

**Date: Oct 10, 2025**

**Public consultation no. C2R/2025-26/229**

**RBI invites public comments on the draft “Reserve Bank of India (All India Financial Institutions – Income Recognition, Asset Classification and Provisioning) Directions, 2025”**

With a view to consolidate the existing regulatory instructions on the topic on an ‘as-is’ basis, the draft of [Reserve Bank of India \(All India Financial Institutions – Income Recognition, Asset Classification and Provisioning\) Directions 2025](#) has been issued for public comments.

Additional comments or any attachments may also be submitted by email at [feedbackconsolidor@rbi.org.in](mailto:feedbackconsolidor@rbi.org.in).

Last date for submission of comments is November 10, 2025.

**Draft Direction:** [PDF \(372.95 KB\)](#)