Oxford Climate Policy Monitor 2024 Survey

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Policy Tool Name: General Environmental Law

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Which of the following governance domains does this policy tool relate to? Select all that apply	
Climate-related disclosure	
Transition planning	
Public procurement	
Select the category which best describes the author/issuer of the policy tool.	
Head of state and/or government	
Independent regulatory or supervisory body	
Legislature	
Judiciary	
Ministry/Department/Agency	
Other (Please describe)	
Status of the policy tool	
Approved, in force	
Approved, not yet in force	
Other (Please describe)	
Year of (planned) entry into force or year of publication	
102	

10. Does the policy tool have an end date?
No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the
recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
Minimum standards for sustainable and adequate environmental management, the preservation and
protection of biological diversity, and the implementation of sustainable development in the country.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
o 1.
o 2.
o 3.
o 4 .
o 5.

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded	✓		
entities			
2. Private companies	✓		
3. Financial institutions	✓		
4. Small and medium-			
sized enterprises			
5. State-owned	✓		
companies			
6. Not-for-profit	✓		
organizations			
7. Government	✓		
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government	✓		
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government	✓		
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors	✓		
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

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26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services- producing activities of			

households for own		
use		
Activities of extraterritorial organizations and bodies		

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements
28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g.
comply or explain)?
● No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
Operations within jurisdiction only
Operations beyond the jurisdiction
o Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
Monetary fine Violations of environmental regulations may lead to administrative fines. The environmental authorities have the power to impose financial penalties on violators.
Restriction on business activities In cases of collective environmental damage, any person may
request, by means of an injunction action, the cessation of the activities generating the damage. This
may result in the temporary or definitive suspension of an entity's operations.
□ Voiding or setting aside of contract
□ Exclusion from government contracts
Award of damages or compensation The person causing the environmental damage is responsible
for restoring the environment to its state prior to the occurrence of the damage. If this is not possible,

an economic compensation must be made, which will be deposited in the Environmental Compensation Fund.
Penalty for senior managers Joint and several liability with the Corporation.
☐ Criminal penalties
□ Not specified
□ Not applicable (e.g. in cases of voluntary tools)
□ Other
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
○ Average
Above average
o Not applicable
o Unknown or prefer not to answer
34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
∘ Average
Above average
o Not applicable
o Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
37. Have the climate-specific provisions in this instrument ever been enforced?
o No (If relevant, explain)
● Yes
38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the
policy tool?
∘ No
Yes
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
Environmental Impact Assessment (EIA), Article 13.
National Integrated Information System, Article 17.
Annual Reports on the Environmental Situation, Article 18. Federal Environmental System, Articles 23 and 24.

41. Does the policy tool recommend or require periodic impact assessments?

∘ No
∘ Recommended
Required
42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.
o 0-2 years
o 2-5 years
o 5-10 years
o 10 or more years
Not specified
o Other
43. Does the policy tool recommend or require periodic reviews?
No No
○ Recommended
○ Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
∘ No
Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Article 2 - The national environmental policy shall fulfill the following objectives ()
j) To establish a federal system of interjurisdictional coordination for the implementation of
environmental policies at a national and regional level.
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
Yes
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Articles 14 and 15.

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
No No
∘ Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
No
∘ Recommended
o Required
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
No
∘ Recommended
o Required

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176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in			\checkmark
implementing their			
transition plan			
Develop financial			⊘
plans for the			
implementation of			
their transition plan			
Integrate climate-			✓
related matters into			
their financial			
accounting			
Incorporate climate			✓
change considerations			
into their investment			
decision making			
and/or asset planning			✓
Incorporate climate			
change considerations into their capital			
allocation and/or			
expenditure plans			
Any other mechanisms			
for enhancing the			
achievement of			
targets and/or the			
implementation of			
transition plans			
Engagement, Lobbying,	and Governance		

184. Does the policy tool recommend or require targeted entities align any of the follow	'ing
engagement and/or governance practices with their targets and/or transition plans?	

	Recommended	Required	No						
Value chain									
engagement									
Investor engagement			\checkmark						
Consumer									
engagement									
Policy engagement									
and lobbying practices									
Corporate governance									
structure for transition									
and verification									
Climate-related			lacksquare						
financial incentives for									
employees and board									
members									
185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?									
No									
o Recommended									
o Required									
Standards, Frameworks, and Guidelines									

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor
			referenced
IFRS S1			\checkmark
IFRS S2			✓
Task Force on			✓
Climate-related			
Financial Disclosures			
(TCFD)			✓
CDP (formerly known as Climate Disclosure			
Project) Technical			
Note: Reporting on			
Climate Transition			
Plans			
International			✓
Integrated Reporting			
Framework			
Global Reporting			✓
Initiative (GRI)			
Sustainability			V
Accounting Standards			
Board (SASB)			
Science Based Targets			✓
initiative (SBTi)			
Science Based Targets			\checkmark
initiative (SBTi) Net			
Zero Standard			
European			\checkmark
Sustainability			
Reporting Standards			
(ESRS)			
Other			
Additional Important Inf	ormation		

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: National Law of Minimum Standards for Adaptation and Mitigation of Global Climate Change

3. Source material link(s): https://web.archive.org/web/20240806190213/https://servicios.infoleg.gob.ar/infolegInternet/anexos/ 330000-334999/333515/norma.htm
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
□ Climate-related disclosure
☑ Transition planning
□ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
□ Head of state and/or government
□ Independent regulatory or supervisory body
✓ Legislature
□ Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
Approved, in force
O Approved, not yet in force
Other (Please describe)
9. Year of (planned) entry into force or year of publication
<u>2019</u>

