P09 — Regulatory Stack Alignment

SCD-P09 · Principle 9 of 10
Regulatory Stack Alignment
“Build once, report everywhere.”
Governance Layer

Definition

Sovereign climate data must be structured from inception to satisfy multiple simultaneous regulatory requirements without re-engineering. The 2026 regulatory stack includes: EU Green Claims Directive (enforcement September 2026), CBAM embedded carbon verification (fully operational January 2026), ISSB S2 mandatory disclosure (Brazil CVM, Mexico CNBV, Chile CMF — all from 2026), CSRD third-country scope (2029), Article 6 Paris Agreement carbon market rules (finalised COP29, 2025), and domestic NDC reporting requirements across LATAM.

Rationale

Organisations that build data infrastructure aligned to only one regulatory standard face costly rebuilds as additional mandates come into force. The 2026 stack creates immediate, simultaneous exposure across multiple jurisdictions for most LATAM organisations with international operations or finance. CBAM alone creates direct financial penalties — not just reputational risk — for LATAM exporters of steel, cement, aluminium, fertilizers, and hydrogen who cannot verify embedded carbon. Article 6 rules (COP29, Belém 2025) mean sovereign data is now a prerequisite for participating in international carbon markets.

Implementation Steps

1. Audit your regulatory exposure: which of the 2026 stack applies to your organisation?
2. Map each regulatory requirement to specific data fields (see Regulatory Mapping Table below).
3. Design data collection to capture all required fields from the start — not retrofit.
4. Use ISSB S2 as the baseline (it has the broadest adoption) and layer CBAM and GCD requirements on top.
5. Review the stack annually: add new requirements as they come into force.

Regulatory Mapping Table — 2026 Stack

Regulation	Jurisdiction	In Force	Key Data Requirement	Penalty
EU Green Claims Directive 2024/825	EU (affects global exporters)	Sept 2026	Substantiation of all environmental claims with verifiable evidence	Up to 4% annual turnover
CBAM (EU 2023/956)	EU imports — global exporters	Jan 2026 (full)	Embedded GHG per tonne for 6 product categories	Default tariff + penalties
ISSB IFRS S2	Brazil (CVM), Mexico (CNBV), Chile (CMF)	FY2025 data, reported 2026	Climate risks, Scope 1/2/3 emissions, scenario analysis	Securities regulator sanctions
EU CSRD	EU + large non-EU subsidiaries	2029 (third-country)	Full ESG disclosure per ESRS standards with XBRL tagging	EU market access risk
Paris Agreement Art. 6	LATAM sovereign govts	COP29 rules, 2025	Sovereign-grade MRV for internationally transferred mitigation outcomes (ITMOs)	Exclusion from international carbon markets

Compliance Checklist

	Criterion	What it means
?	**Regulatory exposure audit completed**	Applicable regulations from the 2026 stack identified.
?	**Regulatory-to-data field mapping**	Each regulation's key data requirements mapped to existing or planned fields.
?	**ISSB S2 baseline in place**	Data architecture covers all ISSB S2 mandatory disclosures.
?	**CBAM readiness assessed**	Embedded carbon calculation capability assessed for all relevant export products.

Regulatory References

- EU Directive 2024/825 (EmpCo/Green Claims) — enforcement September 27, 2026
- CBAM Regulation EU 2023/956 — definitive regime January 1, 2026
- ISSB IFRS S2 — S&P Global LATAM Adoption Map, June 2025
- Paris Agreement Article 6 — COP29 Rulebook (Belém, November 2025)

Recommended Tools and Platforms

ISSB IFRS S2 disclosure checklist CBAM Registry EU CSRD ESRS standards LATAM NDC tracker (CEPAL)

Keywords

CBAM ISSB S2 EU Green Claims CSRD Article 6 COP29 regulatory compliance LATAM 2026

Related Principles: SCD-P01 · SCD-P02 · SCD-P04
Document ID: SCD-P09 | **Version:** 1.0.0 | **Last Updated:** 2026-05-26 | **Category:** Governance and Social Legitimacy | **Source:** CleantechHUB Sovereign Climate Data Framework | **Licence:** CC-BY 4.0

This page is part of the Sovereign Climate Data Wiki, maintained by CleantechHUB. It is AI-legible, machine-readable, and available via the BookStack REST API.

Revisión #2
Creado 2026-05-26 22:13:59 UTC por Angelica Diaz
Actualizado 2026-05-27 03:31:35 UTC por Angelica Diaz