Section I: Introduction and scope

I.1 Do you have any comments on the guidance provided in this chapter?

We appreciate the opportunity to comment on the proposed amendments and clarifications to the REMIT reporting framework. We fully support the objective of strengthening transparency and ensuring greater consistency in transaction reporting. At the same time, we consider it important that the framework remains firmly aligned with the core REMIT principles of proportionality, legal certainty, and role-based reporting obligations.
In several areas, the current drafting may give rise to ambiguity, divergent interpretation, or an unintended broadening of reporting obligations, particularly for final consumers and non-trading activities. We therefore suggest enhancing clarity and internal consistency, ensuring alignment with established REMIT principles, and avoiding disproportionate administrative burdens where no corresponding benefit to market integrity can be identified.

Section II: Reporting obligations

II.1 What to report?

Transactions to be reported on a continuous basis:

- **On supply transactions (2.1.1.1),** we note a potential ambiguity in the wording regarding supply transactions, particularly in relation to contracts with final consumers exceeding 600 GWh/year. As these contracts are subject to periodic rather than continuous reporting, we recommend explicitly clarifying that supply contracts with final customers exceeding 600 GWh/year fall under the periodic reporting regime and are not subject to continuous reporting obligations. Without such clarification, there is a risk of inconsistent interpretation and potential double reporting.
- **On electricity storage transactions (2.1.1.3),** where production and consumption are covered under a single contract and considering that a battery cannot qualify as a final customer, clarification is required as to whether such single contracts covering production and consumption of battery also fall within the limited reporting scope upon reasoned request by ACER only as the battery capacity is ≤ 10 MW. Without clarification, different interpretations may emerge, leading to inconsistent reporting outcomes. Additionally, our current understanding is that the injection of power into, or withdrawal of power from, a battery should generally be reportable as a

transaction using Table 1 and/or Table 2. However, uncertainty remains in scenarios where a party enters into a long-term tolling agreement with a battery operator (e.g. for several years of operational control over the storage unit). In such cases, it is unclear whether the arrangement itself falls within the scope of transaction reporting obligations. If such agreements are considered reportable, further clarification would be welcome regarding the appropriate reporting methodology, including:
a) Whether reporting should be performed under Table 1 or Table 2;
b) What specific fields, in particular price-related fields, should be completed.
Under tolling agreements, remuneration is typically based on a fixed and/or variable service fee payable over the duration of the agreement, rather than on a transaction-specific price linked to individual injections or withdrawals. As a result, these arrangements do not map easily to transaction-level reporting concepts.

- **On transactions to be reported on a periodic basis (2.1.2)**, We recommend explicitly recalling that the definition of "transaction" includes both executions and orders. Similarly important, we believe that the current draft Guidance risks undermining the intended simplification introduced by periodic reporting for contracts with final consumers above 600 GWh/year. While these contracts are reported periodically, execution reporting obligations remain unchanged. As a result, the overall reporting burden is only limited reduced. Given that such contracts are typically bilateral, flexible, and do not pose a high risk of market manipulation, the current approach appears disproportionate. We therefore suggest reconsidering the execution reporting requirement, for example by limiting reporting to cases upon ACER request. Alternatively, we suggest allowing market participants flexibility to report execution data either on a monthly invoice basis or through a single aggregated execution report covering a rolling six-month period.
- **On transactions with energy-intensive final consumers (2.1.2.1),** Under point (43), we would kindly recommend that ACER provide a standardised declaration template for final customers to confirm the technical capability of the relevant consumption unit to consume 600 GWh/year or more. A harmonised approach would help ensure consistency and reduce uncertainty across the market.
  In addition, it would be helpful for the guidance to explicitly state that final customers are responsible for informing market participants in a timely manner of their status and of any subsequent changes. This would support the correct application of the reporting regime and help avoid misclassification or reporting inconsistencies.

- **Transactions relating to capacity mechanisms (2.1.2.2),** We would appreciate further clarification regarding which party is responsible for reporting transactions related to capacity mechanisms in cases where auctions are conducted on central platforms. In our view, reporting should be carried out either by the OMPs acting as platform providers or directly by the TSOs, as they are the specialised entities and the primary source of the relevant data. This approach would avoid the risk of inconsistent interpretations among a large number of market participants.
  We therefore recommend that ACER explicitly clarify in the REMIT guidance that, whenever transactions are concluded with TSOs or SSOs, market participants may rely on these entities to report the transactions. This could be achieved either through direct reporting by TSOs and SSOs or, where execution takes place on an OMP platform, through the corresponding OMP order book reporting.

