	Electricity, gas, steam and air conditioning supply
D351	351	Electric power generation, transmission and distribution activities
D3511	3511	Electric power generation activities from non-renewable sources
D3512	3512	Electric power generation activities from renewable sources
D3513	3513	Electric power transmission and distribution activities
D352	352	Manufacture of gas; distribution of gaseous fuels through mains
D3520	3520	Manufacture of gas; distribution of gaseous fuels through mains
D353	353	Steam and air conditioning supply
D3530	3530	Steam and air conditioning supply
D354	354	Activities of brokers and agents for electric power and natural gas
D3540	3540	Activities of brokers and agents for electric power and natural gas
E	E	Water supply; sewerage, waste management and remediation
E36	36	Water collection, treatment and supply
E360	360	Water collection, treatment and supply
E3600	3600	Water collection, treatment and supply
E37	37	Sewerage
E370	370	Sewerage
E3700	3700	Sewerage
E38	38	Waste collection, treatment and disposal, and recovery activities
E381	381	Waste collection activities
E3811	3811	Collection of non-hazardous waste
E3812	3812	Collection of hazardous waste
E382	382	Waste treatment and disposal
E3821	3821	Treatment and disposal of non-hazardous waste
E3822	3822	Treatment and disposal of hazardous waste
E383	383	Materials and other waste recovery
E3830	3830	Materials and other waste recovery
E39	39	Remediation and other waste management service activities
E390	390	Remediation and other waste management service activities
E3900	3900	Remediation and other waste management service activities
F	F	Construction

F41	41	Construction of residential and non-residential buildings
F410	410	Construction of residential and non-residential buildings
F4100	4100	Construction of residential and non-residential buildings
F42	42	Civil engineering
F421	421	Construction of roads and railways
F4210	4210	Construction of roads and railways
F422	422	Construction of utility projects
F4220	4220	Construction of utility projects
F429	429	Construction of other civil engineering projects
F4290	4290	Construction of other civil engineering projects
F43	43	Specialized construction activities
F431	431	Demolition and site preparation
F4311	4311	Demolition
F4312	4312	Site preparation
F432	432	Electrical, plumbing and other construction installation activities
F4321	4321	Electrical installation
F4322	4322	Plumbing, heat and air-conditioning installation
F4329	4329	Other construction installation
F433	433	Building completion and finishing
F4330	4330	Building completion and finishing
F434	434	Intermediation service activities for specialized construction services
F4340	4340	Intermediation service activities for specialized construction services
F439	439	Other specialized construction activities
F4390	4390	Other specialized construction activities
G	G	Wholesale and retail trade
G46	46	Wholesale trade
G461	461	Wholesale on a fee or contract basis
G4610	4610	Wholesale on a fee or contract basis
G462	462	Wholesale of agricultural raw materials and live animals
G4620	4620	Wholesale of agricultural raw materials and live animals
G463	463	Wholesale of food, beverages and tobacco
G4630	4630	Wholesale of food, beverages and tobacco
G464	464	Wholesale of household goods
G4641	4641	Wholesale of textiles, clothing and footwear
G4642	4642	Wholesale of household, office and shop furniture, carpets and
G4649	4649	Wholesale of other household goods
G465	465	Wholesale of machinery, equipment and supplies
G4651	4651	Wholesale of computers, computer peripheral equipment and
G4652	4652	Wholesale of electronic and telecommunications equipment and
G4653	4653	Wholesale of agricultural machinery, equipment and supplies
G4659	4659	Wholesale of other machinery and equipment
G466	466	Wholesale of motor vehicles, motorcycles and related parts and
G4661	4661	Wholesale of motor vehicles
G4662	4662	Wholesale of motor vehicle parts and accessories
G4663	4663	Wholesale of motorcycles, motorcycle parts and accessories

