



भारतीय रिज़र्व बैंक  
RESERVE BANK OF INDIA

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Website : [www.rbi.org.in](http://www.rbi.org.in)

ई-मेल/email : [helpdoc@rbi.org.in](mailto:helpdoc@rbi.org.in)



संचार विभाग, केंद्रीय कार्यालय, शहीद भगत सिंह मार्ग, फोर्ट, मुंबई - 400 001

Department of Communication, Central Office, Shahid Bhagat Singh Marg, Fort, Mumbai - 400 001 फोन/Phone: 022 - 2266 0502

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## RBI issues Prudential Norms on Specified Non Financial Asset acquired by Regulated Entities

The Reserve Bank of India had, on [May 05, 2026](#), issued the Draft Directions on Prudential Norms on Specified Non-financial Assets (SNFA) Directions for stakeholder feedback.

2. Feedback received on the draft Directions has been examined and consequent modifications, as deemed appropriate, have been suitably incorporated in the final Directions. A statement on the feedback received on the draft Directions is provided in the [Annex](#).

3. Accordingly, the Reserve Bank has today issued the following amendment Directions

- i. [Reserve Bank of India \(Commercial Banks – Resolution of Stressed Assets\) Third Amendment Directions, 2026](#)
- ii. [Reserve Bank of India \(Small Finance Banks – Resolution of Stressed Assets\) Second Amendment Directions, 2026](#)
- iii. [Reserve Bank of India \(Non-Banking Financial Companies – Resolution of Stressed Assets\) Second Amendment Directions, 2026](#)
- iv. [Reserve Bank of India \(All India Financial Institutions – Resolution of Stressed Assets\) Second Amendment Directions, 2026](#)
- v. [Reserve Bank of India \(Urban Co-operative Banks – Resolution of Stressed Assets\) Third Amendment Directions, 2026](#)
- vi. [Reserve Bank of India \(Rural Co-operative Banks – Resolution of Stressed Assets\) Second Amendment Directions, 2026](#)
- vii. [Reserve Bank of India \(Regional Rural Banks – Resolution of Stressed Assets\) Second Amendment Directions, 2026](#)
- viii. [Reserve Bank of India \(Local Area Banks – Resolution of Stressed Assets\) Second Amendment Directions, 2026](#)
- ix. [Reserve Bank of India \(Commercial Banks – Income Recognition, Asset Classification and Provisioning\) Second Amendment Directions, 2026](#)
- x. [Reserve Bank of India \(Small Finance Banks – Income Recognition, Asset Classification and Provisioning\) Second Amendment Directions, 2026](#)
- xi. [Reserve Bank of India \(Non-Banking Financial Companies – Income Recognition, Asset Classification and Provisioning\) Third Amendment Directions, 2026](#)

- xii. [Reserve Bank of India \(All India Financial Institutions – Income Recognition, Asset Classification and Provisioning\)Second Amendment Directions, 2026](#)
- xiii. [Reserve Bank of India \(Urban Co-operative Banks – Income Recognition, Asset Classification and Provisioning\)Second Amendment Directions, 2026](#)
- xiv. [Reserve Bank of India \(Rural Co-operative Banks – Income Recognition, Asset Classification and Provisioning\)Third Amendment Directions, 2026](#)
- xv. [Reserve Bank of India \(Regional Rural Banks – Income Recognition, Asset Classification and Provisioning\) Second Amendment Directions, 2026](#)
- xvi. [Reserve Bank of India \(Local Area Banks – Income Recognition, Asset Classification and Provisioning\) Second Amendment Directions, 2026](#)

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**(Brij Raj)**  
Chief General Manager