

**Bank Dhofar**  
**Basel III leverage ratio framework and disclosure requirements - Reports for Quarter ended**

**30 September 2022**

**(All amounts in OMR'000)**

**Table 1: Summary comparison of accounting assets vs leverage ratio exposure measure**

*(Please refer to paragraph 52 of Basel III leverage ratio framework and disclosure requirements of BCBS issued in January 2014)*

	Item	Current Quarter	Previous Quarter
1	Total consolidated assets as per published financial statements	4,381,668	4,376,225
2	Adjustment for investments in banking, financial, insurance or commercial entities that are consolidated for accounting purposes but outside the scope of regulatory consolidation		
3	Adjustment for fiduciary assets recognised on the balance sheet pursuant to the operative accounting framework but excluded from the leverage ratio exposure measure		
4	Adjustments for derivative financial instruments	5,866	5,866
5	Adjustment for securities financing transactions (i.e., repos and similar secured lending)		
6	Adjustment for off-balance sheet items (i.e., conversion to credit equivalent amounts of off-balance sheet exposures)	335,457	387,732
7	Other adjustments		
<b>8</b>	<b>Leverage ratio exposure</b>	<b>4,722,991</b>	<b>4,769,823</b>

**Table 2: Leverage ratio common disclosure template**

*(Please refer to paragraph 53 of Basel III leverage ratio framework and disclosure requirements of BCBS issued in January 2014)*

	Item	Current Quarter	Previous Quarter
1	On-balance sheet items (excluding derivatives and SFTs, but including collateral)	4,381,668	4,376,225
2	(Asset amounts deducted in determining Basel III Tier 1 capital)		
3	<b>Total on-balance sheet exposures</b> (excluding derivatives and SFTs) (sum of lines 1 and 2)	4,381,668	4,376,225
	<b>Derivative Exposures</b>		
4	Replacement cost associated with <i>all</i> derivatives transactions (i.e., net of eligible cash variation margin)		
5	Add-on amounts for PFE associated with <i>all</i> derivatives transactions	5,866	5,866
6	Gross-up for derivatives collateral provided where deducted from the balance sheet assets pursuant to the operative accounting framework	-	-
7	(Deductions of receivables assets for cash variation margin provided in derivatives transactions)	-	-
8	(Exempted CCP leg of client-cleared trade exposures)	-	-
9	Adjusted effective notional amount of written credit derivatives	-	-
10	(Adjusted effective notional offsets and add-on deductions for written credit derivatives)	-	-
11	<b>Total derivative exposures (sum of lines 4 to 10)</b>	<b>5,866</b>	<b>5,866</b>
	<b>Securities financing transaction exposures</b>		
12	Gross SFT assets (with no recognition of netting), after adjusting for sale accounting transactions	-	
13	(Netted amounts of cash payables and cash receivables of gross SFT assets)	-	
14	CCR exposure for SFT assets	-	
15	Agent transaction exposures		
16	<b>Total securities financing transaction exposures (sum of lines 12 to 15)</b>	<b>-</b>	<b>-</b>
	<b>Other Off-balance sheet exposures</b>		
17	Off-balance sheet exposure at gross notional amount	626,142	659,104
18	(Adjustments for conversion to credit equivalent amounts)	(290,685)	(271,372)
19	<b>Off-balance sheet items (sum of lines 17 and 18)</b>	<b>335,457</b>	<b>387,732</b>
	<b>Capital and total exposures</b>		
20	<b>Tier 1 capital</b>	<b>669,954</b>	<b>671,517</b>
21	<b>Total exposures (sum of lines 3, 11, 16 and 19)</b>	<b>4,722,991</b>	<b>4,769,823</b>
	<b>Leverage Ratio</b>		
22	<b>Basel III leverage ratio (%)</b>	<b>14.2</b>	<b>14.1</b>