

Sohar International
Basel III leverage ratio framework and disclosure requirements - Reports for Quarter ended 30-Jun-21
(All amounts in OMR'000)

Table 1: Summary comparison of accounting assets vs leverage ratio exposure measure			
	Item	Current Quarter	Previous Quarter
1	Total consolidated assets as per published financial statements	4,031,105	3,754,230
2	Adjustment for investments in banking, financial, insurance or commercial entities that are consolidated for accounting purposes but outside the scope of regulatory consolidation	-	-
3	Adjustment for fiduciary assets recognised on the balance sheet pursuant to the operative accounting framework but excluded from the leverage ratio exposure measure	-	-
4	Adjustments for derivative financial instruments	(6,117)	(3,733)
5	Adjustment for securities financing transactions (i.e., repos and similar secured lending)	-	-
6	Adjustment for off-balance sheet items (i.e., conversion to credit equivalent amounts of off-balance sheet exposures)	79,666	86,058
7	Other adjustments	10,213	5,396
8	Leverage ratio exposure	4,114,867	3,841,951

Table 2: Leverage ratio common disclosure template			
<i>(Please refer to paragraph 53 of Basel III leverage ratio framework and disclosure requirements of BCBS issued in January 2014)</i>			
	Item	Current Quarter	Previous Quarter
1	On-balance sheet items (excluding derivatives and SFTs, but including collateral)	3,463,639	3,219,001
2	(Asset amounts deducted in determining Basel III Tier 1 capital)	(2,156)	(1,951)
3	Total on-balance sheet exposures (excluding derivatives and SFTs) (sum of lines 1 and 2)	3,461,483	3,217,050
Derivative Exposures			
4	Replacement cost associated with all derivatives transactions (i.e., net of eligible cash variation margin)	-	-
5	Add-on amounts for PFE associated with all derivatives transactions	-	-
6	Gross-up for derivatives collateral provided where deducted from the balance sheet assets pursuant to the operative accounting framework	-	-
7	(Deductions of receivables assets for cash variation margin provided in derivatives transactions)	-	-
8	(Exempted CCP leg of client-cleared trade exposures)	-	-
9	Adjusted effective notional amount of written credit derivatives	-	-
10	(Adjusted effective notional offsets and add-on deductions for written credit derivatives)	-	-
11	Total derivative exposures (sum of lines 4 to 10)	-	-
Securities financing transaction exposures			
12	Gross SFT assets (with no recognition of netting), after adjusting for sale accounting transactions	573,583	538,962
13	(Netted amounts of cash payables and cash receivables of gross SFT assets)	135	(119)
14	CCR exposure for SFT assets		
15	Agent transaction exposures		
16	Total securities financing transaction exposures (sum of lines 12 to 15)	573,718	538,843
Other Off-balance sheet exposures			
17	Off-balance sheet exposure at gross notional amount	1,559,656	1,696,017
18	(Adjustments for conversion to credit equivalent amounts)	(1,479,990)	(1,609,959)
19	Off-balance sheet items (sum of lines 17 and 18)	79,666	86,058
Capital and total exposures			
20	Tier 1 capital	519,637	520,161
21	Total exposures (sum of lines 3, 11, 16 and 19)	4,114,867	3,841,951
Leverage Ratio			
22	Basel III leverage ratio (%)	12.6	13.5