G467	467	Other specialized wholesale
G4671	4671	Wholesale of solid, liquid and gaseous fuels and related products
G4672	4672	Wholesale of metals and metal ores
G4673	4673	Wholesale of construction materials, hardware, plumbing and
G4679	4679	Wholesale of chemicals, waste and scrap and other products n.e.c.
G469	469	Non-specialized wholesale trade
G4690	4690	Non-specialized wholesale trade
G47	47	Retail trade
G471	471	Non-specialized retail sale
G4711	4711	Non-specialized retail sale with food, beverages or tobacco
G4719	4719	Other non-specialized retail sale
G472	472	Retail sale of food, beverages and tobacco
G4721	4721	Retail sale of food
G4722	4722	Retail sale of beverages
G4723	4723	Retail sale of tobacco products
G473	473	Retail sale of automotive fuel
G4730	4730	Retail sale of automotive fuel
G474	474	Retail sale of information and communication equipment
G4740	4740	Retail sale of information and communication equipment
G475	475	Retail sale of other household equipment
G4751	4751	Retail sale of textiles
G4752	4752	Retail sale of hardware, building materials, paints and glass
G4753	4753	Retail sale of carpets, rugs, wall and floor coverings
G4759	4759	Retail sale of electrical household appliances, furniture, lighting
G476	476	Retail sale of cultural and recreational goods
G4761	4761	Retail sale of books, newspapers, stationery and office supplies
G4762	4762	Retail sale of sporting equipment
G4763	4763	Retail sale of games and toys
G4769	4769	Retail sale of cultural and recreational goods n.e.c.
G477	477	Retail sale of other goods, except motor vehicles and motorcycles
G4771	4771	Retail sale of clothing, footwear and leather articles
G4772	4772	Retail sale of pharmaceutical and medical goods, cosmetic and toilet
G4773	4773	Retail sale of other new goods n.e.c.
G4774	4774	Retail sale of second-hand goods
G478	478	Retail sale of motor vehicles, motorcycles and related parts and
G4781	4781	Retail sale of motor vehicles
G4782	4782	Retail sale of motor vehicle parts and accessories
G4783	4783	Retail sale of motorcycles, motorcycles parts and accessories
G479	479	Intermediation service activities for retail sale
G4790	4790	Intermediation service activities for retail sale
H	H	Transportation and storage
H49	49	Land transport and transport via pipelines
H491	491	Transport via railways
H4911	4911	Passenger rail transport, interurban
H4912	4912	Freight rail transport

H492	492	Other land transport
H4921	4921	Urban and suburban passenger land transport
H4922	4922	Other passenger land transport
H4923	4923	Freight transport by road
H493	493	Transport via pipeline
H4930	4930	Transport via pipeline
H50	50	Water transport
H501	501	Sea and coastal water transport
H5011	5011	Sea and coastal passenger water transport
H5012	5012	Sea and coastal freight water transport
H502	502	Inland water transport
H5021	5021	Inland passenger water transport
H5022	5022	Inland freight water transport
H51	51	Air transport
H511	511	Passenger air transport
H5110	5110	Passenger air transport
H512	512	Freight air transport
H5120	5120	Freight air transport
H52	52	Warehousing and support activities for transportation
H521	521	Warehousing and storage
H5210	5210	Warehousing and storage
H522	522	Support activities for transportation
H5221	5221	Service activities incidental to land transportation
H5222	5222	Service activities incidental to water transportation
H5223	5223	Service activities incidental to air transportation
H5224	5224	Cargo handling
H5229	5229	Other support activities for transportation
H523	523	Intermediation service activities for transportation
H5231	5231	Intermediation service activities for freight transportation
H5232	5232	Intermediation service activities for passenger transportation
H53	53	Postal and courier activities
H531	531	Postal activities
H5310	5310	Postal activities
H532	532	Courier activities
H5320	5320	Courier activities
H533	533	Intermediation service activities for postal and courier activities
H5330	5330	Intermediation service activities for postal and courier activities
I	I	Accommodation and food service activities
I55	55	Accommodation
I551	551	Hotels and similar accommodation activities
I5510	5510	Hotels and similar accommodation activities
I552	552	Other short term accommodation activities
I5520	5520	Other short term accommodation activities
I553	553	Camping grounds, recreational vehicle parks and trailer parks
I5530	5530	Camping grounds, recreational vehicle parks and trailer parks

