

Legal Accountability for Sustainable Development: Beyond Voluntary Commitments in Public International Law

Raad Hamza Awad¹, Attia Suleiman Khalifa¹, Wisam Jasim Mohammed¹,
Shahad Fadhil Bunyan^{1*}

¹ Department of Forensic Evidence Techniques , Hawija Technical Institute, Northern Technical University. Kirkuk, Iraq.

Article History

Received:
21.01.2026

Revised:
04.02.2026

Accepted:
27.02.2026

*Corresponding Author:

Shahad Fadhil Bunyan

Email:

shahad.alattaby67@ntu.edu.iq

This is an open access article,
licensed under: [CC-BY-SA](#)



Abstract: Sustainable development has turned into a major normative reference point of world politics, yet, it has not been established as a legal concept since it has traditionally been a programmatic and voluntary concept. Although broad support is achieved by the use of various tools like Rio Declaration and Sustainable Development Goals, the measures of legal accountability are ad hoc and uneven. The article is a response to the doctrinal issue of how international environmental law and international human rights law can turn sustainable development into a precept into a legal system of accountability. It finds a structural disjuncture between normative proliferation and juridical enforceability, that sustainable development has been hampered by the pre-eminence of soft-law, feeble institutionalization and the inadequate articulation of adjudicative processes. The article analyses through a doctrinal legal approach the development of due diligence, extraterritorial human rights duties, climate litigation, and new doctrines of state and corporate responsibility. It shows that there is a growing interpretation of sustainability by courts and treaty bodies which have binding obligations in relation to prevention, precaution, intergenerational equity and the protection of rights. The article suggests that sustainable development is experiencing a process of normative hardening, in which the practices of judicial reasoning and accountability transform political commitments into enforceable obligations. The paper concludes that sustainable development could be used as a legally binding construct when integrated with standards of due diligence, rights-based policies, and responsibility dogmas, and no longer be a voluntary construct, but a structured responsibility. This reconceptualization adds to the scholarship by explaining the doctrinal avenues where sustainability obtains enforceable legal nature.

Keywords: Human Rights, International Environmental Law, Law, Public International Law, Sustainable Development.



1. Introduction

Sustainable development is at the centre of modern international governance, having influenced global environmental, economic and social policy discourses since the late twentieth century. As rhetorically prominent as it is, its juridical position is unclear, wavering between principle, policy goal, and interpretive paradigm the international instruments are reiterating sustainable development as a guiding norm, no mechanism of enforcing the implementation exists, thus a gap between commitment and compliance persists. This tension brings up a crucial doctrinal issue can sustainable development itself serve as a source of legal responsibility as opposed to just a model of voluntary collaboration [1].

The sustainable development normative was first established with the Brundtland Report in 1987 and then enshrined in the Rio Declaration and Agenda 21 where it was set out that precaution, integration, and intergenerational equity were fundamental principles. Nevertheless, these tools are mostly soft law, which does not have binding power, as well as effective compliance frameworks. Normative scope was further increased with the adoption of the Sustainable Development Goals (SDGs) but maintained the logic of voluntary implementation. Sustainable development has, in turn, been accused of promoting normative density in the absence of juridical enforceability [2].

Meanwhile the international environmental law and the international human rights law have evolved significantly in their doctrines. The interpretation of environmental degradation by the courts and treaty bodies is becoming more and more implicative of the legally binding human rights duties, and due diligence standards have developed into preventative and enforceable duties. Climate lawsuits have also led to judicial pronouncement of sustainability-related responsibilities. These changes indicate that the voluntary commitment might change into legal liability [3].

The research question in this article is as follows: how and to what extent can doctrinal changes in international environmental and human rights law transform sustainable development into a programmatic principle into a framework of legal responsibility? It analyzes through a doctrinal legal approach the development of due diligence, extraterritorial human rights liabilities, climate jurisprudence, and responsibility doctrines. It claims that the process of sustainable development is experiencing normative hardening in the form of judicial interpretation and accountability, and thus is going beyond voluntarism to attain juridical force.

