


Chapter 5

Commission Implementing Regulation (EU) 2016/200



Article 3 Breakdown of the leverage ratio total exposure measure

(1) Institutions shall disclose the breakdown of the leverage ratio total exposure measure, as referred to in point (b) of Article 451(1) of Regulation (EU) No 575/2013, by completing and publishing both of the following:

(a) rows 1 to EU-19b of the template entitled "LRCom" set out in Annex I in accordance with the instructions set out in Annex II;

(b) rows EU-1 to EU-12 of the template entitled "LRSpl" set out in Annex I in accordance with the instructions set out in Annex II.

(2) By way of derogation from paragraph 1(b), where institutions are required, by virtue of the second subparagraph of Article 13(1) of Regulation (EU) No 575/2013 to disclose information on a sub-consolidated basis, they shall not be required to complete and publish the template entitled "LRSpl" of Annex I on a sub-consolidated basis.