I554	554	Intermediation service activities for accommodation
I5540	5540	Intermediation service activities for accommodation
I559	559	Other accommodation n.e.c.
I5590	5590	Other accommodation n.e.c.
I56	56	Food and beverage service activities
I561	561	Restaurants and mobile food service activities
I5610	5610	Restaurants and mobile food service activities
I562	562	Event catering and other food service activities
I5621	5621	Event catering activities
I5629	5629	Other food service activities
I563	563	Beverage serving activities
I5630	5630	Beverage serving activities
I564	564	Intermediation service activities for food and beverage services
I5640	5640	Intermediation service activities for food and beverage services
J	J	Publishing, broadcasting, and content production and distribution
J58	58	Publishing activities
J581	581	Publishing of books, newspapers, periodicals and other publishing
J5811	5811	Publishing of books
J5812	5812	Publishing of newspapers
J5813	5813	Publishing of journals and periodicals
J5819	5819	Other publishing activities
J582	582	Software publishing
J5821	5821	Publishing of video games
J5829	5829	Other software publishing
J59	59	Motion picture, video and television programme production, sound
J591	591	Motion picture, video and television programme activities
J5911	5911	Motion picture, video and television programme production
J5912	5912	Motion picture, video and television programme post-production
J5913	5913	Motion picture, video and television programme distribution
J5914	5914	Motion picture projection activities
J592	592	Sound recording and music publishing activities
J5920	5920	Sound recording and music publishing activities
J60	60	Programming, broadcasting, news agency and other content
J601	601	Radio broadcasting and audio distribution activities
J6010	6010	Radio broadcasting and audio distribution activities
J602	602	Television programming, broadcasting and video distribution
J6020	6020	Television programming, broadcasting and video distribution
J603	603	News agency and other content distribution activities
J6031	6031	News agency activities
J6039	6039	Social network sites and other content distribution activities
K	K	Telecommunications, computer programming, consultancy,
K61	61	Telecommunications
K611	611	Wired, wireless, and satellite telecommunication activities
K6110	6110	Wired, wireless, and satellite telecommunication activities
K612	612	Telecommunication reselling activities and intermediation

K6120	6120	Telecommunication reselling activities and intermediation
K619	619	Other telecommunication activities
K6190	6190	Other telecommunication activities
K62	62	Computer programming, consultancy and related activities
K621	621	Computer programming activities
K6211	6211	Development of video games, video game software, and video game
K6219	6219	Other computer programming activities
K622	622	Computer consultancy and computer facilities management
K6220	6220	Computer consultancy and computer facilities management
K629	629	Other information technology and computer service activities
K6290	6290	Other information technology and computer service activities
K63	63	Computing infrastructure, data processing, hosting, and other
K631	631	Computing infrastructure, data processing, hosting and related
K6310	6310	Computing infrastructure, data processing, hosting and related
K639	639	Web search portals activities and other information service activities
K6390	6390	Web search portals activities and other information service activities
L	L	Financial and insurance activities
L64	64	Financial service activities, except insurance and pension funding
L641	641	Monetary intermediation
L6411	6411	Central banking
L6419	6419	Other monetary intermediation
L642	642	Activities of holding companies and financing conduits
L6421	6421	Activities of holding companies
L6422	6422	Activities of financing conduits
L643	643	Activities of trusts, funds and similar financial entities
L6431	6431	Activities of money market funds
L6432	6432	Activities of non-money market investments funds
L6433	6433	Activities of trust, estate and agency accounts
L649	649	Other financial service activities, except insurance and pension
L6491	6491	Financial leasing activities
L6492	6492	International trade financing activities
L6493	6493	Factoring activities
L6494	6494	Securitisation activities
L6495	6495	Other credit granting activities
L6499	6499	Other financial service activities n.e.c., except insurance and pension
L65	65	Insurance, reinsurance and pension funding, except compulsory
L651	651	Insurance
L6511	6511	Life insurance
L6512	6512	Non-life insurance
L652	652	Reinsurance
L6520	6520	Reinsurance
L653	653	Pension funding
L6530	6530	Pension funding
L66	66	Activities auxiliary to financial service and insurance activities
L661	661	Activities auxiliary to financial services, except insurance and