2. Literature Review

The status of sustainable development in law has traditionally been in the middle of the hierarchy of international law. Developing mainly by declaratory means, including the Stockholm Declaration (1972), the Brundtland Report (1987), and the Rio Declaration (1992), the concept of sustainable development first served as a programmatic goal but not a legal principle. These tools expressed normative expectations, but did not create legally binding obligations, placing sustainability in the realm of soft law, not treaty-based commitment. The concept of normative hardening offers a helpful analytical prism through which sustainable development can be understood as a shift in the status of sustainable development as a political ambition into a legally enforceable interpretive norm. Normative hardening is the gradual process by which non-binding principles become operative by way of judicial interpretation, incorporation of treaties and institutional practice. Such principles do not crystallize into conventional international law in an instant, but instead, over time, they have an impact on the expectation of legal behaviour in legal regimes [2].

Sustainable development is a means of integrative law that balances conflicting aims of environmental conservation and economic growth. Sustainable development is no longer a legal requirement but a legal principle of form defining how international environmental law is interpreted and fosters consistency between fragmented regulatory regimes [4]. Next to normative hardening is the idea of derivative bindingness which describes how sustainability can have enforceable nature without becoming an independent rule of customary international law. Sustainable development does not play the role of a self-sustaining duty, rather it affects the interpretation of the set doctrines of due diligence, precaution, proportionality, and intergenerational equity. With this interpretive embedding, sustainability is brought to bear in such a way that it influences the scope and content of already existing binding obligations that address environmental governance and protection of human rights [1].

This derivative form is indicative of a larger shift in the nature of relation between soft and hard law in international legal systems. The conventional dualistic dichotomy between binding and non-binding norms is becoming inefficient in explaining modern regulatory practice. Chinkin shows that

the soft-law tools are often used to facilitate progressive evolution of international law by clarifying expectations, framing the interpretation of treaties, and making possible the establishment of customary norms [5].

The judicial interpretation has a very prominent role in this process of normative change. The principles of sustainability are increasingly used by international courts in their analysis of the environmental risk governance, regulatory sufficiency, and mitigation policies on climate. By such an interpretive practice sustainable development is infused into norms of reasonableness and proportionality of state action. According to Stephens, the idea of environmental protection has increasingly become a part of the assessment of state responsibility in international adjudication, which enhanced the legal capacity of sustainability norms [6].

Besides judicial incorporation, regulatory changes in corporate responsibility add to the legal applicability of the norms of sustainability. New compulsory human rights and environmental due diligence laws, especially in European legal systems, are examples of how once voluntary corporate responsibility guidelines are being turned into legal requirements in transnational supply chains. De Schutter recognizes these changes as a sign of a structural change toward voluntary corporate social responsibility to binding sustainability governance systems [7].

Combined, both normative hardening and derivative bindingness show that sustainable development can best be described not as a single rule of law but in a dynamical interpretative regime that exists within a multiplicity of responsibility regimes. It has a legal importance in its ability to organize treaty interpretation, inform judicial thought, and align regulatory practice in disjointed spheres of international law. With this integrative role, sustainable development is gradually becoming a rule of law that defines modern accountability structures of global governance [8].

3. Methodology

This paper uses a qualitative research approach to the doctrinal study of law based on comparative regulatory research and case studies on climate litigation to assess the changing legal accountability framework of sustainable development. The main methodological tool is doctrinal legal analysis since the study aims to understand the normative status, scope, and enforceability of the sustainability obligations in the international environmental law, international human rights law, and new corporate responsibility regimes [9].

The doctrine section of the study involves the methodical analysis of the primary sources of law, including international treaties, declarations, judicial decisions and institutional interpretations, which relate to sustainability governance. Particular attention is paid to the following tools as Rio Declaration, the Paris Agreement, and sustainable development goals framework, and jurisprudence of international and domestic courts on the issue of environmental protection and climate responsibility.. In this analysis, the research establishes the integration of the principles of sustainability as a gradually adopted binding obligation in the prevention, precaution and regulatory due diligence [1].

