

**Prudential Guidelines on Management of the
Non-SLR Investment Portfolio by Banks – Disclosure Requirements**

Banks shall make the following disclosures in the 'Notes on Accounts' of the balance sheet in respect of their non-SLR investment portfolio.

(i) Issuer composition of Non SLR investments

(Rs. in crore)						
Sl. No	Issuer	Amount	Extent of private placement	Extent of 'below investment grade' securities	Extent of 'unrated' securities	Extent of 'unlisted' securities
1	2	3	4	5	6	7
1.	PSUs					
2.	FIs					
3.	Banks					
4.	Private Corporates					
5.	Subsidiaries / Joint ventures					
6.	Others					
7.	Provision held towards depreciation		XXX	XXX	XXX	XXX
	Total *					

Note:

1. * Total under column 3 shall tally with the total of investments included under the following categories in Schedule 8 to the balance sheet:

(a) Shares (b) Debentures & Bonds (c) Subsidiaries/joint ventures (d) Others

2. Amounts reported under columns 4, 5, 6 and 7 above may not be mutually exclusive.

(ii) **Non-performing Non-SLR investments**

Particulars	Amount (Rs. Crore)
Opening balance	
Additions during the year since 1st April	
Reductions during the above period	
Closing balance	
Total provisions held	