

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			
<i>(Please refer to paragraph 52 of Basel III leverage ratio framework and disclosure requirements of BCBS issued in January 2014)</i>			
	Item	Current Quarter	Previous Quarter
1	Total consolidated assets as per published financial statements	5,752,846	5,390,751
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	11,078	11,197
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)	375,015	376,084
7	Other adjustments		
8	Leverage ratio exposure	6,138,939	5,778,032

Table 2: Leverage ratio common disclosure template			
<i>(Please refer to paragraph 53 of Basel III leverage ratio framework and disclosure requirements of BCBS issued in January 2014)</i>			
	Item	Current Quarter	Previous Quarter
1	On-balance sheet items (excluding derivatives and SFTs, but including collateral)	5,752,846	5,390,751
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)	5,752,846	5,390,751
	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	11,078	11,197
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)	11,078	11,197
	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	862,076	863,145
18	(Adjustments for conversion to credit equivalent amounts)	(487,061)	(487,061)
19	Off-balance sheet items (sum of lines 17 and 18)	375,015	376,084
	Capital and total exposures		
20	Tier 1 capital	704,566	705,822
21	Total exposures (sum of lines 3, 11, 16 and 19)	6,138,939	5,778,032
	Leverage Ratio		
22	Basel III leverage ratio (%)	11.5	12.2