10. Does the policy tool have an end date?
No No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
Minimum standards to ensure appropriate actions, instruments, and strategies for the mitigation and adaptation to climate change in Argentina.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
2. <u>Cliamte Change National Cabinet</u>
○ 3.
o 4.
○ 5.
15. To provide contextual information, rate the capacity of Federal Environmental authority to undertake the policy tool's implementation and/or enforcement.
● 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
o 3- High Capacity (Please explain)
o Prefer not to answer
o Not Applicable

16. To provide contextual information, rate the capacity of Cliamte Change National Cabinet to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
o 3- High Capacity (Please explain)
o Prefer not to answer
Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded	✓		
entities			
2. Private companies			
3. Financial institutions	✓		
4. Small and medium-	✓		
sized enterprises			
5. State-owned	\checkmark		
companies			
6. Not-for-profit	✓		
organizations			
7. Government	✓		
agencies and/or			
departments			
(supranational)			
8. Government	✓		
agencies and/or			
departments (national)			
9. Government	✓		
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government	✓		
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)	✓		
11. Government			
agencies and/or			
departments (unspecified)			
12. Sectoral actors	✓		
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
13. Other		L□	l ⊔

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26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services- producing activities of			

households for own		
use		
Activities of extraterritorial organizations and bodies		

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction Entities are subjected to disclosure or reporting requirements
28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
No No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
Operations within jurisdiction only
o Operations beyond the jurisdiction
o Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
□ Monetary fine
☐ Restriction on business activities
□ Voiding or setting aside of contract
□ Exclusion from government contracts
☐ Award of damages or compensation
☐ Penalty for senior managers
☐ Criminal penalties
☑ Not specified

□ Not applicable (e.g. in cases of voluntary tools)
□ Other
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
∘ Average
Above average
Not applicable
o Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
Average
Above average
o Not applicable
o Unknown or prefer not to answer
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain)
o Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
∘ No
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
Art. 15 Obligation to Inform. The centralized and decentralized agencies that make up the National Executive Power must provide all existing and available information and data required by the National Authority of Application or the National Cabinet of Climate Change for the compliance with the present law and related international agreements.
41. Does the policy tool recommend or require periodic impact assessments?
No
∘ Recommended
∘ Required
43. Does the policy tool recommend or require periodic reviews?
○ No
○ Recommended
Required
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
o 0-2 years

2-5 years
o 5-10 years
o 10 or more years
 Not specified
o Other
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
○ No
Yes
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set. Art. 22 Measures. The National Climate Change Cabinet, through the National Climate Change Adaptation and Mitigation Plan, and the competent authorities of each jurisdiction, shall establish measures and actions for impact, vulnerability and adaptation assessments, in order to strengthen the capacity of human and natural systems to face the impacts of Climate Change, especially: () (j) Evaluate the alterations suffered by glacial and periglacial systems, developing mechanisms aimed at their protection.
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No No
o Yes

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
No No
o Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
No No
o Recommended
o Required
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
No No
∘ Recommended
○ Required

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176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in	Necommended		
implementing their			
transition plan			
Develop financial			✓
plans for the			
implementation of			
their transition plan			
Integrate climate-			✓
related matters into			
their financial			
accounting			
Incorporate climate			
change considerations			
into their investment			
decision making			
and/or asset planning	_		✓
Incorporate climate			
change considerations into their capital			
allocation and/or			
expenditure plans			
Any other mechanisms			✓
for enhancing the			
achievement of			
targets and/or the			
implementation of			
transition plans			
177. Describe the obligati	on to monitor progress in	implementing transition p	olans, referencing the
relevant section/subsection	on/paragraph of the policy	y tool.	
The obligation to monitor		,	
policy document, which e			•
•	•	l Climate Change Cabinet	·
<u>least every five years. Mo</u>	<u>nitoring is conducted thro</u>	ough the "National Climate	e Change Information
System," ensuring transpe	<u>arency and rigor in trackir</u>	ng the progress of mitigat	<u>ion measures.</u>
Engagoment Labbring	and Covernance		
Engagement, Lobbying,	una Governance		

184. Does the policy tool recommend or require targeted entities align any of the follow	'ing
engagement and/or governance practices with their targets and/or transition plans?	

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			\checkmark
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			lacksquare
financial incentives for			
employees and board			
members			
185. Does the policy tool diligence and/or stewards		•	•
No			
o Recommended			
o Required			
Standards, Frameworks,	, and Guidelines		

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor
			referenced
IFRS S1			\checkmark
IFRS S2			✓
Task Force on Climate-related			$\mathbf{\mathcal{C}}$
Financial Disclosures			
(TCFD)			
CDP (formerly known			
as Climate Disclosure			
Project) Technical			
Note: Reporting on Climate Transition			
Plans			
International			✓
Integrated Reporting			
Framework			
Global Reporting			✓
Initiative (GRI)			
Sustainability			✓
Accounting Standards			
Board (SASB)			
Science Based Targets			✓
initiative (SBTi)			
Science Based Targets			✓
initiative (SBTi) Net			
Zero Standard			✓
European Sustainability			
Reporting Standards			
(ESRS)			
Other			
Additional Important Inf	ormation		

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: National Program for Measurement and Reduction of Fugitive Emissions from Hydrocarbon Exploration and Production Activities

3. Source material link(s): https://web.archive.org/web/202408 oluci%C3%B3n-970-2023-394156	313215231/https://www.argentina.gob.ar/normativa/nacional/res
4. Which of the following governar	ce domains does this policy tool relate to? Select all that apply.
Climate-related disclosure	
✓ Transition planning	
☐ Public procurement	
5. If relevant, briefly explain how th	e policy tool applies or is linked to multiple domains.
Measurenment and redcution of me	thane emissions.
C. Calant the antenne which beat d	
	escribes the author/issuer of the policy tool.
☐ Head of state and/or government	
☐ Independent regulatory or superv	sory body
☐ Legislature	
☐ Judiciary	
Ministry/Department/Agency	
☐ Other (Please describe)	
7. Status of the policy tool	
Approved, in force	
o Approved, not yet in force	
o Other (Please describe)	

9. Year of (planned) entry into force or year of publication 2023
10. Does the policy tool have an end date? No Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures. Addresses GHG emissions from oil and gas activities. Creates the "National Program for
Measurement and Reduction of Fugitive Emissions from Hydrocarbon Exploration and Production Activities"
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
o 1 .
o 2.
∘ 3.
o 4.
o 5.

