FRA EUROPEAN UNION AGENCY FOR FUNDAMENTAL RIGHTS

CORPORATE RESPONSIBILITIES AT THE NEXUS OF HUMAN RIGHTS, CLIMATE AND THE ENVIRONMENT

REPORT



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Foreword

Climate change and environmental degradation are defining challenges of our time. They threaten livelihoods, undermine the rights to life and health, and put entire communities and ecosystems at risk.

Businesses fuel these challenges, damaging the environment and releasing vast amounts of greenhouse gas emissions. This worsens the climate and environmental crisis, and the subsequent human rights harms. However, businesses can also contribute to mitigating measures; they can help in driving the transition to a sustainable economy through responsible investment, innovation and business decisions.

International, national and EU law increasingly recognise that protecting the environment and the climate is essential to safeguarding fundamental rights. Yet corporate conduct does not consistently reflect this link. Companies are responsible for addressing adverse human rights impacts which they cause or contribute to, including those linked to environmental damage. States retain the primary obligations to protect human rights, including by regulating business conduct and ensuring access to justice for those affected.

Human rights, environmental and climate risks are often treated as separate concerns. An integrated view of these risks can strengthen business strategies, investment decisions, due diligence and engagement with affected people and communities, both in Europe and across their global activities and supply chains.

The green transition shows why this matters. Reducing emissions and developing cleaner technologies is imperative, but the transition will only be just if it also respects human rights and protects the environment. For example, irresponsible extraction of raw materials for renewable energy technologies can damage local environments and affect communities. Human rights-based climate transition plans can help to ensure that progress in reducing emissions does not shift harm to other communities or ecosystems.

This report examines these connections through the lens of corporate responsibility. Rather than compromising fundamental rights, a competitive and sustainable European economy should be grounded in their respect and compliance. Keeping human rights at the heart of the green transition is how we protect both people and the planet.

Sirpa Rautio
FRA Director

Key findings

Human rights, environmental protection and climate action are not separate domains but legally and functionally interconnected. Under public international law and international human rights law, EU Member States are subject to overlapping and mutually reinforcing obligations to prevent environmental and climate-related harm that interferes with the enjoyment of human rights. These obligations include a duty to protect individuals against harm caused by third parties, such as business enterprises. They are further informed by the emerging recognition of the right to a clean, healthy and sustainable environment. This right consolidates and clarifies the intrinsic links between environmental integrity, a stable climate and the effective enjoyment of a broad range of civil, political, economic, social and cultural rights.

Corporate responsibilities are increasingly being shaped by the steady and growing recognition of the human rights-environment-climate nexus. At the EU level, this is reflected in human rights and environmental due diligence (HREDD) frameworks that establish requirements for companies across global value chains. These legal developments provide a clear rationale for policy coherence and for a systemically integrated approach to due diligence, accountability and enforcement. The fragmentation or siloed treatment of human rights, environmental and climate risks undermines both legal compliance and the effectiveness of HREDD and the just transition policies.

Legal developments supporting an integrated approach to the human rights-environment-climate nexus

Human rights protection, environmental protection and climate action are legally interconnected under international, EU and national law. Member States have concurrent and overlapping obligations under public international law and international human rights law to prevent environmental and climate harm that interferes with human rights, including through regulating corporate conduct. At the EU level, this nexus is increasingly reflected in secondary legislation, notably through integrated HREDD frameworks. Together, these developments establish a clear legal rationale for policy coherence and integrated regulation and policy responses, as fragmented approaches undermine both effective implementation and the legal protection of human rights and the environment.

Corporate environmental and climate impacts on human rights

Environmental degradation and climate change impacts linked to corporate activity can adversely affect a broad range of rights, including the rights to life, health, private and family life, an

adequate standard of living and safe working conditions. These impacts may be direct – such as pollution affecting health – or indirect, through compounding risks like climate vulnerability, resource scarcity or ecosystem loss. As a result, environmental and climate risks are recognised as human rights risks within the scope of corporate due diligence, requiring companies to identify, assess, mitigate and remedy such impacts across their operations and value chains.

Corporate human rights and environmental responsibilities under EU law

While States remain the primary duty-bearers under international human rights law and EU law, including through their duty to protect against harms caused by third parties, EU secondary legislation has now established direct legal obligations for companies. EU secondary law, such as the Corporate Sustainability Due Diligence Directive (CSDDD) [1] and related product and sustainability legislation, moves beyond indirect regulation by imposing direct binding requirements on companies to prevent and address human rights and environmental harms. Corporate actors now have clear and direct responsibilities to prevent and address their adverse impacts on human rights and the environment.

Persistent fragmentation in corporate practice

International standards and EU legislation increasingly require companies to adopt an integrated approach to human rights, environmental and climate risks. In spite of this, corporate practice remains fragmented. In many companies, these issues are addressed separately – often by different departments – resulting in siloed risk assessments and a limited understanding of how environmental and climate impacts can translate into human rights harms. The connections between these risks are frequently under-recognised or poorly understood, undermining effective due diligence. The gap between legal provisions and corporate practice significantly reduces the ability of companies to identify, prevent and mitigate interconnected risks across their value chains and in their own operations.