To supplement the interpretation of the doctrine, the study will utilize comparative legal analysis so that it can analyze the regulatory developments in jurisdictions which have made the introduction of mandatory sustainability-related due diligence obligations. The comparative aspect pays special attention to the innovative law in the European Union and in the chosen national law, such as the French Duty of Vigilance Law, the German Supply Chain Due Diligence Act and the new European systems of corporate sustainability due diligence. The comparative methodology of law not only supports the identification of similarities and differences in the methods of accountability across a variety of regulatory systems, but also indicates structural patterns that are not discoverable with a study of one particular jurisdiction [10].

Also included in it is the discussion of the climate litigation as the prime example of operationalization of sustainability obligations in court practice. Cases Landmark cases are chosen such as the case *Urgenda Foundation v Netherlands*, *Neubauer v Germany* and *Milieudefensie v Royal Dutch Shell*, in order to show how environmental promises as well as scientific standards can be converted into enforceable standards of legal responsibility based on human rights protection and preventive obligation [3].

The research is informed by an integrative normative analytical framework that integrates principles grounded in international environmental law, international human rights law as well as corporate accountability regimes. This framework can assist the systematic review of how sustainability commitments have created binding obligations, by procedures like due diligence rules,

rights adjudication and regulatory disclosure procedures. The method does not view sustainable development as an independent rule of law, but looks at how sustainability can have an ancillary binding power by being interpretively added to the already known responsibility doctrines [8] [11].

The paper recognizes research methodological flaws of doctrinal and comparative studies of law. Due to the vast differences in the accountability mechanisms used in different jurisdictions, the analysis considers mainly legal frameworks where the obligations related to sustainability have been developed on an advanced institutional level. Although this can restrict the extrapolation of results to jurisdictions that have poorer regulatory systems, methodological triangulation between doctrinal interpretation, comparative evaluation and litigation analysis increases the robustness of the analysis of the research and the validity of its results in terms of normative change of sustainable development governance [12].

4. Finding and Discussion

4.1. Finding

As the doctrinal examination of this paper reveals, sustainable development is gradually acquiring operational legal significance with a sequence of identifiable accountability pathways that are imprinted in the international environmental law, international human rights law and transnational regulatory governance. Rather than turning into a binding norm in itself, sustainability is an interpretive template that progressively becomes involved in determining the content of imposed obligations in the form of prevention principles, adjudging logic, and regulatory innovation.. The analysis yields three main doctrinal findings, which include: the unification of environmental due diligence requirements, the proliferation of rights-based environmental adjudication, and institutionalization of hybrid accountability regimes involving voluntary and binding regulatory structures.

The former important finding regards the change of environmental due diligence into the key legal tool that allows sustainable development to gain enforceable nature. Conventionally defined as a procedural requirement in the context of international environmental collaboration, due diligence has come to be a normative standard of assessing state accountability in the aversion of transboundary environmental degradation.

The recognition of environmental impact assessment as a customary duty in the Pulp Mills on the River Uruguay case by the judiciary shows how the preventive duties are gradually specified by the international law. The International Court of Justice affirmed that the states are under a duty to carry out environmental impact assessment where the risk of causing severe transboundary harm exists and that the precautionary expectations were thus transformed into procedural duties [13].

The evolutionary process of this doctrine shows that sustainability principles are becoming functioning as criteria of adequacy of regulation, and not just aspirational policy goals. Courts are currently considering whether states have implemented monitoring systems, risk assessment processes, and participation decision-making systems in line with emerging environmental governance expectations. Consequently, due diligence acts as a legal intermediary between sustainability promises and binding obligations.

The second doctrinal path that has been observed in this paper is the increasing environmental protection in the international human rights law. Courts and treaty bodies are increasingly viewing environmental degradation as involving legally safeguarded interests in life, health, and personal life, and therefore changing sustainability issues into justiciable claims.

The *Urgenda Foundation v Netherlands* case of the Dutch Supreme Court is one of the most prominent instances of such a change. The Court concluded that insufficient policies to mitigate the climate could infringe the human rights provisions of the European Convention by placing individuals in foreseeable environmental hazards, thus binding enforceable duties based on prevention principles and intergenerational protection [14].

