

# ANNEX 2: REPORTING INSTRUCTIONS COVERING INFORMATION ON EXPOSURES SUBJECT TO MEASURES APPLIED IN RESPONSE TO THE COVID-19 CRISIS

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Pursuant to paragraph 14 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'), credit institutions shall report the data on exposures listed in paragraphs 11, 12 and 13 of the Rule in accordance with the instructions specified in this Annex.

Credit institutions shall be guided by the European Banking Authority's (the EBA) reporting instructions laid out in [Annex 2 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), with regard to the reporting templates provided in Annex 1 to the Rule.