Section II: Reporting obligations

- **Supply transactions (2.1.1.1):** Please note that the wording used in this section could be confusing for what concerns contracts for the supply to final consumers with a consumption capacity over 600 GWh/y that should be reported on a periodic basis.
- **Transactions to be reported on a periodic basis (2.1.2):** It might be helpful to remember here that the definition of "Transaction" includes also the executions and orders.
- The draft Guidance as currently worded does not appear to fully achieve the simplification objective that underpins the introduction of periodic reporting for contracts with final consumers above 600 GWh/year. The core issue is that, despite the shift to periodic reporting at contract level, execution reporting requirements remain entirely unchanged, leaving the net reduction in reporting burden considerably smaller than anticipated. This outcome is difficult to reconcile with the nature of the contracts in question, which are typically bilateral and flexible, and present a low risk of market manipulation. We therefore suggest the introduction of a single aggregated execution report covering a rolling six-month period as a more proportionate alternative to individual execution reports, with any lifecycle events occurring in the interim being reflected in the following six-month report.
- **Transactions with energy intensive final consumers (2.1.2.1):**
    - On point (43), we would invite ACER to provide a standard declaration template for final customers to confirm the technical capability of the relevant consumption unit to consume 600 GWh/year or more, to ensure a consistent approach across the EU. Big energy consumers should be required to provide such confirmation within a specified timeframe, and we would ask that this be explicitly reflected in the final text. We also suggest adding a requirement for final customers to notify their suppliers without delay of any change in the technical capability of their consumption unit. Finally, we believe it should be made clear that, where no declaration has been provided, the consumption unit shall be presumed not to meet the 600 GWh/year threshold and therefore to fall outside REMIT reporting obligations.
    - On point (49), we would ask for clarification on how to handle cases where a single contract includes multiple consumption units. Our understanding is that a separate declaration should be provided for each consumption unit, and that the threshold should be applied at the level of each individual unit rather than on the aggregate of all units covered by the contract.
    - On point (53), our understanding is that where a final customer with a single consumption unit below the 600 GWh/year threshold also carries out resale activity of energy commodities, such activity is REMIT-relevant and should fall within the scope of continuous reporting obligations; Eurogas asks for a confirmation in this regard. That said, we believe a different treatment should apply where a final customer below the threshold holds transportation or storage capacity under national provisions, in markets where national

regulators allow final consumers to access such capacity. In those cases, transportation and storage capacity transactions should remain outside REMIT reporting obligations, in line with the general principle exempting sub-threshold final consumers from reporting requirements.

- **Transactions relating to capacity mechanisms (2.1.2.2):** Eurogas would welcome clarification on who is responsible for the data reporting of transactions related to capacity mechanisms in the case of auctions conducted on OMPs. Our reading is that this should fall either on OMPs in their capacity as platform providers, or directly on TSOs. Additionally, it would be helpful to confirm whether continuous reporting or periodic reporting applies to such transactions. The footnote 5 at page 11 states that "the reporting of this transaction type is not yet in force"; we ask ACER to confirm whether this is an error, as capacity mechanism contracts implying a duty to sell physical energy on the day-ahead market are already being reported on a continuous basis.
- On reliability services sold via auctions, our understanding is that periodic reporting should apply exclusively to long-term products, while short-term products (like daily products) should remain outside its scope and be treated as balancing products. The current text does not make this distinction sufficiently clear, and risks leading to inconsistent application by reporting parties. We would therefore encourage ACER to amend the relevant passage accordingly.
- **Transactions related to balancing services (2.1.2.3):** We would welcome confirmation from ACER that, in cases where a TSO provides balancing services on platforms operated by an OMP or by the TSO itself, the obligation to report such transactions falls directly on the OMP or TSO. This becomes particularly important in situations where a balancing contract cannot be distinguished from a supply contract (point 59). In practice, determining whether the two are separable is not always possible for all parties involved, as the TSO is frequently the only actor with a complete understanding of the nature of the services provided. This is the reason why we ask ACER to make explicit in the text that reporting responsibility for all such services, regardless of whether they are separable or not, lies with the TSO, thereby removing any room for ambiguity or divergent interpretation.
- **Transactions relating to the storage of natural gas (2.1.2.4):** Eurogas asks to clarify that, in the case of primary gas storage auctions, data reporting should be performed by the SSO (where the SSO platform qualifies as an OMP) or by the OMP (where the SSO runs auctions hosted on exchanges or energy capacity platforms). No other market participant should be required to report primary storage allocations directly.
- **Transactions for gas balancing services (2.1.3.7):** On the reporting responsibilities, balancing contracts should be reportable only by the TSO or the OMP facilitating the auction.
- **Definition of standard and non-standard contracts (2.1.5):**
    - With reference to points 86 to 88 on OMP classification, we wish to draw attention to a practical issue that has significant implications for market participants. As matters currently stand, there is no reliable way for a market participant to ascertain whether a broker it interacts with is to be treated as a PPAT, an OMP, or neither. This gap has direct consequences on the allocation of reporting responsibilities, as it prevents market

participants from determining with any certainty whether a given transaction should be reported via order book reporting or as a bilateral trade, and this undermines their ability to configure their internal reporting systems in a consistent manner.

- A further point of clarification is needed in relation to voice-brokered shaped/profiled non-standard trades. We would ask ACER to confirm that, for this category of transactions, the data reporting obligation rests with the broker/OMP and not with the MP. Attributing such responsibility to market participants would give rise to disproportionate operational complexity and would further obscure the already unclear boundaries of reporting obligations across market actors.

- Against this background, we ask ACER to update the list of OMPs currently published and to supplement it with clear and specific information on the status of each broker. The same level of clarity should be extended to TSOs, SSOs, and energy capacity platforms. Finally, where an OMP operates across multiple platform types, we consider it necessary that the categorisation be provided separately for storage, transportation, and balancing energy platforms, in order to enable market participants to identify their respective reporting obligations without ambiguity.

- **Distinctions between product, contract and transaction definitions (2.1.6):** It is currently unclear how the proposed distinction in point (94) works with the official definition of "transaction", as this includes all of them. Regarding chapter *2.1.6.4 Order report*, as far as the Transactions include also orders, should this chapter be 2.1.6.3.1?