

RBI invites public comments on the Draft Reserve Bank of India (Commercial Banks- Financial Statements: Presentation and Disclosures) Fourth Amendment Directions, 2026

Public consultation no. C2R/2025-26/353

Consequent to the amendments proposed in the [Reserve Bank of India \(Commercial Banks – Credit Facilities\) Directions, 2025](#), permitting commercial banks to extend finance to Real Estate Investment Trusts (REITs), corresponding disclosure requirements in Financial Statements for commercial banks for their exposure to REITs is being prescribed.

The draft [Reserve Bank of India \(Commercial Banks – Financial Statements: Presentation and Disclosures\) Fourth Amendment Directions, 2026](#), which contains these modifications, has been issued for public comments.

Additional comments or any attachments may also be submitted by email at feedbackcrg@rbi.org.in.

Last date for submission of comments is March 6, 2026.

Draft Directions: [PDF \(204.74 KB\)](#)