

MFSA

MALTA FINANCIAL SERVICES AUTHORITY

Circular addressed to the Category 3 Investment Services Licence Holders – Disclosure of the leverage ratio

The Authority would like to remind Category 3 Investment Services Licence Holders that, pursuant to Article 451(1) of the [Capital Requirements Regulation¹ \(CRR\)](#), they are required to publically disclose information on their leverage ratio and management of the risk of excessive leverage in the annual financial statements. The leverage ratio is to be calculated in accordance with Article 429, as amended by the [Commission Delegated Regulation \(EU\) 2015/62](#).

Moreover, Category 3 Investment Services Licence Holders are also required to follow the disclosure requirements and templates provided in the [EBA Final Draft implementing Technical Standards on disclosure of the leverage ratio under Article 451\(2\) of the Regulation \(EU\) No 575/2013](#) and its respective Annexes².

In terms with Article 433 of the CRR, these disclosure requirements are to be published at least on an annual basis in conjunction with the date of publication of the financial statements.

Contacts

Any queries or requests for clarifications in respect of the above should be addressed to Ms Stephanie Buhagiar Camilleri, Analyst, Securities and Markets Supervision Unit by email on scamilleri@mfsa.com.mt or Mr Luciano Brincat, Analyst, Securities and Markets Supervision Unit by email on lbrincat@mfsa.com.mt.

Communications Unit

Malta Financial Services Authority

12 November 2015

¹ Regulation (EU) No 575/2013

² Annex I and Annex II may be accessed through the [EBA webpage on Implementing Technical Standards \(ITS\) on disclosure for leverage ratio](#).