

# Chapter

## Article 14

(1) In order to report information on the leverage ratio according to Article 430 (1) of Regulation (EU) No 575/2013 on an individual and a consolidated basis, institutions shall submit the information specified in Annex X according to the instructions in Annex XI, with a quarterly frequency.

(2) The reporting of the data shall be based on the methodology used for the calculation of the leverage ratio as end of quarter leverage ratio.

(3) Institutions are required to report the information referred to in paragraph 14 of Part II of Annex XI in the next reporting period, where any of the following conditions is met:

(a) the derivatives share referred to in paragraph 7 of Part II of Annex XI exceeds 1,5 %;

(b) the derivatives share referred to in paragraph 7 of Part II of Annex XI exceeds 2,0 %.

The entry criteria set out in Article 4 shall apply, except for point (b) of the first subparagraph of this paragraph where institutions start reporting information from the next reporting reference date where they have exceeded the relevant applicable threshold on one reporting reference date.

(4) Institutions for which the total notional value of derivatives as defined in paragraph 9 of Part II of Annex XI exceeds EUR 10 billion shall report the information referred to in paragraph 14 of Part II of Annex XI, irrespective of whether their derivatives share fulfils the conditions referred to in paragraph 3.

The entry criteria set out in Article 4 shall not apply. Institutions shall start reporting information from the next reporting reference date where they have exceeded the relevant applicable threshold on one reporting reference date.

(5) Institutions are required to report the information referred to in paragraph 15 of Part II of Annex XI in the next reporting period where any of the following conditions is met:

(a) the credit derivatives volume referred to in paragraph 10 of Part II of Annex XI exceeds EUR 300 million;

---

(b) the credit derivatives volume referred to in paragraph 10 of Part II of Annex XI exceeds EUR 500 million.

The entry criteria of Article 4 shall apply, except for point (b) where institutions shall start reporting information from the next reporting reference date where they have exceeded the relevant applicable threshold on one reporting reference date.

(6) Where the threshold that is specified in paragraph 39 of Part II of Annex XI is in all cases not met, institutions shall be exempted from the requirement to report information as specified in paragraph 40 of Part II of Annex XI.