

**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                                                                                                                    | 5,365,779        | 5,324,055        |
| 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                                                                                                                                   | 13,765           | 13,401           |
| 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)                                                              | 266,845          | 286,759          |
| 7 | Other adjustments                                                                                                                                                                  |                  |                  |
| 8 | <b>Leverage ratio exposure</b>                                                                                                                                                     | <b>5,646,389</b> | <b>5,624,215</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)                                                        | 5,365,779        | 5,324,055        |
| 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)                                          | 5,365,779        | 5,324,055        |
|    | <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                                                               | 13,765           | 13,401           |
| 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>13,765</b>    | <b>13,401</b>    |
|    | <b>Securities financing transaction exposures</b>                                                                                        |                  |                  |
| 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 | <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                                                                                      | 825,289          | 757,765          |
| 18 | (Adjustments for conversion to credit equivalent amounts)                                                                                | (558,444)        | (471,006)        |
| 19 | <b>Off-balance sheet items (sum of lines 17 and 18)</b>                                                                                  | <b>266,845</b>   | <b>286,759</b>   |
|    | <b>Capital and total exposures</b>                                                                                                       |                  |                  |
| 20 | <b>Tier 1 capital</b>                                                                                                                    | <b>684,217</b>   | <b>682,897</b>   |
| 21 | <b>Total exposures (sum of lines 3, 11, 16 and 19)</b>                                                                                   | <b>5,646,389</b> | <b>5,624,215</b> |
|    | <b>Leverage Ratio</b>                                                                                                                    |                  |                  |
| 22 | <b>Basel III leverage ratio (%)</b>                                                                                                      | <b>12.1</b>      | <b>12.1</b>      |