ANNEX I

'ANNEX X

REPORTING ON LEVERAGE

LEVERAGE RATIO REPORTING TEMPLATES			
Template code	**Template code**	**Name of the template**	**Short name**
47	C 47.00	Leverage ratio calculation	LRCalc
40	C 40.00	Alternative treatment of the exposure measure	LR1
41	C 41.00	On- and Off-Balance Sheet items — Additional breakdown of exposures	LR2
42	C 42.00	Alternative definition of capital	LR3
43	C 43.00	Alternative breakdown of leverage ratio exposure measure components	LR4
44	C 44.00	General information	LR5

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

Row		Column							
		010	020	040	050	070	075	085	120
		Accounting balance sheet value	**Accounting value assuming no netting or other CRM**	**Add-on for SFTs**	**Add-on under the mark-to market method (assuming no netting or other CRM)**	**Notional amount/ nominal value**	**Capped notional amount**	**Capped notional amount (same reference name)**	**Leverage ratio exposure amount hypothetically exempted**
010	Derivatives								
020	Credit derivatives (protection sold)								
030	Credit derivatives (protection sold), which are subject to a close out clause								

Row		Column							
		010	020	040	050	070	075	085	120
		Accounting balance sheet value	Accounting value assuming no netting or other CRM	Add-on for SFTs	Add-on under the mark-to market method (assuming no netting or other CRM)	Notional amount/ nominal value	Capped notional amount	Capped notional amount (same reference name)	Leverage ratio exposure amount hypothetically exempted
040	Credit derivatives (protection sold), which are not subject to a close out clause								
050	Credit derivatives (protection bought)								
060	Financial derivatives								
070	SFTs covered by a master netting agreement								
080	SFTs not covered by a master netting agreement								
090	Other assets								
100	Low-risk off-balance sheet items under the RSA; of which:								
110	Revolving retail exposures; of which								
120	Unconditionally cancellable credit cards commitments								
130	Non revolving unconditionally cancellable commitments								

Row		Column							
		010	020	040	050	070	075	085	120
		Accounting balance sheet value	**Accounting value assuming no netting or other CRM**	**Add-on for SFTs**	**Add-on under the mark-to market method (assuming no netting or other CRM)**	**Notional amount/ nominal value**	**Capped notional amount**	**Capped notional amount (same reference name)**	**Leverage ratio exposure amount hypothetically exempted**
140	Medium/low risk off-balance sheet items under the RSA								
150	Medium risk off-balance sheet items under the RSA								
160	Full risk off-balance sheet items under the RSA								
170	(memo item) Drawn amount of revolving retail exposures								
180	(memo item) Drawn amounts on unconditionally cancellable credit cards commitments								
190	(memo item) Drawn amounts on non-revolving unconditionally cancellable commitments								
210	Cash collateral received in derivatives transactions								
220	Receivables for cash collateral posted in derivatives transactions								
230	Securities received in an SFT that are recognised as an asset								

Row		Column							
		010	020	040	050	070	075	085	120
		Accounting balance sheet value	**Accounting value assuming no netting or other CRM**	**Add-on for SFTs**	**Add-on under the mark-to market method (assuming no netting or other CRM)**	**Notional amount/ nominal value**	**Capped notional amount**	**Capped notional amount (same reference name)**	**Leverage ratio exposure amount hypothetically exempted**
240	SFT cash conduit lending (cash receivables)								
250	Exposures that can benefit from treatment under Article 113(6) of the CRR								
260	Exposures that meet the conditions in points (a) to (c) of Article 429(14) of the CRR								

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

Row		Column		
		010	020	030
		On- and off- balance sheet exposures (SA exposures)	**On- and off- balance sheet exposures (IRB exposures)**	**Nominal value**
010	Total on- and off-balance sheet exposures belonging to the non-trading book as well as exposures of the trading book subject to counterparty credit risk (breakdown in accordance with the risk weight):			
020	= 0 %			
030	> 0 % and ≤ 12 %			
040	> 12 % and ≤ 20 %			

Row		Column		
		010	020	030
		On- and off- balance sheet exposures (SA exposures)	**On- and off- balance sheet exposures (IRB exposures)**	**Nominal value**
050	> 20 % and ≤ 50 %			
060	> 50 % and ≤ 75 %			
070	> 75 % and ≤ 100 %			
080	> 100 % and ≤ 425 %			
090	> 425 % and ≤ 1 250 %			
100	Exposures in default			
110	(memo item) Low risk off-balance sheet items and off-balance sheet items attracting a 0 % conversion factor under the solvency ratio			

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	
055	Asset amount deducted — from CET1 items — fully phased-in definition	

Row		Column
		010
065	Asset amount deducted — from CET1 items — transitional definition	
075	Asset amount deducted — from own funds items — fully phased-in definition	
085	Asset amount deducted — from own funds items — transitional definition	

