



Key Notification by RBI

Master Circular - Prudential norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances

This is in reference to the <u>Master Circular No. DBR.No.BP.BC.2/21.04.048/2015-16 dated</u> <u>July 1, 2015</u> consolidating instructions / guidelines issued to banks till June 30, 2015 on matters relating to prudential norms on income recognition, asset classification and provisioning pertaining to advances.

This Master Circular consolidates instructions on the above matters issued as on date. A list of circulars consolidated in this Master Circular is contained in the Annex 6.

Please find enclosed the detailed document on the same for your kind reference.

Please contact for any query related to this mail to Mr Rishabh, Research Associate at rishabh@phdcci.in, with a cc to Dr S P Sharma, Chief Economist | DSG at spsharma@phdcci.in and Ms Kritika Bhasin, Senior Research Officer at kritika.bhasin@phdcci.in, PHD Chamber of Commerce & Industry.

Warm Regards,

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