

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, C 47.00 — LEVERAGE RATIO CALCULATION (LRCalc) is up to date with all changes known to be in force on or before 03 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

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).

C 47.00 — LEVERAGE RATIO CALCULATION (LRCALC)

ANNEX X Table 7: rows 1 - 39

Row	Exposure Values	Column
		LR Exposure: Reporting reference date
		010
010	SFTs: Exposure in accordance with Article 429(5) and 429(8) of the CRR	
020	SFTs: Add-on for counterparty credit risk	
030	Derogation for SFTs: Add-on in accordance with Article 429b(4) and 222 of the CRR	
040	Counterparty credit risk of SFT agent transactions in accordance with Article 429b(6) of the CRR	
050	(-) Exempted CCP leg of client-cleared SFT exposures	
060	Derivatives: Current replacement cost	
070	(-) Eligible cash variation margin received offset against derivatives market value	
080	(-) Exempted CCP leg of client-cleared trade exposures (replacement costs)	
090	Derivatives: Add-on under the mark-to-market method	

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100	(-) Exempted CCP leg of client-cleared trade exposures (potential future exposure)	
110	Derogation for derivatives: original exposure method	
120	(-) Exempted CCP leg of client-cleared trade exposures (original exposure method)	
130	Capped notional amount of written credit derivatives	
140	(-) Eligible purchased credit derivatives offset against written credit derivatives	
150	Off-balance sheet items with a 10 % CCF in accordance with Article 429(10) of the CRR	
160	Off-balance sheet items with a 20 % CCF in accordance with Article 429(10) of the CRR	
170	Off-balance sheet items with a 50 % CCF in accordance with Article 429(10) of the CRR	
180	Off-balance sheet items with a 100 % CCF in accordance with Article 429(10) of the CRR	
190	Other assets	
200	Gross up for derivatives collateral provided	
210	(-) Receivables for cash variation margin provided in derivatives transactions	
220	(-) Exempted CCP leg of client-cleared trade exposures (initial margin)	
230	Adjustments for SFT sales accounting transactions	
240	(-) Fiduciary assets	
250	(-) Intragroup exposures (solo basis) exempted in	

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	accordance with Article 429(7) of the CRR	
260	(-) Exposures exempted in accordance with Article 429(14) of the CRR	
270	(-) Asset amount deducted — Tier 1 capital — fully phased-in definition	
280	(-) Asset amount deducted — Tier 1 capital — transitional definition	
290	Total Leverage Ratio exposure — using a fully phased-in definition of Tier 1 capital	
300	Total Leverage Ratio exposure — using a transitional definition of Tier 1 capital	
Row	Capital	
310	Tier 1 capital — fully phased-in definition	
320	Tier 1 capital — transitional definition	
Row	Leverage Ratio	
330	Leverage Ratio — using a fully phased-in definition of Tier 1 capital	
340	Leverage Ratio — using a transitional definition of Tier 1 capital	1

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](#))