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

Row	Off-balance sheet items, derivatives, 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 export credit insurance scheme		
040	Derivatives and SFTs subject to a cross-product netting agreement		
050	Derivatives not subject to a cross-product netting agreement		
060	SFTs not subject to a cross-product netting agreement		
065	Exposure amounts resulting from the additional treatment for credit derivatives		
070	Other assets belonging to the trading book		

Row	Other non-trading book exposures	Column			
		010	020	030	040
		Leverage Ratio Exposure Value		RWAs	
		SA Exposures	IRB Exposures	SA Exposures	IRB Exposures
080	Covered bonds				
90	Exposures treated as sovereigns				
100	Central governments and central banks				
110	Regional governments and local authorities treated as sovereigns				
120	MDBs and International organisations treated as sovereigns				
130	PSEs treated as sovereigns				
140	Exposures to regional governments, MDBs, international organisations and PSEs **not** treated as sovereigns				
150	Regional governments and local authorities **not** treated as sovereigns				
160	MDBs **not** treated as sovereigns				
170	PSEs **not** treated as sovereigns				
180	Institutions				
190	Secured by mortgages on immovable properties; of which				
200	Secured by mortgages of residential properties				
210	Retail exposures; of which				
220	Retail SME				

Row	Other non-trading book exposures	Column			
		010	020	030	040
		Leverage Ratio Exposure Value		RWAs	
		SA Exposures	IRB Exposures	SA Exposures	IRB Exposures
230	Corporate; of which				
240	Financial				
250	Non-financial; of which				
260	SME exposures				
270	Exposures other than SME exposures				
280	Exposures in default				
290	Other exposures; of which				
300	Securitisation exposures				
310	Trade finance (memo item); of which				
320	Under official export credit insurance scheme				

C 44.00 — GENERAL INFORMATION (LR5)

Row		Column
		010
010	Institution’s company structure	
020	Derivatives treatment	
040	Institution type	

C 47.00 — LEVERAGE RATIO CALCULATION (LRCalc)

		Column
		LR Exposure: Reporting reference date
Row	Exposure Values	010
010	SFTs: Exposure in accordance with Article 429(5) and 429(8) of the CRR	
020	SFTs: Add-on for counterparty credit risk	
030	Derogation for SFTs: Add-on in accordance with Article 429b(4) and 222 of the CRR	
040	Counterparty credit risk of SFT agent transactions in accordance with Article 429b(6) of the CRR	
050	(-) Exempted CCP leg of client-cleared SFT exposures	
060	Derivatives: Current replacement cost	
070	(-) Eligible cash variation margin received offset against derivatives market value	
080	(-) Exempted CCP leg of client-cleared trade exposures (replacement costs)	
090	Derivatives: Add-on under the mark-to-market method	
100	(-) Exempted CCP leg of client-cleared trade exposures (potential future exposure)	
110	Derogation for derivatives: original exposure method	
120	(-) Exempted CCP leg of client-cleared trade exposures (original exposure method)	
130	Capped notional amount of written credit derivatives	
140	(-) Eligible purchased credit derivatives offset against written credit derivatives	
150	Off-balance sheet items with a 10 % CCF in accordance with Article 429(10) of the CRR	

		Column
		LR Exposure: Reporting reference date
Row	**Exposure Values**	010
160	Off-balance sheet items with a 20 % CCF in accordance with Article 429(10) of the CRR	
170	Off-balance sheet items with a 50 % CCF in accordance with Article 429(10) of the CRR	
180	Off-balance sheet items with a 100 % CCF in accordance with Article 429(10) of the CRR	
190	Other assets	
200	Gross up for derivatives collateral provided	
210	(-) Receivables for cash variation margin provided in derivatives transactions	
220	(-) Exempted CCP leg of client-cleared trade exposures (initial margin)	
230	Adjustments for SFT sales accounting transactions	
240	(-) Fiduciary assets	
250	(-) Intragroup exposures (solo basis) exempted in accordance with Article 429(7) of the CRR	
260	(-) Exposures exempted in accordance with Article 429(14) of the CRR	
270	(-) Asset amount deducted — Tier 1 capital — fully phased-in definition	
280	(-) Asset amount deducted — Tier 1 capital — transitional definition	
290	Total Leverage Ratio exposure — using a fully phased-in definition of Tier 1 capital	
300	Total Leverage Ratio exposure — using a transitional definition of Tier 1 capital	
Row	**Capital**	
310	Tier 1 capital — fully phased-in definition	
320	Tier 1 capital — transitional definition	

		Column
		LR Exposure: Reporting reference date
Row	**Leverage Ratio**	
330	Leverage Ratio — using a fully phased-in definition of Tier 1 capital	
340	Leverage Ratio — using a transitional definition of Tier 1 capital’	