

## **Chapter 2**

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



## Article 3 Identification of exposures resulting from transactions

(1) An institution shall determine the contribution to the overall exposure to a certain client or group of connected clients that results from a certain transaction in accordance with the methodology set out in Articles 4, 5 and 6.

The institution shall determine separately for each of the underlying assets its exposure to this underlying asset in accordance with Article 5.

(2) An institution shall assess whether a certain transaction constitutes an additional exposure in accordance with Article 7.