

# Bank of England PRA

EN  
ANNEX XI

## REPORTING ON LEVERAGE

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## PART I: GENERAL INSTRUCTIONS

### 1. Structure and other conventions

#### 1.1. Structure

1. This Annex contains additional instructions for the templates (hereinafter “LR”) included in Annex X of this Regulation.
2. Overall, the framework consists of nine templates:
  - LV47.00: Leverage Ratio Calculation (LRCalc): Leverage ratio calculation;
  - LV40.00: Leverage Ratio Template 1 (LR1): Alternative treatment of the exposure measure;
  - LV41.00: Leverage Ratio Template 2 (LR2): On- and off-balance sheet items – additional breakdown of exposures;
  - LV43.00: Leverage Ratio Template 4 (LR4): Alternative breakdown of leverage ratio exposure measure components;
  - LV44.00: Leverage Ratio Template 5 (LR5): General information.
  - LV49.00: Leverage Ratio Template 6 (LR6): Treatment of collateral swaps;
  - LV50.00: Leverage Ratio Template 7 (LR7): Treatment of repurchase transactions;
  - LV51.00: Leverage Ratio Template 8 (LR8): Treatment of agency repurchase transactions; and
  - LV52.00: Leverage Ratio Template 9 (LR9): Treatment of internalised trades.
3. For each template legal references are provided as well as further detailed information regarding more general aspects of the reporting.

#### 1.2. Numbering convention

4. The document will follow the labelling convention set in the following paragraphs, when referring to the columns, rows and cells of the templates. These numerical codes are extensively used in the validation rules.
5. The following general notation is followed in the instructions: {Template;Row;Column}. An asterisk sign will be used to refer to the whole row or column.
6. In the case of validations within a template, where only data points from that template are used, notations will not refer to a template: {Row;Column}.
7. For the purpose of the reporting on leverage, “of which” refers to an item that is a subset of a higher level exposure category whereas “memo item” refers to a separate item that is not a subset of an exposure class. Reporting of both types of cells is mandatory unless otherwise specified.

### 1.3. Glossary definitions

8. In these instructions, the terms *countercyclical leverage ratio buffer*, *leverage ratio*, *LREQ firm*, *tier 1 capital (leverage)*, *SDDT*, *SDDT consolidation entity* and *total exposure measure* have the same definition as in the Glossary Part of the PRA Rulebook.

### 1.4. Abbreviations

9. For the purposes of this annex and related templates the following abbreviations are used:
  - a. *CRR*, which is an abbreviation of Capital Requirements Regulation and shall mean Regulation (EU) No 575/2013;
  - b. *CRD*, which is an abbreviation of Capital Requirements Directive and shall mean Directive 2013/36/EU;
  - c. *SFT*, which is an abbreviation of Securities Financing Transaction and shall mean “a repurchase transaction, a securities or commodities lending or borrowing transaction, or a margin lending transaction” as referred to in point (139) of Article 4(1) of the *CRR*;
  - d. *CRM*, which is an abbreviation for Credit Risk Mitigation.
  - e. *CSD*, which is an abbreviation for Central Securities Depository.
  - f. *QCCP*, which is an abbreviation for Qualifying Central Counterparty.
  - g. *PFE*, which is an abbreviation for Potential Future Exposure.
  - h. *SDDT* method, which is an abbreviation of “Small Domestic Deposit Takers method” and refers to the method of calculating the exposure value of derivatives as set out in paragraph 6(b) of Article 429c of Chapter 3 of the Leverage Ratio (CRR) Part of the PRA Rulebook.

### 1.5. Sign convention

10. All amounts shall be reported as positive figures. With the exception of:
  - a. The items whose label is preceded by a negative sign (-), where no positive figure is expected to be reported for that item.
  - b. *{LRCalc;0310;0010}*, *{LRCalc;0310;0020}*, *{LRCalc;0320;0010}*, *{LRCalc;0320;0020}*, *{LRCalc;0330;0010}*, *{LRCalc;0330;0020}*, *{LRCalc;0340;0010}*, *{LRCalc;0340;0020}*, which could take negative values in extreme cases, otherwise they take positive values.
  - c. *{LRCalc;0280;0010}* and *{LRCalc;0280;0020}* can take a positive values due to Article 473a (7) of the *CRR*, otherwise they take negative values.

## PART II: TEMPLATE RELATED INSTRUCTIONS

### 1. Formulas for leverage ratio calculation

1. The *leverage ratio* is based on a capital measure and a *total exposure measure*, which can be calculated with cells from LRCalc.
2. Leverage Ratio excluding claims on central banks – fully phased-in definition:  $\{LRCalc;0330;0010\} = \{LRCalc;0310;0010\} / \{LRCalc;0290;0010\}$ .
3. Leverage Ratio excluding claims on central banks – transitional definition:  $\{LRCalc;0340;0010\} = \{LRCalc;0320;0010\} / \{LRCalc;0300;0010\}$ .

### 2. Materiality thresholds for derivatives

4. In order to reduce the reporting burden for institutions with limited exposures in derivatives, the following measures are used to gauge the relative importance of derivatives exposures to the *total exposure measure*. *SDDTs* and, if relevant, *SDDT consolidation entities* are not required to report any of the cells referred to in this section. Institutions shall calculate these measures as follows:

5. Derivatives share = 
$$\frac{\text{Derivative exposure measure}}{\text{Total exposure measure}}$$
6. Where the derivative exposure measure is equal to: 
$$[\{LRCalc;0061;0010\} + \{LRCalc;0065;0010\} + \{LRCalc;0071;0010\} + \{LRCalc;0081;0010\} + \{LRCalc;0091;0010\} + \{LRCalc;0092;0010\} + \{LRCalc;0093;0010\} + \{LRCalc;0101;0010\} + \{LRCalc;0102;0010\} + \{LRCalc;0103;0010\} + \{LRCalc;0104;0010\} + \{LRCalc;0110;0010\} + \{LRCalc;0120;0010\} + \{LRCalc;0130;0010\} + \{LRCalc;0140;0010\}]$$
7. Where *total exposure measure* is equal to:  $\{LRCalc;0290;0010\}$ .
8. Total notional amount referenced by derivatives =  $\{LR1; 0010;0070\}$ . This is a cell that institutions shall always report.
9. Credit derivatives volume =  $\{LR1;0020;0070\} + \{LR1;0050;0070\}$ . These are cells that institutions shall always report.
10. Institutions are required to report the cells referred to in paragraph 13 if any of the following conditions is met:
  - a) the derivatives share referred to in paragraph 5 is more than 1.5%;
  - b) the derivatives share referred to in paragraph 5 exceeds 2.0%.

The entry and exit criteria of Article 4 of this Regulation shall apply, except in respect of point (b) where institutions shall start reporting information from the next reporting reference date, where they have exceeded the threshold on one reporting reference date.

11. Institutions for which the total notional amount referenced by derivatives as defined in paragraph 8 exceeds GBP 8.8 billion shall report the cells referred to in paragraph 13, even though their derivatives share does not fulfil the conditions described in paragraph 10.

The entry criteria of Article 4 of this Regulation shall not apply for paragraph 4. Institutions shall start reporting information from the next reporting reference date where they have exceeded the threshold on one reporting reference date.

12. Institutions are required to report the cells referred to in paragraph 14 if any of the following conditions is met:

- a) the credit derivatives volume referred to in paragraph 9 is more than GBP 260 million;
- b) the credit derivatives volume referred to in paragraph 9 exceeds GBP 440 million.

The entry and exit criteria of Article 4 of the *CRR* shall apply, except for point (b) where institutions shall start reporting from the next reporting reference date where they have exceeded the threshold on one reporting reference date.

13. The cells which are required to be reported by institutions in accordance with paragraphs 10 and 11 are the following: {LR1;0010;0010}, {LR1;0010;0020}, {LR1;0020;0010}, {LR1;0020;0020}, {LR1;0030;0070}, {LR1;0040;0070}, {LR1;0050;0010}, {LR1;0050;0020}, {LR1;0060;0010}, {LR1;0060;0020}, and {LR1;0060;0070}.

14. The cells which are required to be reported by institutions in accordance with paragraph 12 are the following: {LR1;0020;0075}, {LR1;0050;0075} and {LR1;0050;0085}.

## **2a. Additional reporting requirements for *LREQ firms***

14a. In order to reduce the reporting burden for institutions not in scope of the UK leverage ratio capital requirement, only *LREQ firms* shall report templates LV49.00, LV50.00, LV51.00 and LV52.00, on a six-monthly basis at the applicable reporting reference dates (30 June and 31 December).

14b. In addition, in template LV47.00 only *LREQ firms* shall report rows 0530-0570, and averages over the reporting quarter in column 0020, quarter lows in column 0030 and quarter highs in column 0040. All other institutions shall leave these rows blank.

14c. In templates LV49.00, LV50.00, LV51.00 and LV52.00, the following definitions apply.

- *Period end*: The relevant data elements as calculated at the reporting reference date.
- *Period average*: For on-balance sheet assets and securities financing transactions, the arithmetic mean of the relevant data element on each day in the half-year period ending on the relevant reporting reference date. For any remaining off-balance sheet items, the arithmetic mean of the relevant data element on the last day of each month in the half-year period ending on the relevant reporting reference date. This averaging methodology is consistent with the averaged leverage ratio calculation set out in Article 430 in the Reporting (CRR) Part of the Rulebook.
- *Total exposure measure*: The meaning provided in Article 429(4) of Chapter 3 of the Leverage Ratio (CRR) Part of the PRA Rulebook.
- *Internalisation*: If a firm has two clients that are taking opposite positions on the same asset (one long, the other short), the firm may internally offset these amounts to avoid having to fund the positions elsewhere: a client short position is therefore funding a client long position.
- *Franchise clients*: Firms, especially prime brokers, often offer their services to maintain a franchise value with their clients, in addition to the revenues generated directly by the business activity. As such, firms may roll over funding transactions at these franchise clients'

request even in circumstances where doing so might be detrimental to the firm's leverage ratio position.<sup>1</sup>

## 2b. Adjustments for SDDTs

14d As set out in Article 15 of Chapter 7 of Chapter 5 of the Reporting (CRR) Part of the PRA Rulebook, *SDDTs* and *SDDT consolidation entities* are not required to report templates LV 40.00, LV 41.00, LV 43.00 or LV 44.00.

### 3. LV 47.00 – Leverage ratio calculation (LRCalc)

15. This template collects the data that are needed to calculate the leverage ratio as defined in Part Seven of the CRR.
16. Institutions shall perform the reporting of the leverage ratio quarterly. In each quarter, the value "at reporting reference date" in column 0010 shall be the value at the last calendar day of the third month of the respective quarter.
17. Institutions shall report the items in the Exposure values section with positive sign in accordance with the sign convention in paragraph 10 of Part I of these instructions (excluding {LRCalc;0270;0010} and {LRCalc;0280;0010}), as if the items with a negative sign (for example exemptions/deductions) in accordance with the sign convention in paragraph 10 of Part I of this Annex did not apply.
18. Any amount that increases the own funds or the leverage ratio exposure shall be reported as a positive figure. On the contrary, any amount that reduces the total own funds or the leverage ratio exposure shall be reported as a negative figure. Where there is a negative sign (-) preceding the label of an item no positive figure is expected to be reported for that item.
19. Where an amount could qualify for deduction on multiple grounds, the amount shall only be reduced from the exposure in one of the rows of template LV47.00.
- 19a. *LREQ firms* which are required to report averaged leverage exposures in column 0020 of this template, as outlined in paragraph 14a of Part 2a this Annex, shall calculate such averaged exposures in accordance with paragraph (2A) of Article 430 of the CRR. This includes applying the transitional arrangements outlined in the third subparagraph of paragraph (2A) of Article of the 430 CRR until 1<sup>st</sup> January 2023.
- 19b. *SDDTs* and, if relevant, *SDDT consolidation entities* are not required to report derivative exposures under the SA-CCR, simplified standardised approach or original exposure method in the following: {LRCalc;0061;0010}, {LRCalc;0065;0010}, {LRCalc;0071;0010}, {LRCalc;0081;0010}, {LRCalc;0091;0010}, {LRCalc;0092;0010}, {LRCalc;0093;0010}, {LRCalc;0101;0010}, {LRCalc;0102;0010}, {LRCalc;0103;0010}, {LRCalc;0104;0010}, {LRCalc;0110;0010}, {LRCalc;0120;0010}, {LRCalc;0200;0010}, {LRCalc;0210;0010}, {LRCalc;0220;0010}. But they are required to report derivative exposures under the SDDT method in: {LRCalc;0121;0010}.

	Legal references and instructions
<b>Row</b>	<b>Exposure Values</b>
0010	<b>SFTs: Exposure value</b>

<sup>1</sup> These definitions of internalisation and franchise clients are consistent with those provided in the PRA's Statement of Policy 'Pillar 2 Liquidity'.