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded	✓		
entities			
2. Private companies			
3. Financial institutions			lacksquare
4. Small and medium-	✓		
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			\checkmark
organizations			
7. Government			✓
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			✓
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)	_	_	
10. Government			>
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city) 11. Government			✓
agencies and/or departments			
(unspecified)			
12. Sectoral actors			✓
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
10. 00101			

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27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets) Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements
28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
Operations within jurisdiction only
o Operations beyond the jurisdiction
o Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
☐ Monetary fine
□ Restriction on business activities
☐ Voiding or setting aside of contract
☐ Exclusion from government contracts
☐ Award of damages or compensation
☐ Penalty for senior managers
☐ Criminal penalties
✓ Not specified

□ Not applicable (e.g. in cases of voluntary tools)
□ Other
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
Average
Above average
o Not applicable
o Unknown or prefer not to answer
34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
∘ Below average
Average
o Above average
o Not applicable
o Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain)
∘ Yes
20. Are there manifesting eventome in place to everge the implementation and/or enforcement of the
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
No
∘ Yes
44. December of the control of the co
41. Does the policy tool recommend or require periodic impact assessments?
∘ No
○ Recommended
Required
42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.
o 0-2 years
● 2-5 years
o 5-10 years
o 10 or more years
○ Not specified
o Other
43. Does the policy tool recommend or require periodic reviews?

● No
o Recommended
o Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
No No
o Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No
o Yes

Domain-Specific Questions: Disclosure Questions
What is being disclosed?

52. Are targeted entities recommended or rec	uired to disclose an	y of the following	climate-related
information? Select all that apply.			

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			
2. GHG emissions offsets or removals			$ \swarrow $
3. GHG emissions reduction targets			
4. Other climate- related targets			
5. Physical climate risk			
6. Transition risk			
7. Transition plan			
Disclosure of Greenhous			
54. Which GHG emissions	s must be disclosed? Selec	ct all that apply.	
□ Carbon dioxide (CO2)			
□ Methane (CH4)			
□ Nitrous oxide (N₂O)			
□ Hydrofluorocarbons (HFCs)			
□ Perfluorocarbons (PFCs)			
□ Sulphur hexafluoride (SF6)			
□ Nitrogen trifluoride (NF3)			
□ Carbon dioxide equivalent (CO2e)			
55. Are entities recomme	nded or required to disclo	se gross emissions?	
○ No			
Recommended			
Required			

56. Are entities recommended or required to disclose net emissions?
∘ No
○ Recommended
○ Required
57. What Scope of emissions must be disclosed? Select all that apply.
Scope 1 emissions
☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
☐ Scope 3 emissions, all
□ Not specified
58. Are entities recommended or required to discloseGHG emissionsaccounting methodologies or standards?
GHG emissions
59. Does the policy tool recommend or require the GHG inventory be third-party verified?
No No
∘ Recommended
o Required
60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG) emissions disclosure.

Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets	

67. Which of the following targets, or data related to targets, does the policy tool request en	ntities
disclose? Select any of the following which apply:	

	Recommended	Required	Neither recommended nor required
An absolute emissions reduction target			
An intensity-based emissions reduction target			
A net zero target			
Targets covering non- carbon GHG emissions			
A Scope 3 emissions target			
A target derived using a sectoral decarbonization approach			
Interim targets			
A target timeframe (e.g. by 2040)			
A baseline year from which progress is measured			
A level of ambition for emissions reductions (e.g. 80% reduction)			
68. Does the policy tool recommend or require entities to disclose their progress in achieving their emissions reductions targets? • No			
o Recommended			
Required			
69. What is the recommended or required frequency of progress reports regarding the achievement of emissions reductions targets?			
o Yearly			
o Every two years			
o Every three years			

Other disclosures
□ Not specified
☐ Scope 3 emissions (all)
☐ Scope 3 emissions (a specified proportion of coverage)
□ Scope 3 emissions (relevant or material)
☐ Scope 2 emissions
Scope 1 emissions
70. Does the policy tool recommend or require a scope of emissions which should be covered by the absolute emissions reduction target? Select all that apply.
No prescribed frequency
o Other
o Every ten years or more
Every five years
Every four years

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities			₩ .
2. Remuneration based on achieving climate-related goals			⊘
3. Taxonomies			
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			lacksquare
6. Assumptions and Dependencies			\
7. Data limitations of scenario analyses			
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)			
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)			
10. ESG methodologies and criteria (in the case of service providers)			>
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			>
13. Climate-related lobbying and/or policy engagement			♥
14. Locked-in emissions or information on			

emissive assets with				
long lifespans				
15. Dirty asset				
divestiture				
16. Nature-related				
impacts				
17. Just transition			\checkmark	
indicators				
Standards, Frameworks	. and Guidelines			

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1			\checkmark
2. IFRS S2			\checkmark
3. Task Force on Climate-related Financial Disclosures (TCFD)			
4. GHG Protocol Corporate Accounting and Reporting Standard			
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard			
6. CDP (formerly known as Climate Disclosure Project) reporting framework			
7. International Integrated Reporting Framework			
8. Global Reporting Initiative (GRI)			
9. Sustainability Accounting Standards Board (SASB)			
10. European Sustainability Reporting Standards (ESRS)			
11. Taskforce on Nature-related Financial Disclosures (TNFD)			
12. Partnership for Carbon Accounting Financials (PCAF)			
13. Glasgow Financial Alliance for Net Zero (GFANZ)			
14. Other			✓

