**The Revised Draft of "Guidelines for Creating, Recordkeeping and Reporting of Transaction Information specified in Article 4(1) of the Cabinet Office Order on the Regulation of Over-the-Counter Derivatives Transactions, etc."**

| Proposed amendments | Current |
|---|---|
| **Guidelines for Creating, Recordkeeping and Reporting of Transaction Information specified in Article 4(1) of the Cabinet Office Order on the Regulation of Over-the-Counter Derivatives Transactions, etc.**<br><br>(Omitted)<br><br>【Treatment of Existing Transactions】<br>(Omitted)<br><br>【UPI and Delta】<br>UPI (Unique product identifier) and Delta were not included in the matters to be reported from April 1, 2024 in consideration of international discussions, etc.<br>However, since the content has been finalized, it shall be reported to TRs, etc. from April 7, 2025. | **Guidelines for Creating, Recordkeeping and Reporting of Transaction Information specified in Article 4(1) of the Cabinet Office Order on the Regulation of Over-the-Counter Derivatives Transactions, etc.**<br><br>(Omitted)<br><br>【Treatment of Existing Transactions】<br>(Omitted)<br><br>(New) |
| **Attachment1 Definition and Interpretation of the matters to be reported**<br><br>**List of Reporting Matters**<br><br>(Omitted) | **Attachment1 Definition and Interpretation of the matters to be reported**<br><br>**List of Reporting Matters**<br><br>(Omitted) |

### Proposed amendments — List of Reporting Matters

| | Data Element Name | Source |
|---|---|---|
| 1~42 (Omitted) | | |
| 43 | Delta | CDE |
| 44~106 (Omitted) | | |
| 107 | Unique product identifier | CFTC |
| 108~138 (Omitted) | | |
| (Deleted) | | |

(Deleted)

### Current — List of Reporting Matters

| | Data Element Name | Source |
|---|---|---|
| 1~42 (Omitted) | | |
| (New) | | |
| 44~106 (Omitted) | | |
| (New) | | |
| 108~138 (Omitted) | | |
| 138 | Package indicator | CFTC |

※ Delta and UPI are excluded from the reporting matters as of April 1, 2024. The timing of implementation will be determined in light of future international discussions. These two elements will be included for reporting under matter 43 and 107, respectively. Therefore, matters 43 and 107 are omitted in the list of matters.

(Omitted)

**Basic view of the table** (both columns)

(Omitted)

**Basic view of the Allowable values for each data element**

(Omitted)

Proposed amendments: CFTC: CFTC Technical Specification Parts 43 and 45 swap data reporting and public dissemination requirements  March 1, 2023 Version 3.2

Current: CFTC: CFTC Technical Specification Parts 43 and 45 swap data reporting and public dissemination requirements  August 30, 2022 Version 3.1

(Omitted)

### Proposed amendments table

| | Data Element Name | Leg1,Leg2 | Definition of data elements | Allowable values for each data element | Remarks | Source | # |
|---|---|---|---|---|---|---|---|
| 1~6 (Omitted) | | | | | | | |
| 7 | Counterparty 1 (reporting counterparty) | | (Omitted) | (Omitted) | Reporting using branch LEI is not allowed. | CDE | 2.6 |
| 8 | Counterparty 2 | | (Omitted) | (Omitted) | If LEI cannot be obtained, a tentative LEI is permitted. Tentative LEI must have a unique alphanumeric string to ensure the party can be uniquely identified.<br><br>Examples for assigning tentative LEI:<br>[In the case of financial institutions]<br>Tentative LEI = Party LEI + Counterparty BIC Code<br><br>[In the case of corporations and individuals]<br>Tentative LEI = Trading Party LEI + Unique Alphanumeric Code (Control number assigned by the financial institution, etc.)<br><br>If a fund LEI is yet to be obtained, the Trust Bank must share a tentative LEI for the fund (Trust Bank LEI + Unique Alphanumeric Code) with its counterparty financial institution.<br><br>Enter the LEI of the clearing organization if the company transacts with a clearing organization prescribed in JFSA Notification No.105.<br><br>Reporting using branch LEI is not allowed. | CDE | 2.7 |
| 9~18 (Omitted) | | | | | | | |

### Current table

| | Data Element Name | Leg1,Leg2 | Definition of data elements | Allowable values for each data element | Remarks | Source | # |
|---|---|---|---|---|---|---|---|
| 1~6 (Omitted) | | | | | | | |
| 7 | Counterparty 1 (reporting counterparty) | | (Omitted) | (Omitted) | | CDE | 2.6 |
| 8 | Counterparty 2 | | (Omitted) | (Omitted) | If LEI cannot be obtained, a tentative LEI is permitted. Tentative LEI must have a unique alphanumeric string to ensure the party can be uniquely identified.<br><br>Examples for assigning tentative LEI:<br>[In the case of financial institutions]<br>Tentative LEI = Party LEI + Counterparty BIC Code<br><br>[In the case of corporations and individuals]<br>Tentative LEI = Trading Party LEI + Unique Alphanumeric Code (Control number assigned by the financial institution, etc.)<br><br>If a fund LEI is yet to be obtained, the Trust Bank must share a tentative LEI for the fund (Trust Bank LEI + Unique Alphanumeric Code) with its counterparty financial institution.<br><br>Enter the LEI of the clearing organization if the company transacts with a clearing organization prescribed in JFSA Notification No.105. | CDE | 2.7 |
| 9~18 (Omitted) | | | | | | | |