*Effective from 1 January 2021*

	<p>Point (b) of paragraph (1) and paragraphs (4) and (5) of Article 429b of the <i>CRR</i>.</p> <p>The exposure for SFTs calculated in accordance with point (b) of paragraph (1) and paragraphs (4) and (5) of Article 429b of the <i>CRR</i>.</p> <p>Institutions shall consider in this row transactions in accordance with point (c) of Article 429e(7) of the <i>CRR</i>.</p> <p>Institutions shall not include in this row cash received or any security that is provided to a counterparty via the aforementioned transactions and is retained on the balance sheet (i.e. the accounting criteria for derecognition are not met). Institutions shall instead include those items in row 0190.</p> <p>Institutions shall not include in this row agent SFTs where the institution provides an indemnity or guarantee to a customer or counterparty limited to any difference between the value of the security or cash the customer has lent and the value of collateral the borrower has provided in accordance with point (a) of Article 429e(7) of the <i>CRR</i>.</p>
0020	<p><b>SFTs: Add-on for counterparty credit risk</b></p> <p>Article 429e(1) <i>CRR</i>.</p> <p>The add-on for counterparty credit risk of SFTs, including those that are off-balance sheet, determined in accordance with paragraph (2) or (3) and paragraph (4) of Article 429e of the <i>CRR</i>, as applicable.</p> <p>Institutions shall consider in this row transactions in accordance with point (c) Article 429e(7) of the <i>CRR</i>.</p> <p>Institutions shall not include in this row agent SFTs where the institution provides an indemnity or guarantee to a customer or counterparty limited to any difference between the value of the security or cash the customer has lent and the value of collateral the borrower has provided in accordance with point (a) of Article 429e(7) of the <i>CRR</i>. Institutions shall instead include those items in row 0040.</p>
0030	<p><b>Derogation for SFTs: Add-on in accordance with Articles 429e(5) and 222 of the <i>CRR</i></b></p> <p>Article 429e(5) and 222 of the <i>CRR</i>.</p> <p>The exposure value for SFTs, including those that are off-balance sheet, calculated in accordance with Article 222 of the <i>CRR</i>, subject to a 20% floor for the applicable risk weight.</p> <p>Institutions shall consider in this row transactions in accordance with point (c) of Article 429e(7) of the <i>CRR</i>.</p> <p>Institutions shall not consider in this row transactions for which the add-on part of the leverage ratio exposure value is determined in accordance with the method refer to in Article 429e(1) of the <i>CRR</i>.</p>
0040	<p><b>Counterparty credit risk of SFT agent transactions</b></p> <p>Point (a) of paragraph (7) and paragraphs (2) and (3) of Article 429e of the <i>CRR</i>.</p> <p>The exposure value for agent SFTs where the institution provides an indemnity or guarantee to a customer or counterparty limited to any difference between the value</p>

	<p>of the security or cash the customer has lent and the value of collateral the borrower has provided in accordance with point (a) of Article 429e(7) of the <i>CRR</i>, consists only of the add-on determined in accordance with paragraph (2) or (3) of Article 429e of the <i>CRR</i>, as applicable.</p> <p>Institutions shall not include in this row transactions in accordance with point (c) of Article 429e(7) of the <i>CRR</i>. Institutions shall instead include those items in rows 0010 and 0020 or rows 0010 and 0030, as applicable.</p>
0050	<p><b>(-) Exempted CCP leg of client-cleared SFT exposures</b></p> <p>Point (g) of Article 429a(1) and point (c) of Article 306(1) of the <i>CRR</i>.</p> <p>The exempted CCP leg of client-cleared trade exposures of SFTs, provided that those items meet the conditions laid down in point (c) of Article 306(1) of the <i>CRR</i>.</p> <p>Where the exempted leg to the CCP is a security it shall not be reported in this row unless it is a re-pledged security that under the applicable accounting framework (i.e. in accordance with the first sentence of Article 111(1) of the <i>CRR</i>) is included at full value.</p> <p>Institutions shall, as if no exemption applies, also include the amount reported in this row in rows 0010, 0020 and 0030, and, if it is a re-pledged security that under the applicable accounting framework is included at full value, additionally in row 0190.</p> <p>Where there is initial margin posted by the institution for an exempted leg of an SFT that is reported in row 0190 and not reported in row 0020 or row 0030, then the institution can report it in this row.</p>
0061	<p><b>Derivatives: Replacement cost contribution under the SA-CCR (without the effect of collateral on net independent collateral amount (NICA))</b></p> <p>Articles 429c (1) of the <i>CRR</i>.</p> <p>The replacement cost as per Article 275 of the <i>CRR</i> without the effect of collateral on NICA, and without the effect of any variation margin. Institutions shall not apply the derogations of paragraph (3) and (4) of Article 429c and point (g) of Article 429a(1) of the <i>CRR</i> for the purposes of this row. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>As determined by Article 429c(1) of the <i>CRR</i>, institutions may take into account the effects of contracts for novation and other netting agreements in accordance with Article 295 of the <i>CRR</i>. Cross-product netting shall not apply. However, institutions may net within the product category referred to in point (25)(c) of Article 272 of the <i>CRR</i> and credit derivatives when they are subject to a contractual cross-product netting agreement referred to in Article 295(c) of the <i>CRR</i>.</p> <p>Institutions shall include all credit derivatives, not solely those in the trading book.</p> <p>Institutions shall not consider in this row contracts measured by application of the simplified standardised approach or the original exposure method or the SDDT method.</p>
0065	<p><b>(-) Effect of the recognition of collateral on NICA on QCCP client-cleared transactions (SA-CCR - replacement cost)</b></p> <p>Article 429c(4) of the <i>CRR</i>.</p> <p>Application of the derogation of 429c(4) of the <i>CRR</i> on the calculation of the replacement cost for derivative contracts with clients where those contracts are</p>

	<p>cleared by a QCCP. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Where collateral is 'net posted' (i.e. where the amount posted to a counterparty exceeds the amount received), institutions should report a negative amount in this row.</p> <p>Institutions shall include the amount reported in this row also in row 0061 as if no derogation applies.</p>
0071	<p><b>(-) Effect of the eligible cash variation margin received offset against derivatives market value (SA-CCR - replacement cost)</b></p> <p>Article 429c(3) of the <i>CRR</i>.</p> <p>Variation margin received in cash from the counterparty eligible for offsetting against the replacement cost portion of the derivatives exposure in accordance with Article 429c(3) of the <i>CRR</i>. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Where variation margin is 'net posted' (i.e. where the amount posted to a counterparty exceeds the amount received), institutions should report a negative amount in this row.</p> <p>Any cash variation margin received on an exempted CCP leg in accordance with point (g) of Article 429a(1) of the <i>CRR</i> shall not be reported.</p> <p>Institutions shall include the amount reported in this row also in row 0061 as if no deduction of cash variation margin applies.</p>
0081	<p><b>(-) Effect of the exempted CCP leg of client-cleared trade exposures (SA-CCR - replacement cost)</b></p> <p>Point (g) of Article 429a(1) of the <i>CRR</i>.</p> <p>The replacement cost portion of exempted trade exposures to a QCCP from client-cleared derivatives transactions, provided that those items meet the conditions laid down in point (c) of Article 306(1) of the <i>CRR</i>. This amount shall be reported gross of cash variation margin received on this leg. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Institutions shall include the amount reported in this row also in row 0061 as if no exemption applies.</p>
0091	<p><b>Derivatives: Potential future exposure contribution under SA-CCR (multiplier at 1)</b></p> <p>Article 429c(5) of the <i>CRR</i>.</p> <p>Potential future exposure as per Article 278 of the <i>CRR</i> assuming a multiplier of 1, i.e. without the application of the derogation regarding contracts with clients where those contracts are cleared by a QCCP of Article 429c(5) of the <i>CRR</i>. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p>
0092	<p><b>(-) Effect lower multiplier for QCCP client-cleared transactions on the PFE contribution (SA-CCR - Potential future exposure)</b></p> <p>Article 429c(5) of the <i>CRR</i>.</p>

	<p>Application of the derogation of Article 429c(5) of the <i>CRR</i> on the calculation of the PFE for derivative contracts with clients where those contracts are cleared by a QCCP. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Institutions shall include the amount reported in this row also in row 0091 as if no derogation applies.</p>
0093	<p><b>(-)Effect of the exempted CCP leg of client-cleared trade exposures (SA-CCR approach-potential future exposure)</b></p> <p>Point (g) of Article 429a(1) of the <i>CRR</i>.</p> <p>The potential future exposure of exempted trade exposures to a QCCP from client-cleared derivatives transactions, provided that those items meet the conditions laid down in point (c) of Article 306(1) of the <i>CRR</i>. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Institutions shall include the amount reported in this row also in row 0091 as if no exemption applies.</p>
0101	<p><b>Derogation for derivatives: Replacement costs contribution under the simplified standardised approach</b></p> <p>Articles 429c(6) and 281 of the <i>CRR</i>.</p> <p>This row provides the exposure measure of contracts listed in points 1 and 2 of Annex II of the <i>CRR</i> calculated in accordance with the simplified standardised approach set out in Article 281 of the <i>CRR</i>. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Institutions that apply the simplified standardised approach shall not reduce the <i>total exposure measure</i> by the amount of margin received in accordance with Article 429c(6) of the <i>CRR</i>. Hence the exception for derivative contracts with clients where those contracts are cleared by a QCCP in Article 429c(4) of the <i>CRR</i> shall not apply.</p> <p>Institutions shall not consider in this row contracts measured by application of the SA-CCR or the <i>original exposure method</i> or the SDDT method.</p>
0102	<p><b>(-) Effect of exempted CCP leg of client-cleared trade exposures (simplified standardised approach - replacement costs)</b></p> <p>Point (g) of Article 429a(1) of the <i>CRR</i>.</p> <p>The replacement cost portion of exempted trade exposures to a QCCP from client-cleared derivatives transactions, provided that those items meet the conditions laid down in point (c) of Article 306(1) of the <i>CRR</i>. This amount shall be reported gross of cash variation margin received on this leg. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Institutions shall include the amount reported in this row also in row 0101 as if no exemption applied.</p>
0103	<p><b>Derogation for derivatives: Potential future exposure contribution under the simplified standardised approach (multiplier at 1)</b></p> <p>Point (f) of Article 281(2) and Article 429c(6) of the <i>CRR</i>.</p>

	<p>The potential future exposure in accordance with the simplified standardised approach set out in Article 281 of the <i>CRR</i>, assuming a multiplier of 1. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Institutions that apply the simplified standardised approach shall not reduce the <i>total exposure measure</i> by the amount of margin received in accordance with Article 429c(6) of the <i>CRR</i>.</p>
0104	<p><b>(-)Effect of exempted CCP leg of client-cleared trade exposures (simplified standardised approach - potential future exposure)</b></p> <p>Point (g) of Article 429a(1) of the <i>CRR</i>.</p> <p>The potential future exposure of exempted trade exposures to a QCCP from client-cleared derivatives transactions, provided that those items meet the conditions laid down in point (c) of Article 306(1) of the <i>CRR</i>. The amount shall be reported with the alpha factor applied as specified in Article 274(2) of the <i>CRR</i>.</p> <p>Institutions shall include the amount reported in this row also in row 0103 as if no exemption applied.</p>
0110	<p><b>Derogation for derivatives: Original exposure method</b></p> <p>Articles 429c(6) and 282 of the <i>CRR</i>.</p> <p>This row provides the exposure measure of contracts listed in points 1 and 2 of Annex II of the <i>CRR</i> calculated in accordance with the <i>original exposure method</i> set out in Article 282 of the <i>CRR</i>.</p> <p>Institutions that apply the original exposure method shall not reduce the <i>total exposure measure</i> by the amount of margin received in accordance with Article 429c(6) of the <i>CRR</i>.</p> <p>Institutions that do not use the original exposure method shall not report this row.</p> <p>Institutions shall not consider in this row contracts measured by application of the SA-CCR or the simplified standardised approach or the SDDT method.</p>
0120	<p><b>(-) Exempted CCP leg of client-cleared trade exposures (original exposure method)</b></p> <p>Point (g) of Article 429a(1) of the <i>CRR</i>.</p> <p>The exempted CCP leg of client-cleared trade exposures when applying the <i>original exposure method</i> as set out in Article 282 of the <i>CRR</i>, provided that those items meet the conditions laid down in point (c) of Article 306(1) of the <i>CRR</i>.</p> <p>Institutions shall include the amount reported in this row also in row 0110 as if no exemption applied.</p>
0121	<p><b>Derogation for derivatives: SDDT method</b></p> <p>Point (b) of Article 429c(6) of the <i>CRR</i>.</p> <p>This row provides the exposure measure of contracts listed in points 1 and 2 of Annex II of the <i>CRR</i> calculated in accordance with the SDDT method set out in point</p>

	<p>(b) of Article 429c(6) of Chapter 3 of the Leverage Ratio (CRR) Part of the PRA Rulebook.</p> <p>Institutions that do not use the SDDT method shall not report this row.</p> <p>Institutions shall not consider in this row contracts measured by application of the SA-CCR or the simplified standardised approach or the original exposure method.</p>
0130	<p><b>Capped notional amount of written credit derivatives</b></p> <p>Article 429d of the <i>CRR</i>.</p> <p>Capped notional amount of written credit derivatives (as defined in Article 429d(1)) as set out in Article 429d of the <i>CRR</i>.</p>
0140	<p><b>(-) Eligible purchased credit derivatives offset against written credit derivatives</b></p> <p>Article 429d of the <i>CRR</i>.</p> <p>Capped notional amount of purchased credit derivatives (i.e. where the institution is buying credit protection from a counterparty) on the same reference names as those credit derivatives written by the institution, where the remaining maturity of the purchased protection is equal to or greater than the remaining maturity of the sold protection. Hence, the value shall not be greater than the value entered in row 0130 for each reference name.</p>
0150	<p><b>Off-balance sheet items with a 10% CCF in accordance with Article 429f of the <i>CRR</i></b></p> <p>Article 429f, point (d) of Article 111(1) and Article 166(9) of the <i>CRR</i>.</p> <p>The exposure value, in accordance with Articles 429f and point (d) of Article 111(1) of the <i>CRR</i>, of low risk off-balance sheet items that would be assigned a 0% credit conversion factor referred to in points 4(a) to (c) of Annex I of the <i>CRR</i> (as a reminder the exposure value here shall be 10% of the nominal value). That is commitments which may be cancelled unconditionally at any time by the institution without prior notice (UCC), or that effectively provide for automatic cancellation due to deterioration in a borrower's creditworthiness.</p> <p>As a reminder the nominal value shall not be reduced by specific credit risk adjustments. Instead, as indicated in Article 429f(2) of the <i>CRR</i> institutions may reduce the credit exposure equivalent amount of an off-balance-sheet item by the corresponding amount of specific credit risk adjustments. This calculation is subject to a floor of zero.</p> <p>Where a commitment refers to the extension of another commitment, the lower of the two conversion factors associated with the individual commitment shall be used in accordance with Article 166(9) of the <i>CRR</i>.</p> <p>Institutions shall not consider in this row contracts listed in Annex II <i>CRR</i>, credit derivatives, SFTs and positions referred to in Article 429d in accordance with Article 429f <i>CRR</i>.</p>
0160	<p><b>Off-balance sheet items with a 20% CCF in accordance with Article 429f of the <i>CRR</i></b></p> <p>Article 429f, point (c) of Article 111(1) and Article 166(9) of the <i>CRR</i>.</p>

