Reserve Bank Of India (Commercial Banks – Financial Statements: Presentation And Disclosures) Eighth Amendment Directions, 2026

RBI has issued the Commercial Banks – Financial Statements: Presentation and Disclosures Eighth Amendment Directions, 2026 on July 30, 2026. The amendment aligns the Financial Statements Directions with the recently issued Basel Pillar 3 disclosure framework by removing certain disclosures that were previously required to form part of the financial statements. The amendments shall become effective from April 1, 2027.

This amendment deletes the following disclosure requirements:

Deleted Disclosure	Earlier Requirement
Liquidity Coverage Ratio (LCR)	Quarterly quantitative disclosures of LCR, including HQLA, cash inflows/outflows and weighted values.
Net Stable Funding Ratio (NSFR)	Quarterly / half-yearly disclosure of NSFR template covering Available Stable Funding (ASF) and Required Stable Funding (RSF).
Remuneration Disclosures	Annual qualitative and quantitative disclosures relating to remuneration of Whole-Time Directors, CEO and Non-Executive Directors.

The amendment is a part of RBI's broader effort to streamline regulatory reporting by eliminating duplicate disclosure requirements across multiple regulatory frameworks. By moving these disclosures out of the Financial Statements Directions and aligning them with the Basel Pillar 3 disclosure regime, RBI seeks to create a more consistent framework.

Similar amendments are introduced for Small Finance Banks and Payment Banks.

Kindly refer the link for the further details - Reserve Bank of India (Commercial Banks – Financial Statements: Presentation and Disclosures) Eighth Amendment Directions, 2026