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## Reporting under Article 29 of the Energy-Climate Law: the AMF updates its policy on how to prepare and submit reports

Following the approval of amendments to its General Regulation, the AMF has updated its policy to specify the procedures for preparing and submitting the report required under Article 29 of the Energy-Climate Law (LEC 29) from investment services providers (ISPs), including asset management companies.

### Reminder of the Article 29 energy-climate law report

Decree 2021-663 of 27 May 2021, known as "Decree LEC 29", issued pursuant to Article 29 of the "Energy-Climate" Law, represents a continuation of the French regulatory framework (Article 173-VI of the Law on the Energy Transition for Green Growth). It also completes certain provisions of the Sustainable Finance Disclosure Regulation (SFDR). The decree sets out the content of the LEC 29 report aimed at making market participants more transparent about their non-financial practices, in particular the consideration of climate and biodiversity risks. The LEC 29 reports must be published each year by the market participants concerned, in the mandatory standardised format provided for in Article 4 of the Delegated Regulation of the SFDR.

The report must be submitted by the ISPs, including asset management companies, to the Agence de l'Environnement et de la Maîtrise de l'Énergie (French Environment and Energy

Management Agency, ADEME) and to the AMF no later than six months after the end of the financial year.

## Procedures for preparing and submitting the LEC 29 report

Instructions DOC-2008-03 and DOC-2014-01 have been amended to include the procedures for preparing and submitting the LEC 29 report. The 2023 LEC 29 report (for the 2022 financial year) and all future 29LEC reports of ISPs, including asset management companies, must be prepared by using the template on the ROSA extranet. This report must be sent to ADEME through its [CTH platform](https://climate-transparency-hub.ademe.fr/) URL = [https://climate-transparency-hub.ademe.fr/], and this submission is deemed to constitute filing with the AMF.

## Details of the templates to be submitted

There are three different templates:

- for market participants with a balance sheet total or assets under management of less than €500 million,
- for market participants with a balance sheet total or assets under management of more than €500 million, who do not disclose principal adverse impact (PAI) indicators under the Delegated Regulation of the SFDR,
- for market participants with more than €500 million in balance sheet or assets under management who disclose principal adverse impact (PAI) indicators under the SFDR on a voluntary or mandatory basis.

These entities must also provide the AMF with the quantitative data from the LEC 29 reports and the principal adverse impact indicators to be published under Article 4 of the Delegated Regulation of the SFDR when they publish them. All this information must be filed on the ROSA extranet via a dedicated questionnaire.

To help professionals understand the changes to the doctrine, the two amended instructions are also published with tracked changes.

**Read more**

**AMF Instruction DOC-2008-03: Authorisation procedure for investment**

✚ management companies, disclosure obligations and passporting (in French only)

✚ AMF Instruction DOC-2008-03 - Tracked changes (in French only)

**AMF Instruction DOC-2014-01: Programme of activity of investment services**

✚ providers and information provided to the AMF (in French only)

✚ AMF Instruction DOC-2014-01 - Tracked changes (in French only)

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