

Bank Dhofar
Basel III leverage ratio framework and disclosure requirements - Reports for Quarter ended 30-Jun-20

(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	4,111,900	4,355,737
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	22,557	24,818
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)	411,637	418,548
7	Other adjustments		
8	Leverage ratio exposure	4,546,094	4,799,103

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)	4,111,900	4,355,737
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)	4,111,900	4,355,737
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	22,557	24,818
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)	22,557	24,818
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	767,554	783,276
18	(Adjustments for conversion to credit equivalent amounts)	(355,917)	(364,728)
19	Off-balance sheet items (sum of lines 17 and 18)	411,637	418,548
Capital and total exposures			
20	Tier 1 capital	653,735	655,543
21	Total exposures (sum of lines 3, 11, 16 and 19)	4,546,094	4,799,103
Leverage Ratio			
22	Basel III leverage ratio (%)	14.4	13.7