

**Bank Dhofar**

**Basel III leverage ratio framework and disclosure requirements -  
Reports for Quarter ended 31st March 2023**

(All amounts in OMR'000)

<b>Table 1: Summary comparison of accounting assets vs leverage ratio exposure measure</b>			
<i>(Please refer to paragraph 52 of Basel III leverage ratio framework and disclosure requirements of BCBS issued in January 2014)</i>			
	<b>Item</b>	<b>Current Quarter</b>	<b>Previous Quarter</b>
1	Total consolidated assets as per published financial statements	4,621,931	4,317,332
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	6,652	12,161
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)	258,533	308,370
7	Other adjustments		
<b>8</b>	<b>Leverage ratio exposure</b>	<b>4,887,116</b>	<b>4,637,863</b>

<b>Table 2: Leverage ratio common disclosure template</b>			
<i>issued in January 2014)</i>			
	<b>Item</b>	<b>Current Quarter</b>	<b>Previous Quarter</b>
1	On-balance sheet items (excluding derivatives and SFTs, but including collateral)	4,621,931	4,317,332
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)	4,621,931	4,317,332
	<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	6,652	12,161
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>6,652</b>	<b>12,161</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	644,247	662,748
18	(Adjustments for conversion to credit equivalent amounts)	(385,714)	(354,378)
19	<b>Off-balance sheet items (sum of lines 17 and 18)</b>	<b>258,533</b>	<b>308,370</b>
	<b>Capital and total exposures</b>		
20	<b>Tier 1 capital</b>	<b>680,133</b>	<b>680,103</b>
21	<b>Total exposures (sum of lines 3, 11, 16 and 19)</b>	<b>4,887,116</b>	<b>4,637,863</b>
	<b>Leverage Ratio</b>		
22	<b>Basel III leverage ratio (%)</b>	<b>13.9</b>	<b>14.7</b>