

## **Chapter 2**

# **Commission Delegated Regulation (EU) No 1187/2014**

Article 2 Definitions

For the purposes of this Regulation the following definitions shall apply:

- (a) "transactions" mean, transactions referred to in points (m) and (o) of Article 112 of Regulation (EU) No 575/2013 and other transactions where there is an exposure to underlying assets;
- (b) "unknown client" means a single hypothetical client to which the institution assigns all exposures for which it has not identified the obligor, provided that Article 6(2)(a) and (b) and Article 6(3)(a) of this Regulation are not applicable.