

Submission Date

13/12/2024

ESMA_QA_2375

Status: Forwarded to EC/Public Consultation/Other

Additional Information

Level 1 Regulation

Regulation (EU) 2019/2088 - Sustainable Finance Disclosure Regulation (SFDR)

Level 2 Regulation

UCITS - Directive 2007/16/EC on the coordination of laws, regulations and administrative provisions relating to UCITS as regard the clarification of certain definitions

Level 3 Regulation

ESMA Guidelines on funds' names using ESG or sustainability-related terms (ESMA34-1592494965-657)

Topic

UCITS eligible assets and investment restrictions

Additional Legal Reference

ESMS Final Report Guidelines on funds' names using ESG or sustainability-related terms
page 7

Subject Matter

Definition of "Distribution" Revenue

Question

Does the distribution of oil fuels and gaseous fuels in the Paris Aligned Benchmarks exclusions under Article 12(1)(e) and Article 12(1)(f) of the Delegated Regulation (EU) 2020/1818 include retail distribution?