

**Bank Dhofar**  
**Basel III leverage ratio framework and disclosure requirements - Reports for Quarter ended 30-Sep-19**

(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	4,010,454	4,191,272
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	13,574	14,838
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)	448,750	500,357
7	Other adjustments		
8	<b>Leverage ratio exposure</b>	<b>4,472,778</b>	<b>4,706,467</b>

<b>Table 2: Leverage ratio common disclosure template</b>			
<i>(Please refer to paragraph 53 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	On-balance sheet items (excluding derivatives and SFTs, but including collateral)	4,010,454	4,191,272
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)	<b>4,010,454</b>	<b>4,191,272</b>
	<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	13,574	14,838
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>13,574</b>	<b>14,838</b>
	<b>Securities financing transaction exposures</b>		
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	<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	848,120	961,442
18	(Adjustments for conversion to credit equivalent amounts)	(399,370)	(461,085)
19	<b>Off-balance sheet items (sum of lines 17 and 18)</b>	<b>448,750</b>	<b>500,357</b>
	<b>Capital and total exposures</b>		
20	<b>Tier 1 capital</b>	<b>653,977</b>	<b>656,735</b>
21	<b>Total exposures (sum of lines 3, 11, 16 and 19)</b>	<b>4,472,778</b>	<b>4,706,467</b>
	<b>Leverage Ratio</b>		
22	<b>Basel III leverage ratio (%)</b>	<b>14.6</b>	<b>14.0</b>