



## NOTIFICATIONS

 (100 kb)

**Online Returns to be submitted by NBFCs- Revised**



November 26, 2015

All Non Banking Financial Companies

Dear Sir,

**Online Returns to be submitted by NBFCs- Revised**

Please refer to our Master Circular no DNBS.IT.CC.No.01/24.01.191/2015-16 dated July 01, 2015 on Returns to be submitted by NBFCs.

2. It has been decided to rationalize the returns to be submitted online through COSMOS as below:

- a. Change in periodicity of NDSI-500cr and ALM-1 returns from monthly to quarterly
- b. Discontinuation of NBS- 6 return as the same information is received through NBS-1 return.

3. We also notice that some of the NBFCs are not submitting correct branch information return as per our guidelines DNBS (PD).CC.No.355/03.02.02/2013-14 dated September 3, 2013. To maintain uniformity and avoid misunderstanding, it has been decided that the concerned NBFCs should report the stock data of branches as at end of every quarter rather than providing incremental number of branches during the quarter.

4. The revised list of the returns to be submitted by the NBFC is given in Annex.

Yours faithfully,  
(Dr. Sathyan David)  
Chief General Manager

Annex

**Reporting dates and Due dates for Returns to be submitted by NBFC through COSMOS system**

Sr No	Name of the Return	Periodicity	Reference Date	Reporting Time	Due on	Purpose	Who are supposed to file the Return
1.	NBS1	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Details of Assets And Liabilities	NBFCs-D,
2.	NBS2	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Capital Funds, Risk Assets, Asset Classification etc	NBFCs-D and RNBCs
3.	NBS3	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Statutory Liquid Assets	NBFCs-D
4.	NBS4	Yearly	31st March	30 days	30th April	Details of Public Deposits, Other Liabilities	NBFCs holding public deposits whose application for Certificate of Registration under Section 45-IA of RBI Act, 1934 have been rejected
NBS-6 return has been discontinued							
5.	NBS7	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Capital Funds, Risk Assets, Asset Classification etc.	NBFCs-ND-SI
6.	ALM (NBFC-D)	Half yearly	31st March/ 30th Sept	30 days	30th April/ 30th Oct	Structural Liquidity, Short-term dynamic liquidity, Interest Rate sensitivity etc.	NBFCs-D having public deposit of Rs.20 crore and above and/or asset size of Rs.100 crore and above
7.	NBFCs-ND-SI 500cr	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Details of Assets And Liabilities	NBFCs-ND-SI
8.	SC/RC	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Details of Assets acquired/secured/reconstructed	SC/RC
9.	ALM-1	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Short Term Dynamic Liquidity	NBFCs-ND-SI
10.	ALM-2 & 3	Half yearly	31st March/ 30th Sept	30 days	30th April/ 30th Oct	Structural Liquidity/ Interest Rate Sensitivity	NBFCs-ND-SI
11.	ALM-(NBFC-ND-SI)	Annual	31st March	15 days	15th April	Disclosure in Balance Sheet. CRAR, Exp to Real Estate,	NBFCs-ND-SI
12.	NBS-8	Annual	31st March	60 days	30th May	Details of Assets And Liabilities	NBFCs-ND having asset-size of Rs.100-500 crore.
13.	NBS-9	Annual	31st March	60 days	30th May	Details of Assets And Liabilities	All NBFCs-ND having asset-size of below Rs 100cr.
14.	Branch Info return	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Branch Details	NBFCs-ND-SI & NBFCs-D

Top

15.	NBS1A	Annual	31st March	6 months	30th Sept	Details of Assets And Liabilities	RNBCs
16.	NBS3A	Quarterly	31st March/ 30th June/ 30th Sept/ 31st Dec	15 days	15th April/ 15th July/ 15th Oct/ 15th Jan	Statutory Liquid Assets	RNBCs

**Note:** NBFCs-D -> Deposit taking Non-Banking Financial Companies (NBFCs);  
RNBC-> Residuary Non-Banking Company;  
NBFCs-ND -> Non-Deposit taking NBFCs.  
NBFCs-ND-SI -> Non-Banking Financial Companies (NBFCs) not accepting/holding public deposits and having asset sizes of Rs.500 crore and above  
(also termed as Systemically Important NBFCs or in short NBFCs-ND-SI)  
SC/RC -> Securitisation Companies/ Reconstruction Companies