


Chapter 5

Commission Implementing Regulation (EU) 2016/200



**Article 6 Disclosure of qualitative
information on risk of excessive leverage
and factors impacting the leverage ratio**

Institutions shall disclose the description of the processes used to manage the risk of excessive leverage and of the factors that have had an impact on the leverage ratio during the period to which the disclosed leverage ratio refers, as referred to in points (d) and (e) of Article 451(1) of Regulation (EU) No 575/2013, by completing and publishing the template entitled "LRQu" set out in Annex I in accordance with the instructions set out in Annex II.