Human rights dimensions of the just green transition

The green transition requires profound social and economic transformations linked to the phasing out of fossil fuels and the scaling up of clean energy and circular economy solutions. While essential for climate mitigation, these processes also generate new risks – such as labour rights violations in supply chains, environmental degradation linked to critical mineral extraction and other adverse impacts on workers and local communities. Ensuring a just transition therefore requires integrating human rights considerations into corporate strategies, including transition planning. Stakeholder engagement and due diligence with respect to the company's own

operations and its value chains are essential to aligning green transition with human rights.

Accountability at the human rights-environment-climate nexus

EU and international frameworks recognise that climate and environmental harm may result in human rights violations, but accountability mechanisms do not reflect this integrated understanding. Existing avenues for ensuring accountability – including administrative supervision, civil and criminal liability, and non-judicial grievance mechanisms – address various dimensions of harm but often operate in isolation. Significant barriers to remedy persist, particularly in cross-border cases. The CSDDD includes remediation obligations and civil liability provisions, but its effectiveness will depend on its coherent implementation and meaningful access to justice. At the same time, advances in climate attribution science and emerging jurisprudence on corporate liability reinforce expectations that companies should prevent, address and remediate harms arising at the human rights-environment-climate nexus. Effective remediation requires addressing both environmental damage and its human rights consequences.

Introduction

Climate change and environmental degradation affect the enjoyment of fundamental rights across Europe and beyond. Around 45 % of the global population (3.3 to 3.6 billion people) live in contexts highly vulnerable to climate change [2]. Excessive heat alone is estimated to cause nearly 19 000 deaths and about 22.85 million occupational injuries each year across industries [3]. The significant environmental and climate impacts of businesses highlight the role of private sector in addressing some of the most pressing human rights, environmental and climate challenges of our time.

Human rights law has long addressed environmental pollution and environmental harm, with courts recognising that pollution can adversely impact rights such as the rights to life, health, private and family life, property and non-discrimination. Approaches to climate change-related harms are still evolving, with recent landmark contributions including the advisory opinions of the International Court of Justice (ICJ) and other international tribunals [4], the climate judgments of the European Court of Human Rights (ECtHR) [5] and evolving EU and national case-law.

Under international human rights law ('IHRL') and EU primary law, including the Charter of Fundamental Rights of the European Union ('the Charter'), EU Member States have obligations to respect, protect and fulfil human rights. Under IHRL, States' duty to protect human rights also covers the acts and omissions of third parties, including corporate actors, requiring States to regulate and oversee business activities to prevent human rights, environmental and climate-related harms. Under international frameworks, including the United Nations guiding principles on business and human rights (UNGPs) and the Organisation for Economic Co-operation and Development guidelines on responsible business conduct ('OECD guidelines'), businesses have responsibilities to respect human rights in their business operations and across value chains. The EU has adopted legislation requiring companies to address human rights, environmental and climate impacts across their operations and value chains, such as the CSDDD, the Deforestation Regulation [6] and the Batteries Regulation [7], making these issues of growing relevance for corporate practice.

This report examines corporate responsibilities at the nexus of human rights, climate change and environmental protection. Here, the term nexus refers to the legal and practical connections between these three fields and the concurrent international obligations and increasingly integrated requirements, responsibilities and accountability mechanisms that arise from them. The report adopts a human-rights-risk-based perspective and focuses on how environmental degradation, climate change and related transition measures may lead to adverse impacts on fundamental rights, and how companies can apply this integrated perspective in HREDD.

The report builds on previous work by the European Union Agency for Fundamental Rights (FRA) on corporate responsibility [8], greenwashing and consumer rights [9], and fundamental rights in EU climate policy [10]. It responds to growing demands from public authorities, businesses, civil-

society organisations and practitioners for clearer guidance on how human rights, environmental and climate considerations should be understood and addressed in a coherent manner across legal frameworks and corporate practice. Rather than assessing the merits of particular legislative reforms, the report seeks to clarify existing legal developments and their implications for the interpretation and implementation of current and emerging corporate responsibilities under EU law.

The report outlines the legal foundations of the human rights-environment-climate nexus, examines how this nexus is reflected in EU sustainability and due diligence frameworks and identifies the implications for a human-rights-compliant and just transition for businesses. It provides input and evidence for the European Commission's development of guidance for the implementation of the CSDDD. It seeks to support public authorities responsible for implementing and enforcing relevant legal frameworks, companies seeking to operationalise integrated HREDD and rights holders and their representatives working to secure accountability and remedies for affected individuals and communities.

The analysis combines legal research with empirical evidence collected through FRA research activities, including stakeholder interviews and comparative research across Member States. A detailed description of the methodology used is provided in Annex 1 Methodology.

This report is organised into six chapters. Chapters 1 and 2 examine the legal foundations of the human rights-environment-climate nexus and their implications for corporate responsibilities. Chapter 3 analyses how these developments shape HREDD frameworks and corporate practice. Chapter 4 examines the human rights risks in businesses' climate transition, including fossil fuel phase-out, clean energy deployment, the just transition and climate adaptation. Chapter 5 explores how selected EU sustainability legislation addresses the human rights-environment-climate nexus. Chapter 6 considers accountability and remedy. The report concludes by reviewing the developments at the human rights-environment-climate nexus and their implications for implementing integrated HREDD under EU sustainability frameworks and within corporate practice.

