

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

(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 | 5,390,751 | 5,365,779 |
| 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 | 11,197 | 13,765 |
| 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) | 376,084 | 266,845 |
| 7 | Other adjustments | | |
| 8 | Leverage ratio exposure | 5,778,032 | 5,646,389 |

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) | 5,390,751 | 5,365,779 |
| 2 | (Asset amounts deducted in determining Basel III Tier 1 capital) | | |
| 3 | Total on-balance sheet exposures (excluding derivatives and SFTs) (sum of lines 1 and 2) | 5,390,751 | 5,365,779 |
| | Derivative Exposures | | |
| 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 | 11,197 | 13,765 |
| 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 | Total derivative exposures (sum of lines 4 to 10) | 11,197 | 13,765 |
| | Securities financing transaction exposures | | |
| 12 | Gross SFT <i>assets</i> (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 | Total securities financing transaction exposures (sum of lines 12 to 15) | - | - |
| | Other Off-balance sheet exposures | | |
| 17 | Off-balance sheet exposure at gross notional amount | 863,145 | 825,289 |
| 18 | (Adjustments for conversion to credit equivalent amounts) | (487,061) | (558,444) |
| 19 | Off-balance sheet items (sum of lines 17 and 18) | 376,084 | 266,845 |
| | Capital and total exposures | | |
| 20 | Tier 1 capital | 702,124 | 684,217 |
| 21 | Total exposures (sum of lines 3, 11, 16 and 19) | 5,778,032 | 5,646,389 |
| | Leverage Ratio | | |
| 22 | Basel III leverage ratio (%) | 12.2 | 12.1 |