
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 July 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) View outstanding changes

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

Textual Amendments

F1 Substituted by Commission Implementing Regulation (EU) 2016/428 of 23 March 2016 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards the reporting of the Leverage Ratio (Text with EEA relevance).

LEVERAGE RATIO REPORTING TEMPLATES

Template code	Template code	Name of the template	Short name
47	C 47.00	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	Alternative breakdown of leverage ratio exposure measure components	LR4
44	C 44.00	General information	LR5

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

ANNEX X Table 2: rows 1 - 28

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	
055	Asset amount deducted — from CET1 items — fully phased-in definition	
065	Asset amount deducted — from CET1 items — transitional definition	
075	Asset amount deducted — from own funds items — fully phased-in definition	
085	Asset amount deducted — from own funds items — transitional definition	

C 43.00 — ALTERNATIVE 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	Institution's company structure	
020	Derivatives treatment	
040	Institution type	

C 47.00 — LEVERAGE RATIO CALCULATION (LRCALC)]

ANNEX X Table 7: rows 1 - 39

Changes to legislation:

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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.

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Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)
- Regulation revoked by [S.I. 2021/1078, reg. 13\(2\)\(aa\)](#) (as inserted) by [S.I. 2021/1376 reg. 32\(7\)\(a\)\(i\)](#) (This amendment not applied to [legislation.gov.uk](#). The affected provision Pt. 2 (PRA) was modified by a non-legislative instrument (Technical Standards (Capital Requirements) (EU Exit) (No.3) Instrument 2019) and is not present in the text of the retained EU legislation. Details of the non-legislative modifications can be found on the Bank of England's website on the page entitled 'The Bank of England's amendments to financial services legislation under the European Union (Withdrawal) Act 2018')

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. 1(a)-(c) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))
- Art. 1(e)-(g) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))