

## Leverage Ratio – all references refer to circular Leverage Ratio

ID	Label	Legal references and comments
<b>Columns</b>		
1	Leverage ratio exposure (comparison with accounting assets)	= 1.1 + 1.2 + 1.3 + 1.4 + 1.5 + 1.6 + 1.7
1.1	(+) Total consolidated assets as per published financial statements	1.1 must correspond to the published financial statement also if the bank uses a different accounting standard for the calculation of the leverage ratio as allowed by margin no. 11. In this case, the differences between the two accounting standards have to be included into 1.2 – 1.7.
1.2	(–) Adjustment for capital deductions and entities that are outside the scope of regulatory consolidation	Adjustment for investments in banking, financial, insurance or commercial entities that are consolidated for accounting purposes but outside the scope of regulatory consolidation (margin no. 6–7) and adjustments for assets that are deducted from tier 1 capital (margin nos. 16–17)
1.3	(–) Adjustment for fiduciary assets	Adjustment for fiduciary assets recognised on the balance sheet pursuant to the operative accounting framework but excluded from the leverage ratio exposure measure (margin no. 15)
1.4	(+/-) Adjustments for derivatives	margin nos. 21–51
1.5	(+/-) Adjustments for SFTs	Adjustment for securities financing transactions (margin nos. 52–73)
1.6	(+) Adjustments for off-balance sheet items	Conversion to credit equivalent amounts of off-balance sheet exposures (margin nos. 74–76)
1.7	(+/-) Other adjustments	
2	Leverage ratio exposure	= 2.1 + 2.2 + 2.3 + 2.4
2.1	On-balance sheet exposures	= 2.1.1 + 2.1.2
2.1.1	(+) On-balance sheet items excluding derivatives and SFTs	On-balance sheet items excluding derivatives and SFTs, but including collateral in relation to derivatives and SFTs (margin nos. 8–12 and 14–15)
2.1.2	(–) Asset amounts deducted from Basel III Tier 1 capital	Margin nos. 7 and 16–17
2.2	Derivative exposures	= 2.2.1 + 2.2.2 + 2.2.3 + 2.2.4 + 2.2.5 + 2.2.6 + 2.2.7
2.2.1	(+) Replacement cost associated with all derivatives transactions (where applicable net of eligible cash variation margin and/or bilateral netting) (NB: multiplied by alpha scalar under SA-CCR)	Replacement cost associated with all derivatives transactions (including exposures resulting from transactions described in margin no. 41) according to margin nos. 22–23 and 25, net of eligible cash variation margin (margin nos. 34–35)
2.2.2	(+) Add-on amounts / PFE associated with all derivatives transactions (NB: multiplied by alpha scalar under SA-CCR)	Add-on amounts / PFE associated with all derivatives transactions (margin nos. 22 and 25)
2.2.3	(+) Gross-up for derivatives collateral provided where deducted from the balance sheet	Gross-up for derivatives collateral provided where deducted from the balance sheet assets pursuant to the operative accounting framework (margin no. 27)
2.2.4	(–) Deductions of receivables assets for cash variation margin provided	Deductions of receivables assets for cash variation margin provided in derivatives transactions (margin no. 36)
2.2.5	(–) Exempted CCP leg of client-cleared trade exposures	Exempted CCP leg of client-cleared trade exposures (margin no. 39)
2.2.6	(+) Adjusted effective notional amount of all written credit derivatives	Adjusted effective notional amount of all written credit derivatives (margin no. 43)

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2.2.7	(–) Adjusted effective notional offsets and add-on deductions for written credit derivatives	Adjusted effective notional offsets (margin nos. 44–50) and add-on deductions for written credit derivatives (margin no. 51)
2.3	Securities financing transaction exposures	= 2.3.1 + 2.3.2 + 2.3.3 + 2.3.4
2.3.1	(+) Gross SFT assets	Gross SFT assets with no recognition of netting other than novation with QCCPs (margin no. 57), removing certain securities received (margin no. 58) and after adjusting for sales accounting transactions (margin no. 69)
2.3.2	(–) Netted amounts of cash payables and cash receivables of gross SFT assets	Netted amounts of cash payables and cash receivables of gross SFT assets (margin nos. 59–62)
2.3.3	(+) Counterparty credit risk exposure for SFT assets	margin nos. 63–68
2.3.4	(+) Agent transaction exposures	margin nos. 70–73
2.4	Other off-balance sheet exposures	= 2.4.1 + 2.4.2
2.4.1	(+) Off-balance sheet exposure at gross notional amount before any adjustment for credit conversion factors	margin nos. 74
2.4.2	(–) Adjustments for conversion to credit equivalent amounts	margin nos. 75–76
3	Tier 1 capital	Margin no. 5
4	Basel III leverage ratio	= 3 / 2

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