

Annexure - A

List of Circulars/Circular Letters/Relevant Prudential Regulations Requirements that will be superseded with IFRS 9 Application Instructions

Circular / Circular Letters			
Sr#	Reference	Subject/ Topic	Action
1.	BSD Circular No. 10 of 2004	Revaluation Surplus/Deficit	Superseded
2.	BSD Circular No. 11 of 2004	Revaluation Surplus/Deficit	Superseded
3.	BSD Circular No. 14 of 2004	Revaluation Surplus/Deficit	Superseded
4.	BSD Circular No. 07 of 2006	Held to Maturity Securities	Superseded
5.	BSD Circular No. 06 of 2007	Revaluation Surplus/Deficit	Superseded
6.	BSD Circular No. 23 of 2008	Held to Maturity Securities (HTM)	Superseded
7.	BSD Circular Letter No. 07 of 2008	Revaluation Surplus/Deficit	Superseded
8.	BSD Circular Letter No. 2 of 2009	Revaluation Surplus / Deficit	Superseded
9.	BSD Circular No. 04 of 2009	Revaluation Surplus/Deficit	Superseded
10.	BSD Circular No. 08 of 2009	Revaluation Surplus/Deficit	Superseded
11.	DMMD Circular No. 18 of 2012	Held to Maturity Securities (HTM)	Superseded

Relevant Prudential Regulations (PR) Requirements			
Sr#	Relevant PR	Reference	Action
1.	Prudential Regulations for Corporate / Commercial Banking	Para 4 (Investments and Other Assets) of R-8 (Classification And Provisioning For Assets)	Superseded
2.	Prudential Regulations for Microfinance Banks	R-11 (Investments Classification)	Superseded
3.	Prudential Regulations For Microfinance Banks	R-8 - Para B (General Provisioning)	Superseded
4.	Prudential Regulations For Consumer Financing	R-4 General Reserve Against Consumer Finance	Superseded
5.	Housing Finance Prudential Regulations	Regulation HF 9 - General Reserve	Superseded
6.	Prudential Regulations for Small & Medium Enterprises Financing	SE R-7 - General Reserve	Superseded
