

3.4 Disclosures relating to Securitisation

3.4.1 The NTA of the originating applicable NBFCs shall indicate the outstanding amount of securitised assets as per books of the SPVs sponsored by the applicable NBFC and total amount of exposures retained by the NBFC as on the date of balance sheet to comply with the Minimum Retention Requirements (MRR). These figures shall be based on the information duly certified by the SPV's auditors obtained by the originating applicable NBFC from the SPV. These disclosures shall be made in the format given below.

Sr. No.	Particulars	No./Amount in ₹ crore
1.	No of SPVs sponsored by the applicable NBFC for securitisation transactions*	
2.	Total amount of securitised assets as per books of the SPVs sponsored	
3.	Total amount of exposures retained by the applicable NBFC to comply with MRR as on the date of balance sheet	
	a) Off-balance sheet exposures	
	First loss	
	Others	
	b) On-balance sheet exposures	
	First loss	
	Others	
4.	Amount of exposures to securitisation transactions other than MRR	
	a) Off-balance sheet exposures	
	i) Exposure to own securitizations	
	First loss	
	Loss	
	ii) Exposure to third party securitisations	
	First loss	
	Others	
	b) On-balance sheet exposures	
	i) Exposure to own securitisations	
	First loss	
	Others	
	ii) Exposure to third party securitisations	
	First loss	
	Others	
*Only the SPVs relating to outstanding securitisation transactions shall be reported here		

3.4.2 Details of Financial Assets sold to Securitisation / Reconstruction Company for Asset Reconstruction

(Amount in ₹ crore)		
Particulars	Current year	Previous Year