Basel Committee on
Banking Supervision

DIS

Disclosure requirements

DIS60

Operational risk

This chapter describes disclosure requirements for operational risk.

Version effective as of 15 December 2019

First version in the format of the consolidated framework.

BANK FOR INTERNATIONAL SETTLEMENTS

This document has been generated on 29/08/2026 based on the Basel Framework data available on the BIS website (www.bis.org).

Introduction

60.1

The disclosure requirements for operational risk are set out below.

Operational risk disclosure requirements

TABLE.1

Qualitative disclosures	(a)	The approach(es) for operational risk capital assessment for which the bank qualifies.
	(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.
	(c)*	For banks using the AMAs, a description of the use of insurance for the purpose of mitigating operational risk.
*Fulfilling this requirement is a condition for use of the particular approach (AMA) for the calculation of regulatory capital.		