L6611	6611	Administration of financial markets
L6612	6612	Security and commodity contracts brokerage
L6619	6619	Other activities auxiliary to financial service activities, except
L662	662	Activities auxiliary to insurance and pension funding
L6621	6621	Risk and damage evaluation
L6622	6622	Activities of insurance agents and brokers
L6629	6629	Other activities auxiliary to insurance and pension funding
L663	663	Fund management activities
L6630	6630	Fund management activities
M	M	Real estate activities
M68	68	Real estate activities
M681	681	Real estate activities with own or leased property
M6810	6810	Real estate activities with own or leased property
M682	682	Real estate activities on a fee or contract basis
M6821	6821	Intermediation service activities for real estate
M6829	6829	Other real estate activities on a fee or contract basis
N	N	Professional, scientific and technical activities
N69	69	Legal and accounting activities
N691	691	Legal activities
N6910	6910	Legal activities
N692	692	Accounting, bookkeeping and auditing activities; tax consultancy
N6920	6920	Accounting, bookkeeping and auditing activities; tax consultancy
N70	70	Activities of head offices; management consultancy activities
N701	701	Activities of head offices
N7010	7010	Activities of head offices
N702	702	Business and other management consultancy activities
N7020	7020	Business and other management consultancy activities
N71	71	Architectural and engineering activities; technical testing and
N711	711	Architectural and engineering, and related technical consultancy
N7110	7110	Architectural and engineering, and related technical consultancy
N712	712	Technical testing and analysis
N7120	7120	Technical testing and analysis
N72	72	Scientific research and development
N721	721	Research and experimental development on natural sciences and
N7210	7210	Research and experimental development on natural sciences and
N722	722	Research and experimental development on social sciences and
N7220	7220	Research and experimental development on social sciences and
N73	73	Activities of advertising, market research and public relations
N731	731	Advertising activities
N7310	7310	Advertising activities
N732	732	Market research and public opinion polling activities
N7320	7320	Market research and public opinion polling activities
N733	733	Public relations activities
N7330	7330	Public relations activities
N74	74	Other professional, scientific and technical activities

N741	741	Specialized design activities
N7410	7410	Specialized design activities
N742	742	Photographic activities
N7420	7420	Photographic activities
N743	743	Translation and interpretation activities
N7430	7430	Translation and interpretation activities
N749	749	Other professional, scientific and technical activities n.e.c.
N7491	7491	Patent brokering and marketing service activities
N7499	7499	All other professional, scientific and technical activities n.e.c.
N75	75	Veterinary activities
N750	750	Veterinary activities
N7500	7500	Veterinary activities
O	O	Administrative and support service activities
O77	77	Rental and leasing activities
O771	771	Rental and leasing of motor vehicles
O7710	7710	Rental and leasing of motor vehicles
O772	772	Rental and leasing of personal and household goods
O7721	7721	Rental and leasing of recreational and sports goods
O7729	7729	Rental and leasing of other personal and household goods
O773	773	Rental and leasing of other machinery, equipment and tangible
O7730	7730	Rental and leasing of other machinery, equipment and tangible
O774	774	Leasing of intellectual property and similar products, except
O7740	7740	Leasing of intellectual property and similar products, except
O775	775	Intermediation service activities for rental and leasing of tangible
O7751	7751	Intermediation service activities for rental and leasing of cars,
O7752	7752	Intermediation service activities for rental and leasing of other
O78	78	Employment activities
O781	781	Activities of employment placement agencies
O7810	7810	Activities of employment placement agencies
O782	782	Temporary employment agency activities and other human resource
O7820	7820	Temporary employment agency activities and other human resource
O79	79	Travel agency, tour operator, and other travel related activities
O791	791	Travel agency and tour operator activities
O7911	7911	Travel agency activities
O7912	7912	Tour operator activities
O799	799	Other travel related activities
O7990	7990	Other travel related activities
O80	80	Investigation and security activities
O801	801	Investigation and security activities
O8011	8011	Investigation and private security activities
O8019	8019	Security activities n.e.c.
O81	81	Services to buildings and landscape activities
O811	811	Combined facilities support activities
O8110	8110	Combined facilities support activities
O812	812	Cleaning activities

O8121	8121	General cleaning of buildings
O8129	8129	Other cleaning activities
O813	813	Landscape service activities
O8130	8130	Landscape service activities
O82	82	Office administrative, office support and other business support
O821	821	Office administrative and support activities
O8210	8210	Office administrative and support activities
O822	822	Activities of call centres
O8220	8220	Activities of call centres
O823	823	Organization of conventions and trade shows
O8230	8230	Organization of conventions and trade shows
O824	824	Intermediation service activities for business support activities n.e.c.,
O8240	8240	Intermediation service activities for business support activities n.e.c.,
O829	829	Business support service activities n.e.c.
O8291	8291	Activities of collection agencies and credit bureaus
O8292	8292	Packaging activities
O8299	8299	Other business support service activities n.e.c.
P	P	Public administration and defence; compulsory social security
P84	84	Public administration and defence; compulsory social security
P841	841	Administration of the State and the economic, social and
P8411	8411	General public administration activities
P8412	8412	Regulation of the activities of providing health care, education,
P8413	8413	Regulation of the activities of providing environmental services
P8414	8414	Regulation of and contribution to more efficient operation of
P842	842	Provision of services to the community as a whole
P8421	8421	Foreign affairs
P8422	8422	Defence activities
P8423	8423	Public order and safety activities
P843	843	Compulsory social security activities
P8430	8430	Compulsory social security activities
Q	Q	Education
Q85	85	Education
Q851	851	Pre-primary education
Q8510	8510	Pre-primary education
Q852	852	Primary education
Q8520	8520	Primary education
Q853	853	Secondary and post-secondary non-tertiary education
Q8531	8531	General secondary education
Q8532	8532	Vocational secondary education
Q8533	8533	Post-secondary non-tertiary education
Q854	854	Tertiary education
Q8540	8540	Tertiary education
Q855	855	Other education
Q8551	8551	Sports and recreation education
Q8552	8552	Cultural education

