

Reliance Strategic Investments Limited

Notes on the Financial Statement for the year ended 31st March, 2022

26 NBFC Disclosures (Contd...)

26.5 h) Assets Classification as per RBI Norms

As at 31st March, 2022

₹ in lakhs

Assets Classification as per RBI Norms	Assets Classification as per INDAS 109	Gross carrying amount as per INDAS	Loss allowances (provisions) as required under INDAS	Net Carrying amount	Provisions required as per IRACP norms	Difference between INDAS 109 provisions and IRACP norms
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7=4-6)
Performing Assets						
Standard	Stage 1	2011 06	10 06	2001 00	8 04	2 02
	Stage 2	-	-	-	-	-
Sub total		2011 06	10 06	2001 00	8 04	2 02
Non Performing Assets (NPA)						
Substandard	Stage 3	-	-	-	-	-
Doubtful upto 1 year	Stage 3	-	-	-	-	-
1 to 3 years	Stage 3	-	-	-	-	-
More than 3 years	Stage 3	-	-	-	-	-
Subtotal for doubtful		-	-	-	-	-
Loss						
Subtotal for NPA	Stage 3	-	-	-	-	-
Other items such as guarantees, loan commitments, etc. which are in the scope of Ind AS 109 but not covered under current Income Recognition, Asset Classification and Provisioning (IRACP) norms	Stage 1	-	-	-	-	-
	Stage 2	-	-	-	-	-
Sub total		-	-	-	-	-
Total	Stage 1	2011 06	10 06	2001 00	8 04	2 02
	Stage 2	-	-	-	-	-
	Stage 3	-	-	-	-	-
	Total	2011 06	10 06	2001 00	8 04	2 02

As at 31st March, 2021

₹ in lakhs

Assets Classification as per RBI Norms	Assets Classification as per INDAS 109	Gross carrying amount as per INDAS	Loss allowances (provisions) as required under INDAS	Net Carrying amount	Provisions required as per IRACP norms	Difference between INDAS 109 provisions and IRACP norms
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7=4-6)
Performing Assets						
Standard	Stage 1	1960 90	9 81	1951 09	7 84	1 97
	Stage 2	-	-	-	-	-
Sub total		1960 90	9 81	1951 09	7 84	1 97
Non Performing Assets (NPA)						
Substandard	Stage 3	-	-	-	-	-
Doubtful upto 1 year	Stage 3	-	-	-	-	-
1 to 3 years	Stage 3	-	-	-	-	-
More than 3 years	Stage 3	-	-	-	-	-
Subtotal for doubtful		-	-	-	-	-
Loss						
Subtotal for NPA	Stage 3	-	-	-	-	-
Other items such as guarantees, loan commitments, etc. which are in the scope of Ind AS 109 but not covered under current Income Recognition, Asset Classification and Provisioning (IRACP) norms	Stage 1	-	-	-	-	-
	Stage 2	-	-	-	-	-
Sub total		-	-	-	-	-
Total	Stage 1	1960 90	9 81	1951 09	7 84	1 97
	Stage 2	-	-	-	-	-
	Stage 3	-	-	-	-	-
	Total	1960 90	9 81	1951 09	7 84	1 97

As per our Report of even date

For and on behalf of the Board

For C K S P AND CO LLP

Firm Registration No : 131228W / W100044

Chartered Accountants

Kalpen Chokshi

Partner

Membership No.135047

Date : April 12, 2022

K. Sethuraman

- Director

Jagannatha Kumar

- Director

Jayashri Rajesh

- Director

Dhiren Dalal

- Director

B Chandrasekaran

- Director

Ashoo Mote

- Company Secretary

Suresh Jagannathan

- Chief Financial Officer