

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)

Status: This is the original version (as it was originally adopted).

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
		010

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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
		010
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

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