	<p>The exposure value, in accordance with Articles 429f and point (c) of Article 111(1) of the <i>CRR</i>, of medium/low risk off-balance-sheet items that would be assigned a 20% credit conversion factor referred to in points 3(a) and (b) of Annex I of the <i>CRR</i> (as a reminder the exposure value here shall be 20% of the nominal value).</p> <p>As a reminder the nominal value shall not be reduced by specific credit risk adjustments. Instead, as indicated in Article 429f(2) institutions may reduce the credit exposure equivalent amount of an off-balance-sheet item by the corresponding amount of specific credit risk adjustments. This calculation is subject to a floor of zero.</p> <p>Where a commitment refers to the extension of another commitment, the lower of the two conversion factors associated with the individual commitment shall be used in accordance with Article 166(9) of the <i>CRR</i>.</p> <p>Institutions shall not consider in this row contracts listed in Annex II of the <i>CRR</i>, credit derivatives, SFTs and positions referred to in Article 429d in accordance with Article 429f of the <i>CRR</i>.</p>
0170	<p><b>Off-balance sheet items with a 50% CCF in accordance with Article 429f of the <i>CRR</i></b></p> <p>Article 429f, point (b) of Article 111(1) and Article 166(9) of the <i>CRR</i>.</p> <p>The exposure value, in accordance with Articles 429f and point (b) of Article 111(1) of the <i>CRR</i>, of medium risk off-balance sheet items that would be assigned a 50% credit conversion factor as defined in the Standardised Approach to credit risk referred to in points 2(a) and (b) of Annex I of the <i>CRR</i> (as a reminder the exposure value here shall be 50% of the nominal value).</p> <p>As a reminder the nominal value shall not be reduced by specific credit risk adjustments. Instead, as indicated in Article 429f(2) of the <i>CRR</i> institutions may reduce the credit exposure equivalent amount of an off-balance-sheet item by the corresponding amount of specific credit risk adjustments. This calculation is subject to a floor of zero.</p> <p>This row includes liquidity facilities and other commitments to securitisations. In other words the CCF for all liquidity facilities in accordance with Article 255 of the <i>CRR</i> is 50% regardless of the maturity.</p> <p>Where a commitment refers to the extension of another commitment, the lower of the two conversion factors associated with the individual commitment shall be used in accordance with Article 166(9) of the <i>CRR</i>.</p> <p>Institutions shall not consider in this row contracts listed in Annex II of the <i>CRR</i>, credit derivatives, SFTs and positions referred to in Article 429d in accordance with Article 429f of the <i>CRR</i>.</p>
0180	<p><b>Off-balance sheet items with a 100% CCF in accordance with Article 429f of the <i>CRR</i></b></p> <p>Article 429f, point (a) of Article 111(1) and Article 166(9) of the <i>CRR</i>.</p> <p>The exposure value, in accordance with Articles 429f and point (a) of Article 111(1) of the <i>CRR</i>, of high risk off-balance sheet items that would be assigned a 100% credit conversion factor referred to in points 1(a) to (k) of Annex I of the <i>CRR</i> (as a reminder the exposure value here shall be 100% of the nominal value).</p> <p>As a reminder the nominal value shall not be reduced by specific credit risk adjustments. Instead, as indicated in Article 429f(2) of the <i>CRR</i> institutions may</p>

	<p>reduce the credit exposure equivalent amount of an off-balance-sheet item by the corresponding amount of specific credit risk adjustments. This calculation is subject to a floor of zero.</p> <p>This row includes liquidity facilities and other commitments to securitisations.</p> <p>Where a commitment refers to the extension of another commitment, the lower of the two conversion factors associated with the individual commitment shall be used in accordance with Article 166(9) CRR.</p> <p>Institutions shall not consider in this row contracts listed in Annex II of the CRR, credit derivatives, SFTs and positions referred to in Article 429d in accordance with Article 429f of the CRR.</p>
0181	<p><b>(-) General credit risk adjustments to off balance sheet items</b></p> <p>Article 429(4) of the CRR.</p> <p>The amount of general credit risk adjustments corresponding to off-balance sheet items referred to in point (d) of Article 429(4) of the CRR, which institutions deduct in accordance with the last paragraph of Article 429 (4) of the CRR.</p> <p>The amount reported shall not be taken into account as a reduction in the calculation of off-balance sheet items reported in rows from 0150 to 0180.</p>
0185	<p><b>Regular-way purchases and sales awaiting settlement: Accounting value under trade date accounting</b></p> <p>Article 429g(1) of the CRR.</p> <p>The sum of :</p> <ul style="list-style-type: none"> <li>- The amount of the cash related to regular-way purchases which remain on the balance sheet until the settlement date as assets in accordance with point (a) of Article 429(4) of the CRR.</li> <li>- The cash receivables related to regular-way sales which remain on the balance sheet as assets until the settlement date in accordance with point (a) of Article 429(4) of the CRR. This amount is after the effect of offsetting between cash receivables for regular-way sales awaiting settlement and cash payables for regular-way purchases awaiting settlement, as allowed under the applicable accounting framework.</li> </ul> <p>Institutions that follow the trade date accounting shall report the abovementioned sum in this row instead of row 0190 “other assets”, while they shall report the securities related to regular-way purchases in row 0190.</p>
0186	<p><b>Regular-way sales awaiting settlement: Reverse out of accounting offsetting under trade date accounting</b></p> <p>Article 429g(2) of the CRR.</p> <p>The amount offset between cash receivables for regular-way sales awaiting settlement and cash payables for regular-way purchase awaiting settlement allowed under the accounting framework.</p>

0187	<p><b>(-) Regular-way sales awaiting settlement: Offset in accordance with 429g(2) of the CRR</b></p> <p>Article 429g(2) of the CRR.</p> <p>The amount offset between cash receivables and cash payables where both the related regular-way sales and purchases are settled on a delivery-versus-payment basis in accordance with Article 429g(2) of the CRR.</p>
0188	<p><b>Regular-way purchases awaiting settlement: Full recognition of commitments to pay under settlement date accounting</b></p> <p>Article 429g(3) of the CRR.</p> <p>The full nominal value of commitments to pay related to regular-way purchases, for institutions that, in accordance with the applicable accounting framework, apply settlement date accounting to regular-way purchases and sales.</p> <p>Securities related to regular-way sales shall be reported in row 0190 "other assets".</p>
0189	<p><b>(-) Regular-way purchases awaiting settlement: Offset to commitments to pay under settlement date accounting in accordance with 429g(3) of the CRR</b></p> <p>Article 429g(3) of the CRR.</p> <p>The part of the amount reported in row 0188 offset by the full nominal value of cash receivables related to regular-way sales awaiting settlement in accordance with Article 429g(3) of the CRR.</p>
0190	<p><b>Other assets</b></p> <p>Point (a) of Article 429(4) of the CRR.</p> <p>All assets other than derivatives contracts listed in Annex II of the CRR, credit derivatives and SFTs (e.g. amongst others assets to be reported in this row are accounting receivables for cash variation margin provided where recognised under the operative accounting framework, liquid assets as defined under the liquidity coverage ratio, failed and unsettled transactions). Institutions shall base valuation on the principles set out in Article 429b(1) and 429(7) of the CRR.</p> <p>Institutions shall include in this row cash received or any security that is provided to a counterparty via SFTs and that is retained on the balance sheet (i.e. the accounting criteria for derecognition are not met). Furthermore, institutions shall recognise items that are deducted from CET1 and Additional Tier 1 items (e.g. intangibles, deferred tax assets etc.) here.</p> <p>The amount reported in row 0191 shall not be taken into account as a reduction in the calculation of this row.</p> <p>Cash pooling arrangements shall be reported in rows 0193, 0194, 0195, 0196, 0197 and 0198 and not here.</p>
0191	<b>(-) General credit risk adjustments to on balance sheet items</b>

	<p>Article 429(4) of the <i>CRR</i>.</p> <p>The amount of general credit risk adjustments corresponding to on-balance sheet items referred to in point (a) of Article 429(4) <i>CRR</i>, which institutions deduct in accordance with the last paragraph of Article 429 (4) of the <i>CRR</i>.</p> <p>The amount reported shall not be taken into account as a reduction in the calculation of other assets reported in row 0190.</p>
0193	<p><b>Cash pooling arrangements that cannot be netted prudentially: Value in the accounting framework</b></p> <p>Paragraphs (2) and (3) of Article 429b of the <i>CRR</i>.</p> <p>The accounting value of cash pooling arrangements, i.e. of arrangements whereby the credit or debit balances of several individual accounts are combined for the purposes of cash or liquidity management, that cannot be netted in accordance to paragraphs (2) and (3) of Article 429b of the <i>CRR</i>.</p>
0194	<p><b>Cash pooling arrangements that cannot be netted prudentially: Effect of grossing-up the netting applied in the accounting framework</b></p> <p>Point (b) of Article 429(7) and paragraph (2) and (3) of 429b of the <i>CRR</i></p> <p>The amount netted under the applicable accounting framework on the cash pooling arrangements that cannot be netted prudentially, reported in row 0193.</p>
0195	<p><b>Cash pooling arrangements that can be netted prudentially: Value in the accounting framework</b></p> <p>Paragraph (2) and (3) of Article 429b of the <i>CRR</i>.</p> <p>The accounting value of cash pooling arrangements, i.e. of arrangements whereby the credit or debit balances of several individual accounts are combined for the purposes of cash or liquidity management, that can be netted in accordance to paragraph (2) and (3) of Article 429b of the <i>CRR</i>.</p>
0196	<p><b>Cash pooling arrangements that can be netted prudentially: Effect of grossing-up the netting applied in the accounting framework</b></p> <p>Paragraph (2) and (3) of Article 429b of the <i>CRR</i>.</p> <p>The amount netted under the applicable accounting framework on the cash pooling arrangements that can be netted prudentially, reported in row 0195.</p> <p>Where the institution meets point (b) of Article 429b(2), they shall not apply the gross-up in this row to balances extinguished on the basis of the process set out in point (a) of Article 429b(2) of the <i>CRR</i>.</p>
0197	<p><b>(-) Cash pooling arrangements that can be netted prudentially: Recognition of netting in accordance with Article 429b(2) of the <i>CRR</i></b></p> <p>Article 429b(2) of the <i>CRR</i>.</p> <p>The amount netted from the gross exposure related to cash pooling arrangements (sum of rows 0195 and 0196) in accordance with Article 429b(2) of the <i>CRR</i>.</p>

0198	<p><b>(-) Cash pooling arrangements that can be netted prudentially: Recognition of netting in accordance with Article 429b(3) of the CRR</b></p> <p>Article 429b(3) of the CRR.</p> <p>The amount netted from the gross exposure related to cash pooling arrangements (sum of rows 0195 and 0196) in accordance with Article 429b(3) of the CRR.</p>
0200	<p><b>Gross-up for derivatives collateral provided</b></p> <p>Article 429c(2) of the CRR.</p> <p>The amount of any derivatives collateral provided where the provision of that collateral reduces the amount of assets under the applicable accounting framework, as set out in Article 429c(2) of the CRR.</p> <p>Institutions shall not include in this row initial margin for client-cleared derivative transactions with a qualifying CCP (QCCP) or eligible cash variation margin, as defined in Article 429c(3) of the CRR.</p>
0210	<p><b>(-) Receivables for cash variation margin provided in derivatives transactions</b></p> <p>Point (c) of Article 429c(3) of the CRR.</p> <p>The receivables for variation margin paid in cash to the counterparty in derivatives transactions if the institution is required, under the applicable accounting framework, to recognise these receivables as an asset, provided that the conditions in points (a) to (e) of Article 429c(3) of the CRR are met.</p> <p>The amount reported shall also be included in the other assets reported in row 0190.</p>
0220	<p><b>(-) Exempted CCP leg of client-cleared trade exposures (initial margin)</b></p> <p>Point (g) of Article 429a(1) of the CRR.</p> <p>The initial margin (posted) portion of exempted trade exposures to a QCCP from client-cleared derivatives transactions, provided that those items meet the conditions laid down in point (c) of Article 306(1) of the CRR. This value should be reported on a gross basis.</p> <p>The amount reported shall also be included in the other assets reported in row 0190.</p>
0230	<p><b>Adjustments for SFT sales accounting transactions</b></p> <p>Article 429e(6) of the CRR.</p> <p>The value of securities lent in a repurchase transaction that are derecognised due to a sales accounting transaction under the applicable accounting framework.</p>
0240	<p><b>(-) Fiduciary assets</b></p> <p>Point (i) of Article 429a(1) of the CRR.</p> <p>The value of fiduciary assets that are recognised on the institution's balance sheet by national generally accepted accounting principles, meet the IFRS9 criteria for non-recognition and, where applicable, IFRS 10 for non-consolidation, in accordance with</p>

	<p>point (i) of Article 429a(1) of the <i>CRR</i>, assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p> <p>The amount reported shall also be included in the other assets reported in row 0190.</p>
0250	<p><b>(-) Intragroup exposures (solo basis) exempted in accordance with point (c) of Article 429a(1) of the <i>CRR</i></b></p> <p>Point (c) of Article 429a(1) and Article 113(6) of the <i>CRR</i>.</p> <p>Exposures that have not been consolidated on the applicable level of consolidation, that can benefit from the treatment laid down in Article 113(6) of the <i>CRR</i>, provided that all the conditions set out in points (a) to (e) of Article 113(6) of the <i>CRR</i> are met and where the competent authorities have given their approval.</p> <p>The amount reported shall also be included in the applicable rows above as if no exemption applied.</p>
0251	<p><b>(-) IPS exposures exempted in accordance with point (c) of Article 429a(1) of the <i>CRR</i></b></p> <p>Point (c) of Article 429a(1) and Article 113(7) of the <i>CRR</i>.</p> <p>Exposures that can benefit from the treatment laid down in Article 113(7) of the <i>CRR</i>, provided that all the conditions set out in points (a) to (i) of Article 113(7) of the <i>CRR</i> are met and where the competent authorities have given their approval.</p> <p>The amount reported shall also be included in the applicable rows above as if no exemption applied.</p>
0253	<p><b>(-) Excluded excess collateral deposited at triparty agents</b></p> <p>Point (k) of Article 429a(1) of the <i>CRR</i>.</p> <p>The excess collateral deposited at triparty agents that has not been lent out, which can be excluded in accordance with point (k) of Article 429a(1) of the <i>CRR</i>.</p> <p>The amount reported shall also be included in the applicable rows above as if no exemption applied.</p>
0254	<p><b>(-) Excluded securitised exposures representing significant risk transfer</b></p> <p>Point (m) of Article 429a(1) of the <i>CRR</i>.</p> <p>The securitised exposures from traditional securitisations that meet the conditions for significant risk transfer set out in Article 244(2) of the <i>CRR</i>.</p> <p>The amount reported shall also be included in the applicable rows above as if no exemption applied.</p>
0260	<p><b>(-) Exposures exempted in accordance with point (j) of Article 429a(1) of the <i>CRR</i></b></p> <p>Point (j) of Article 429a(1) of the <i>CRR</i>.</p> <p>Exposures exempted in accordance with point (j) of 429a(1) of the <i>CRR</i> subject to the therein stated conditions being met.</p>

