



OG/187/2022  
9<sup>th</sup> May 2022

**Chief Executive Officers**

All Listed Companies  
All Licensees  
Manama  
Kingdom of Bahrain

Dear Sir/ Madam,

**Reporting of Financial Impact of COVID-19**

Reference is made to the CBB's circular OG/259/2020, dated 14<sup>th</sup> July 2020, requiring all listed companies and CBB licensees to disclose the financial impact of COVID-19 in their interim and annual financial statements and for listed companies to also disclose the same through a supplementary public disclosure published on the Bahrain Bourse website.

The business landscape has significantly recovered since then due to fall in COVID-19 cases and the severity of the pandemic. Hence, the CBB would like to inform the companies addressed in this circular that above mentioned disclosures are no longer mandatory.

Should you have any questions in this regard, please contact your supervisory point of contact at the CBB.

Yours faithfully,

**Rasheed M. Al-Maraj**  
Governor

cc: Bahrain Bourse  
Bahrain Association of Banks  
External Audit Firms