



भारतीय रिज़र्व बैंक
RESERVE BANK OF INDIA

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RBI issues Basel Pillar 3 Disclosures for Banks

The Reserve Bank of India had, on May 19, 2026, issued the following Amendment Directions on Basel Pillar 3 disclosures for seeking feedback of the stakeholders, viz.:

- (i) [Reserve Bank of India \(Commercial Banks – Prudential Norms on Capital Adequacy\) Seventh Amendment Directions, 2026](#)
- (ii) [Reserve Bank of India \(Small Finance Banks – Prudential Norms on Capital Adequacy\) Fifth Amendment Directions, 2026](#)

2. Feedback received on the draft Amendment Directions has been examined and consequent modifications have been suitably incorporated in the final Amendment Directions. A statement on the feedback received for the draft Amendment Directions is provided in the [Annex](#).

3. Accordingly, the Reserve Bank of India has today issued the following ten Amendment Directions to revise the extant instructions applicable to banks:

- (i) [Reserve Bank of India \(Commercial Banks – Prudential Norms on Capital Adequacy\) Seventh Amendment Directions, 2026](#)
- (ii) [Reserve Bank of India \(Commercial Banks – Asset Liability Management\) Second Amendment Directions, 2026](#)
- (iii) [Reserve Bank of India \(Commercial Banks – Governance\) Third Amendment Directions, 2026](#)
- (iv) [Reserve Bank of India \(Commercial Banks – Financial Statements: Presentation and Disclosures\) – Eighth Amendment Directions, 2026](#)
- (v) [Reserve Bank of India \(Payments Banks – Governance\) Third Amendment Directions, 2026](#)
- (vi) [Reserve Bank of India \(Payments Banks – Financial Statements: Presentation and Disclosures\) – Second Amendment Directions, 2026](#)
- (vii) [Reserve Bank of India \(Small Finance Banks – Prudential Norms on Capital Adequacy\) Fifth Amendment Directions, 2026](#)
- (viii) [Reserve Bank of India \(Small Finance Banks – Asset Liability Management\) Amendment Directions, 2026](#)
- (ix) [Reserve Bank of India \(Small Finance Banks – Governance\) Third Amendment Directions, 2026](#)
- (x) [Reserve Bank of India \(Small Finance Banks – Financial Statements: Presentation and Disclosures\) Fourth Amendment Directions, 2026](#)

4. The Basel Pillar 3 disclosure templates on market risk, operational risk, counterparty credit risk, credit valuation adjustment, and leverage ratio for commercial banks, shall be issued separately. Feedback received on these templates will be examined and suitably incorporated at the time of issuance of the respective templates for commercial banks.

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(Brij Raj)
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