	<p>The amount reported shall also be included in the applicable rows above as if no exemption applied.</p>
0270	<p><b>(-) Value of items deducted - tier 1 capital (leverage) - fully phased-in definition</b></p> <p>Point (b) of Article 429a(1), Article 468, Article 473a and Article 494b of the <i>CRR</i>.</p> <p>It includes all the adjustments that target the value of an asset and which are required by:</p> <ul style="list-style-type: none"> <li>- Articles 32 to 35 of the <i>CRR</i>, or</li> <li>- Articles 36 to 47 of the <i>CRR</i>, or</li> <li>- Articles 56 to 60 of the <i>CRR</i>,</li> </ul> <p>as applicable.</p> <p>Institutions shall take into account the exemptions, alternatives and waivers to such deductions laid down in Articles 48, 49 and 79 of the <i>CRR</i>, without taking into account the derogation laid down in Chapters 1, 2 and 4 of Title I of Part Ten of the <i>CRR</i>. To avoid double counting, institutions shall not report adjustments already applied pursuant to Article 111 of the <i>CRR</i> when calculating the exposure value in rows 0010 to 0260, nor shall they report any adjustment that does not deduct the value of a specific asset.</p> <p>All the amounts already deducted from the capital measure reduce the <i>total exposure measure</i> and shall be reported as a negative figure.</p>
0280	<p><b>Value of items deducted (-) or added (+) - tier 1 capital (leverage) - transitional definition</b></p> <p>Point (b) of Article 429a (1), Article 468, Article 473a and Article 494b of the <i>CRR</i>.</p> <p>It includes all the adjustments that adjust the value of an asset and which are required by:</p> <ul style="list-style-type: none"> <li>- Articles 32 to 35 of the <i>CRR</i>, or</li> <li>- Articles 36 to 47 of the <i>CRR</i>, or</li> <li>- Articles 56 to 60 of the <i>CRR</i></li> </ul> <p>as applicable.</p> <p>Institutions shall take into account exemptions, alternatives and waivers to such deductions laid down in Articles 48, 49 and 79 of the <i>CRR</i>, in addition to taking into account the derogations laid down in Chapter 1, 2 and 4 of Title I of Part Ten of the <i>CRR</i>. To avoid double counting, institutions shall not report adjustments already applied pursuant to Article 111 of the <i>CRR</i> when calculating the exposure value in rows 0010 to 0260 nor shall they report any adjustment that does not deduct the value of a specific item.</p> <p>All the amounts already deducted from the capital measure reduce the <i>total exposure measure</i> and shall be reported as a negative figure.</p> <p>In addition, institutions shall report in this row as a positive value the amounts to be added back to the <i>total exposure measure</i> in accordance with Article 473a (7) and (7a) of the <i>CRR</i>.</p>
0281	<p><b>Total exposure measure including claims on central banks - using a fully phased-in definition of tier 1 capital (leverage)</b></p> <p>Institutions shall report the sum of all rows from 0010 to 0260 and row 0270.</p>

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0282	<b>Total exposure measure including claims on central banks - using a transitional definition of tier 1 capital (leverage)</b>  Institutions shall report the sum of all rows from 0010 to 0260 and row 0280.
0283	<b>(-) Claims on central banks excluded</b>  Institutions shall report the total amount of central bank claims that are excluded from the <i>total exposure measure</i> in accordance with paragraph (A1) of Article 429a of the <i>CRR</i> .
0284	<b>(-) of which claims in sterling to the Bank of England</b>  Institutions shall report the amount of claims in sterling to the Bank of England excluded from the <i>total exposure measure</i> .
0290	<b>Total exposure measure - excluding claims on central banks using a fully phased-in definition of tier 1 capital (leverage)</b>  Institutions shall report the sum of all rows from 0010 to 0260, row 0270 and row 0283.
0300	<b>Total exposure measure - excluding claims on central banks using a transitional definition of tier 1 capital (leverage)</b>  Institutions shall report the sum of all rows from 0010 to 0260, row 0280, and row 0283.
<b>Row</b>	<b>Capital</b>
0310	<b>Tier 1 capital (leverage) - fully phased-in definition</b>  Article 429(3), Article 468, Article 473a and Article 494b of the <i>CRR</i> .  This is the amount of tier 1 capital (leverage) as calculated in accordance with Article 25 of the <i>CRR</i> , without taking into account the derogation laid down in Chapters 1, 2 and 4 of Title I of Part Ten of the <i>CRR</i> .
0320	<b>Tier 1 capital - transitional definition</b>  Articles 429(3), Article 468, Article 473a and Article 494b of the <i>CRR</i> .  This is the amount of tier 1 capital (leverage) as calculated in accordance with Article 25 of the <i>CRR</i> , after taking into account the derogation laid down in Chapters 1, 2 and 4 of Title I of Part Ten of the <i>CRR</i> .  Institutions that have chosen to apply IFRS9 transitional provisions should include their benefit in this row.
<b>Row</b>	<b>Leverage Ratio</b>
0330	<b>Leverage ratio excluding claims on central banks – using a fully phased-in definition of tier 1 capital (leverage)</b>  Institutions shall report the ratio of row 0310 to row 0290.
0340	<b>Leverage ratio excluding claims on central banks – using a transitional definition of tier 1 capital (leverage)</b>

	Institutions shall report the ratio of row 0320 to row 0300.
<b>Row</b>	<b>Memorandum items</b>
0341	<p><b>Leverage ratio including claims on central banks – using a fully phased-in definition of tier 1 capital (leverage)</b></p> <p>Institutions shall report the ratio of row 0310 to row 0281.</p>
0342	<p><b>Leverage ratio including claims on central banks - using a transitional definition of tier 1 capital (leverage)</b></p> <p>Institutions shall report the ratio of row 0320 to row 0282.</p>
0490	<p><b>Leverage ratio as if the temporary treatment of unrealised gains and losses measured at fair value through other comprehensive income have not been applied</b></p> <p>Article 468(5) of the CRR.</p> <p>Institutions that have decided to apply the temporary treatment set out in paragraph 5 of Article 468 of the CRR shall report the leverage ratio they would have in case they were not to apply that treatment.</p>
0500	<p><b>Tier 1 capital (leverage) - fully phased-in definition but including the benefit of IFRS9 transitional provisions</b></p> <p>Institutions shall report the amount of <i>tier 1 capital (leverage)</i> as reported in row 0310 but including the benefit of IFRS9 transitional provisions, as defined in Article 473a of the CRR.</p>
0510	<p><b>Total exposure measure excluding claims on central banks – using, where that is affected by deductions and adjustments from tier 1 capital (leverage), a fully-phased in definition but including the benefit of IFRS9 transitional provisions</b></p> <p>Institutions shall report the sum of all rows from 0010 to 0260, and row 0283, and the (negative) value of items deducted from <i>tier 1 capital (leverage)</i> using a fully-phased in definition, as reported in row 0270 but including the benefit of IFRS9 transitional provisions, as defined in Article 473a of the CRR.</p>
0520	<p><b>CET1 capital</b></p> <p>Institutions shall report the total Common Equity Tier 1 capital that can be counted as <i>tier 1 capital (leverage)</i>.</p>
<b>Row</b>	<b>Leverage ratio buffers (<i>LREQ firms</i> only)</b>
0530	<p><b>G-SII or O-SII additional leverage ratio buffer rate (%)</b></p> <p><i>LREQ firms</i> that are subject to a requirement to do so should report in this row the buffer rate expressed as a percentage of firms' G-SII or O-SII additional leverage ratio buffer (ALRB) as applicable to <i>total exposure measure</i>. If both G-SII buffer and O-SII buffer are applicable, then the firm should use the higher buffer rate.</p>
0540	<b>Countercyclical leverage ratio buffer rate (%)</b>

	<i>LREQ firms</i> shall report the buffer rate expressed as a percentage of institutions' <i>countercyclical leverage ratio buffer</i> to <i>total exposure measure</i> .
<b>Row</b>	<b>Capital surplus / (Shortfall) (<i>LREQ firms</i> only)</b>
0550	<p><b>Surplus (shortfall) CET1 to 2.4375% minimum CET1 requirement</b></p> <p><i>LREQ firms</i> shall report surplus or shortfall of common equity tier 1 capital to meet the 2.4375% minimum common equity tier 1 capital requirement. The 2.4375% is calculated as 75% of the 3.25% minimum leverage ratio requirement.</p>
0560	<p><b>Surplus (Shortfall) Tier 1 to 3.25% minimum Tier 1 requirement</b></p> <p><i>LREQ firms</i> shall report surplus or shortfall of tier 1 capital (leverage) to meet the 3.25% minimum leverage ratio requirement.</p>
0570	<p><b>Surplus (Shortfall) CET1 to 2.4375% minimum CET1 plus buffers</b></p> <p><i>LREQ firms</i> shall report surplus or shortfall of common equity tier 1 capital to meet the 2.4375% minimum common equity tier 1 capital requirement plus ALRB (if the firm is subject to a requirement to calculate its ALRB - if subject to both G-SII buffer and O-SII buffer requirements, it should use the higher rate) and <i>countercyclical leverage ratio buffer</i> as applicable. The 2.4375% is calculated as 75% of the 3.25% minimum leverage ratio requirement.</p>
<b>Column</b>	<b>Legal references and instructions</b>
0010	<p><b>LR Exposure: Reporting reference date</b></p> <p>Institutions shall report the data at the reporting reference date.</p>
0020	<p><b>Daily / Monthly Average over the reporting quarter (<i>LREQ firms</i> only)</b></p> <p><i>LREQ firms</i> shall report the daily or monthly average data according to the methodology specified in the UK leverage ratio framework.</p>
0030	<p><b>Quarter low (<i>LREQ firms</i> only)</b></p> <p><i>LREQ firms</i> shall report the lowest daily value over the reporting quarter.</p>
0040	<p><b>Quarter high (<i>LREQ firms</i> only)</b></p> <p><i>LREQ firms</i> shall report the highest daily value over the reporting quarter.</p>

#### 4. LV 40.00 – Alternative treatment of the Exposure Measure (LR1)

20. This part of the reporting collects data on an alternative treatment of derivatives, SFTs, off-balance sheet items, exempted public sector investments and exempted exposures to promotional loans.
21. Institutions shall determine the “accounting balance sheet values” in LR1 based on the applicable accounting framework in accordance with point (77) of Article 4(1) of the CRR.

"Accounting value assuming no netting or other CRM" refers to the accounting balance sheet value not taking into account any effects of netting or other credit risk mitigation.

22. Institutions shall report LR1 items as if the items with a negative sign in the LRCalc template (for example exemptions/deductions) in accordance with the sign convention in paragraph 10 of Part I of these instructions, except rows {0270;0010} and {0280;0010}, did not apply.

23. {r0410;c0010} in template 40.00 shall only be reported by:

- large institutions which are either G-SIIs or have issued securities that are admitted to trading on a regulated market with a semi-annual frequency,
- large institutions other than G-SIIs that are not-listed institutions with an annual frequency,
- other institutions than large institutions and small and non-complex institutions, which have issued securities that are admitted to trading on a regulated with an annual frequency.

Row and column	Legal references and instructions
{0010;0010}	<p><b>Derivatives – Accounting balance sheet value</b></p> <p>This is the sum of {0020;010}, {0050;0010} and {0060;0010}.</p>
{0010;0020}	<p><b>Derivatives – Accounting value assuming no netting or other CRM</b></p> <p>This is the sum of {0020;0020}, {0050;0020} and {0060;0020}.</p>
{0010;0070}	<p><b>Derivatives – Notional amount</b></p> <p>This is the sum of {0020;0070}, {0050;0070} and {0060;0070}.</p>
{0020;0010}	<p><b>Credit derivatives (protection sold) – Accounting balance sheet value</b></p> <p>Point (77) of Article 4(1) of the CRR.</p> <p>The accounting balance sheet value under the applicable accounting framework of credit derivatives where the institution is selling credit protection to a counterparty and the contract is recognised as an asset on the balance sheet.</p>
{0020;0020}	<p><b>Credit derivatives (protection sold) – Accounting value assuming no netting or other CRM</b></p> <p>Point (77) of Article 4(1) of the CRR.</p> <p>The accounting balance sheet value under the applicable accounting framework of credit derivatives where the institution is selling credit protection to a counterparty and the contract is recognised as an asset on the balance sheet assuming no prudential or accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p>
{0020;0070}	<p><b>Credit derivatives (protection sold) – Notional amount</b></p> <p>This is the sum of cells {0030;0070} and {0040;0070}.</p>
{0020;0075}	<p><b>Credit derivatives (protection sold) – Capped notional amount</b></p> <p>This cell provides the notional amount referenced by the credit derivatives (protection sold) as in {0020; 0070} after reduction by any negative fair value changes that have</p>

	been incorporated in <i>tier 1 capital (leverage)</i> with respect to the written credit derivative.
{0030;0070}	<p><b>Credit derivatives (protection sold), which are subject to a close-out clause – Notional amount</b></p> <p>This cell provides the notional amount referenced by credit derivatives where the institution is selling credit protection to a counterparty subject to a close-out clause.</p> <p>A close-out clause shall be defined as a clause that provides the non-defaulting party the right to terminate and close-out in a timely manner all transactions under the agreement upon an event of default, including in the event of insolvency or bankruptcy of the counterparty.</p> <p>Institutions shall consider all credit derivatives, not just those assigned to the trading book.</p>
{0040;0070}	<p><b>Credit derivatives (protection sold), which are not subject to a close-out clause – Notional amount</b></p> <p>This cell provides the notional amount referenced by credit derivatives where the institution is selling credit protection to a counterparty not subject to a “close-out clause”.</p> <p>A close-out clause shall be defined as a clause that provides the non-defaulting party the right to terminate and close-out in a timely manner all transactions under the agreement upon an event of default, including in the event of insolvency or bankruptcy of the counterparty.</p> <p>Institutions shall consider all credit derivatives, not just those assigned to the trading book</p>
{0050;0010}	<p><b>Credit derivatives (protection bought) – Accounting balance sheet value</b></p> <p>Point (77) of Article 4(1) of the CRR.</p> <p>The accounting balance sheet value under the applicable accounting framework of credit derivatives where the institution is buying credit protection from a counterparty and the contract is recognised as an asset on the balance sheet.</p> <p>Institutions shall consider all credit derivatives, not just those assigned to the trading book.</p>
{0050;0020}	<p><b>Credit derivatives (protection bought) – Accounting value assuming no netting or other CRM</b></p> <p>Point (77) of Article 4(1) of the CRR.</p> <p>The accounting balance sheet value under the applicable accounting framework of credit derivatives where the institution is buying credit protection from a counterparty and the contract is recognised as an asset on the balance sheet assuming no prudential or accounting netting or CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p> <p>Institutions shall consider all credit derivatives, not just those assigned to the trading book.</p>
{0050;0070}	<b>Credit derivatives (protection bought) – Notional amount</b>