1. Environment and human rights

Environmental degradation can lead to human rights harms, including violations of the rights to life, health and private and family life. The links between environmental protection and human rights in international, EU and European law and the growing recognition of a right to a clean, healthy and sustainable environment are progressively shaping both Member States' obligations and corporate responsibilities.

1.1. Environment and human rights in international and EU law

The links between the environment and human rights are well established under international and European law. A landmark UN General Assembly resolution recognised the right to a clean, healthy, and sustainable environment as a universal human right [11]. Although the European Convention on Human Rights (ECHR) does not enshrine a free-standing human right to a clean, healthy and sustainable environment, the ECtHR has considered the impacts of environmental degradation on the rights protected under the ECHR, including the rights to life, private and family life, property and an effective remedy [12]. The European Committee of Social Rights has likewise recognised the links between the environment and the rights to health, safe working conditions and housing set forth under the European Social Charter [13]. Furthermore, the EU and all Member States are parties to multiple multilateral environmental agreements (see Legal corner: How do developments under international law affect the EU and its Member States) [14].

Legal corner – How do developments under international law affect the EU and its Member States?

The EU and its Member States are parties to relevant international human rights, environmental and climate treaties, including the Aarhus Convention and the UN Framework Convention on Climate Change (UNFCCC) ([a]), and are bound by their obligations. In line with Article 216(2) of the Treaty on the Functioning of the European Union (TFEU), the international treaties concluded by the EU form an integral part of EU law and are binding on the EU and its Member States ([b]). Furthermore, both the EU and its Member States may be subject to obligations arising under customary international law. This includes human rights guarantees derived from international human rights law that constitute customary international law – which apply independent of treaty status ([d]).

Furthermore, the case-law of the ECtHR is directly relevant to the interpretation and application of EU law: fundamental rights enshrined in the ECHR constitute general principles of EU law (Article 6(3) of the Treaty on European Union ([d])). The

interpretation of ECHR rights sets a minimum bar for corresponding fundamental rights protection under the Charter, in line with Article 52(3) of the Charter, which states that the meaning and scope of these rights should be the same as those laid out in the ECHR, while the EU may provide more extensive protection. All Member States are parties to the ECHR.

Source: FRA, 2026.

([a]) United Nations Economic Commission for Europe (UNECE), UNECE Convention on access to information, public participation in decision-making and access to justice in environmental matters, Aarhus, 1998; United Nations, UN Framework Convention on Climate Change (UNFCCC), New York, 1992.

([b]) Treaty on the Functioning of the European Union (OJ C 202, 7.6.2016, ELI: http://data.europa.eu/eli/treaty/tfeu_2016/oj); European Commission, 'Multilateral environmental agreements (MEAs)', European Commission website, accessed 16 June 2026.

([c]) Treaty on European Union (OJ C 326, 26.10.2012, ELI: http://data.europa.eu/eli/treaty/teu_2012/oj).

([d]) Butler, I., The European Union and international human rights law, Regional Office for Europe of the UN High Commissioner for Human Rights, Brussels, 2023, p. 31. See also International Court of Justice, 'Obligations of states in respect of climate change – Request for an advisory opinion: Written statement of the European Union', 22 March 2024.

EU primary law enshrines 'a high level of environmental protection and the improvement of the quality of the environment' as core objectives and principles of the EU (Article 3(3) of the Treaty on European Union, Articles 11 and 191 of the TFEU and Article 37 of the Charter). EU environmental legislation is based on the precautionary principle, the prevention principle, the rectification-at-source principle and the polluter-pays principle [15].

The Court of Justice of the European Union (CJEU), in its extensive environmental case-law [16], has applied and interpreted EU secondary legislation on the environment as being closely linked to health protection (see Legal corner: Links between environmental protection and the right to health under the Charter: the case of Ilva and Others) [17]. The court has referred to the Charter rights in only a limited number of environmental cases, with most references to effective remedy (Article 47), the right to property (Article 17) and environmental protection (Article 37) [18].



Legal corner – Links between environmental protection and the right to health under the Charter: the case of Ilva and Others

In the preliminary ruling in the Ilva and Others case, the Grand Chamber of CJEU clarified the requirements of EU law under the Industrial Emissions Directive ([a]) and in light of Articles 191 and 192 of the TFEU and Articles 35 and 37 of the Charter, in the context of toxic industrial emissions causing environmental degradation and negative health impacts for the local community around a steel factory in Taranto, Italy. The CJEU has stressed the close link between the right to environmental protection and health (Articles 37 and 35 of the Charter) in the context of these obligations stating that 'it [is] not … possible to achieve a high level of protection of human health without a high level of environmental protection, in accordance with the principle of sustainable development.'

Source: Judgment of the Court of Justice of 25 June 2024, C. Z. and Others v Ilva SpA in Amministrazione Straordinaria and Others, C-626/22, ECLI:EU:C:2024:542 paragraph 72.

([a]) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17, ELI: http://data.europa.eu/eli/dir/2010/75/oj).