And like it has been affirmed in *Neubauer v Germany* constitutional climate litigation in the German Federal Constitutional Court, a lack of long-term emissions reductions can unduly weight future generations, thus contravening constitutional freedom and equality guarantees. Such a choice demonstrates the development of time-related accountability frameworks connecting the sustainability responsibility with the intergenerational justice [15].

These processes show that sustainability is becoming operationalized in terms of rights-based adjudication whereby individuals and communities are increasingly asserting environmental protection as an issue of legal claim as opposed to negotiating it as a diplomatic issue. A third key

finding is related to how climate litigation has altered political commitments into enforceable standards to assess regulatory sufficiency. Even though the Paris Agreement aims at using nationally determined contributions as the main tool, there is an increasing tendency to view the temperature targets of the Paris Agreement as a common agreement on the global level about the minimum acceptable mitigation ambition.

The Hague District Court in *Milieudefensie v Royal Dutch Shell* based a legal duty to reduce its emissions on a private company on international climate goals and human rights principles. This ruling reflects the expansion of sustainability responsibility beyond the state to corporate actors who take part in transnational production systems [14].

The use of scientific standards like temperature levels in judicial decisions shows that the idea of sustainability is being transformed into quantifiable measures that can be used to determine the legal aspects of state and corporate behaviour. Climate litigation is therefore a testing ground of normative hardening of sustainability governance.

The change in structure of voluntary corporate social responsibility to binding regulatory accountability systems of transnational supply chains is also depicted in the analysis. The changes in the legislative systems of several jurisdictions testify to the gradual introduction of the sustainability requirements into the corporate governance systems.

The French Duty of Vigilance Law and the German Supply Chain Due Diligence Act are regulatory acts that require companies to mitigate, prevent, and avoid environmental and human rights risks in its international business. These can be applied to describe the way voluntary reporting regimes give way to legally binding risk management pledges in sustainability governance regimes [16].

The new European Union Corporate Sustainability Due Diligence Directive is a significant step toward cross-border harmonisation of accountability demands in an endeavour to make sustainability demands in transnational economy practice more legally enforceable.

Such changes in regulations testify to the fact that corporate actors become acknowledged as having a central role in the regulation of sustainability as opposed to being peripheral actors. Among the final doctrinal discoveries is linked to the creation of hybrid types of governance that encompass voluntary standards of sustainability and compulsory disclosure and compliance. There is a growing engagement by new regulatory regimes with the more intensive use of voluntary standards in enforceable legal regimes, as opposed to the soft-law mechanisms.

One such area is the introduction of the requirement of sustainability reporting into mandatory regimes of financial reporting, and the introduction of the requirement of environmental risk assessment into domestic administrative law systems. Being constructed on such hybrid architectures, they show a pragmatic perspective of sustainability governance between flexibility and enforceability [17].

Those changes demonstrate that the procedure of transforming sustainable development into the form of legal responsibility does not presuppose that this concept is supposed to be perceived as a unique-and-only rule. Rather, enforceability is cumulatively, an effect of interaction among judicial interpretation, regulatory innovation and institutional practice across various levels of governance [18].

4.2. Discussion

This research indicates that sustainable development is experiencing a radical change in its doctrine as a programmatic principle of governance to a legal accountability framework. This change does not take place through the official acknowledgement of sustainability as an independent rule of customary international law, but by its gradual inclusion in the current doctrines of prevention, protection of human rights, and regulatory responsibility. The new accountability architecture is thus indicative of a process of derivative bindingness, where sustainability gains enforceable nature by being interpretively integrated into the prevailing legal systems [19], [20].

The implications of the findings that are of the greatest significance are related to the changing role of sustainable development as a standard of assessing the sufficiency of regulations in environmental management. Conventionally, sustainability has been a concept of balancing which mediated tensions between economic growth and environmental protection without placing any binding limits on how states behave. Nevertheless, the unification of environmental due diligence duties prove that sustainability is becoming a law-abiding regulation more than a wishful thinking.

Through international adjudication, it has increasingly been established that the states need to implement proper regulatory frameworks that have the capacity to avert foreseeable environmental damage. The identification of environmental impact assessment as a customary duty in Pulp Mills on the River Uruguay is a good example of how preventative duties convert sustainability expectations to binding procedural commitments [21].