	<p>This cell provides the notional amount referenced by credit derivatives where the institution is buying credit protection from a counterparty.</p> <p>Institutions shall consider all credit derivatives, not just those assigned to the trading book.</p>
{0050;0075}	<p><b>Credit derivatives (protection bought) – Capped notional amount</b></p> <p>This cell provides the notional amount referenced by credit derivatives (protection bought) as in {0050;0070} after reduction by any positive fair value changes that have been incorporated in <i>tier 1 capital (leverage)</i> with respect to the bought credit derivative.</p>
{0050;0085}	<p><b>Credit derivatives (protection bought) – Capped notional amount (same reference name)</b></p> <p>The notional amount referenced by credit derivatives where the institution is buying credit protection on the same underlying reference name as those credit derivatives written by the reporting institution.</p> <p>For the purpose of reporting this cell value, underlying reference names are considered the same if they refer to the same legal entity and level of seniority.</p> <p>Credit protection bought on a pool of reference entities is considered the same if this protection is economically equivalent to buying protection separately on each of the individual names in the pool.</p> <p>If an institution is buying credit protection on a pool of reference names, then this credit protection is only considered the same if the bought credit protection covers the entirety of the subsets of the pool on which credit protection has been sold. In other words, offsetting may only be recognised when the pool of reference entities and the level of subordination in both transactions are identical.</p> <p>For each reference name, the notional amounts of credit protection bought which are considered in this cell shall not exceed the amounts reported in {0020;0075} and {0050;0075}.</p>
{0060;0010}	<p><b>Financial derivatives – Accounting balance sheet value</b></p> <p>Point (77) of Article 4(1) of the CRR.</p> <p>The accounting balance sheet value under the applicable accounting framework of contracts listed in Annex II of the CRR where the contracts are recognised as assets on the balance sheet.</p>
{0060;0020}	<p><b>Financial derivatives – Accounting value assuming no netting or other CRM</b></p> <p>Point (77) of Article 4(1) of the CRR.</p> <p>The accounting balance sheet value under the applicable accounting framework of contracts listed in Annex II of the CRR where the contracts are recognised as assets on the balance sheet assuming no prudential or accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p>
{0060;0070}	<p><b>Financial derivatives - Notional amount</b></p> <p>This cell provides the notional amount referenced by contracts listed in Annex II of the CRR.</p>

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{0071;0010}	<p><b>Security Financing Transactions - Accounting balance sheet value</b></p> <p>Point (77) of Article 4(1) of the <i>CRR</i>.</p> <p>The accounting balance sheet value of SFTs under the applicable accounting framework where the contracts are recognised as assets on the balance sheet.</p> <p>Institutions shall not include in this cell cash received or any security that is provided to a counterparty via the aforementioned transactions and is retained on the balance sheet (i.e. the accounting criteria for derecognition are not met). Institutions shall instead include this in {0090;0010}.</p>
{0071;0020}	<p><b>Security Financing Transactions - Accounting value assuming no netting or other CRM</b></p> <p>Point (77) of Article 4(1) of the <i>CRR</i>.</p> <p>The accounting balance sheet value under the applicable accounting framework where the contracts are recognised as an asset on the balance sheet assuming no prudential or accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed). Furthermore, where sale accounting is achieved for an SFT under the applicable accounting framework, institutions shall reverse all sales-related accounting entries.</p> <p>Institutions shall not include in this cell cash received or any security that is provided to a counterparty via the aforementioned transactions and is retained on the balance sheet (i.e. the accounting criteria for derecognition are not met). Institutions shall instead include this in {0090;0020}.</p>
{0090;0010}	<p><b>Other assets – Accounting balance sheet value</b></p> <p>Point (77) of Article 4(1) of the <i>CRR</i>.</p> <p>The accounting balance sheet value under the applicable accounting framework of all assets other than contracts listed in Annex II of the <i>CRR</i>, credit derivatives and SFTs. <i>Central bank claims</i>, as defined in rule 1.2 of the Leverage Ratio (CRR) Part of the PRA Rulebook, should also be excluded from this row; institutions shall instead include such claims in {0380;0010}.</p>
{0090;0020}	<p><b>Other assets – Accounting value assuming no netting or other CRM</b></p> <p>Point (77) of Article 4(1) of the <i>CRR</i>.</p> <p>The accounting balance sheet value under the applicable accounting framework of all assets other than contracts listed in Annex II of the <i>CRR</i>, credit derivatives and SFTs assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p>
{0095;0070}	<p><b>Off-balance sheet items</b></p> <p>This cell provides the nominal value of off-balance sheet items. This value shall not be reduced by specific credit risk adjustments.</p> <p>Institutions shall not consider in this cell contracts listed in Annex II of the <i>CRR</i>, credit derivatives and SFTs in accordance with Article 429f(1) of the <i>CRR</i>.</p>
{0210;0020}	<p><b>Cash collateral received in derivatives transactions – Accounting value assuming no netting or other CRM</b></p>

	<p>The accounting balance sheet value under the applicable accounting framework of cash collateral received in derivatives transactions assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p> <p>For the purpose of this cell, cash is defined as the total amount of cash including coins and banknotes/currency. Total amount of deposits held with central banks is included to the extent that these deposits can be withdrawn in times of stress. Institutions shall not report cash on deposit with other institutions in this cell.</p>
{0220;0020}	<p><b>Receivables for cash collateral posted in derivatives transactions – Accounting value assuming no netting or other CRM</b></p> <p>The accounting balance sheet value under the applicable accounting framework of receivables for cash collateral posted against derivatives transactions assuming no accounting netting or CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed). Institutions that are permitted under the applicable accounting framework to net the receivable for cash collateral posted against the related derivative liability (negative fair value) and that elect to do so shall reverse out the netting and report the net cash receivable.</p>
{0230;0020}	<p><b>Securities received in an SFT that are recognised as an asset – Accounting value assuming no netting or other CRM</b></p> <p>The accounting balance sheet value under the applicable accounting framework of securities received in an SFT that are recognised as an asset under the applicable accounting framework assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p>
{0240;0020}	<p><b>SFT cash conduit lending (cash receivables) – Accounting value assuming no netting or other CRM</b></p> <p>The accounting balance sheet value under the applicable accounting framework of the cash receivable for the cash on-lent to the securities owner in a qualifying cash conduit lending transaction (CCLT) assuming no accounting netting or other CRM effects (i.e. any effects of accounting netting or CRM that have affected the accounting value shall be reversed).</p> <p>For the purpose of this cell, cash is defined as the total amount of cash including coins and banknotes/currency. Total amount of deposits held with central banks is included to the extent that these deposits can be withdrawn in times of stress. Institutions shall not report in this cell cash on deposit with other institutions.</p> <p>A CCLT is defined as a combination of two transactions where an institution borrows securities from the securities owner and on-lends securities to the securities borrower. Concurrently, the institution receives cash collateral from the securities borrower and on-lends the cash received to the securities owner. A qualifying CCLT shall comply with all the following conditions:</p> <ul style="list-style-type: none"> <li>(a) both of the individual transactions which comprise the qualifying CCLT shall be effected on the same trade date, or for international transactions adjacent business days;</li> <li>(b) where its comprising transactions do not specify a maturity, the institution shall have the legal right to close out either side of the CCLT, that is both of its comprising transactions, at any time and without prior notice;</li> <li>(c) where its comprising transactions specify a maturity, the CCLT shall not give rise to maturity mismatches for the institution; the institution shall have the</li> </ul>

	<p>legal right to close out either side of the CCLT, that is both of its comprising transactions, at any time and without prior notice;</p> <p>(d) it does not give rise to any other incremental exposures.</p>
{0380;0010}	<p><b>Central bank exposures - Accounting balance sheet value</b></p> <p>Institutions shall report, in accordance with the applicable accounting framework, the value of the following exposures that meet the definition of a <i>central bank claim</i> defined in rule 1.2 of the Leverage Ratio (CRR) Part of the PRA Rulebook.</p>
{0410;0010}	<p><b>Total assets</b></p> <p>Institutions shall report in this item the total assets following the scope used in the published financial statements.</p>

**4a. LV 41.00 – Leverage Ratio Template 2: On- and off-balance sheet items – additional breakdown of exposures (LR2)**

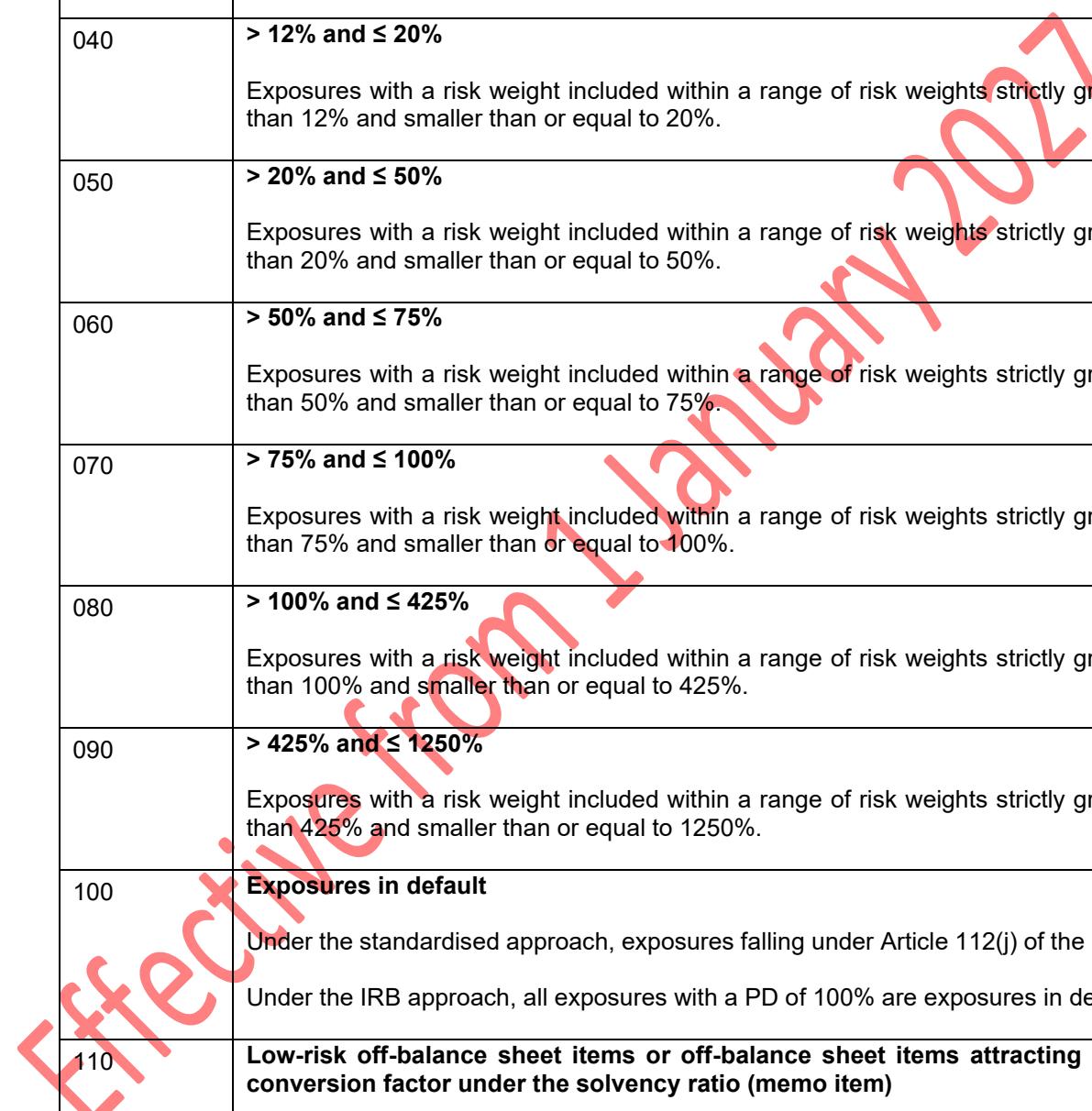
23a. Panel LR2 provides information on additional breakdown items of all on- and off-balance sheet exposures<sup>2</sup> belonging to the non-trading book and of all exposures of the trading book subject to counterparty credit risk. The breakdown is in accordance with the risk weights applied under the credit risk section of the *CRR*. The information is derived differently for exposures under respectively the standardised and the IRB approach.

