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*Status: Point in time view as at 01/06/2015.*

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, ANNEX X is up to date with all changes known to be in force on or before 18 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details)

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Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014  
laying down implementing technical standards with regard to supervisory  
reporting of institutions according to Regulation (EU) No 575/2013 of  
the European Parliament and of the Council (Text with EEA relevance)

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## ANNEX X

## REPORTING ON LEVERAGE

## LEVERAGE RATIO REPORTING TEMPLATES

Template code	Template code	Name of the template	Short name
45	C 45.00	Leverage ratio calculation	LRCalc
40	C 40.00	Alternative treatment of the exposure measure	LR1
41	C 41.00	On- and Off-Balance Sheet items - Additional breakdown of exposures	LR2
42	C 42.00	Alternative definition of capital	LR3
43	C 43.00	Breakdown of leverage ratio exposure measure components	LR4
44	C 44.00	General information	LR5
46	C 46.00	Entities that are consolidated for accounting purposes but are not within the scope of prudential consolidation	LR6

C 40.00 - ALTERNATIVE TREATMENT OF THE EXPOSURE MEASURE (LR1)

ANNEX X Table 2: rows 1 - 27

C 41.00 - ON- AND OFF-BALANCE SHEET ITEMS -  
ADDITIONAL BREAKDOWN OF EXPOSURES (LR2)

ANNEX X Table 3: rows 1 - 14

C 42.00 - ALTERNATIVE DEFINITION OF CAPITAL (LR3)

Row	Column
	<b>010</b>

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010	Common Equity Tier 1 capital - fully phased-in definition	
020	Common Equity Tier 1 capital - transitional definition	
030	Total own funds - fully phased-in definition	
040	Total own funds - transitional definition	
050	Regulatory adjustments - CET1 - fully phased-in definition	
060	Regulatory adjustments - CET1 - transitional definition	
070	Regulatory adjustments - Total own funds - fully phased-in definition	
080	Regulatory adjustments - Total own funds - transitional definition	

C 43.00 - BREAKDOWN OF LEVERAGE RATIO EXPOSURE MEASURE COMPONENTS (LR4)

ANNEX X Table 5: rows 1 - 40

C 44.00 - GENERAL INFORMATION (LR5)

Row		Column
		<b>010</b>
010	Institutions company structure	
020	Derivatives treatment	
030	Accounting framework	
040	Institution type	
050	Reporting calculation method	
060	Reporting level	

C 45.00 - LEVERAGE RATIO CALCULATION (LRCALC)

ANNEX X Table 7: rows 1 - 25

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**C 46.00 - ENTITIES THAT ARE CONSOLIDATED FOR ACCOUNTING PURPOSES  
BUT ARE NOT WITHIN THE SCOPE OF PRUDENTIAL CONSOLIDATION (LR6)**

ANNEX X Table 8: rows 1 - 20

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