This evolution of doctrine suggests that the concept of sustainability is becoming integrated into norms of reasonableness and proportionality of environmental decision-making. Instead of being a political goal that is extrinsic to legal review, sustainable development has become the determinant of the terms of regulatory adequacy upon which courts and treaty institutions judge regulatory adequacy.

A second significant implication relates to the growing significance of international human rights law to convert sustainability commitments into enforceable obligations. The incorporation of environmental protection in rights-based adjudication is a structural change of intergovernmental collaboration to individualized responsibility arrangements that can fund judicial solutions.

In *Urgenda Foundation v Netherlands*, the Dutch Supreme Court demonstrates how the commitment towards climate mitigation can be translated into legal requirements based on the rights to life and well-being on the European Convention on Human Rights. The Court made its recognition of poor mitigation policy the infringement of human rights protection an effective transfer of sustainability expectations to legally binding standards of care [22], [23].

On the same note, the German Federal Constitutional Court in *Neubauer v Germany* projected sustainability accountability to the time dimension, by acknowledging that inadequate emissions lowering cause disproportionate burdens to subsequent generations. The ruling is a major doctrinal advancement toward making intergenerational equity a legally reviewable concept in constitutional environmental law [24]. The above developments affirm that sustainability is becoming a mediated process of rights-based adjudication, instead of a process of diplomatic negotiation, with consequent reinforcement of its enforceability across borders.

The growth of climate litigation can be seen as one of the major impetus behind the shift towards sustainability beyond voluntarism. A growing trend in courts is the application of scientific standards and targets of temperature reductions as set under treaty to assess the sufficiency of mitigation measures, thus converting political undertakings into the legal standards of review [25].

The case of *Milieudefensie v Royal Dutch Shell* proves that the concept of sustainability responsibility is not limited to governmental bodies anymore, but it is gradually transferred to the corporate actors of the transnational systems of production. When the Hague District Court established the existence of corporate climate responsibility as a key factor in sustainability governance, it did so by claiming that the emissions reduction obligations were based on the principles of human rights and international climate objectives [26].

This change is indicative of a wider doctrinal change towards polycentric accountability structures whereby both the state and non state actors are held to sustainability-related standards of behaviour. The other significant implication relates to making corporate sustainability requirements institutionalized by compulsory due diligence laws. In the past, CSR was run as a voluntary form of governance with no enforceable compliance frameworks. Nonetheless, the recent legislative changes show that there is a shift towards the binding regulatory regimes of transnational supply chains [27].

Examples of how the role of environmental and human rights risk management is taking on a corporate governance nature are the French Duty of Vigilance Law and the German Supply Chain Due Diligence Act. These tools compel companies to detect, avoid and reduce harms in their value chains and operations that are linked to sustainability and these harms are the ones that constitute voluntary reporting undertakings that are enforceable legal requirements [28], [29].

The suggested European Union Corporate Sustainability Due Diligence Directive proceeds to propose this change still further, in that it proposes homogeneity of accountability models across boundaries, that a single regulatory framework of transnational sustainability governance is forthcoming. These changes affirm that sustainability governance is now being organized in the form of multi-level responsibility regimes that are beyond the conventional state-centric paradigm of international law.

In spite of these developments, these studies also show that there are still structural constraints that impact on the global consistency of sustainability accountability systems. The international environmental law is still disjointed among various treaty regimes that lack a centralized and effective means of enforcement and access to justice also continues to vary widely across jurisdictions.

The institutional capacity disparities also help form uneven application of sustainability commitment especially in the new legal systems where regulatory infrastructures are yet not very extensive. Through Stephens, the lack of balance in judicial power and openness of the process, as he puts it is still there to affect the effectiveness of the environmental process at the international law systems [6]. What these asymmetries show is that normative hardening is an uneven and gradual process as opposed to a finished change of sustainability governance.

Together the two trends in doctrines identified in this paper have led to the possibility of sustainable development acquiring a legal character through derivative incorporation in the existing responsibility regimes rather than it being a distinct rule of international law. This type of derivative gives the capacity of sustainability to form adjudication without the need to be categorized as either customary or peremptory law.