23b. For exposures supported by credit risk mitigation techniques implying the substitution of the risk weighting of the counterparty with the risk weighting of the guarantee, institutions shall refer to the risk weight after the substitution effect. Under the internal ratings-based approach for credit risk, institutions shall proceed with the following calculation: for exposures (other than those for which specific regulatory risk weights are provided for) belonging to each obligor grade, the risk weight shall be derived by dividing the risk weighted exposure obtained from the risk weight formula or the supervisory formula (for credit risk and securitisations exposures, respectively) by the exposure value after taking into account inflows and outflows due to CRM techniques with substitution effect on the exposure. Under the internal ratings-based approach, exposures classified as in default shall be excluded from {020;010} to {090;010} and included in {100;010}. Under the standardised approach, exposures falling under Article 112(j) of the *CRR* shall be excluded from {020;020} to {090;020} and included in {100;020}.

23c. Under both approaches, institutions shall consider exposures deducted from the regulatory capital as being applied a 1250% risk weight.

Row	Legal references and instructions
010	<p><b>Total on- and off-balance sheet exposures belonging to the non-trading book as well as exposures of the trading book subject to counterparty credit risk (breakdown in accordance with the risk weight)</b></p> <p>This is the sum of {020: *} to {100: *}.</p>

<sup>2</sup> This includes securitisations and equity exposures subject to credit risk.



020	<b>= 0%</b> Exposures with a 0% risk weight
030	<b>&gt; 0% and ≤ 12%</b> Exposures with a risk weight included within a range of risk weights strictly greater than 0% and smaller than or equal to 12%.
040	<b>&gt; 12% and ≤ 20%</b> Exposures with a risk weight included within a range of risk weights strictly greater than 12% and smaller than or equal to 20%.
050	<b>&gt; 20% and ≤ 50%</b> Exposures with a risk weight included within a range of risk weights strictly greater than 20% and smaller than or equal to 50%.
060	<b>&gt; 50% and ≤ 75%</b> Exposures with a risk weight included within a range of risk weights strictly greater than 50% and smaller than or equal to 75%.
070	<b>&gt; 75% and ≤ 100%</b> Exposures with a risk weight included within a range of risk weights strictly greater than 75% and smaller than or equal to 100%.
080	<b>&gt; 100% and ≤ 425%</b> Exposures with a risk weight included within a range of risk weights strictly greater than 100% and smaller than or equal to 425%.
090	<b>&gt; 425% and ≤ 1250%</b> Exposures with a risk weight included within a range of risk weights strictly greater than 425% and smaller than or equal to 1250%.
100	<b>Exposures in default</b> Under the standardised approach, exposures falling under Article 112(j) of the CRR. Under the IRB approach, all exposures with a PD of 100% are exposures in default.
110	<b>Low-risk off-balance sheet items or off-balance sheet items attracting a 0% conversion factor under the solvency ratio (memo item)</b> Low risk off-balance sheet items in accordance with Article 111 of the CRR and off-balance sheet items attracting a 0% conversion factor in accordance with Article 166 of the CRR.
<b>Column</b>	<b>Legal references and instructions</b>
010	<b>On- and off-balance sheet exposures (SA exposures)</b>

	On- and off-balance sheet exposure values after taking into account value adjustments, all credit risk mitigants and credit conversion factors, as calculated under Title II, Chapter 2, Part Three of the <i>CRR</i> .
020	<p><b>On and off-balance sheet exposures (IRB exposures)</b></p> <p>On- and off-balance sheet exposures values in accordance with Article 166 of the <i>CRR</i> and the first sentence of the second subparagraph of Article 230(1) of the <i>CRR</i>, after taking into account outflows and inflows due to CRM techniques with substitution effects on the exposure.</p> <p>For off-balance sheet items, institutions shall apply the conversion factors as defined in Article 166(8) to (10) of the <i>CRR</i>.</p>
030	<p><b>Nominal value</b></p> <p>Exposure values of off-balance sheet items as defined in Articles 111 and 166 of the <i>CRR</i> without the application of conversion factors.</p>

## 5. LV 43.00 – Alternative breakdown of total exposure measure components (LR4)

24. Institutions shall report the leverage ratio exposure values in LR4 after the application of exemptions and deductions in the LRCalc template, i.e. the items with a negative sign in accordance with the sign convention in paragraph 10 of Part I of these instructions, except rows {0270;0010} {0280;0010}.

25. In order to avoid double-counting, institutions shall uphold the following equation:

The sum of all rows from {0010; 0010} to {0267;0010} in template LRCalc shall be equal to = [{LR4;0010;0010} + {LR4;0040;0010} + {LR4;0050;0010} + {LR4;0060;0010} + {LR4;0065;0010} + {LR4;0070;0010} + {LR4;0080;0010} + {LR40;080;0020} + {LR4;0090;0010} + {LR4;00090;0020} + {LR4;0140;0010} + {LR4;0140;0020} + {LR4;0180;0010} + {LR4;0180;0020} + {LR4;190;0010} + {LR4;0190;0020} + {LR4;0210;0010} + {LR4;0210;0020} + {LR4;0230;0010} + {LR4;0230;0020} + {LR4;0280;0010} + {LR4;0280;0020} + {LR4;0290;0010} + {LR4;0290;0020}].

26. In order to be consistent with the leverage ratio exposure values, the risk-weighted exposure amounts shall also be reported fully phased in.

27. Institutions shall report the counterparty in relation to risk-weighted exposure amount (RWEA) after credit risk mitigation (CRM) techniques and its substitution effects. Institutions shall report the counterparty in relation to LRE in accordance with the original counterparty, i.e. without taking into account any CRM or substitution effect applicable to RWEA.

Row and column	Legal references and instructions
{0010;0010}	<p><b>Off-balance sheet items– Leverage Ratio Exposure Value</b></p> <p>The leverage ratio exposure value calculated as the sum of {LRCalc;0150;0010}, {LRCalc;0160;0010}, {LRCalc;0170;0010} and {LRCalc;0180;0010} excluding the respective intragroup exposures (solo basis) exempted in accordance with point (c) of Article 429a(1) of the <i>CRR</i>.</p>

{0010;0020}	<b>Off-balance sheet items– RWEA</b>
	<p>The risk-weighted exposure amount of off-balance sheet items – excluding SFTs and derivatives – as in the Standardised Approach and the IRB Approach. For exposures under the Standardised Approach, institutions shall determine the risk-weighted exposure amount in accordance with Chapter 2 of Title II of Part Three of the <i>CRR</i>. For exposures under the IRB Approach, institutions shall determine the risk-weighted exposure amount in accordance with Chapter 3 of Title II of Part Three of the <i>CRR</i>.</p>
{0020;0010}	<b>of which: Trade Finance;– Leverage Ratio Exposure Value</b>
	<p>The leverage ratio exposure value of off-balance sheet items related to trade finance. For the purpose of the reporting in LR4, off-balance sheet items related to trade finance shall relate to issued and confirmed import and export letters of credit which are short-term and self-liquidating, and similar transactions.</p>
{0020;0020}	<b>of which: Trade Finance– RWEA</b>
	<p>The risk-weighted exposure value of off-balance sheet items – excluding SFTs and derivatives – related to trade finance. For the purpose of the reporting in LR4, off-balance sheet items related to trade finance shall relate to issued and confirmed import and export letters of credit which are short-term and self-liquidating, and similar transactions.</p>
{0030;0010}	<b>of which: Under official export credit insurance scheme – Leverage Ratio Exposure Value</b> <p>The leverage ratio exposure value of off-balance sheet items related to trade finance under an official export credit insurance scheme.</p> <p>For the purpose of the reporting in LR4, an official export credit insurance scheme shall relate to official support provided by the government or another entity such as an export credit agency in the form, among others, of direct credits/financing, refinancing, interest-rate support (where a fixed interest-rate is guaranteed for the life of the credit), aid financing (credits and grants), export credit insurance and guarantees.</p>
{0030;0020}	<b>of which: Under official export credit insurance scheme – RWEA</b> <p>The risk-weighted exposure value of off-balance sheet items – excluding SFTs and derivatives – related to trade finance under an official export credit insurance scheme.</p> <p>For the purpose of the reporting in LR4, an official export credit insurance scheme shall relate to official support provided by the government or another entity such as an export credit agency in the form, among others, of direct credits/financing, refinancing, interest-rate support (where a fixed interest-rate is guaranteed for the life of the credit), aid financing (credits and grants), export credit insurance and guarantees.</p>
{0040;0010}	<b>Derivatives and SFTs subject to a cross-product netting agreement – Leverage Ratio Exposure Value</b> <p>The leverage ratio exposure value of derivatives and SFTs if subject to a cross-product netting agreement as defined in Article 272(25) of the <i>CRR</i>.</p>
{0040;0020}	<b>Derivatives and SFTs subject to a cross-product netting agreement – RWEA</b>

	The risk-weighted exposure amounts to credit and counterparty credit risk as calculated under Title II of Part Three of the <i>CRR</i> of derivatives and SFTs, including those that are off-balance sheet, if subject to a cross-product netting agreement as defined in Article 272(25) of the <i>CRR</i> .
{0050;0010}	<b>Derivatives not subject to a cross-product netting agreement – Leverage Ratio Exposure Value</b>  The leverage ratio exposure value of derivatives if not subject to a cross-product netting agreement as defined in Article 272(25) of the <i>CRR</i> .
{0050;0020}	<b>Derivatives not subject to a cross-product netting agreement – RWEA</b>  The risk-weighted exposure amounts to credit and counterparty credit risk of derivatives as calculated under Title II of Part Three <i>CRR</i> , including those that are off-balance sheet, if not subject to a cross-product netting agreement as defined in Article 272(25) of the <i>CRR</i> .
{0060;0010}	<b>SFTs not subject to a cross-product netting agreement – Leverage Ratio Exposure Value</b>  The leverage ratio exposure value of exposures of SFTs if not subject to a cross-product netting agreement as defined in Article 272(25) of the <i>CRR</i> .
{0060;0020}	<b>SFTs not subject to a cross-product netting agreement – RWEA</b>  The risk-weighted exposure amounts to credit and counterparty credit risk of SFTs, as calculated under Title II of Part Three of the <i>CRR</i> , including those that are off-balance sheet, if not subject to a cross-product netting agreement as defined in Article 272(25) of the <i>CRR</i> .
{0065;0010}	<b>Exposure amounts resulting from the additional treatment for credit derivatives – Leverage Ratio Exposure Value</b>  This cell shall equal the difference between {LRCalc;0130;0010} and {LRCalc;0140;0010} excluding the respective intragroup exposures (solo basis) exempted in accordance with point (c) of Article 429a(1) of the <i>CRR</i> .
{0070;0010}	<b>Other assets belonging to the trading book – Leverage Ratio Exposure Value</b>  The leverage ratio exposure value of items reported in {LRCalc;0190;0010} excluding non-trading book items.
{0070;0020}	<b>Other assets belonging to the trading book – RWEA</b>  Own fund requirements multiplied by 12.5 of items subject to Title IV of Part Three of the <i>CRR</i> .
{0080;0010}	<b>Covered bonds – Leverage Ratio Exposure Value – SA exposures</b>  The leverage ratio exposure value of assets that are exposures in the form of covered bonds as in Article 129 of the <i>CRR</i> .  Institutions shall report net of defaulted exposures.
{0080;0020}	<b>Covered bonds – Leverage Ratio Exposure Value – IRB exposures</b>

	<p>The leverage ratio exposure value of assets that are exposures in the form of covered bonds as in point (d) of Article 161(1) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0080;0030}	<p><b>Covered bonds – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures in the form of covered bonds as in Article 129 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0080;0040}	<p><b>Covered bonds – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures in the form of covered bonds as in point (d) of Article 161(1) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0090,0010}	<p><b>Exposures treated as sovereigns – Leverage Ratio Exposure Value – SA exposures</b></p> <p>This is the sum of cells from {0100,0010} to {0130,0010}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0090;0020}	<p><b>Exposures treated as sovereigns – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>This is the sum of cells from {0100,0020} to {0130,0020}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0090;0030}	<p><b>Exposures treated as sovereigns – RWEA – SA exposures</b></p> <p>This is the sum of cells from {0100,0030} to {0130,0030}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0090;0040}	<p><b>Exposures treated as sovereigns – RWEA – IRB exposures</b></p> <p>This is the sum of cells from {0100,0040} to {0130,0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0100;0010}	<p><b>Central governments and central banks – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to central governments or central banks as in Article 114 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0100;0020}	<p><b>Central governments and central banks – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to central governments or central banks as in point (a) of Article 147(2) of the <i>CRR</i>.</p>

	<p>Institutions shall report net of defaulted exposures.</p>
{0100;0030}	<p><b>Central governments and central banks – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to central governments or central banks as in Article 114 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0100;0040}	<p><b>Central governments and central banks – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to central governments or central banks as in point (a) of Article 147(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0110;0010}	<p><b>Regional governments and local authorities treated as sovereigns – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to regional governments and local authorities treated as sovereigns that fall under paragraph (2) and (4) of Article 115 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0110;0020}	<p><b>Regional governments and local authorities treated as sovereigns – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to regional governments and local authorities that fall under point (a) of Article 147(3) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0110;0030}	<p><b>Regional governments and local authorities treated as sovereigns – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to regional governments and local authorities treated as sovereigns that fall under paragraphs (2) and (4) of Article 115 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0110;0040}	<p><b>Regional governments and local authorities treated as sovereigns – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to regional governments and local authorities that fall under point (a) of Article 147(3) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0120;0010}	<p><b>MDBs and international organisations treated as sovereigns – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to multilateral development banks and international organisations that fall under Articles 117(2) and 118 of the <i>CRR</i>.</p>

	<p>Institutions shall report net of defaulted exposures.</p>
{0120;0020}	<p><b>MDBs and international organisations treated as sovereigns – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to multilateral development banks and international organisations that fall under point (b) and (c) of Article 147(3) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0120;0030}	<p><b>MDBs and international organisations treated as sovereigns – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to multilateral development banks and international organisations that fall under Articles 117(2) and 118 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{1020;0040}	<p><b>MDBs and international organisations treated as sovereigns – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to multilateral development banks and international organisations that fall under point (b) and (c) of Article 147(3) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0130;0010}	<p><b>PSEs treated as sovereigns – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to public sector entities that fall under Article 116(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0130;0020}	<p><b>PSEs treated as sovereigns – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure amount of assets that are exposures to public sector entities that fall under point (a) of Article 147(3) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0130;0030}	<p><b>PSEs treated as sovereigns – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to public sector entities that fall under Article 116(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0130;0040}	<p><b>PSEs treated as sovereigns – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to public sector entities that fall under point (a) of Article 147(3) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>

