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	6,079,816	5,752,846
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	17,682	11,078
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)	328,211	375,015
7	Other adjustments		
8	**Leverage ratio exposure**	6,425,709	6,138,939

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)	6,079,816	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)	6,079,816	5,390,751
	Derivative Exposures		
4	Replacement cost associated with *all* derivatives transactions (i.e., net of eligible cash variation margin)		
5	Add-on amounts for PFE associated with *all* derivatives transactions	17,682	11,078
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)**	**17,682**	**11,078**
	Securities financing transaction exposures		
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	**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	1,012,785	862,076
18	(Adjustments for conversion to credit equivalent amounts)	(684,574)	(487,061)
19	**Off-balance sheet items (sum of lines 17 and 18)**	**328,211**	**375,015**
	Capital and total exposures		
20	**Tier 1 capital**	705,185	704,566
21	**Total exposures (sum of lines 3, 11, 16 and 19)**	6,425,709	5,776,844
	Leverage Ratio		
22	**Basel III leverage ratio (%)**	11.0	12.2