

भारतीय रिजर्व बैंक RESERVE BANK OF INDIA www.rbi.org.in

RBI/2020-2021/11 DoR (NBFC) (PD) CC. No.114/03.10.001/2020-21

July 06, 2020

All Non-Banking Finance Companies (NBFCs)

Madam/ Dear Sir,

Extension of timeline for finalization of audited accounts

Please refer to para 18(2) of the <u>Master Direction on Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016</u> and <u>Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016</u>, as per which every applicable NBFC shall finalise its balance sheet within a period of 3 months from the date to which it pertains.

2. In view of the on-going situation and taking in to account the feedback received from various stakeholders, it has been decided that every applicable NBFC shall finalise its balance sheet within a period of 3 months from the date to which it pertains or any date as notified by SEBI for submission of financial results by listed entities.

Yours faithfully,

(Manoranjan Mishra) Chief General Manager

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