

- (iv) information namely, area, country of operation and joint venture partners with regard to joint ventures and overseas subsidiaries; and
- (v) Asset-Liability profile, extent of financing of parent company products, NPAs and movement of NPAs, details of all off-balance sheet exposures, structured products issued by them and other disclosures, as given in [Annex XXII](#).

**90.3** In addition to the above, NBFCs shall comply with the disclosure requirements prescribed in **Section II** of [Annex VII](#) and also disclose the following particulars in its Balance Sheet:

- (i) Capital to Risk Assets Ratio (CRAR);
- (ii) Exposure to real estate sector, both direct and indirect; and
- (iii) Maturity pattern of assets and liabilities.