50

Additional Important Information
128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
No No
∘ Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
○ No
∘ Recommended
Required
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
∘ No
∘ Recommended
Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.
Section 4
138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?
∘ No
○ Recommended
139. What is the recommended or required frequency of progress reports related to the achievement of targets?
o Yearly
o Every two years
o Every three years
o Every four years
Every five years
o Every ten years or more
o Other
No prescribed frequency

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions			
reduction target			
An intensity-based			\checkmark
emissions reduction			
target			
A net zero target			
Interim targets (e.g. 2030, 2050)			
Targets covering non-			✓
carbon GHG emissions			
A Scope 3 emissions			✓
target			
A target derived using			\checkmark
a sectoral			
decarbonization			
approach			
A level of ambition for			
emissions reductions			
(e.g. 80% reduction)		_	
A baseline year from			
which progress is			
measured			✓
A target timeframe			
(e.g. by 2040) Targets for renewable			✓
energy procurement			
Targets for fossil fuel			✓
phase down/phase up			
Separate targets for	П	П	✓
GHG offsets and/or			
removals			
Targets or goals			✓
related to climate			
adaptation			
Targets or goals			\checkmark
related to nature and			
biodiversity			
Other targets related			
to sustainability			

141. What is the recommended or required scope of emissions for absolute emissions reduction targets? Select all that apply.

Scope 1 emissions

☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
o No
o Recommended
Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	·	T .	1 .	
	Recommended	Required	Neither recommended	
			nor required	
A timeframe for the				
transition plan (e.g. 10				
year plan, 20 year plan, etc.)				
Key Performance			✓	
Indicators (KPIs) for				
monitoring transition				
plan implementation				
Updates to the				
transition plan				
Third-party			✓	
verification and/or				
audited accuracy of				
the transition plan				
Identified methodology			\checkmark	
for scenario analysis				
166. Describe the recommended or required timeframe for the transition plan.1-10 years				
○ 11-20 years				
o 21-30 years				
o 31-40 years				
o 41-50 years				
o Other				
Monitoring, Oversight, and Implementation				

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in			
implementing their transition plan			
Develop financial			✓
plans for the			
implementation of			
their transition plan			
Integrate climate-			
related matters into			
their financial			
accounting			✓
Incorporate climate			
change considerations into their investment			
decision making			
and/or asset planning			
Incorporate climate			✓
change considerations			
into their capital			
allocation and/or			
expenditure plans			
Any other mechanisms			
for enhancing the achievement of			
targets and/or the			
implementation of			
transition plans			
Engagement, Lobbying,	and Governance		

184. Does the policy tool recommend or require targeted entities align any of the following	ng
engagement and/or governance practices with their targets and/or transition plans?	

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			\checkmark
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			lacksquare
financial incentives for			
employees and board			
members			
185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?			
No			
○ Recommended			
o Required			
Standards, Frameworks, and Guidelines			

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor
			referenced
IFRS S1			\checkmark
IFRS S2			✓
Task Force on Climate-related			$\mathbf{\mathcal{C}}$
Financial Disclosures			
(TCFD)			
CDP (formerly known			
as Climate Disclosure			
Project) Technical			
Note: Reporting on Climate Transition			
Plans			
International			✓
Integrated Reporting			
Framework			
Global Reporting			✓
Initiative (GRI)			
Sustainability			✓
Accounting Standards			
Board (SASB)			
Science Based Targets			✓
initiative (SBTi)			
Science Based Targets			✓
initiative (SBTi) Net			
Zero Standard			✓
European Sustainability			
Reporting Standards			
(ESRS)			
Other			
Additional Important Information			

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: Second Plan for Adaptation and Mitigation to Climate Change

htt	Source material link(s): ps://web.archive.org/web/20240814204619/https://www.argentina.gob.ar/normativa/nacional/res ci%C3%B3n-146-2023-382506/texto
4.	Which of the following governance domains does this policy tool relate to? Select all that apply.
	Climate-related disclosure
~	Transition planning
□ F	Public procurement
6.	Select the category which best describes the author/issuer of the policy tool.
	Head of state and/or government
□Ⅰ	ndependent regulatory or supervisory body
	Legislature
□J	udiciary
✓	Ministry/Department/Agency
	Other (Please describe)
7.	Status of the policy tool
A	Approved, in force
о Д	approved, not yet in force
o C	Other (Please describe)
9. \	Year of (planned) entry into force or year of publication
202	<u>23</u>

10. Does the policy tool have an end date?
No No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the
recommendations of the Task Force for Climate Related Financial Disclosure or to explain the
absence of such disclosures.
Contains the set of measures and instruments to be implemented from now until 2030 and details the means and actions to achieve the adaptation and mitigation goals outlined in the Second NDC.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
o 1.
○ 2.
○ 3.
o 4 .
o 5.

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			V
entities			
2. Private companies			♥
3. Financial institutions			\checkmark
4. Small and medium-			\checkmark
sized enterprises			
5. State-owned			\checkmark
companies			
6. Not-for-profit			\checkmark
organizations			
7. Government			✓
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			\checkmark
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)	Б	П	✓
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city) 11. Government			✓
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			✓
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other	П	П	<u> </u> П
13. Other Text:It is a Climate Change Adaptation and Mitigation Plan for the entire country.			
13. Other Text.it is a Climate Change Adaptation and Miligation Flam for the entire country.			

