

Chapter

Article 3 Reporting of exposures

(1) The data on collateral required in accordance with Table 1 of the Annex shall include all posted and received collateral in accordance with fields 21 to 35 in Table 1 of the Annex.

(2) Where a counterparty does not collateralise on a transaction level basis, counterparties shall report to a trade repository collateral posted and received on a portfolio basis in accordance with fields 21 to 35 in Table 1 of the Annex.

(3) Where the collateral related to a contract is reported on a portfolio basis, the reporting counterparty shall report to the trade repository a code identifying the portfolio related to the reported contract in accordance with field 23 in Table 1 of the Annex.

(4) Non-financial counterparties other than those referred to in Article 10 of Regulation (EU) No 648/2012 shall not be required to report collateral, mark-to-market, or mark-to-model valuations of the contracts set out in Table 1 of the Annex to this Regulation.

(5) For contracts cleared by a CCP, the counterparty shall report the valuation of the contract provided by the CCP in accordance with fields 17 to 20 in Table 1 of the Annex.

(6) For contracts not cleared by a CCP, the counterparty shall report, in accordance with fields 17 to 20 in Table 1 of the Annex to this Regulation, the valuation of the contract performed in accordance with the methodology defined in International Financial Reporting Standard 13 Fair Value Measurement as contained in UK-adopted IFRS.