  Given the initial uncertainty, it would also be helpful to specify whether such transactions fall under continuous or periodic reporting obligations.

  Regarding the footnote stating that "the reporting of this transaction type is not yet in force," we note that capacity mechanism contracts involving an obligation to deliver physical energy are already reported on a continuous basis under the current framework. This appears inconsistent with the footnote. We would welcome clarification from ACER on whether this is a drafting oversight and, if so, an amendment to ensure alignment with the existing reporting requirements.

- **Transactions related to balancing services (2.1.2.3),** It would be helpful to explicitly clarify that contracts related to balancing services, which are concluded between a market participant and a TSO, should be reported by the TSO—or by the OMP where auctions are conducted on external platforms. Such transactions should not be reported by any other contracting party. This approach would ensure consistency, avoid duplication, and reflect the role of TSOs and OMPs as the primary and most reliable sources of the relevant data.

II.2 Who shall report?

Who shall report transportation transactions (2.2.4.)

(186) Further clarification would be welcome regarding the reporting obligation in situations where primary capacity allocations take place outside an OMP—for example, where a platform that would otherwise qualify as an OMP is not registered as such. In our view, this should not result in a shift of reporting responsibilities to market participants. We therefore suggest explicitly stating that, where primary capacity allocations are not executed via a registered OMP, the reporting obligation remains with the TSO as the entity responsible for the allocation.

Additionally, where market participants become aware that a TSO is not registered as an OMP, or that reporting is not being performed on their behalf via a platform, they should be able to notify ACER accordingly. Such situations should not require market participants to assume reporting duties but should instead trigger clarification or corrective action regarding TSO/OMP registration.

(187) We propose clarifying that, where single-sided reporting is accepted, the reporting obligation for both counterparties is deemed fulfilled. To provide legal certainty, we suggest adding explicit wording confirming that:

- primary capacity allocations are reportable by TSOs only; and
- the same principle applies to secondary capacity allocations executed via a platform with OMP status.

Without such clarification, there remains a risk of duplication or uncertainty regarding residual obligations for counterparties.

(188) For completeness, we recommend explicitly aligning the treatment of secondary capacity allocations executed via OMP platforms with the above principles, ensuring a consistent allocation of reporting responsibilities.

(191) We welcome the consideration of allowing single-sided reporting for secondary capacity allocations between market participants. More broadly, although both sides of a transaction must formally be reported under REMIT, in practice reporting is often carried out by only one contracting party based on delegation agreements. We believe that extending single-sided reporting to a broader set of transactions—where appropriate—would reduce duplication and improve data consistency.

However, further clarification is needed on the practical implementation of this approach, in particular:

- how single-sided reporting should operate where transactions are not executed via an OMP or capacity platform; and
- which party (buyer or seller) would bear the reporting obligation in such cases.

Clear allocation rules are essential to avoid uncertainty and ensure consistent application across the market.

Section III: Start of reporting and reporting frequency

III.1 Do you have any comments on the guidance provided in this chapter?

- **With regard to paragraph (211),** we would like to reiterate our view that execution reporting for contracts with final customers exceeding 600 GWh/year should, as a general principle, only be required upon request by ACER. Such an approach would more accurately reflect the lower market-manipulation risk associated with these contracts and would help ensure that the periodic reporting regime delivers its intended simplification.

  As an alternative, should execution reporting remain mandatory, we suggest allowing market participants to submit execution data in an aggregated format aligned with the periodic reporting cycle. In particular, executions occurring after submission of the periodic (Table 2) report could be reported through a single aggregated execution file covering the relevant six-month period. Market participants should also retain the option to report execution data on a monthly basis where this is more compatible with their existing IT systems. This approach would reduce duplication and operational complexity while preserving the availability of relevant execution information.

  The introduction of additional periodic reporting categories further increases the complexity of REMIT reporting, requiring market participants to manage multiple parallel timelines. To avoid unnecessary operational burden, we would welcome clarification on whether ACER will permit continuous reporting for transactions that now fall under periodic reporting obligations

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