1.2. Right to a clean, healthy and sustainable environment in the EU

The right to a clean, healthy and sustainable environment is recognised in regional and national laws around the world [19] . It encompasses substantive and procedural elements, including clean air, safe and sufficient water, healthy food, non-toxic environments, healthy ecosystems and biodiversity, and a safe climate (see Chapter 2.). This growing recognition reinforces the human rights imperative for environmental protection and supports integrating environmental and human rights within HREDD (see Section 3.2.). Companies should assess how the environmental impacts they cause or contribute to across their operations and value chains – including pollution, biodiversity loss and climate-related impacts – may have adverse impacts on human rights and address these risks.

A right to a clean, healthy and sustainable environment (or a variation thereof) is enshrined at a constitutional level in 12 out of the 27 Member States and in 2 FRA observer countries (see Table 1), albeit in different formulations and with different scopes. In many Member States, environmental protection is framed as a constitutional principle that guides state action and informs judicial interpretation and not a free-standing, justiciable right to a healthy environment. Nonetheless, courts interpret existing constitutional rights in light of environmental protection, thereby indirectly safeguarding related rights. At the same time, there is significant diversity across legal systems: some countries recognise an enforceable right to a healthy environment (e.g. France, North Macedonia, Slovenia), others combine rights and principles (e.g. Bulgaria,

Spain), establish an obligation for the state to ensure environmental protection (e.g. Estonia, Italy, Poland), while in several countries (e.g. Denmark, Germany, Ireland, Malta) protection relies on general constitutional duties or evolving case-law rather than explicit rights. This results in fragmented but progressively converging standards of protection.

Table 1 – A right to a clean, healthy and sustainable environment in the Member States and FRA observer countries

Country	A right to a healthy environment (*)
AL	No
AT	No
BE	No
BG	Everyone shall have the right to a healthy and favourable environment corresponding to established standards and norms. They shall protect the environment. (Article 55 of the Constitution of the Republic of Bulgaria).
CY	Everyone has the right to a safe, clean, healthy, and sustainable environment (Article 7A(1) of the Constitution).
CZ	Everyone has the right to a favourable environment (Article 35(1) of the Charter of Fundamental Rights and Freedoms).
DE	No
DK	No
EE	No [20]
EL	The protection of the natural and cultural environment constitutes a duty of the State and a right of every person (Article 24(1) of the Greek Constitution).
ES	Everyone has the right to enjoy an environment suitable for the development of the person, as well as the duty to preserve it (Article 45(1) of the Constitution of Spain).
FI	No
FR	Everyone has the right to live in a balanced environment which shows due respect for health (Article 1 of the Charter for the Environment).
HR	No
HU	Hungary shall recognise and endorse the right of everyone to a healthy environment (Article XXI(1) of the Fundamental Law of Hungary).

Country	A right to a healthy environment (*)
IE	No
IT	No
LT	No
LU	No
LV	The State shall protect the right of everyone to live in a benevolent environment by providing information about environmental conditions and by promoting the preservation and improvement of the environment (Article 115 of the Constitution of Latvia).
MK	Everyone has the right to a healthy environment to live in. Everyone is obliged to promote and protect the environment. The Republic provides conditions for the exercise of the right of citizens to a healthy environment (Article 43 of the Constitution of the Republic of North Macedonia).
MT	No
NL	No
PL	No
PT	Everyone has the right to a healthy and ecologically balanced human living environment and the duty to defend it (Article 66(1) of the Constitution of the Portuguese Republic).
RO	The state shall acknowledge the right of every person to a healthy, well preserved and balanced environment. (Article 35(1) of the Constitution of Romania).
RS	Everyone shall have the right to healthy environment and the right to timely and full information about the state of environment (Article 74 of the Constitution of the Republic of Serbia).
SE	No
SI	Everyone has the right in accordance with the law to a healthy living environment. The state shall promote a healthy living environment (Article 72 of the Constitution of the Republic of Slovenia).
SK	Everyone has the right to a favourable environment (Article 44(1) of the Constitution of the Slovak Republic).

(*) For the purpose of analysis, the right to a clean, healthy and sustainable environment refers to variations of this right, even if formulated differently under national laws.

Source: FRA (2026).

Alt-text: Table listing Member States and FRA observer countries and indicating whether their legal framework recognises a right to a healthy environment, with relevant provisions where applicable.

National courts and equality bodies across the EU have also clarified that environmental harm

may impact fundamental rights and require effective preventive action by public authorities, finding violations of the free-standing right to a healthy environment, as well as the rights to life, private and family life, health and non-discrimination. Across sectors such as mining, farming, waste treatment, industry and energy, courts have addressed harms including air, water and soil pollution; odour and noise emissions; and greenhouse gas (GHG) emissions. While most cases concern Member States' obligations to respect, protect and fulfil human rights – including positive obligations to regulate private activities and enforce environmental laws – some concern economic activities and may therefore offer guidance on how human rights standards may apply to environmentally harmful business conduct.

The French Constitutional Council relied on the right to live in a balanced and health-friendly environment (Article 1 of the French Charter for the Environment) to affirm that environmental impacts may justify refusing or limiting mining concessions and pesticide use [21] . In Malta, the courts found a breach of the state's positive obligations under the right to life (Article 2 of the ECHR) for failing to protect a dockyard worker from known asbestos risks [22] . In the Netherlands and Spain, courts found that inadequate regulation of pollution and nuisance from intensive livestock farming violated Article 8 of the ECHR (the right to private and family life) and, in Spain, rights protected under national constitutional guarantees, including the rights to life, property, access to safe water and a healthy environment [23] .