{0140;0010}	<p><b>Exposures to regional governments, MDBs, international organisations and PSEs not treated as sovereigns – Leverage Ratio Exposure Value – SA exposures</b></p> <p>This is the sum of cells from {0150,0010} to {0170,0010}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0140;0020}	<p><b>Exposures to regional governments, MDBs, international organisations and PSEs not treated as sovereigns – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>This is the sum of cells from {0150,0020} to {0170,0020}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0140;0030}	<p><b>Exposures to regional governments, MDBs, international organisations and PSEs not treated as sovereigns – RWEA – SA exposures</b></p> <p>This is the sum of cells from {0150,0030} to {0170,0030}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0140;0040}	<p><b>Exposures to regional governments, MDBs, international organisations and PSEs not treated as sovereigns – RWEA – IRB exposures</b></p> <p>This is the sum of cells from {0150,0040} to {0170,0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0150;0010}	<p><b>Regional governments and local authorities not treated as sovereigns – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to regional governments and local authorities not treated as sovereigns that fall under paragraphs (1), (3) and (5) of Article 115 of the CRR.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0150;0020}	<p><b>Regional governments and local authorities not treated as sovereigns – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to regional governments and local authorities not treated as sovereigns that fall under point (a) of Article 147(4) of the CRR.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0150;0030}	<p><b>Regional governments and local authorities not treated as sovereigns – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to regional governments and local authorities not treated as sovereigns that fall under paragraphs (1), (3) and (5) of Article 115 of the CRR.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0150;0040}	<p><b>Regional governments and local authorities not treated as sovereigns – RWEA – IRB exposures</b></p>

	<p>The risk-weighted exposure amount of assets that are exposures to regional governments and local authorities not treated as sovereigns that fall under point (a) of Article 147(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0160;0010}	<p><b>MDBs <u>not</u> treated as sovereigns – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to multilateral development banks that fall under paragraphs (1) and (3) of Article 117 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0160;0020}	<p><b>MDBs <u>not</u> treated as sovereigns – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to multilateral development banks not treated as sovereigns that fall under point (c) of Article 147(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0160;0030}	<p><b>MDBs not treated as sovereigns – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to multilateral development banks that fall under paragraphs (1) and (3) of Article 117 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0160;0040}	<p><b>MDBs not treated as sovereigns – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to multilateral development banks not treated as sovereigns that fall under point (c) of Article 147(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0170;0010}	<p><b>PSEs not treated as sovereigns – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to public sector entities that fall under paragraphs (1), (2), (3) and (5) of Article 116 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0170;0020}	<p><b>PSEs not treated as sovereigns – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to public sector entities not treated as sovereigns that fall under point (b) of Article 147(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0170;0030}	<p><b>PSEs not treated as sovereigns – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to public sector entities that fall under paragraphs (1), (2), (3) and (5) of Article 116 of the <i>CRR</i>.</p>

	<p>Institutions shall report net of defaulted exposures.</p>
{0170;0040}	<p><b>PSEs not treated as sovereigns – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount assets that are exposures to public sector entities not treated as sovereigns that fall under point (b) of Article 147(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0180;0010}	<p><b>Institutions – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to institutions that fall under Articles 119 to 121 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0180;0020}	<p><b>Institutions – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to institutions that fall under point (b) of Article 147(2) of the <i>CRR</i> and are not exposures in the form of covered bonds under point (d) of Article 161 (1) of the <i>CRR</i> and do not fall under points (a) to (c) of Article 147(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0180;0030}	<p><b>Institutions – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to institutions that fall under Articles 119 to 121 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0180;0040}	<p><b>Institutions – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to institutions that fall under point (b) of Article 147(2) of the <i>CRR</i> and are not exposures in the form of covered bonds under point (d) of Article 161(1) of the <i>CRR</i> and do not fall under points (a) to (c) of Article 147(4) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0190;0010}	<p><b>Secured by mortgages on immovable properties – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures secured by mortgages on immovable property that fall under Article 124 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0190;0020}	<p><b>Secured by mortgages on immovable properties – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to corporate under point (c) of Article 147(2) or retail exposures under point (d) of Article 147(2) of the <i>CRR</i> if these exposures are secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>

{0190;0030}	<p><b>Secured by mortgages on immovable properties– RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures secured by mortgages on immovable property that fall under Article 124 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0190;0040}	<p><b>Secured by mortgages on immovable properties– RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to corporates under point (c) of Article 147(2) of the <i>CRR</i> or retail exposures under point (d) of Article 147(2) of the <i>CRR</i> if these exposures are secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0200;0010}	<p><b>of which: Secured by mortgages of residential properties – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures fully and completely secured by mortgages on residential property that fall under Article 125 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0200;0020}	<p><b>of which: Secured by mortgages of residential properties – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to corporates under point (c) of Article 147(2) or retail exposures under point (d) of Article 147(2) of the <i>CRR</i> if these exposures are secured by mortgages on residential property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0200;0030}	<p><b>of which: Secured by mortgages of residential properties – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures fully and completely secured by mortgages on residential property that fall under Article 125 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0200;0040}	<p><b>of which: Secured by mortgages of residential properties – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to corporates under point (c) of Article 147(2) of the <i>CRR</i> or retail exposures under point (d) of Article 147(2) of the <i>CRR</i> if these exposures are secured by mortgages on residential property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0210;0010}	<p><b>Retail exposures– Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are retail exposures that fall under Article 123 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>

{0210;0020}	<p><b>Retail exposures– Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are retail exposures under point (d) of Article 147(2) of the <i>CRR</i> if these exposures are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0210;0030}	<p><b>Retail exposures– RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are retail exposures that fall under Article 123 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0210;0040}	<p><b>Retail exposures– RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are retail exposures under point (d) of Article 147(2) of the <i>CRR</i> if these exposures are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0220;0010}	<p><b>of which: Retail SME – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are retail exposures to small- and medium-sized enterprises that fall under Article 123 of the <i>CRR</i>.</p> <p>For the purpose of this cell, the term 'small and medium enterprise' is defined in accordance with point (b) of Article 501(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0220;0020}	<p><b>of which: Retail SME – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are retail exposures under point (d) of Article 147(2) of the <i>CRR</i> if these exposures are exposures to small- and medium-sized enterprises and are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>For the purpose of this cell, the term 'small and medium enterprise' is defined in accordance with point (b) of Article 501(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0220;0030}	<p><b>of which: Retail SME – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are retail exposures to small- and medium-sized enterprises that fall under Article 123 of the <i>CRR</i>.</p> <p>For the purpose of this cell, the term 'small and medium enterprise' is defined in accordance with point (b) of Article 501(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0220;0040}	<p><b>of which: Retail SME – RWEA – IRB exposures</b></p>

	<p>The risk-weighted exposure amount of assets that are retail exposures under point (d) of Article 147(2) of the <i>CRR</i> if these exposures are exposures to small- and medium-sized enterprises and are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>For the purpose of this cell, the term 'small and medium enterprise' is defined in accordance with point (b) of Article 501(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0230;0010}	<p><b>Corporate– Leverage Ratio Exposure Value – SA exposures</b></p> <p>This is the sum of {0240,0010} and {0250,0010}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0230;0020}	<p><b>Corporate– Leverage Ratio Exposure Value – IRB exposures</b></p> <p>This is the sum of {0240,0020} and {0250,0020}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0230;0030}	<p><b>Corporate– RWEA – SA exposures</b></p> <p>This is the sum of {0240,0030} and {0250,0030}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0230;0040}	<p><b>Corporate– RWEA – IRB exposures</b></p> <p>This is the sum of {0240,0040} and {0250,0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0240;0010}	<p><b>Financial – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to financial corporates that fall under Article 122 of the <i>CRR</i>. For the purpose of the reporting in LR4, financial corporates shall mean regulated and unregulated undertakings other than institutions referred to in {0180;0010}, the principal activity of which is to acquire holdings or to pursue one or more of the 'Annex 1 activities' as defined in point 26A of Article 4(1) of the <i>CRR</i>, as well as undertakings as defined in point (27) of Article 4(1) of the <i>CRR</i> other than institutions referred to in {0180;0010}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0240;0020}	<p><b>Financial – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to financial corporates under point (c) of Article 147(2) of the <i>CRR</i> if these exposures are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>. For the purpose of reporting in LR4, financial corporates shall mean regulated and unregulated undertakings other than institutions referred to in {0180;0010}, the principal activity of which is to acquire holdings or to pursue one or more of the 'Annex 1 activities' as defined in point 26A of Article 4(1) of the <i>CRR</i>, as well as undertakings as defined in point (27) of Article 4(1) of the <i>CRR</i> other than institutions referred to in {0180;0010}.</p> <p>Institutions shall report net of defaulted exposures.</p>

{0240;0030}	<p><b>Financial – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to financial corporates that fall under Article 122 of the <i>CRR</i>. For the purpose of reporting in LR4, financial corporates shall mean regulated and unregulated undertakings other than institutions referred to in {0180;0010}, the principal activity of which is to acquire holdings or to pursue one or more of the 'Annex 1 activities' as defined in point 26A of Article 4(1) of the <i>CRR</i>, as well as undertakings as defined in point (27) of Article 4(1) of the <i>CRR</i> other than institutions referred to in {0180;0010}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0240;0040}	<p><b>Financial – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to financial corporates under point (c) of Article 147(2) of the <i>CRR</i> if these exposures are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>. For the purpose of reporting in LR4, financial corporates shall mean regulated and unregulated undertakings other than institutions referred to in {0180;0010}, the principal activity of which is to acquire holdings or to pursue one or more of the 'Annex 1 activities' as defined in point 26A of Article 4(1) of the <i>CRR</i>, as well as undertakings as defined in point (27) of Article 4(1) of the <i>CRR</i> other than institutions referred to in {0180;0010}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0250;0010}	<p><b>Non-financial– Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to non-financial corporates that fall under Article 122 of the <i>CRR</i>.</p> <p>This is the sum of {0260,0010} and {0270,0010}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0250;0020}	<p><b>Non-financial– Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to non-financial corporates under point (c) of Article 147(2) of the <i>CRR</i> if these exposures are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>This is the sum of {0260,0020} and {0270,0020}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0250;0030}	<p><b>Non-financial– RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to non-financial corporates that fall under Article 122 of the <i>CRR</i>.</p> <p>This is the sum of {0260,0030} and {0270,0030}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0250;0040}	<p><b>Non-financial– RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to non-financial corporates under point (c) of Article 147(2) of the <i>CRR</i> if these exposures are not</p>

	<p>secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>This is the sum of {0260,0040} and {0270,0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0260;0010}	<p><b>SME exposures – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to corporates in the form of small- and medium-sized enterprises that fall under Article 122 of the <i>CRR</i>.</p> <p>For the purpose of this cell, a small and medium enterprise is in accordance with point (b) of Article 501(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0260;0020}	<p><b>SME exposures – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to corporates under point (c) of Article 147(2) of the <i>CRR</i> if these exposures are exposures to small- and medium-sized enterprises and are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>For the purpose of this cell, the term 'small and medium enterprise' is defined in accordance with point (b) of Article 501(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0260;0030}	<p><b>SME exposures – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to corporates in the form of small- and medium-sized enterprises that fall under Article 122 of the <i>CRR</i>.</p> <p>For the purpose of this cell, the term 'small and medium enterprise' is defined in accordance with point (b) of Article 501(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0260;0040}	<p><b>SME exposures – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to corporates under point (c) of Article 147(2) of the <i>CRR</i> if these exposures are exposures to small- and medium-sized enterprises and are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i>.</p> <p>For the purpose of this cell, the term 'small and medium enterprise' is defined in accordance with point (b) of Article 501(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0270;0010}	<p><b>Exposures other than SME exposures – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to corporates that fall under Article 122 <i>CRR</i> and that are not reported in {0230;0040} and {0250;0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>

{0270;0020}	<p><b>Exposures other than SME exposures – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to corporates under point (c) of Article 147(2) of the <i>CRR</i> if these exposures are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i> and that are not reported in {0230;0040} and {0250;0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0270;0030}	<p><b>Exposures other than SME exposures – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to corporates that fall under Article 122 of the <i>CRR</i> and that are not reported in {0230;0040} and {0250;0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0270;0040}	<p><b>Exposures other than SME exposures – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to corporates under point (c) of Article 147(2) of the <i>CRR</i> if these exposures are not secured by mortgages on immovable property in accordance with point (a) of Article 199(1) of the <i>CRR</i> and that are not reported in {0230;0040} and {0250;0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0280;0010}	<p><b>Exposures in default – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures in default and thus fall under Article 127 of the <i>CRR</i>.</p>
{0280;0020}	<p><b>Exposures in default – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets categorised in the exposures classes listed in Article 147(2) of the <i>CRR</i> if a default in accordance with Article 178 of the <i>CRR</i> has occurred.</p>
{0280;0030}	<p><b>Exposures in default – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures in default and thus fall under Article 127 of the <i>CRR</i>.</p>
{0280;0040}	<p><b>Exposures in default – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets categorised in the exposures classes listed in Article 147(2) of the <i>CRR</i> if a default in accordance with Article 178 of the <i>CRR</i> has occurred.</p>
{0290;0010}	<p><b>Other exposures – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets categorised in the exposures classes listed in paragraphs (k), (m), (n), (o), (p) and (q) of Article 112 of the <i>CRR</i>.</p> <p>Institutions shall report assets that are deducted from the own funds (e.g. intangibles) but cannot be categorised otherwise here, even if such a categorisation is not required for determining risk-based own funds requirements in columns {*; 0030} and {*; 0040}.</p>

