Chapter 16

Commission Implementing Regulation (EU) No 680/2014

16

ANNEX X

LEVERAGE RATIO REPORTING TEMPLATES			
Template code	**Template code**	**Name of the template**	**Short name**
45	C 45.00	Leverage ratio calculation	LRCalc
40	C 40.00	Alternative treatment of the exposure meas ure	LR1
41	C 41.00	On- and Off-Balance Sheet items - Addition al breakdown of exposures	LR2
42	C 42.00	Alternative definition of capital	LR3
43	C 43.00	Breakdown of leverage ratio exposure meas ure components	LR4
44	C 44.00	General information	LR5
46	C 46.00	Entities that are consolidated for account ing purposes but are not within the scope of prudential consolidation	LR6

C 40.00 - ALTERNATIVE TREATMENT OF THE EXPOSURE MEASURE (LR1)

Row		Column										
		010	020	030	040	050	060	070	080	090	100	110
		Accounting balance sheet value	**Accounting value assuming no netting or other CRM**	**Value with netting rules (Derivatives) taking into account cash collateral**	**Add-on amount SFT**	**Add-on Mark-to market method (assuming no netting or CRM) (Derivatives)**	**Add-on Mark-to market method (alternative) (Derivatives)**	**Notional amount nominal value**	**Notional amount (same reference name)**	**Notional amount (same reference name and counterparty or CCP)**	**Notional amount (same reference name and bought protection from CCP)**	**Notional amount (same reference name and same or higher maturity)**
010	Derivatives											
020	Credit derivatives (protection sold)											
030	Credit derivatives (protection sold), which are subject to close out clause											
040	Credit derivatives (protection											

	sold), which are not sub ject to close out clause											
050	Credit deriv atives (pro tec tion bought)											
060	Finan cial deriv atives											
070	SFT covered by a mas ter net ting agree ment											
080	SFT not covered by a mas ter net ting agree ment											
090	Other assets											
100	Low-risk off-bal ance sheet items under the RSA;											

	of which:											
110	Re volving retail expos ures; of which											
120	Un condi tion ally can cellable credit cards com mit ments											
130	Non re volving uncon dition ally can cellable com mit ments											
140	Medi um/low risk off-bal ance sheet items under the RSA											
150	Medi um risk off-bal ance sheet items under the RSA											

160	Full risk off-bal ance sheet items under the RSA											
170	(memo item) Drawn amount of re volving retail expos ures											
180	(memo item) Drawn amounts on un condi tion ally can cellable credit cards com mit ments											
190	(memo item) Drawn amounts on non re volving uncon dition ally can cellable com mit ments											
200	(memo item) Dere cog											

	nised fiduciary items according to Article 429(11) of the CRR											
210	Cash collateral received in derivatives transactions											
220	Receivables for cash collateral posted in derivatives transactions											
230	Securities received in a SFT that are recognised as an asset											
240	SFT cash conduit lending											

	(cash receiv ables)											

C 41.00 - ON- AND OFF-BALANCE SHEET ITEMS - ADDITIONAL BREAKDOWN OF EXPOSURES (LR2)

Row		**Column**		
		010	020	030
		On- and off- bal ance sheet expos ures (SA exposures)	**On- and off- bal ance sheet expos ures (IRB expos ures)**	**Nominal value**
010	Total on- and off-bal ance sheet exposures belonging to the bank ing book (breakdown according to the ef fective risk weight):			
020	= 0%			
030	> 0 and ≤ 12%			
040	> 12 and ≤ 20%			
050	> 20 and ≤ 50%			
060	> 50 and ≤ 75%			
070	> 75 and ≤ 100%			
080	> 100 and ≤ 425%			
090	> 425 and ≤ 1250%			
100	Exposures in default			
110	Low risk off-balance sheet items and off-balance sheet items at tracting a 0% conver sion factor under the solvency ratio (memo item)			

C 42.00 - ALTERNATIVE DEFINITION OF CAPITAL (LR3)

Row		Column
		010
010	Common Equity Tier 1 capital - fully phased-in definition	
020	Common Equity Tier 1 capital - transitional definition	
030	Total own funds - fully phased-in definition	
040	Total own funds - transitional definition	
050	Regulatory adjustments - CET1 - fully phased-in definition	
060	Regulatory adjustments - CET1 - transitional definition	
070	Regulatory adjustments - Total own funds - fully phased-in definition	
080	Regulatory adjustments - Total own funds - transitional definition	

C 43.00 - BREAKDOWN OF LEVERAGE RATIO EXPOSURE MEASURE COMPONENTS (LR4)

