



भारतीय रिज़र्व बैंक
RESERVE BANK OF INDIA
www.rbi.org.in

RBI/2018-19/175

DBR.BP.BC.No.37/21.04.048/2018-19

April 24, 2019

All Scheduled Commercial Banks
All India Financial Institutions (EXIM Bank, NABARD, NHB and SIDBI)

Dear Sir/Madam,

Disclosure on Exposure to Infrastructure Leasing & Financial Services Limited (ILFS) and its group entities

Please refer to the National Company Law Appellate Tribunal's (NCLAT) order dated February 25, 2019 in respect of I.A No. 620 of 2019 in Company Appeal (AT) No. 346 of 2018, in terms of which "no financial institution will declare the accounts of 'Infrastructure Leasing & Financial Services Limited' or its entities as 'NPA' without prior permission of this Appellate Tribunal".

2. In this context, banks and AIFIs are advised to disclose in their notes to accounts, the information in the proforma given below.

Disclosure in respect of ILFS and ILFS entities.

Position as on -----

(₹ in crore)

Amount outstanding	Of (1), total amount of exposures which are NPAs as per IRAC norms and not classified as NPA.	Provisions required to be made as per IRAC norms.	Provisions actually held
(1)	(2)	(3)	(4)

Yours faithfully,

(Dr. S.K. Kar)

Chief General Manager