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**Changes to legislation:** There are outstanding changes not yet made to Regulation (EU) 2015/2365 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## ANNEX

### Section A –

#### **Information to be provided in the UCITS half-yearly and annual reports and the AIF's annual report**

##### **Global data:**

- The amount of securities and commodities on loan as a proportion of total lendable assets defined as excluding cash and cash equivalents;
- The amount of assets engaged in each type of SFTs and total return swaps expressed as an absolute amount (in the collective investment undertaking's currency) and as a proportion of the collective investment undertaking's assets under management (AUM).

##### **Concentration data:**

- Ten largest collateral issuers across all SFTs and total return swaps (break down of volumes of the collateral securities and commodities received per issuer's name);
- Top 10 counterparties of each type of SFTs and total return swaps separately (Name of counterparty and gross volume of outstanding transactions).

##### **Aggregate transaction data for each type of SFTs and total return swaps separately to be broken down according to the below categories:**

- Type and quality of collateral;
- Maturity tenor of the collateral broken down in the following maturity buckets: less than one day, one day to one week, one week to one month, one to three months, three months to one year, above one year, open maturity;
- Currency of the collateral;
- Maturity tenor of the SFTs and total return swaps broken down in the following maturity buckets: less than one day, one day to one week, one week to one month, one to three months, three months to one year, above one year, open transactions;
- Country in which the counterparties are established;
- Settlement and clearing (e.g., tri-party, Central Counterparty, bilateral).

##### **Data on reuse of collateral:**

- Share of collateral received that is reused, compared to the maximum amount specified in the prospectus or in the disclosure to investors;
- Cash collateral reinvestment returns to the collective investment undertaking.

##### **Safekeeping of collateral received by the collective investment undertaking as part of SFTs and total return swaps:**

Number and names of custodians and the amount of collateral assets safe-kept by each of the custodians

##### **Safekeeping of collateral granted by the collective investment undertaking as part of SFTs and total return swaps:**

The proportion of collateral held in segregated accounts or in pooled accounts, or in any other accounts

**Data on return and cost for each type of SFTs and total return swaps** broken down between the collective investment undertaking, the manager of the collective investment undertaking and third parties (e.g. agent lender) in absolute terms and as a percentage of overall returns generated by that type of SFTs and total return swaps

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**Changes and effects yet to be applied to :**

- Regulation power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 1](#)
- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 1](#)

**Changes and effects yet to be applied to the whole legislation item and associated provisions**

- Art. 2(1)(b) substituted by [S.I. 2019/542 reg. 6\(a\)\(i\)](#)
- Art. 2(1)(c) words substituted by [S.I. 2019/542 reg. 6\(a\)\(ii\)](#)
- Art. 2(2)(a) substituted by [S.I. 2019/542 reg. 6\(b\)](#)
- Art. 3(3)(a)-(g) substituted for Art. 3(3)(a)-(h) by [S.I. 2019/542 reg. 7\(a\)](#)
- Art. 3(3)(a) words substituted in earlier amending provision [S.I. 2019/542, reg. 7\(a\)](#) by [S.I. 2020/1301 reg. 3Sch. para. 30\(a\)](#)
- Art. 3(3)(g) words inserted in earlier affecting provision [S.I. 2019/542, reg. 7\(a\)](#) by [S.I. 2020/646 reg. 8](#)
- Art. 3(3)(g) words substituted in earlier amending provision [S.I. 2019/542, reg. 7\(a\)](#) by [S.I. 2020/1385 reg. 56\(2\)](#)
- Art. 3(3)(h) inserted by [S.I. 2020/1385 reg. 75](#)
- Art. 3(12) words substituted by [S.I. 2019/542 reg. 7\(b\)](#)
- Art. 3(13) words substituted by [S.I. 2019/542 reg. 7\(c\)](#)
- Art. 3(14) words substituted by [S.I. 2019/542 reg. 7\(d\)](#)
- Art. 3(16) words substituted by [S.I. 2019/542 reg. 7\(e\)](#)
- Art. 3(19)-(32) inserted by [S.I. 2019/542 reg. 7\(f\)](#)
- Art. 3(30)(32) words substituted in earlier amending provision [S.I. 2019/542, reg. 7\(f\)](#) by [S.I. 2020/1301 reg. 3Sch. para. 30\(f\)](#)
- Art. 4(5)(5a) substituted for Art. 4(5) by [S.I. 2019/542 reg. 8\(a\)](#)
- Art. 1010a10b substituted for Art. 10 by [S.I. 2019/542 reg. 13](#)
- Art. 12(2)(b) substituted by [S.I. 2019/542 reg. 15\(a\)\(i\)](#)
- Art. 12(2)(c) substituted by [S.I. 2019/542 reg. 15\(a\)\(ii\)](#)
- Art. 12(2)(d) substituted by [S.I. 2019/542 reg. 15\(a\)\(iii\)](#)
- Art. 12(2)(e) omitted by [S.I. 2019/542 reg. 15\(a\)\(iv\)](#)
- Art. 12(2)(e) substituted for Art. 12(2)(h) by [S.I. 2019/542 reg. 15\(a\)\(vi\)](#)
- Art. 12(2)(f) omitted by [S.I. 2019/542 reg. 15\(a\)\(iv\)](#)
- Art. 12(2)(g) words substituted by [S.I. 2019/542 reg. 15\(a\)\(v\)](#)
- Art. 12(2)(i)-(m) omitted by [S.I. 2019/542 reg. 15\(a\)\(vii\)](#)
- Art. 13(1)(a) words substituted by [S.I. 2019/542 reg. 16\(a\)\(i\)](#)
- Art. 13(1)(b) words substituted by [S.I. 2019/542 reg. 16\(a\)\(ii\)](#)
- Art. 19(1)(a) words inserted by [S.I. 2019/542 reg. 21\(b\)\(ii\)](#)
- Art. 19(1)(d) omitted by [S.I. 2019/542 reg. 21\(b\)\(iii\)](#)
- Art. 19(5)(a) word substituted by [S.I. 2019/542 reg. 21\(d\)\(i\)](#)
- Art. 19(5)(b)(i) words omitted by [S.I. 2019/542 reg. 21\(d\)\(ii\)](#)