Q8553	8553	Driving school activities
Q8559	8559	Other education n.e.c.
Q856	856	Educational support activities
Q8561	8561	Intermediation service activities for courses and tutors
Q8569	8569	Other educational support activities
R	R	Human health and social work activities
R86	86	Human health activities
R861	861	Hospital activities
R8610	8610	Hospital activities
R862	862	Medical and dental practice activities
R8620	8620	Medical and dental practice activities
R869	869	Other human health activities
R8691	8691	Intermediation service activities for medical, dental, and other
R8699	8699	Other human health activities n.e.c
R87	87	Residential care activities
R871	871	Residential nursing care activities
R8710	8710	Residential nursing care activities
R872	872	Residential care activities for persons living with or having a
R8720	8720	Residential care activities for persons living with or having a
R873	873	Residential care activities for older persons or persons with physical
R8730	8730	Residential care activities for older persons or persons with physical
R879	879	Other residential care activities
R8791	8791	Intermediation service activities for residential care activities
R8799	8799	Other residential care activities n.e.c.
R88	88	Social work activities without accommodation
R881	881	Social work activities without accommodation for older persons or
R8810	8810	Social work activities without accommodation for older persons or
R889	889	Other social work activities without accommodation
R8890	8890	Other social work activities without accommodation
S	S	Arts, sports and recreation
S90	90	Arts creation and performing arts activities
S901	901	Arts creation activities
S9011	9011	Literary creation and musical composition activities
S9012	9012	Visual arts creation activities
S9013	9013	Other arts creation activities
S902	902	Activities of performing arts
S9020	9020	Activities of performing arts
S903	903	Support activities to arts creation and performing arts
S9031	9031	Operation of arts facilities and sites
S9039	9039	Other support activities to arts creation and performing arts
S91	91	Library, archives, museum and other cultural activities
S911	911	Library and archive activities
S9111	9111	Library activities
S9112	9112	Archive activities
S912	912	Museum, collection, historical site and monument activities

S9121	9121	Museum and collection activities
S9122	9122	Historical site and monument activities
S913	913	Conservation, restoration and other support activities for cultural
S9130	9130	Conservation, restoration and other support activities for cultural
S914	914	Botanical and zoological garden and nature reserve activities
S9141	9141	Botanical and zoological garden activities
S9142	9142	Nature reserve activities
S92	92	Gambling and betting activities
S920	920	Gambling and betting activities
S9200	9200	Gambling and betting activities
S93	93	Sports activities and amusement and recreation activities
S931	931	Sports activities
S9311	9311	Operation of sports facilities
S9312	9312	Activities of sports clubs
S9319	9319	Other sports activities
S932	932	Amusement and recreation activities
S9321	9321	Activities of amusement parks and theme parks
S9329	9329	Other amusement and recreation activities
T	T	Other service activities
T94	94	Activities of membership organizations
T941	941	Activities of business, employers and professional membership
T9411	9411	Activities of business and employers membership organizations
T9412	9412	Activities of professional membership organizations
T942	942	Activities of trade unions
T9420	9420	Activities of trade unions
T949	949	Activities of other membership organizations
T9491	9491	Activities of religious organizations
T9492	9492	Activities of political organizations
T9499	9499	Activities of other membership organizations n.e.c.
T95	95	Repair and maintenance of computers, personal and household
T951	951	Repair and maintenance of computers and communication
T9510	9510	Repair and maintenance of computers and communication
T952	952	Repair and maintenance of personal and household goods
T9521	9521	Repair and maintenance of consumer electronics
T9522	9522	Repair and maintenance of household appliances and home and
T9523	9523	Repair and maintenance of footwear and leather goods
T9524	9524	Repair and maintenance of furniture and home furnishings
T9529	9529	Repair and maintenance of other personal and household goods
T953	953	Repair and maintenance of motor vehicles and motorcycles
T9531	9531	Repair and maintenance of motor vehicles
T9532	9532	Repair and maintenance of motorcycles
T954	954	Intermediation service activities for repair and maintenance of
T9540	9540	Intermediation service activities for repair and maintenance of
T96	96	Personal service activities
T961	961	Washing and cleaning of textile and fur products

