



भारतीय रिज़र्व बैंक  
RESERVE BANK OF INDIA

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## RBI issues Amendment Directions on 'Net Open Position – Revised Instructions'

The Reserve Bank of India had issued [draft Amendment Directions on 'Net Open Position – Revised Instructions' on January 14, 2026](#), seeking inputs from Regulated Entities (REs) and other stakeholders till February 3, 2026. The draft Amendment Directions proposed to modify the instructions related to Net Open Position (NOP) and capital charge for forex risk. The proposed revisions include, *inter alia*, (i) doing away with the separate calculation of offshore / onshore NOP (wherever applicable); (ii) inclusion of accumulated surplus of overseas operations in NOP (wherever applicable); (iii) maintenance of forex risk capital charge on the actual NOP; (iv) modifying the Shorthand method for calculation of NOP in alignment with Basel guidelines, which treats open position in gold separately; and (v) provision to exempt certain structural forex positions from NOP.

2. Feedback received on the draft instructions has been examined and consequent modifications have been suitably incorporated in the final Amendment Directions. Statement on the feedback received on the draft instructions is provided in the [Annex](#).

3. Accordingly, the Reserve Bank of India has today issued the following Amendment Directions to amend the extant instructions relating to computation of NOP.

- i. [Reserve Bank of India \(Commercial Banks - Prudential Norms on Capital Adequacy\) Tenth Amendment Directions, 2026](#)
- ii. [Reserve Bank of India \(Small Finance Banks - Prudential Norms on Capital Adequacy\) Seventh Amendment Directions, 2026](#)
- iii. [Reserve Bank of India \(Local Area Banks - Prudential Norms on Capital Adequacy\) Amendment Directions, 2026](#)
- iv. [Reserve Bank of India \(Regional Rural Banks - Prudential Norms on Capital Adequacy\) Third Amendment Directions, 2026](#)
- v. [Reserve Bank of India \(Urban Co-operative Banks - Prudential Norms on Capital Adequacy\) Third Amendment Directions, 2026](#)
- vi. [Reserve Bank of India \(Rural Co-operative Banks - Prudential Norms on Capital Adequacy\) Amendment Directions, 2026](#)

- vii. [Reserve Bank of India \(All India Financial Institutions - Prudential Norms on Capital Adequacy\) Fourth Amendment Directions, 2026](#)
- viii. [Reserve Bank of India \(Standalone Primary Dealers\) Second Amendment Directions, 2026](#)

4. The objective of these Amendment Directions is to ensure greater alignment with the Basel Committee on Banking Supervision (BCBS) standards and consistent implementation of instructions across REs. These instructions will come into effect from April 1, 2027.

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**(Brij Raj)**  
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