(e.g., healthcare,				
defense, utilities,				
education)				
13. Other				
13. Other Text:It is a Climate Change Adaptation and Mitigation Plan for the entire country.				

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
No No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
Operations within jurisdiction only
Operations beyond the jurisdiction
o Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
☐ Monetary fine
☐ Restriction on business activities
☐ Voiding or setting aside of contract
☐ Exclusion from government contracts
☐ Award of damages or compensation
☐ Penalty for senior managers
☐ Criminal penalties
✓ Not specified
□ Not applicable (e.g. in cases of voluntary tools)
□ Other
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
o Average

o Above average
o Not applicable
• Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
○ Average
Above average
o Not applicable
● Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
o No (If relevant, explain)
38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
No No
∘ Yes

41. Does the policy tool recommend or require periodic impact assessments?
No No
o Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
No
 Recommended
Required
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
o 0-2 years
o 2-5 years
o 5-10 years
o 10 or more years
Not specified
o Other
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
∘ No
Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.
Mechanisms to enhance regulatory coordination with subnational governments are detailed in Section 3.3, "Governance and Coordination Mechanisms," specifically in the subsection dedicated to "Coordination with Provincial and Municipal Governments."
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
Yes
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
The Second National Plan for Climate Change Adaptation and Mitigation (PNACC) includes government initiatives aimed at enhancing the capacity of target entities to implement or comply with
the policy. These initiatives include the formation of inter-institutional working groups involving industry representatives, public awareness campaigns to increase understanding of climate policies, and ongoing education and training programs for public officials, private sector stakeholders, and civil society. These efforts are designed to ensure that climate policies are not only formulated but also effectively implemented across the country, tailored to local needs and capacities.

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
No No
○ Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
∘ No
Recommended
o Required
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
∘ No
Recommended
o Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.

The Second National Climate Change Adaptation and Mitigation Plan (PNACC) addresses progress monitoring in section 4.2, titled "Monitoring and Evaluation." This section emphasizes the importance of establishing a continuous monitoring and evaluation system to track progress toward climate goals. Specifically, in the third paragraph of subsection 4.2.1, the plan recommends that targeted entities develop mechanisms to measure and report the progress of their adaptation and mitigation actions. The collection and analysis of data are promoted as key tools for identifying areas for improvement and ensuring effective policy implementation. Additionally, subsection 4.2.2 outlines the creation of specific indicators to assess the achievement of objectives and the effectiveness of the measures adopted. 138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets? o No Recommended Required 139. What is the recommended or required frequency of progress reports related to the achievement of targets? Yearly o Every two years o Every three years o Every four years Every five years Every ten years or more Other No prescribed frequency

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions			
reduction target			
An intensity-based			
emissions reduction			
target			
A net zero target			
Interim targets (e.g.			
2030, 2050)			
Targets covering non-			
carbon GHG emissions			
A Scope 3 emissions			
target			
A target derived using			
a sectoral			
decarbonization			
approach			
A level of ambition for			
emissions reductions			
(e.g. 80% reduction)	_		_
A baseline year from			
which progress is			
measured			
A target timeframe			
(e.g. by 2040) Targets for renewable			П
energy procurement Targets for fossil fuel			П
phase down/phase up			
Separate targets for			П
GHG offsets and/or			
removals			
Targets or goals			
related to climate			
adaptation			
Targets or goals			
related to nature and			
biodiversity			
Other targets related			
to sustainability			
Transition Plans			

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan
o No
Recommended
o Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	Recommended	Required	Neither recommended nor required		
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)			₩ Tequired		
Key Performance Indicators (KPIs) for monitoring transition plan implementation					
Updates to the transition plan					
Third-party verification and/or audited accuracy of the transition plan					
Identified methodology for scenario analysis			~		
Monitoring, Oversight, and Implementation					

176. Does the policy tool recommend or require entities undertake any of the following with regard to
monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No			
Monitor progress in						
implementing their						
transition plan						
Develop financial			✓			
plans for the						
implementation of						
their transition plan						
Integrate climate-			✓			
related matters into						
their financial						
accounting						
Incorporate climate			\checkmark			
change considerations						
into their investment						
decision making						
and/or asset planning						
Incorporate climate			~			
change considerations						
into their capital						
allocation and/or						
expenditure plans						
Any other mechanisms			✓			
for enhancing the		_				
achievement of						
targets and/or the						
implementation of						
transition plans						
177. Describe the obligation to monitor progress in implementing transition plans, referencing the						
relevant section/subsection/paragraph of the policy tool.						
Monitor progress to words achieving climate chiestics. (Description ded in Castier 4.2. III 4-vitarium						
Monitor progress towards achieving climate objectives. (Recommended in Section 4.2, "Monitoring						
and Evaluation.")						
Engagement, Lobbying, (and Governance					

184. Does the policy tool recommend or require targeted entities align any of the following	Э
engagement and/or governance practices with their targets and/or transition plans?	

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement and lobbying practices			
Corporate governance		П	П
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			
185. Does the policy tool	recommend or require tar	geted entities to disclose	how they have used due
diligence and/or stewards	ship to achieve their targe	ts and/or implement their	transition plans?
_		·	·
○ No			
Recommended			
Required			
102 December and referen		./	
	nce the section/subsection		
due diligence and/or stew	vardship to achieve target	s and/or implement trans	ition plans.
This recommendation is a	outlined in Section 4.3, "Tr	ansparency and Account	ability " Subsection 4.3.3
	ce of entities demonstrati		
•	s part of the accountabilit	• •	•
	y in these practices is enc		to ensure that policies
and plans are implemente	ed effectively and respons	sibly.	
Standards Framowerks	and Guidalines		
Standards, Frameworks, and Guidelines			

	Required	Referenced	Neither required nor
			referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related			
Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			
Additional Important Inf	ormation		

Policy Tool Name: National Energy Transition Plan and Guidelines and Scenarios for Energy Transition to 2050

3. Source material link(s): https://web.archive.org/web/20240815183555/https://www.boletinoficial.gob.ar/detalleAviso/primerc /289826/20230707
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
□ Climate-related disclosure
✓ Transition planning
□ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
□ Head of state and/or government
□ Independent regulatory or supervisory body
□ Legislature
□ Judiciary
✓ Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
Approved, in force
Approved, not yet in force
Other (Please describe)
9. Year of (planned) entry into force or year of publication

10. Does the policy tool have an end date?
No No
o Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
Defines strategic guidelines, action areas, and energy policy measures already in force for energy transition; Lays the foundation for the discussion on how best to transform the Argentine energy system until 2050.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
o 1.
o 2.
○ 3.
o 4 .
o 5.