Row	Off-balance sheet items, de rivatives, SFTs and trading book	Column			
		010	020		
		Leverage Ratio Exposure Value	RWA		
010	Off-balance sheet items; of which				
020	Trade finance; of which:				
030	Under official ex port credit insur ance scheme				
040	Derivatives and SFTs subject to a cross-product net ting agreement				
050	Derivatives not subject to a cross-product net ting agreement				
060	SFTs not sub ject to a cross-				

	product netting agreement				
070	Other assets be longing to the trading book				
Row	**Other non-trad ing book expos ures**	**Column**			
		010	020	030	040
		Leverage Ratio Exposure Value		**RWAs**	
		SA Exposures	**IRB Exposures**	**SA Exposures**	**IRB Exposures**
080	Covered bonds				
090	Exposures treated as sover eigns				
100	Central govern ments and central banks				
110	Regional gov ernments and local authorities treated as sover eigns				
120	MDBs and Inter national organisa tions treated as sovereigns				
130	PSEs treated as sovereigns				
140	Exposures to re gional govern ments, MDB, in ternational organ isations and PSE NOT treated as sovereigns				
150	Regional govern ments and local authorities NOT treated as sover eigns				
160	MDBs NOT treated as sover eigns				

170	PSEs NOT treated as sover eigns				
180	Institutions				
190	Secured by mort gages of immov able properties; of which				
200	Secured by mort gages of residen tial properties				
210	Retail exposures				
220	Retail SME				
230	Corporate				
240	Financial				
250	Non-financial				
260	SME exposures				
270	Corporate expos ures other than SME				
280	Exposures in de fault				
290	Other exposures (eg equity and other non-cred it obligation as sets); of which:				
300	Securitisation ex posures				
310	Trade finance (Memo item); of which				
320	Under official ex port credit insur ance scheme				

C 44.00 - GENERAL INFORMATION (LR5)

Row		Column
		010
010	Institutions company structure	
020	Derivatives treatment	
030	Accounting framework	
040	Institution type	
050	Reporting calculation method	
060	Reporting level	

C 45.00 - LEVERAGE RATIO CALCULATION (LRCalc)

		Column			
		LR Exposure: Month-1-value	LR Exposure: Month-2-value	LR Exposure: Month-3-value	
Row	**Exposure Val ues**	010	020	030	
010	SFT exposure ac cording to CRR 220				
020	SFT exposure ac cording to CRR 222				
030	Derivatives: Mar ket value				
040	Derivatives: Add-on Mark-to-Market Method				
050	Derivatives: Ori ginal Exposure Method				
060	Undrawn credit facilities, which may be cancelled uncondition ally at any time without notice				

070	Medium/ low risk trade related off-balance sheet items				
080	Medium risk trade related off-balance sheet items and offi cially supported export finance re lated off-balance sheet items				
090	Other off-balance sheet items				
100	Other assets				
Row	**Capital and reg ulatory adjust ments**				
110	Tier 1 capital - fully phased-in definition				
120	Tier 1 capital - transitional defin ition				
130	Amount to be ad ded due to CRR 429 (4), 2nd sub paragraph				
140	Amount to be ad ded due to CRR 429 (4), 2nd sub paragraph - trans itional definition				
150	Regulatory ad justments - Tier 1 - fully phased-in definition; of which				
160	Regulatory adjust ments regarding own credit risk				**Column**
170	Regulatory adjust ments - Tier 1 - transitional defin ition				040

Row	Leverage Ratio				Leverage ratio calculated as the simple arithmetic mean of the monthly leverage ratio over a quarter
180	Leverage Ratio - using a fully phased-in definition of Tier 1				
190	Leverage Ratio - using a transitional definition of Tier 1				

C 46.00 - ENTITIES THAT ARE CONSOLIDATED FOR ACCOUNTING PURPOSES BUT ARE NOT WITHIN THE SCOPE OF PRUDENTIAL CONSOLIDATION (LR6)

Row		**Column**		
		010	020	030
		Financial sector entities	**Securitisation entities**	**Commercial entities**
010	SFT covered by a master netting agreement accounting value assuming no netting or other CRM			
020	SFT covered by a master netting agreement add-on			
030	SFT **not** covered by a master netting agreement accounting value assuming no netting or other CRM			
040	SFT **not** covered by a master netting agreement add-on			
050	Derivatives: Market value			
060	Derivatives: Add-on Mark-to-Market Method			

070	Derivatives: Original Exposure Method			
080	Undrawn credit facil ities, which may be cancelled uncondi tionally at any time without notice			
090	Medium/ low risk trade related off-bal ance sheet items			
100	Medium risk trade related off-balance sheet items and offi cially supported ex port finance related off-balance sheet items			
110	Other off-balance sheet items			
120	Other assets			
130	(memo item) Total value of investments in the entities			
140	(memo item) Total ac counting assets of the entities			
150	(memo item) Total accounting equity of the entities			
160	(memo item) Inclu sion factor			
170	(memo item) Ac counting assets of the entities that are not considered in fields {LR6;010;3} to (LR6;120;3}			