## Left table

| No | Item | | | Notes | Std | No |
|---|---|---|---|---|---|---|
| 19 | Confirmed | (Omitted) | (Omitted) | In cases where it is difficult to ascertain the status of the agreement through paper confirmation, it is acceptable to report as non-electronic (YCNF) with agreement (DONE), However, this will be limited to cases where the status can be promptly confirmed post agreement.<br><br>In cases where it is already known in advance that it will take some time before an agreement can be reached, it is expected to be reported as unconfirmed (NCNF) and then changed to non-electronic (YCNF) post agreement.<br><br><u>Reporting of Confirmation Timestamp is optional.</u> | CDE | 2.18 |
| 20~29 (Omitted) | | | | | | |
| 30 | Fixing date | Leg1,Leg2 (Omitted) | YYYY-MM-<u>DDThh:mm:ssZ</u>(UTC) | If determining the time up to the seconds is impossible due to system restrictions, setting the time up to the seconds to "00" shall be acceptable. | CFTC | 54 |
| 30~42 (Omitted) | | | | | | |
| 43 | <u>Delta</u> | <u>The ratio of the change in the price of an OTC derivative transaction to the change in the price of the underlier, at the time a new transaction is reported or when a change in the notional amount is reported.</u> | Num(25,5) | <u>Internal definitions based on each financial institution are acceptable.</u><br><u>Reporting is required for options and swaptions shall be excluded.</u><br><u>Reporting (including any amendments made on an existing trade), is required from April 7, 2025.</u> | <u>CDE</u> | <u>2.7</u> |
| 44~46 (Omitted) | | | | | | |
| 47 | Currency of initial margin posted | (Omitted) | (Omitted) | "Initial margin posted by the reporting counterparty (pre-haircut)" and "Initial margin posted by the reporting counterparty (post-haircut)" shall be reported. | CDE | 2.33 |
| 48、49 (Omitted) | | | | | | |
| 50 | Currency of initial margin collected | (Omitted) | (Omitted) | "Initial margin collected by the reporting counterparty (pre-haircut)" and "Initial margin collected by the reporting counterparty (post-haircut)" shall be reported. | CDE | 2.36 |
| 51、52 (Omitted) | | | | | | |
| 53 | Currency of variation margin posted | (Omitted) | (Omitted) | "Variation margin posted by the reporting counterparty (pre-haircut)" and "Variation margin posted by the reporting counterparty (post-haircut)" shall be reported. | CDE | 2.39 |
| 54、55 (Omitted) | | | | | | |
| 56 | Currency of variation margin collected | (Omitted) | (Omitted) | "Variation margin collected by the reporting counterparty (pre-haircut)" and "Variation margin collected by the reporting counterparty (post-haircut)" shall be reported. | CDE | 2.42 |
| 57~106 (Omitted) | | | | | | |
| 107 | <u>Unique product identifier</u> | <u>A unique set of characters that represents a particular OTC derivative.</u> | <u>Char(12)</u><br><u>ISO 4914 Unique product identifier</u><br><u>A list of allowable values and their format will be published by the UPI issuer.</u> | Reporting (including any amendments made on an existing trade), is required from April 7, 2025. | <u>CFTC</u> | <u>87</u> |
| 108~128 (Omitted) | | | | | | |
| 129 | Contract type | (Omitted) | ・CFDS = Financial contracts for difference<br>・FRAS = Forward rate agreements<br><u>(Deleted)</u><br>・FORW = Forwards<br>・OPTN = Option<br>・SPDB = Spreadbet<br>・SWAP = Swap<br>・SWPT = Swaption<br>・OTHR = Other | | ESMA | 10 |
| 130~138 (Omitted) | | | | | | |
| (Deleted) | | | | | | |

## Right table

| No | Item | | | Notes | Std | No |
|---|---|---|---|---|---|---|
| 19 | Confirmed | (Omitted) | (Omitted) | In cases where it is difficult to ascertain the status of the agreement through paper confirmation, it is acceptable to report as non-electronic (YCNF) with agreement (DONE), However, this will be limited to cases where the status can be promptly confirmed post agreement.<br><br>In cases where it is already known in advance that it will take some time before an agreement can be reached, it is expected to be reported as unconfirmed (NCNF) and then changed to non-electronic (YCNF) post agreement. | CDE | 2.18 |
| 20~29 (Omitted) | | | | | | |
| 30 | Fixing date | Leg1,Leg2 (Omitted) | YYYY-MM-<u>DD</u>(UTC) | | CFTC | 54 |
| 30~42 (Omitted) | | | | | | |
| 43 | (New) | | | | | |
| 44~46 (Omitted) | | | | | | |
| 47 | Currency of initial margin posted | (Omitted) | (Omitted) | | CDE | 2.33 |
| 48、49 (Omitted) | | | | | | |
| 50 | Currency of initial margin collected | (Omitted) | (Omitted) | | CDE | 2.36 |
| 51、52 (Omitted) | | | | | | |
| 53 | Currency of variation margin posted | (Omitted) | (Omitted) | | CDE | 2.39 |
| 54、55 (Omitted) | | | | | | |
| 56 | Currency of variation margin collected | (Omitted) | (Omitted) | | CDE | 2.42 |
| 57~106 (Omitted) | | | | | | |
| 107 | (New) | | | | | |
| 108~128 (Omitted) | | | | | | |
| 129 | Contract type | (Omitted) | ・CFDS = Financial contracts for difference<br>・FRAS = Forward rate agreements<br>・<u>FUTR = Futures</u><br>・FORW = Forwards<br>・OPTN = Option<br>・SPDB = Spreadbet<br>・SWAP = Swap<br>・SWPT = Swaption<br>・OTHR = Other | | ESMA | 10 |
| 130~138 (Omitted) | | | | | | |
| 139 | Package indicator | <u>Indicator of whether the swap transaction is part of a package transaction.</u> | <u>Boolean: True or False</u> | | <u>CFTC</u> | <u>45</u> |