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded		✓	
entities			
2. Private companies			
3. Financial institutions		\checkmark	
4. Small and medium-		\checkmark	
sized enterprises			
5. State-owned		✓	
companies			
6. Not-for-profit			
organizations			
7. Government		\checkmark	
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government		✓	
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city) 11. Government		✓	
agencies and/or departments			
(unspecified)			
12. Sectoral actors		✓	
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
10. 00101			

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services- producing activities of			

households for own use			
Activities of extraterritorial organizations and bodies			
28. Can entities for whom comply or explain)?	compliance with the poli	cy tool is mandatory opt c	out of the obligation (e.g.
No			
∘ Yes			
30. Does the policy tool exentities' operations beyon		s' domestic operations, or	does it also apply to
Operations within jurise	diction only		
o Operations beyond the	jurisdiction		
o Not applicable			
32. What are the sanction	ns for non-compliance? Se	elect all that apply and de	scribe in the text field.
☐ Monetary fine			
☐ Restriction on business	activities		
☐ Voiding or setting aside	e of contract		
☐ Exclusion from governr	nent contracts		
☐ Award of damages or o	compensation		
☐ Penalty for senior man	agers		
☐ Criminal penalties			
✓ Not specified			
□ Not applicable (e.g. in a	cases of voluntary tools)		
□ Other			

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
∘ Average
Above average
o Not applicable
• Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
∘ Average
Above average
o Not applicable
• Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain)
∘ Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
No No
∘ Yes

41. Does the policy tool recommend or require periodic impact assessments?
∘ No
○ Recommended
Required
42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.
o 0-2 years
● 2-5 years
o 5-10 years
o 10 or more years
○ Not specified
o Other
43. Does the policy tool recommend or require periodic reviews?
No
○ Recommended
○ Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
No No
∘ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No No
∘ Yes

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
No
o Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
∘ No
Recommended
o Required
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets
No
o Recommended
o Required

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?
No
o Recommended
o Required

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions			
reduction target			
An intensity-based			
emissions reduction			
target			
A net zero target			
Interim targets (e.g.			
2030, 2050)			
Targets covering non-			
carbon GHG emissions			
A Scope 3 emissions			
target			
A target derived using			
a sectoral			
decarbonization			
approach			
A level of ambition for			
emissions reductions			
(e.g. 80% reduction)			
A baseline year from			
which progress is			
measured			
A target timeframe			
(e.g. by 2040)			
Targets for renewable			
energy procurement			
Targets for fossil fuel phase down/phase up			
Separate targets for			П
GHG offsets and/or			
removals			
Targets or goals			
related to climate			
adaptation			
Targets or goals			
related to nature and			
biodiversity			
Other targets related			
to sustainability	_	_	-
Transition Plans			

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan
o No
o Recommended
Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	Recommended	Required	Neither recommended nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)			
Key Performance Indicators (KPIs) for monitoring transition plan implementation			
Updates to the transition plan			
Third-party verification and/or audited accuracy of the transition plan			
Identified methodology for scenario analysis			
166. Describe the recomm 1-10 years 11-20 years 21-30 years 31-40 years 41-50 years Other 2050	nended or required timefro	ame for the transition plan	ղ.
Monitoring, Oversight, aı	nd Implementation		

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in	✓		
implementing their			
transition plan			
Develop financial			\checkmark
plans for the	_	_	
implementation of			
their transition plan			
Integrate climate-			(v)
related matters into			
their financial			
accounting			
Incorporate climate			(
change considerations	ш		
into their investment			
decision making			
9			
and/or asset planning			✓
Incorporate climate			
change considerations			
into their capital			
allocation and/or			
expenditure plans			
Any other mechanisms			
for enhancing the			
achievement of			
targets and/or the			
implementation of			
transition plans			
177. Describe the obligati relevant section/subsectic	· =	· · · · · · · · · · · · · · · · · · ·	plans, referencing the
Engagement, Lobbying, and Governance			

184. Does the policy tool recommend or require targeted entities align any of the follow	'ing
engagement and/or governance practices with their targets and/or transition plans?	

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			
-	recommend or require tar ship to achieve their targe	_	
No			
 Recommended 			
o Required			
Standards, Frameworks, and Guidelines			

	Required	Referenced	Neither required nor
			referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related			
Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			
Additional Important Inf	ormation		

Policy Tool Name: National Regime for the Promotion of the Use of Renewable Energy Sources for the Production of Electrical Energy

3. Source material link(s): https://web.archive.org/web/20240815194950/https://www.argentina.gob.ar/sites/default/files/ley_2 6190-2006.pdf
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
□ Climate-related disclosure
☑ Transition planning
□ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
☐ Head of state and/or government
□ Independent regulatory or supervisory body
☑ Legislature
☐ Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
Approved, in force
o Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication
2006

10. Does the policy tool have an end date?
No No
o Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
Declares the generation of electrical energy from renewable energy sources for public service as of national interest, as well as research for technological development and manufacturing of equipment for that purpose.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
o 1 .
○ 2.
∘ 3.
o 4.
o 5.