T9610	9610	Washing and cleaning of textile and fur products
T962	962	Hairdressing, beauty treatment, day spa and similar activities
T9621	9621	Hairdressing and barber activities
T9622	9622	Beauty care and other beauty treatment activities
T9623	9623	Day spa, sauna and steam bath activities
T963	963	Funeral and related activities
T9630	9630	Funeral and related activities
T964	964	Intermediation service activities for personal services
T9640	9640	Intermediation service activities for personal services
T969	969	Other personal service activities n.e.c.
T9690	9690	Other personal service activities n.e.c.
U	U	Activities of households as employers; undifferentiated goods- and
U97	97	Activities of households as employers of domestic personnel
U970	970	Activities of households as employers of domestic personnel
U9700	9700	Activities of households as employers of domestic personnel
U98	98	Undifferentiated goods- and services-producing activities of private
U981	981	Undifferentiated goods-producing activities of private households
U9810	9810	Undifferentiated goods-producing activities of private households
U982	982	Undifferentiated service-producing activities of private households
U9820	9820	Undifferentiated service-producing activities of private households
V	V	Activities of extraterritorial organizations and bodies
V99	99	Activities of extraterritorial organizations and bodies
V990	990	Activities of extraterritorial organizations and bodies
V9900	9900	Activities of extraterritorial organizations and bodies

Proposed Sector and subsector and code based on ISIC

Annexure-C

Section Code	Section	Division	Division Code	Complete Code	PSX Code
A	Agriculture, Livestock, and Fish Farming	Agricultural Farming	100	A100	
		Corporate Agricultural Farming - Allied (Other)	101	A101	
		Fish Farming	102	A102	
		Livestock Farming	103	A103	
		Poultry	104	A104	
B	Mining and Quarrying	Marble	200	B200	
		Mineral	201	B201	
		Mining of coal	202	B202	
		Extraction of crude petroleum and natural gas	203	B203	
		Mining of metal ores	204	B204	
C	Manufacturing	Mining and Quarrying - Allied (Other)	205	B205	
		Automobile Assemblers / Manufacturers	300	C300	801
		Carpets and Rugs	301	C301	
		Cement	302	C302	804
		Chemical and chemical products	303	C303	805
		Fertilizer	304	C304	809
		Footwear	305	C305	
		Cotton Ginning	306	C306	
		Cotton Pressing	307	C307	
		Ceramics	308	C308	
		Glass	309	C309	811
		Jute	310	C310	814
		Tanneries	311	C311	
		Leather Goods and Products	312	C312	816
		Steel and Allied	313	C313	
		Sugar and Allied	314	C314	826
		Synthetic and Rayon	315	C315	827
		Garments	316	C316	
		Textile - Allied (Other)	317	C317	
		Textile Composite	318	C318	829
		Textile Spinning	319	C319	830
		Textile Weaving	320	C320	831
		Tobacco Products	321	C321	832
		Beverages	322	C322	
		Food Products	323	C323	810
		Food and Beverages - Allied (Other)	324	C324	
		Paper and Board Products	325	C325	822
		Cooking Oil	326	C326	
		Vegetable Ghee	327	C327	
		Furniture	328	C328	
		Manufacture of computer, electronic and optical products	329	C329	
		Manufacture of rubber and plastic products	330	C330	
		Manufacture of machinery and equipment	331	C331	
		Manufacture of electrical equipment	332	C332	
		Manufacture of sports goods	333	C333	
		Wood and Wood Products - Allied (Other)	334	C334	
		Other manufacturing	335	C335	
D	Fuel and Energy	Fuel and Energy - Allied (Other)	400	D400	
		Oil and Gas Exploration	401	D401	820
		Oil and Gas Marketing	402	D402	821
		Oil Refinery	403	D403	825
		Alternate Energy	404	D404	
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