Basel Committee on Banking Supervision

DIS
Disclosure requirements
DIS60
Operational risk

Version effective as of 15 Dec 2019

First version in the format of the consolidated framework.
**Introduction**

60.1 The disclosure requirements for operational risk are set out below.

**Operational risk disclosure requirements**

<table>
<thead>
<tr>
<th>Qualitative disclosures</th>
<th>(a) The approach(es) for operational risk capital assessment for which the bank qualifies.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(b) Description of the advanced measurement approaches (AMAs) for operational risk, if used by the bank, including a discussion of relevant internal and external factors considered in the bank’s measurement approach. In the case of partial use, the scope and coverage of the different approaches used.</td>
</tr>
<tr>
<td></td>
<td>(c)* For banks using the AMAs, a description of the use of insurance for the purpose of mitigating operational risk.</td>
</tr>
</tbody>
</table>

*Fulfilling this requirement is a condition for use of the particular approach (AMA) for the calculation of regulatory capital.*