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded		~	
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-		✓	
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			✓
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			\checkmark
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			✓
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			✓
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

● No
o Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
Operations within jurisdiction only
o Operations beyond the jurisdiction
o Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
☐ Monetary fine
☐ Restriction on business activities
☐ Voiding or setting aside of contract
☐ Exclusion from government contracts
☐ Award of damages or compensation
☐ Penalty for senior managers
☐ Criminal penalties
□ Not specified
□ Not applicable (e.g. in cases of voluntary tools)
✓ Other <u>The cancellation of fiscal benefits</u>
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
o Average
 Above average

o Not applicable
• Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
○ Average
Above average
o Not applicable
• Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain)
o Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
∘ No
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
Failure to comply with the undertaking shall give rise to the forfeiture of the benefits agreed herein
and to the claim for the taxes and to the claim of the taxes not paid, plus their interests and updates.
·

41. Does the policy tool recommend or require periodic impact assessments?
No No
○ Recommended
∘ Required
43. Does the policy tool recommend or require periodic reviews?
● No
∘ Recommended
o Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
∘ No
Yes
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.
Article 5, a) and b).
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
● Yes

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Article 5, a) and b).

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
No No
o Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
No No
o Recommended
o Required
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
No No
∘ Recommended
o Required

						_		_		_	-	-	-	-	-		-			-	-		-	-	-				-	-	-	-	-	-	-	 -	-	-	 	-	-	-	 -	-	-	 	 -	-	-	_	 -	-	 -	 -	-	-	 		-	-	_	 -		
M	lo	ni	tc	ori	in	g	, (D۱	/e	r	si	g	h	t,	, (aı	n	d	lr	n	р	le	er	n	e	n	t	a	ti	ic	or	า																																
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176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their			
transition plan			
Develop financial			
plans for the implementation of			
their transition plan			
Integrate climate-		П	
related matters into			
their financial			
accounting			
Incorporate climate			
change considerations			
into their investment			
decision making			
and/or asset planning			
Incorporate climate			
change considerations			
into their capital			
allocation and/or			
expenditure plans			
Any other mechanisms			
for enhancing the achievement of			
targets and/or the			
implementation of			
transition plans			
Engagement, Lobbying,	and Governance		
	and coreniance		

184. Does the policy tool recommend or require targeted entities align any of the following	J
engagement and/or governance practices with their targets and/or transition plans?	

	Recommended	Required	No
Value chain			
engagement			
Investor engagement		✓	
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			
185. Does the policy tool	recommend or require tar	geted entities to disclose	how they have used due
diligence and/or stewards	·	=	
alligence ana/or stewards	ship to deflieve their targe	its ana/or implement their	transition plans:
No			
 Recommended 			
Required			
407 5 11 11 11 11		17	
187. Describe the obligati		· · · · · · · · · · · · · · · · · · ·	investor engagement,
referencing the relevant s	ection/subsection/paragr	aph of the policy tool.	
The chiestine of the law.	- f-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		+:
The objective of the law is	·	= -	-
national electricity consur		• • •	<u>requirements will enter</u>
the investment regime, ob	<u>otaning a fiscal benefit for</u>	<u>themselves.</u>	
Standards, Frameworks,	and Guidelines		

	Required	Referenced	Neither required nor
			referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related			
Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			
Additional Important Inf	ormation		

Policy Tool Name: Guidelines for the Issuance of Thematic Negotiable Securities in Argentina

3. Source material link(s): https://web.archive.org/web/20240815202643/https://www.boletinoficial.gob.ar/detalleAviso/primera/287672/20230602
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
□ Climate-related disclosure
✓ Transition planning
□ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
□ Head of state and/or government
□ Independent regulatory or supervisory body
□ Legislature
□ Judiciary
Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
Approved, in force
O Approved, not yet in force
Other (Please describe)
9. Year of (planned) entry into force or year of publication
2023
<u>2023</u>

10. Does the policy tool have an end date?
No No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
Promote the development of financial instruments that generate positive social, environmental, and/or governance impacts through capital markets and simultaneously be more attractive to investors. This facilitates the financing of companies and projects that contribute to the sustainable development of the national economy.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
o 1.
○ 2.
○ 3.
o 4.
o 5.

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded		<u> </u>	
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit		✓	
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
13. Other Text:Entering th	<u>ne system is voluntary, bu</u>	t once inside, there are a s	series of obligations that
must be met.			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
Operations within jurisdiction only
o Operations beyond the jurisdiction
o Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
☐ Monetary fine
☐ Restriction on business activities
☐ Voiding or setting aside of contract
☐ Exclusion from government contracts
☐ Award of damages or compensation
☐ Penalty for senior managers
☐ Criminal penalties
□ Not specified
□ Not applicable (e.g. in cases of voluntary tools)
Other <u>Disciplinary measures</u>
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
o Average

Above average
o Not applicable
Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
o Average
Above average
o Not applicable
Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
37. Have the chinate-specific provisions in this institution ever been enforced:
No (If relevant, explain)
No (If relevant, explain)
No (If relevant, explain)
No (If relevant, explain) Yes
 No (If relevant, explain) Yes 39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the
 No (If relevant, explain) Yes 39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
 No (If relevant, explain) Yes 39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool? No

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Establish monitoring mechanisms to oversee implementation. Issuers must set up a formal process to track the funds obtained until their total allocation. This process should include reliable mechanisms to ensure the traceability and transparency of fund usage. Additionally, it is recommended that issuers provide annual reports detailing the use of funds and the impact of the funded projects. This

information should be accessible and up-to-date, allowing for the tracking of the resolution's implementation.
41. Does the policy tool recommend or require periodic impact assessments?
○ No
○ Required
42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.
● 0-2 years
o 2-5 years
○ 5-10 years
o 10 or more years
○ Not specified
○ Other
43. Does the policy tool recommend or require periodic reviews?
∘ No
Recommended
o Required
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
● 0-2 years
o 2-5 years

o 5-10 years
o 10 or more years
 Not specified
o Other
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
No
o Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
o No
Yes
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
For example, the management of information, the standardization of sustainability criteria, and the
promotion of new instruments that drive investments and sustainable finance are mentioned as part of the efforts to enhance the capacity of the involved entities.