Environmental harms may also give rise to concerns about the right to non-discrimination and compound existing social exclusion and human rights harms. In Slovakia and North Macedonia, public authorities found that inadequate waste management disproportionately affected Roma communities, interfering with rights to a favourable environment, health protection and private and family life under the Constitution of the Slovak Republic and Article 8 of the ECHR, and with rights to a healthy environment, health, dignity and housing through indirect discrimination under national law of North Macedonia. [24] .

1.3. Conclusions

The growing recognition of the right to a clean, healthy and sustainable environment – at the international level and across many Member States – together with established and new case-law linking environmental harm to fundamental rights, significantly strengthens the legal relevance of environmental protection within the human rights framework.

Courts have consistently found that environmental pollution and degradation may interfere with rights such as the right to life, health, private and family life, and property, thereby triggering positive obligations on States to prevent harm and regulate the activities of private actors. In this context, private actors face direct legal responsibilities, as these have been expressed as binding obligations in EU secondary law and due diligence frameworks. These developments reinforce the legal understanding that environmental protection forms part of human rights protection and informs corporate HREDD (as discussed further in Chapter 3).

2. Climate and human rights

Environmental protection also encompasses climate change, which is increasingly recognised as a human rights issue under international, European and national law. While states remain the primary duty-bearers for climate mitigation and adaptation under international law, legal developments highlight the evolving role of businesses in the climate transition, with growing implications for corporate responsibilities and HREDD.

2.1. International law

As parties to international human rights, environmental and climate treaties, States are subject to concurrent and mutually reinforcing obligations in these fields. Climate obligations under instruments such as the UNFCCC, Kyoto Protocol and the Paris Agreement – which expressly refers to human rights – are implemented in part through the regulation of business conduct. These developments also have implications for businesses, whose impacts on the climate may result in human rights harms.

2.1.1. Obligations of states to address climate change under international law

The link between climate change, environment and human rights protection has been recognised by human rights mechanisms and confirmed by international tribunals. The ICJ in its advisory opinion on obligations of states in respect of climate change opined that the obligations of states with respect to climate change included obligations under climate change treaties, customary international law relating to climate change and international human rights law, which are mutually legally relevant and reinforcing. The UN General Assembly subsequently called on states to comply with their obligations through 'measures to protect the climate system and other parts of the environment' [25] .

Legal corner – International law principles related to climate change

The precautionary principle is a key principle of international environmental law, enshrined in numerous international environmental law treaties, requiring that 'where there are threats of serious or irreversible damage, lack of full scientific certainty shall not be used as a reason for postponing cost-effective measures to prevent environmental degradation' ([a]).

Common but differentiated responsibilities and respective capabilities is a core

principle of international climate change law, enshrined in the Rio Declaration (principle 7), UNFCCC (Article 3) and Paris Agreement (Article 2), establishing that all countries have a duty to address climate change, but the specific measures they take will depend on national circumstances. This has been interpreted by the courts to highlight the responsibility of states that are major global emitters of GHGs.

Sources: UN Preparatory Committee for the United Nations Conference on Environment and Development, Rio declaration on environment and development: Draft principles, New York, 1992, principles 7 and 15; United Nations, United Nations, UN Framework Convention on Climate Change (UNFCCC), New York, 1992; United Nations, Paris Agreement, Paris, 2015. See also Schröder, M., 'Precautionary approach/principle', Max Planck Encyclopaedia of Public International Law website, March 2014.

([a]) UN Preparatory Committee for the United Nations Conference on Environment and Development, Rio declaration on environment and development: Draft principles, New York, 1992, Principle 15.

The case-law of international tribunals on climate change, human rights and environmental protection – albeit different in scope and in extent to which they elaborate the standards of corporate conduct – also clarifies the contours of state obligations and corporate responsibility in the climate crisis [26].

The ICJ in its advisory opinion of 23 July 2025 underlined that climate change is an 'urgent and existential' threat [27]. It confirmed that states must exercise due diligence to prevent significant harm to the climate system and employ all means at their disposal to ensure that activities within their jurisdiction or control do not cause such harm, including via the regulation of private actors. The court affirmed that a clean, healthy and sustainable environment is a precondition for the enjoyment of many human rights (para. 393).

> **States must … take their obligations under international human rights law into account when implementing theirobligations under the climate change treaties and other relevant environmental treaties and under customary international law, just as they must take their obligations under the climate change treaties and other relevant environmental treaties and under customary international law into account when implementing their human rights obligations.**
>
> *International Court of Justice, Advisory opinion of 23 July 2025 on the*

obligations of states in relation to climate change, para. 404.

The International Tribunal for the Law of the Sea's advisory opinion of 21 May 2024 held that states have binding legal obligations under the United Nations Convention on the Law of the Sea to prevent marine pollution caused by GHG emissions and protect marine ecosystems from climate impacts [28]. The EU and all Member States are parties to the convention.

The Inter-American Court of Human Rights (IACtHR) has, in its 2017 advisory opinion (AO 23/17), acknowledged the autonomous right to a healthy environment under the American Convention on Human Rights (ACHR) and, in its 2025 opinion (AO-32/25), has recognised that this includes the right to a stable and safe climate system [29] (see Legal corner: Explainer: how is the IACtHR opinion relevant to EU law and businesses operating in the EUand Section 2.1.2.).