	<p>Institutions shall report net of defaulted exposures.</p>
{0290;0020}	<p><b>Other exposures– Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure amount of assets categorised in the exposures classes listed in points (e), (f) and (g) of Article 147(2) of the <i>CRR</i>.</p> <p>Institutions shall report assets that are deducted from the own funds (e.g. intangibles) but cannot be categorised otherwise here, even if such a categorisation is not required for determining risk-based own funds requirements in columns {*} ; 0030} and {*} ; 0040}.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0290;0030}	<p><b>Other exposures– RWEA – SA exposures</b></p> <p>The risk-weighted exposure value of assets categorised in the exposures classes listed in paragraphs (k), (m), (n), (o), (p) and (q) of Article 112 of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0290;0040}	<p><b>Other exposures– RWEA – IRB exposures</b></p> <p>The risk-weighted exposure value of assets categorised in the exposures classes listed in points (e), (f) and (g) of Article 147(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0300;0010}	<p><b>of which: Securitisation exposures – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to securitisations that fall under Article 112(m) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0300;0020}	<p><b>of which: Securitisation exposures – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure value of assets that are exposures to securitisations and fall under point (f) of Article 147(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0300;0030}	<p><b>of which: Securitisation exposures – RWEA – SA exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to securitisations that fall under Article 112(m) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0300;0040}	<p><b>of which: Securitisation exposures – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of assets that are exposures to securitisations and fall under point (f) of Article 147(2) of the <i>CRR</i>.</p> <p>Institutions shall report net of defaulted exposures.</p>

{0310;0010}	<p><b>Trade finance (memo item)– Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of on-balance sheet items related to lending to an exporter or an importer of goods or services through import and export credits and similar transactions.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0310;0020}	<p><b>Trade finance (memo item)– Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure amount of on-balance sheet items related to lending to an exporter or an importer of goods or services through import and export credits and similar transactions.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0310;0030}	<p><b>Trade finance (memo item)– RWEA – SA exposures</b></p> <p>The risk-weighted exposure value of on-balance sheet items related to lending to an exporter or an importer of goods or services through import and export credits and similar transactions.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0310;0040}	<p><b>Trade finance (memo item)– RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of on-balance sheet items related to lending to an exporter or an importer of goods or services through import and export credits and similar transactions.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0320;0010}	<p><b>of which: Under official export credit insurance scheme – Leverage Ratio Exposure Value – SA exposures</b></p> <p>The leverage ratio exposure value of on-balance sheet items related to trade finance under an official export credit insurance scheme. For the purpose of the reporting in LR4, an official export credit insurance scheme shall relate to official support provided by the government or another entity such as an export credit agency in the form, among others, of direct credits/financing, refinancing, interest-rate support (where a fixed interest-rate is guaranteed for the life of the credit), aid financing (credits and grants), export credit insurance and guarantees.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0320;0020}	<p><b>of which: Under official export credit insurance scheme – Leverage Ratio Exposure Value – IRB exposures</b></p> <p>The leverage ratio exposure amount of on-balance sheet items related to trade finance under an official export credit insurance scheme. For the purpose of the reporting in LR4, an official export credit insurance scheme shall relate to official support provided by the government or another entity such as an export credit agency in the form, among others, of direct credits/financing, refinancing, interest-rate support (where a fixed interest-rate is guaranteed for the life of the credit), aid financing (credits and grants), export credit insurance and guarantees.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0320;0030}	<p><b>of which: Under official export credit insurance scheme – RWEA – SA exposures</b></p>

	<p>The risk-weighted exposure value of on-balance sheet items related to trade finance under an official export credit insurance scheme. For the purpose of the reporting in LR4, an official export credit insurance scheme shall relate to official support provided by the government or another entity such as an export credit agency in the form, among others, of direct credits/financing, refinancing, interest-rate support (where a fixed interest-rate is guaranteed for the life of the credit), aid financing (credits and grants), export credit insurance and guarantees.</p> <p>Institutions shall report net of defaulted exposures.</p>
{0320;0040}	<p><b>of which: Under official export credit insurance scheme – RWEA – IRB exposures</b></p> <p>The risk-weighted exposure amount of on-balance sheet items related to trade finance under an official export credit insurance scheme. For the purpose of the reporting in LR4, an official export credit insurance scheme shall relate to official support provided by the government or another entity such as an export credit agency in the form, among others, of direct credits/financing, refinancing, interest-rate support (where a fixed interest-rate is guaranteed for the life of the credit), aid financing (credits and grants), export credit insurance and guarantees.</p> <p>Institutions shall report net of defaulted exposures.</p>

## 6. LV 44.00 – General information (LR5)

28. Additional information is collected here for the purpose of categorising the institution activities and the regulatory options chosen by the institution.

Row and column	Instructions
{0010;0010}	<p><b>Institution's company structure</b></p> <p>The institution shall classify its company structure in accordance with the categories given below:</p> <ul style="list-style-type: none"> <li>- Joint stock company;</li> <li>- Mutual/cooperative;</li> <li>- Other non-joint stock company.</li> </ul>
{0020;0010}	<p><b>Derivatives treatment</b></p> <p>The institution shall specify the regulatory derivatives treatment in accordance with the categories given below:</p> <ul style="list-style-type: none"> <li>- Standardised Approach for Counterparty Credit Risk (SA-CCR);</li> <li>- Simplified Standardised Approach for Counterparty Credit Risk;</li> <li>- Original exposure method;</li> </ul>
{0040;0010}	<p><b>Institution type</b></p> <p>The institution shall classify its institution type in accordance with the categories given below:</p> <ul style="list-style-type: none"> <li>- Universal banking (retail/commercial and investment banking);</li> <li>- Retail/commercial banking;</li> <li>- Investment banking;</li> <li>- Specialised lender</li> <li>- Public development credit institutions</li> <li>- Other business model.</li> </ul>

{0050;0010}	<p><b>Foreign assets</b></p> <p>Only institutions with total assets greater than £5 billion shall report this line. Foreign assets refers to financial assets for which the counterparty is resident in a country or territory outside the UK. Financial assets should be at their gross carrying amount as reported on Template 20.4 at Annex III or Template 20.4 at Annex IV of the Reporting (CRR) Part of the PRA Rulebook<sup>3</sup> (geographical breakdown by residence of the counterparty). Firms that do not report any of these templates shall refer to the equivalent accounting values based on local generally accepted accounting principles ('GAAP') (other than IFRS) or IFRS; and shall use the same recognition and valuation basis as for the published financial statements. Firms that report Template F20.4 should calculate their foreign assets from F20.4 by subtracting those assets where the counterparty is resident in the UK from their total assets reported in this form.</p>
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## 7. LV 49.00 – Treatment of collateral swaps (LR6)

29. Collateral swaps are transactions in which non-cash assets are swapped for other non-cash assets.

30. In this table, the following column definitions apply:

- *0010 / 0030 - Market value of collateral lent (period end / period average)* – The period end or period average, as applicable to each column, current market value of collateral lent, gross of any haircut.
- *0020 / 0040 - Market value of collateral borrowed (period end / period average)* – The period end or period average, as applicable to each column, current market value of collateral borrowed, gross of any haircut.

31. In this table, the following row definitions apply:

- *0010 - Total collateral swaps* – Calculates the aggregate collateral lent and borrowed in all collateral swap transactions.
- *0020 - of which client financing* – Report the collateral swaps activity that is used for client focused purposes, such as: (i) sourcing collateral to meet firm obligations to clients, or (ii) sourcing collateral to cover client and firm shorts. This should not include collateral swaps entered into for the firm's own liquidity needs.
- *0030 - of which activity for franchise clients* – Report the collateral swaps activity done with franchise clients.
- *0040 - of which intra-group activity* – Report the collateral swaps activity done with other entities within the wider group, to the extent that these entities do not fall within the basis (whether solo, sub-consolidated or consolidated) on which the firm is calculating its leverage reporting requirements specified in Rule 2.8 of the Reporting (CRR) Part of the PRA Rulebook.
- *0050 to 0240 - of which: Totals for transactions in which [asset quality type] are lent and the following collateral is borrowed* – Report the aggregate collateral borrowed for each category of collateral lent.

<sup>3</sup> Consulted on in CP5/21 Implementation of Basel Standards

32. For rows 0060-0090, 0110-0140, 0160-0190 and 0210-0240, apply the asset class categories as defined in Article 3 of Chapter 1 of the Liquidity Coverage Ratio (CRR) Part of the PRA Rulebook: Level 1 assets, Level 2A assets, Level 2B assets, and non-liquid assets.

#### 8. LV 50.00 – Treatment of repurchase transactions (LR7)

33. Repurchase transactions are transactions governed by a repurchase agreement or a reverse repurchase agreement involving the exchange of cash.

34. In this table, the following column definitions apply:

- *0010 / 0040 - Gross repo (period end / period average)*: Report period end or period average, as applicable to each column, total gross value of repurchase transactions (with no recognition of netting).
- *0020 / 0050 - Netted amounts (period end / period average)*: Report the period end or period average, as applicable to each column, amounts of cash payables and cash receivables of repurchase transactions that have been measured on a net basis for the purposes of calculating the leverage ratio total exposure measure.
- *0030 / 0060 Net repo (period end / period average)*: Calculates the period end or period average repo activity, as applicable to each column, recognising netted amounts.

35. In this table, the following row definitions apply:

- *0010 - Total repo activity*: Report the total gross and netted activity of repurchase transactions.
- *0020 – of which activity for franchise clients* – Report repurchase transactions activity done with franchise clients.
- *0030 - of which level 1 HQLA* – Report repo activity in which the collateral lent or borrowed is classified as level 1 HQLA.
- *0040 - of which intra-group activity* – Report the repurchase transaction activity done with other entities within the wider group, to the extent that these entities do not fall within the basis (whether solo, sub-consolidated or consolidated) on which the firm is calculating its leverage reporting requirements specified in Rule 2.8 of the Reporting (CRR) Part of the PRA Rulebook.

#### 9. LV 51.00 – Treatment of agency repurchase transactions (LR8)

36. Agency repurchase transactions are transactions where a firm acts as an agent between two parties in a repurchase agreement or a reverse repurchase agreement involving the exchange of cash.

37. In this table, the following column definitions apply:

- *0010 / 0040 - Total loan from lender to borrower (period end / period average)*: Report the period end or period average, as applicable to each column, total amount lent in any agency repurchase transactions.

- 0020 / 0050 - *Collateral provided by borrower to lender (period end / period average)*: Report the period end or period average, as applicable to each column, total amount of collateral provided in return for the amount lent. The value of securities should be calculated as the current market value of collateral lent, gross of any haircut.
- 0030 / 0060 - *Contribution to agent's leverage exposure measure (LEM) (period end / period average)*: Calculates the period end or period average, as applicable to each column, counterparty credit risk add-on for the transaction, which will be reflected in the agent's total leverage exposure measure. This should be the difference between the total loan and the amount of collateral provided in return, as defined above (and floored at zero).

38. In this table, the following row definitions apply:

- 0010 - *Agency repo activity in which agent provides a limited guarantee* – Report the total agency repurchase transaction activity in which the firm is acting as an agent and providing a guarantee to the lender limited to any difference between the value of the security and the value of collateral, in line with part (a) of Article 429e(7) of Chapter 3 of the Leverage Ratio (CRR) Part of the PRA Rulebook.
- 0020 - *Agency repo activity in which agent provides no guarantee* – Report the total agency repurchase transaction activity in which the firm is acting as an agent and providing no guarantee to the lender limited to any difference between the value of the security and the value of collateral, in line with part (b) of Article 429e(7) of Chapter 3 of the Leverage Ratio (CRR) Part of the PRA Rulebook.

## 10. LV 52.00 – Treatment of internalised trades (LR9)

39. For the purpose of this reporting table, internalised trades captures any trades carried out in a firm's prime brokerage business or defined as a written credit derivative.

40. In this table, the following column definitions apply:

- 0010 / 0040 - *Gross market value (period end / period average)*: Report the period end or period average, as applicable to each column, gross amounts of financing provided under each financing type. Where a firm has financed the assets of one client by internally netting them against the short sale proceeds of another client and where different financing transactions have been used for the respective legs, firms should list the two legs broken out into their constituent parts. For written credit derivatives, firms should not include any purchases of credit protection.
- 0020 / 0050 - *Internalised (period end / period average)*: Report the period end or period average, as applicable to each column, value of internalised amounts achieved by offsetting opposing client positions. For cash prime brokerage rows, report whether the same form of financing is used on both legs (e.g. margin loan) or two different forms of financing are used (e.g. long margin loan, short total return swap). For synthetic prime brokerage rows, report where the same form of financing is used on both legs. Internalisations between cash prime brokerage positions and synthetic prime brokerage positions should only be reported under the cash prime brokerage rows. Amounts should include client-to-client and client-to-dealer forms

of internalisation, as well as indirect internalisation utilising any off-balance sheet form of hedging or financing.

- For cash prime brokerage, *value* should be interpreted as the market value of the securities pledged in clients' prime brokerage accounts, which are financed by long margin loans that are internalised;
- For synthetic prime brokerage, *value* should be interpreted as the notional value of derivatives representing client long positions (i.e. the market value of the underlying reference asset/s of the derivatives) that are internalised;
- For written credit derivatives, *value* should be interpreted as the effective notional of sold credit protection referenced as per Article 429d of Chapter 3 of the PRA Rulebook that is offset or internalised.

- **0030 / 0060 - Contribution to leverage exposures (period end / period average):** Report the period end or period average, as applicable to each column, net contribution to the firm's total leverage exposure measure. This should reflect both the amount of financing provided and any hedging assets purchased / collateral management activity.

41. In this table, the following row definitions apply:

- **0010 - Cash prime brokerage:** The financing of client positions through cash margin loans and other cash-based products.
- **0050 - Synthetic prime brokerage:** The financing of client positions via total return swaps or all other (non-credit) derivatives.
- **0090 – Written credit derivatives:** The credit protection purchased or sold via a credit derivative that creates a notional credit exposure related to the creditworthiness of a reference entity.
- **0020, 0060, 0100 – of which activity for franchise clients** – Report activity done with franchise clients.
- **0030, 0070 - of which level 1 HQLA** – Report activity in which the underlying asset is classified as level 1 HQLA.
- **0040, 0080, 0110 - of which intra-group activity** – Report activity done with other entities within the wider group, to the extent that these entities do not fall within the basis (whether solo, sub-consolidated or consolidated) on which the firm is calculating its leverage reporting requirements specified in Rule 2.8 of the Reporting (CRR) Part of the PRA Rulebook.