

## NDA Update – Amendment to Financial Statements - Presentation & Disclosure requirement for NBFC

Reserve Bank of India has issued a notification of 05.01.2026 amending the Reserve Bank of India (Non-Banking Financial Companies – Financial Statements: Presentation and Disclosures) Directions, 2025.

The amended direction [Reserve Bank of India (Non-Banking Financial Companies – Financial Statements: Presentation and Disclosures) Directions, Amendment Directions, 2026] modifies the ‘Disclosure in Financial Statements – Notes to Accounts’. Additional disclosure requirements relating to exposure to related parties have been added.

The format for additional disclosure in respect of exposure to related parties is as under:

Sl. No	Particulars	Current year	Previous year
<b>A. Loans to Related Parties</b>			
1.	Aggregate value of loans sanctioned to related parties during the year		
2.	Aggregate value of outstanding loans to related parties as on 31st March		
3.	Aggregate value of outstanding loans to related parties as a proportion of total credit exposure as on 31st March		
4.	Aggregate value of outstanding loans to related parties which are categorized as:		
	(i) Special Mention Accounts as on 31st March		
	(ii) Non-Performing Assets as on 31st March		
5.	Amount of provisions held in respect of loans to related parties as on 31st March		
<b>B. Contracts and Arrangements involving Related Parties</b>			
6.	Aggregate value of contracts and arrangements awarded to related parties during the year		
7.	Aggregate value of outstanding contracts and arrangements involving related parties as on 31st March		

These amendments shall come into force from 01.04.2026

<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=13263&Mode=0>