Further, the 2024 ECtHR judgment in the KlimaSeniorinnen case found violations of the right to private and family life (Article 8 of the ECHR) and of the right to a fair trial (Article 6(1) of the ECHR) and affirmed that states must effectively shield people from grave climate-related threats to life and well-being [30]. It has also addressed questions of the admissibility of climate change claims, including victim status and territorial jurisdiction in *Duarte Agostinho and Others* v *Portugal* and *Carême* v *France* [31]. In *Greenpeace Nordic and Others* v *Norway* [32], the ECtHR found no violation of Article 8 of the ECHR but clarified that states must assess whether new fossil fuel extraction is compatible with their climate obligations under the ECHR and ensure that environmental impact assessments cover combustion emissions, including from exported fuels [33].

Legal corner – The concept of due diligence under international law, voluntary standards and EU law

Due diligence is a legal standard of conduct / duty of care required of states under different areas of international law, including IHRL and international environmental law. The specific due diligence standard applicable depends on the specific obligation under international law. States are required to act with due diligence to prevent, inter alia, human rights harm or transboundary environmental harm. As explained by the international courts, this standard also applies to states' obligations to protect human rights in the context of climate change (see above).

The same term is also used in different areas of law and across different jurisdictions with reference to a required standard of conduct. Importantly, it is also a standard of conduct expected of companies with respect to their human rights and environmental impacts under the UNGPs, as well as under the CSDDD (see Chapter 3.).

Sources: UNGPs; CSDDD; UN General Assembly, *Report of the International Law*

Commission to the UN General Assembly's 75th session, Supplement No 10, A/79/10; and the UN General Assembly, *First Report on Due Diligence in International Law*, A/CN.4/792.

Under international human rights law, states have certain extraterritorial obligations to protect human rights outside their territory [34] . Moreover, the no-harm principle under international environmental law and customary international law requires states to ensure that activities within their jurisdiction do not cause extraterritorial environmental harm [35] . In the above-mentioned climate opinions, the international tribunals confirmed that this duty encompasses climate harms – including those related to actions of private actors under the jurisdiction or control of that state. The ICJ referred to the extraterritorial obligations of states in the context of international human rights law but did not expand on how these apply in the context of climate harm (paras 394–402) [36] .

2.1.2. From state obligations under international law to business responsibility

Emerging international case-law acknowledges the role and responsibility of businesses in addressing climate change and imposes an obligation on states to regulate corporate conduct in order to prevent human rights, environmental and climate harms.

In clarifying their obligations under international law, and affirming the mutual relevance of IHRL and international climate law, the ICJ affirmed that states are bound to prevent significant harm to the climate system. States should employ all means at their disposal to ensure that activities within their jurisdiction or control do not cause such harm – including by regulating the activities of private actors [37] . The ICJ also stated that a breach of 'any of the obligations' set out in its advisory opinion could amount to an internationally wrongful act, triggering the international responsibility of the state in question [38] . This may apply if a state fails to 'take appropriate action to protect the climate system from GHG emissions — including through fossil fuel production, fossil fuel consumption, the granting of fossil fuel exploration licences or the provision of fossil fuel subsidies' [39] . With respect to private conduct, this means that a state may incur responsibility if it fails to exercise due diligence in regulating private activities, including by failing to adopt the necessary legislative or regulatory measures to curb GHG emissions from the operations of companies or other private actors under its jurisdiction or control [40] .

> **Business enterprises are called on to play an essential role in addressing the climate emergency.**
>
> *Inter-American Court of Human Rights, advisory opinion of 29 May 2025 on*

climate emergency and human rights, para. 345.

Corporate responsibilities at the human rights–climate nexus are even clearer in the jurisprudence of the IACtHR, which has stated unequivocally that companies have an essential role to play in addressing the climate emergency, as states are obligated to regulate business conduct in this respect [41]. It indicated that major emitters should be subject to stricter obligations, reflecting their greater contribution to climate change [42]. The court confirmed companies also 'have obligations and responsibilities with regard to climate change and [its] impacts … on human rights' [43]. It clarified that states should require companies to address climate change and related human rights impacts, enact due diligence legislation that covers their value chains and require emissions disclosure and reduction measures. States should also adopt safeguards against greenwashing and corporate interference in climate policymaking and protect human rights defenders [44].



Legal corner – Explainer: how is the IACtHR opinion relevant to EU law and businesses operating in the EU?

The ACHR is a regional human rights treaty with 25 signatories from the Americas ([a]). While neither the EU nor its Member States are parties to the ACHR, European, national and EU law and practice may interact with it. For example, in *Greenpeace Nordic* v *Norway* the ECtHR considered the IACtHR's advisory opinion with respect to fossil fuel phase-out and the duty of states to regulate related private activities ([b]).