The idea of sustainability is emerging as an interpretive norm that influences the interpretation of treaties and the evaluation of regulations of any environmental regime which supports the practical importance of its indeterminacy even though it is formally indeterminate [30].

The criticized approach of the traditional dichotomy of soft and hard law is an interpretation of how expectations of normativity can be provisioned in the long run into enforceable norms by judicial thought and acting regulation. Sustainable development is thus not a binding rule, but an emerging responsibility system that is integrated into the emerging systems of the global environmental governance.

5. Conclusion

The discussion has verified that environmental due diligence has become a key tool whereby sustainability commitments are converted into procedural requirements of prevention, monitoring and risk assessment. The legal establishment of the environmental impact assessment as a customary duty by the judiciary is an example of the way in which preventive governance expectations are increasingly incorporated into legal frameworks that are legally binding.

Simultaneously, the approach to the incorporation of sustainability in international human rights legislation has enlarged the access to remedies through the capacity of individuals and communities to make reference to environmental protection as a legal right but not diplomatic coordination. Sustainability litigation cases like *Urgenda v Netherlands* and *Neubauer v Germany* show that sustainability obligations are becoming increasingly judicial review standards based on rights to life, dignity and intergenerational equity.

The paper also demonstrates that the development of the due diligence legislation of corporate sustainability is a structural change of voluntary corporate social responsibility models into enforceable transnational accountability regimes. The progress in legislation in the European Union and in a number of domestic jurisdictions is evidence of the increasing importance of corporate actors as key stakeholders in the process of sustainability governance and not marginal stakeholders.

These events show that sustainable growth can no longer be maintained by mere political pronouncements or voluntary pledges. Rather, it is becoming more of an interpretive framework organizing legal responsibility within environmental, human rights, and corporate governance regimes. Despite the persistence of fragmentation and jurisdictional asymmetry in the effort to enhance coherence of sustainability accountability architectures, a judicial practice and regulatory innovation cumulative effect has shown a definite shift to a structured legal enforceability.

References

- [1] P. Sands and J. Peel, *Principles of International Environmental Law*, 3rd ed. Cambridge, U.K.: Cambridge Univ. Press, 2012.
- [2] M. Okitasari and T. Katramiz, "The national development plans after the SDGs: Steering implications of the global goals towards national development planning," *Earth Syst. Gov.*, vol. 12, p. 100136, Apr. 2022
- [3] J. Peel and H. M. Osofsky, "Climate change litigation," *Annu. Rev. Law Soc. Sci.*, vol. 16, no. 1, pp. 21–38, 2020.
- [4] C. Voigt, *Sustainable Development as a Principle of International Law: Resolving Conflicts Between Climate Measures and WTO Law*, vol. 2. Leiden, Netherlands: Brill, 2009.