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
o No
o Recommended
Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
No No
∘ Recommended
∘ Required
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
NoRecommended
• Required
∨ r\equileu

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							-																															
Mor	nito	rin	g, (Ov	ers	igl	nt,	ar	nd	In	np	le	m	eı	nt	at	tic	or	1																			
																				 	 	-	 	-	 -	 	_	 -	 	 								

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

179. Describe and reference the section/subsection/paragraph of the policy tool relevant to integrating climate-related matters into financial accounting.

In General Resolution 963/2023 by the National Securities Commission (CNV), it is established that the issuance of negotiable securities must comply with the "Guidelines for the Issuance of Thematic Negotiable Securities in Argentina." These guidelines are designed to integrate climate-related issues and other sustainability aspects into financial accounting.

Specifically, Article 132 of Section XII, Chapter V, Title II of the Norms states that bonds issued under this regime must align with the "Guide for the Issuance of Social, Green, and Sustainable Bonds," and the issuance prospectus must clearly reflect the social or environmental project and the expected impact of the funds obtained

180. Describe the obligation to incorporate climate change considerations into investment decision making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool.

In General Resolution 963/2023 by the National Securities Commission (CNV), it is established that the issuance of negotiable securities must comply with the "Guidelines for the Issuance of Thematic Negotiable Securities in Argentina." These guidelines are designed to integrate climate-related issues and other sustainability aspects into financial accounting.

The obligation to incorporate climate change considerations into investment decision-making and asset planning is outlined in

Section 3

of the document, specifically within the context of the issuance of sustainable financial instruments (SVS+). This section emphasizes that international standards recognized by the CNV, such as those from the ICMA and CBI, must be adhered to. These standards ensure that investments are aligned with the objectives of the Paris Agreement and include specific criteria for evaluating projects in terms of greenhouse gas emissions and their contribution to a low-carbon economy.

181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.

The obligation to incorporate climate change considerations into capital allocation and expenditure plans is outlined in

Section 3

of the policy document. This section explains that the CNV recognizes and adopts international standards such as those established by ICMA (International Capital Market Association). Specifically, these standards require that financial instruments like green bonds, social bonds, and sustainability-linked bonds be used to finance projects that contribute to environmental sustainability and are aligned with the goals of the Paris Agreement. This includes evaluating projects for their impact on greenhouse gas emissions and their contribution to a low-carbon economy.

182. Describe the obligations related to other governance mechanisms for enhancing the achievement of targets and/or implementation of transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

The obligations related to other governance mechanisms aimed at improving the achievement of objectives and the implementation of transition plans are addressed in the document under the section on "Fideicomisos Financieros y Fondos Comunes de Inversión Cerrados" where it is specified that a special regime is established for sustainable collective investment products that finance projects with positive social and/or environmental impact. Additionally, the document outlines the importance of external reviews and the use of reliable mechanisms to ensure the traceability and transparency of funds.

For detailed information, refer to section III, "Gestión de los Fondos," and the corresponding guidelines under CNV regulations.
Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following	ng
engagement and/or governance practices with their targets and/or transition plans?	

	Recommended	Required	No					
Value chain								
engagement								
Investor engagement								
Consumer								
engagement								
Policy engagement								
and lobbying practices Corporate governance								
structure for transition								
and verification								
Climate-related								
financial incentives for	_	_	_					
employees and board								
members								
	·	geted entities to disclose I	•					
diligence and/or stewards	ship to achieve their targe	ts and/or implement their	transition plans?					
∘ No								
 Recommended 								
Required								
•								
192 Describe and referer	nce the section/subsection	/paragraph of the policy t	onl relevant to the use of					
due diligence and/or stew								
due diligence drid/or stew	raidship to achieve target	s unu/or implement transi	ition pians.					
The policy tool requires en	ntities to disclose their use	e of due diligence and resp	oonsible management					
practices to achieve their	objectives and implement	t transition plans. This is a	outlined in the section					
regarding "PRESENTACIO	<u>ÓN DE INFORMES" (Repo</u>	rting) and "VERIFICACIÓN	I" (Verification). Entities					
must regularly publish inf	ormation about the outco	mes of selected KPIs (Key	Performance Indicators),					
obtain external verification	n, and describe how thes	e KPIs relate to their finan	cial and structural					
characteristics. The transparency in reporting and verification processes demonstrates a commitment								

to responsible management and due diligence in achieving sustainability targets.

Standards, Frameworks, and Guidelines

	Required	Referenced	Neither required nor
			referenced
IFRS S1			
IFRS S2			
Task Force on			
Climate-related			
Financial Disclosures (TCFD)			
CDP (formerly known			
as Climate Disclosure			
Project) Technical			
Note: Reporting on			
Climate Transition			
Plans			
International			
Integrated Reporting			
Framework			
Global Reporting			
Initiative (GRI)			
Sustainability			
Accounting Standards			
Board (SASB)			
Science Based Targets			
initiative (SBTi)			
Science Based Targets			
initiative (SBTi) Net			
Zero Standard			
European			
Sustainability			
Reporting Standards (ESRS)			
Other	П	П	П
0 0 101	<u> </u>	<u> </u>	<u> </u>
Additional Important Inf	ormation		
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