A link with the ACHR may also arise in the context of EU HREDD legislation, especially as business operations and value chains of many companies operating in the EU are located in countries that are parties to the ACHR. These include sectors prone to higher risks of adverse human rights and environmental impacts, such as agriculture or the mining of critical minerals, which are already regulated under EU law. For example, the Deforestation Regulation includes in Article 2(40) a 'legality clause', which requires companies to comply with the national human rights and environmental standards of their country of origin – including national legislation in these countries when they are parties to the ACHR and are bound by its obligations, meaning their legislation may be informed and further shaped by the IACtHR's opinions (see Chapter 5.) ([c]). Companies falling within scope of the Deforestation Regulation may therefore be directly affected. EU law may also inform legal developments concerning mandatory HREDD legislation. While there are no general mandatory HREDD laws in Latin America to date ([d]), in its advisory opinion, the IACtHR indicated that states must adopt HREDD legislation, in line with the UNGPs and 'the most recent developments in international and comparative law' (para. 348), citing the CSDDD as an example of such

developments ([e]).

Finally, the opinion may also inform the interpretation and application of international law in the context of corporate sustainability in remediation proceedings, among other things, as a number the signatory states of the ACHR are also members or observers of the OECD and have established national contact points (NCPs) for responsible business conduct ([f]).

Source: FRA (2026).

([a]) IACtHR, 'History', IACtHR website, accessed 2 June 2026.

([b]) ECtHR, Greenpeace Nordic and Others v Norway,No 34068/21, 28 October 2025, paras 132–135.

([c]) The CSDDD *lex specialis* clause further indicates that, in case of conflict with another EU act 'pursuing the same objectives and providing for more extensive or more specific obligations', the specific obligation shall prevail (Article 1(3)).

([d]) Amaya, Á., Busleiman, D., Morris, D., Verhelst, J. J., Cuartas, N. et al., A smart mix of measures on business and human rights in Latin America, Danish Institute for Human Rights, Copenhagen, 2025.

([e]) The IACtHR advisory opinion provides an authoritative interpretation of the ACHR, and the state authorities of signatory parties must apply the ACHR in line with this interpretation, in the scope of their powers. See IACtHR, *Case of Mendoza et al.* v *Argentina*, judgment, 14 May 2013, Series C No 260, para. 221; and Kahl, V., and Rodríguez Orúe, J. D., 'A rights revolution in the Anthropocene: Reflections on the IACtHR advisory opinion on the climate emergency', *Environmental Policy and Law*, Vol. 56, Issue 3–4, 2026, p. 7.

([f]) IACtHR, 'History', IACtHR website, accessed 2 June 2026. Some of the signatories are OECD member countries (Chile, Colombia, Costa Rica, Mexico, Uruguay, Venezuela) or OECD accession countries (Argentina, Brazil, Peru) and have established NCPs.

2.2. EU climate transition and the role of businesses

The EU and all Member States are parties to the UNFCCC and the Paris Agreement and have committed to climate neutrality in the EU by 2050. The European Green Deal [45] sets the EU's overarching pathway to climate neutrality by 2050, supported by European Climate Law [46] with its binding emission reduction targets of at least 55 % by 2030 and 90 % by 2040, and the objective of achieving a just transition. Complementary measures such as Effort Sharing

Regulation [47] and Land Use, Land Use Change and Forestry Regulation [48], together with market-based instruments like the EU emission trading system and its extension, the emissions trading system 2, aim to reduce emissions across sectors. [49] The Carbon Border Adjustment Mechanism Regulation [50] further aims to prevent emission leakage outside the EU [51]. Given the continued reliance on fossil fuels (which made up 67.4 % of the EU energy mix in 2023 [52], the transition requires phasing out both the supply of and demand for fossil fuels, with companies playing a key role.

At the national level, 19 Member States and 2 observer countries have adopted binding climate laws, and in others legislative initiatives are pending (Austria, Estonia) (see Table 2). Only few of these laws explicitly acknowledge the obligation to protect the climate as being directly linked to the obligation to protect human rights (France, Greece, Malta, Portugal and Slovenia), but fundamental rights obligations to protect the climate are further clarified by national courts (see the paragraphs that follow).

Table 2 – Binding climate laws in the Member States and FRA observer countries

Country	Climate law	Country	Climate law
AL	Law on climate change 155/2020	IE	Climate Action and Low Carbon Development Act 2015
AT	No (draft Climate Act) [53]	IT	No
BE	No federal law [54]	LT	Law on Climate Change Management
BG	Climate Change Mitigation Act	LU	Law of 15 December 2020 relating to the climate
CY	No	LV	Climate Resilience and Economic Sustainability Law
CZ	No	MK	No
DE	Federal Climate Action Act	MT	Climate Action Act
DK	Climate Act	NL	Climate Act
EE	No (draft Climate Resilient Economy Act) [55]	PL	No
EL	National Climate Law 4936/2022	PT	Climate Framework Law
ES	Law on Climate Change and Energy Transition 7/2021	RO	No
FI	Climate Act 423/2022	RS	Law on Climate Change
FR	Climate and Resilience Law 2021-1104	SE	Climate Act
HR	Law on Climate Change and the Protection of the Ozone Layer	SI	Climate Act
HU	Act XLIV of 2020 on Climate Protection	SK	No

Source: FRA (2026), based on Franet data.

