

DOCUMENT SECTION

ARTICLE		
CONTENT	SUBTITLE	TITLE
<div class="crrArticle">Institutions shall disclose the relevant information regarding the leverage ratio and the application of Article 499(2) of Regulation (EU) No 575/2013, as referred to in point (a) of Article 451(1) of that Regulation, by completing and publishing rows 22 and EU-23 of the template entitled LRCom set out in Annex I in accordance with the instructions set out in Annex II.</div>	Disclosure of the leverage ratio and application of Article 499(2) of Regulation (EU) No 575/2013	Article 1
<ol class="crrNumList"> Where, in accordance with Article 499(2) of Regulation (EU) No 575/2013, institutions change their choice of leverage ratio to be disclosed, they shall disclose the reconciliation of the information on all leverage ratios disclosed up to the moment of that change by completing and publishing the templates entitled LRSum, LRCom, LRSpl and LRQua set out in Annex I for each of the reference dates corresponding to the leverage ratios disclosed up to the moment of the change. Institutions shall disclose the items referred to in paragraph 1 in the first disclosure that occurs after the change of choice of leverage ratio. 	Change of the decision on which leverage ratio to disclose	Article 2
<ol class="crrNumList"> <p>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:</p> <ol class="crrCharList"> 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; 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. 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. 	Breakdown of the leverage ratio total exposure measure	Article 3
<ol class="crrNumList"> Institutions shall disclose the reconciliation of the leverage ratio total exposure measure to the relevant information in published financial statements, as referred to in point (b) of Article 451(1) of Regulation (EU) No 575/2013, by completing and publishing the template entitled LRSum set out in Annex I in accordance with the instructions set out in Annex II. Where institutions do not publish financial statements at the level of application referred to in paragraph 6 of Part 1 of Annex II they shall not be required to complete and publish the template entitled LRSum set out in Annex I. 	Reconciliation of leverage ratio to published financial statements	Article 4
<div class="crrArticle">Institutions shall disclose, where applicable, the amount of derecognised fiduciary items, as referred to in point (c) of Article 451(1) of Regulation (EU) No 575/2013, by completing and publishing row EU-24 of the template entitled LRCom set out in Annex I, in accordance with the instructions in Annex II.</div>	Disclosure of the amount of derecognised fiduciary items	Article 5
<div class="crrArticle">Institutions shall disclose the description of the processes used to manage the risk of excessive leverage and of the factors that have had an impact on the leverage ratio during the period to which the disclosed leverage ratio refers, as referred to in points (d) and (e) of Article 451(1) of Regulation (EU) No 575/2013, by completing and publishing the template entitled LRQua set out in Annex I in accordance with the instructions set out in Annex II.</div>	Disclosure of qualitative information on risk of excessive leverage and factors impacting the leverage ratio	Article 6
<div class="crrArticle">This Regulation shall enter into force on the day following that of its publication in the	Entry into force	Article 7

