

ANNEX 3: DISCLOSURE TEMPLATE COVERING INFORMATION ON EXPOSURES SUBJECT TO MEASURES APPLIED IN RESPONSE TO THE COVID-19 CRISIS

Paragraph 20 of BR/23 on the 'Reporting and Disclosure of Exposures subject to Measures applied in Response to the COVID-19 Crisis' (hereinafter referred to as the 'Rule') requires credit institutions to disclose information on exposures subject to Moratorium on Credit Facilities in Exceptional Circumstances Regulations and the CBM Directive No. 18 and on newly originated exposures subject to public guarantee schemes, in accordance with the templates set out in this Annex.

Credit institutions shall use the [disclosure template](#) by the European Banking Authority (the EBA) set out in Annex 3 to the EBA Guidelines on reporting and disclosure of exposures subject to measures applied in response to the COVID-19 crisis (EBA/GL/2020/07), to disclose this information. Credit institutions are reminded that in accordance with paragraph 20 of the Rule, disclosure shall take place bi-annually, with the reference dates as of 30 June and 31 December.