- [5] C. Chinkin, *Normative Development in the International Legal System*. Oxford, U.K.: Oxford Univ. Press, 2000
- [6] T. Stephens, *International Courts and Environmental Protection*, vol. 62. Cambridge, U.K.: Cambridge Univ. Press, 2009.
- [7] O. De Schutter, "Towards a new treaty on business and human rights," *Bus. Hum. Rights J.*, vol. 1, no. 1, pp. 41–67, 2016.
- [8] D. R. Boyd, *The Environmental Rights Revolution: A Global Study of Constitutions, Human Rights, and the Environment*. Vancouver, BC, Canada: Univ. British Columbia Press, 2011.
- [9] C. McCrudden, "Legal research and the social sciences," in *Legal Theory and the Social Sciences*, M. Del Mar, Ed. London, U.K.: Routledge, 2017
- [10] J. Klabbers, *International Law*, 3rd ed. Cambridge, U.K.: Cambridge Univ. Press, 2020.
- [11] B. Buchetti, F. R. Arduino, and S. Perdichizzi, "A literature review on corporate governance and ESG research: Emerging trends and future directions," *Int. Rev. Financial Anal.*, vol. 97, p. 103759, Jan. 2025.
- [12] J. Zerk, "Corporate liability for gross human rights abuses: Towards a fairer and more effective system of domestic law remedies," Office of the UN High Commissioner for Human Rights (OHCHR), Geneva, Switzerland, 2014.
- [13] P. W. Birnie, A. E. Boyle, and C. Redgwell, *International Law and the Environment*, 3rd ed. Oxford, U.K.: Oxford Univ. Press, 2009.
- [14] J. Setzer and C. Higham, "Global trends in climate change litigation: 2025 snapshot," Grantham Research Institute on Climate Change and the Environment, London, U.K., Policy Report, 2025
- [15] L. Rajamani, "Innovation and international law," *International Law Association*, London, U.K., White Paper, 202
- [16] C. Bright, A. Marx, N. Pineau, and J. Wouters, "Toward a corporate duty for lead companies to respect human rights in their global value chains?," *Bus. Polit.*, vol. 22, no. 4, pp. 667–697, Dec. 2020.
- [17] K. W. Abbott, *International Organizations as Orchestrators*. Cambridge, U.K.: Cambridge Univ. Press, 2015.
- [18] L. Beloglazova, D. Stepanova, I. Telezhko, N. Shaitura, E. Kirillova, and V. Biryukov, "Opportunities to transform the concept of sustainable development," *J. Law Sustain. Dev.*, vol. 11, no. 12, p. e1938, 2023
- [19] A. Prencipe, "Accountability Between Compliance and Legitimacy: Rethinking Governance for Corporate Sustainability," *Sustainability*, vol. 17, no. 20, p. 8345, Oct. 2025.
- [20] S. Fukuda-Parr, "From the Millennium Development Goals to the Sustainable Development Goals: shifts in purpose, concept, and politics of global goal setting for development," *Gender Dev.*, vol. 24, no. 1, pp. 43–52, 2016.
- [21] C. R. Payne, "Environmental Impact Assessment as a Duty Under International Law: The International Court of Justice Judgment on Pulp Mills on the River Uruguay," *Eur. J. Risk Reg.*, vol. 1, no. 3, pp. 317–322, Oct. 2010.
- [22] G. van der Schyff, "The Urgenda Case in the Netherlands on Climate Change and the Problems of Multilevel Constitutionalism," *European Papers*, vol. 6, no. 2, pp. 625–634, 2020,
- [23] R. Perona, J. C. Quintero-Lyons, and F. Luna-Salas, "The Urgenda Climate Case: Reexamining its Legal Rationale, Debates and Implications Four Years Later," *Saber, Cienc. Libertad*, vol. 19, no. 1, pp. 117–139, 2024.
- [24] F. Peirone, "Revisiting The German Federal Constitutional Court's 'Ultra-Spective' Decision," *Diritto Clima*, no. 2, pp. 375–411, Oct. 2025.
- [25] R. Perona, "Climate litigation, taking stock of an increasingly complex reality: the Urgenda case," *Saber, Cienc. Libertad*, vol. 15, no. 2, pp. 116–129, 2020.
- [26] J. van Zeben, "Shell's Responsibility for Climate Change," *Verfassungsblog*, May 2021.
- [27] A. Mardenli, K. F. Sträter, C. Herrmann, and D. Sackmann, "The German Act on Corporate Due Diligence Obligations in supply chains: An empirical assessment of the agri-food supply chain based on experts' perspectives," *Cleaner Logist. Supply Chain*, vol. 16, p. 100239, Sep. 2025.
- [28] H. B. Christensen, L. Hail, and C. Leuz, "Mandatory CSR and sustainability reporting: economic analysis and literature review," *Rev. Account. Stud.*, vol. 26, no. 3, pp. 1176–1248, Sep. 2021.

- [29] J. Sinnig and D. A. Zetzsche, “The EU’s Corporate Sustainability Due Diligence Directive: From Disclosure to Mandatory Prevention of Adverse Sustainability Impacts in Supply Chains,” *Eur. J. Risk Reg.*, vol. 16, no. 2, pp. 628–652, 2025.
- [30] S. Sebuliba and K. G. Sammler, “Governing biodiversity: ambiguity and fragmentation in the BBNJ Agreement,” *Ocean Coastal Manage.*, vol. 270, p. 107913, Nov. 2025.