

Annex II

(Refer Clauses 19 and 27)

Disclosure templates

1. Disclosure of carrying value of investments and fair value

(all amounts in ₹ crore)

	Current Year							Previous Year						
	HTM		AFS	FVTPL		Subsidiaries, Associates & JVs		HTM		AFS	FVTPL		Subsidiaries, Associates & JVs	
	At cost	Fair Value		HFT	non-HFT	At cost	Fair Value	At cost	Fair Value		HFT	non-HFT	At cost	Fair Value
I. Investments in India														
(i) Government securities														
(ii) Other approved securities														
(iii) Shares														
(iv) Debentures and Bonds														
(v) Subsidiaries, associates and joint ventures														
(vi) Others														
Total														
Less: Provisions for impairment / NPI														
Net														
II. Investments outside India														
(i) Government securities (including local authorities)														
(i) Subsidiaries, associates and joint ventures														
(iii) Other investments														
Total														
Less: Provisions for impairment/ NPI														
Net														
Total investments (I+II)														



2. Fair Value Hierarchy of investment portfolio measured at fair value on balance sheet

(all amounts in ₹ crore)

	Current Year								Previous Year							
	AFS				FVTPL				AFS				FVTPL			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
I. Investments in India																
(i) Government securities																
(ii) Other approved securities																
(iii) Shares																
(iv) Debentures and Bonds																
(v) Subsidiaries, associates and joint ventures																
(vi) Others																
Total																
II. Investments outside India																
(i) Government securities (including local authorities)																
(i) Subsidiaries, associates and joint ventures																
(iii) Other investments																
Total																
Total investments (I+II)																

3. Net gains/ (losses) on Level 3⁴³ financial instruments recognised in AFS-Reserve and Profit and Loss Account

	Current Year	Previous Year
Recognised in AFS-Reserve		
Recognised in Profit and Loss Account		

⁴³ Excludes Level 3 assets where the valuation of the asset is the price declared by FBIL/ FIMMDA for that asset.



4. Details of sales made out of HTM

(all amounts in ₹ crore)

		Current Year	Previous Year
A	Opening carrying value of securities in HTM		
B	Carrying value of all HTM securities sold during the year		
C	Less: Carrying values of securities sold under situations exempted from regulatory limit		
D	Carrying value of securities sold (D=B-C)		
E	Securities sold as a percentage of opening carrying value of securities in HTM (E=D÷A)		
	Amount transferred to Capital Reserve in respect of HTM securities which were sold at a gain		

5. Details of derivative portfolio

(all amounts in ₹ crore)

	Current year			Previous Year		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Interest Rate Derivatives						
MTM – Assets						
MTM – Liabilities						
Net Gain/ Loss recognised in Profit & Loss Account						
Exchange Rate Derivatives						
MTM – Assets						
MTM – Liabilities						
Net Gain/ Loss recognised in Profit & Loss Account						
Credit Risk Derivatives						
MTM – Assets						
MTM – Liabilities						



	Current year			Previous Year		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Net Gain/ Loss recognised in Profit & Loss Account						
Other Derivatives (specify)						
MTM – Assets						
MTM – Liabilities						
Net Gain/ Loss recognised in Profit & Loss Account						