

Regulation (EU) No 1073/2013 of the European Central Bank of 18 October 2013 concerning statistics on the assets and liabilities of investment funds (recast) (ECB/2013/38)

*Article 6*

**Revaluation adjustments or transactions**

- 1 The reporting agents shall report revaluation adjustments or transactions, in accordance with the relevant NCB's instructions, for the information reported on an aggregated basis as specified in Annex I.
- 2 As specified in Annex I, NCBs may either derive approximations of security transactions from the security-by-security information or directly collect data on transactions on an security-by-security basis.
- 3 Further requirements and guidelines regarding the compilation of revaluation adjustments or transactions are laid down in Annex III.