Recent national case-law against Member States also confirms the growing legal recognition of climate change as a human rights issue and clarifies the obligations and accountability of both states and business actors when it comes to climate and environmental harms. Landmark domestic decisions have advanced the interpretation of states' obligations under constitutional and international human rights law. In *Urgenda*, the Dutch Supreme Court found that the Dutch government's failure to sufficiently reduce emissions violated its duty of care under Articles 2 and 8 of the ECHR [56]. In *Neubauer*, Germany's Federal Constitutional Court held that the climate law in force inadequately protected future generations' rights under the Basic Law (Germany's

constitution) [57]. In Belgium, the *Klimaatzaak* ruling found that the Belgian government was in breach of Articles 2 and 8 of the ECHR due to its insufficient climate action [58]. In the *Bonaire* climate case, the District Court of The Hague found that the inadequate and discriminatory climate protection of Bonaire violated Articles 8 and 14 of the ECHR and Article 1 of Protocol No 12, confirming that both climate mitigation and adaptation obligations derive from human rights law [59].

In several Member States' jurisdictions, it has been established that companies have legal obligations to address climate change and are accountable for their climate impacts (see Legal corner: Case-law: access to domestic civil courts for human rights, environmental and climate-related harm resulting from corporate activities). Importantly, emerging national case-law places the role of companies in the climate transition in the context of their corporate responsibility to respect human rights and their HREDD obligations, and points to climate transition plans as relevant measures in fulfilling these obligations.

> **Climate risks, as they entail a serious, present and future threat to the enjoyment of human rights according to the common viewpoint of scientists and international courts, must be taken into account by companies in their vigilance plans, as long as their identification is part of preventing serious human rights violations …**
>
> *Paris Judicial Court, Notre Affaire à Tous and Others v TotalEnergies, 25 June 2026, paras 138 and 139 (own translation) [60], with references to the ECtHR's KlimaSeniorinnen case decision and the ICJ's advisory opinion.*

Legal corner – Case-law: climate due diligence obligations and climate transition planning

Notre Affaire à Tous and Others v *TotalEnergies*, 25 June 2026 ([a])

The Paris Judicial Court held that, under the French Duty of Vigilance Law, TotalEnergies has a legal obligation to adopt climate mitigation measures consistent with the 1.5 °C target established by the Paris Agreement, which includes addressing its Scope 3 emissions. It confirmed that climate-related harms arising from the company's own operations and subsidiaries fall within the scope of its due diligence obligations under the Duty of Vigilance Law. The court further confirmed that such obligations fall within the scope of the CSDDD. It ordered TotalEnergies to revise its vigilance plan within six months to adequately

identify, prevent and mitigate climate risks. The judgment is under appeal as of July 2026.

Milieudefensie and Others v *Royal Dutch Shell*, 12 November 2024 ([b])

In 2021, the Hague District Court held that Shell's duty of care under Dutch tort law must be interpreted in light of its human rights obligations (notably Articles 2 and 8 of the ECHR) and the UNGPs and required Shell to make a 45 % reduction in carbon emissions by 2030 compared with its 2019 levels, including in its Scope 3 emissions. The Hague Court of Appeal overturned the specific reduction target but maintained that 'carbon majors' have a duty to reduce their Scope 1 and 2 emissions to prevent climate harm, noting that 'protection from dangerous climate change is a human right' (para. 7.17). Milieudefensie appealed the ruling, arguing that Shell should be subject to a quantified reduction target (c). The case remains pending before the Dutch Supreme Court as of July 2026.

Source: FRA (2026).

([a]) Paris Judicial Court, Notre Affaire à Tous and Others v TotalEnergies, 25 June 2026.

([b]) The Hague Court of Appeal (Gerechtshof Den Haag), Milieudefensie and Others v Royal Dutch Shell, 12 November 2024, ECLI:NL:GHDHA:2024:2100.

([c]) Milieudefensie, 'Explainer: Why we are appealing to the Supreme Court', Milieudefensie website, 11 February 2025, accessed 8 September 2026.

Climate transition plans are important tools that enable companies to show how their activities align with EU climate objectives, while reducing the human rights and environmental risks related to their climate impacts [61]. European Commission sectoral decarbonisation pathways provide guidance for preparing credible plans aligned with the European Climate Law [62].

Climate transition planning is provided for in several EU sustainability and financial regulatory frameworks through different types of obligations. The Corporate Sustainability Reporting Directive requires the disclosure of material climate mitigation plans and related environmental and just transition impacts (European Sustainability Reporting Standards E1-1, E3-E4, S1-S4) [63]. The Emissions Trading System Directive makes the allocation of free allowances for high-emitting installations conditional on the adoption of a climate neutrality plan, and the Industrial Emissions Directive 2.0 requires operators of installations in scope to adopt transformation plan [64]. Sustainable finance and prudential frameworks enshrine related obligations [65]. While the CSDDD does not contain a stand-alone climate transition plan obligation [66], climate-related risks and impacts remain relevant to HREDD (see Box: Human rights in climate transition planning). Together, these frameworks reinforce the role of transition planning as a tool for managing climate-related risks and supporting alignment with the EU's climate neutrality objectives [67].

Human rights in climate transition planning

Climate transition plans are a useful tool in the context of HREDD ([a]). By identifying how a company's activities contribute to climate change and setting credible measures to reduce emissions, climate transition plans can help companies prevent and mitigate adverse climate, environmental and human rights impacts linked to their operations and value chains. They can also support a human-rights-based just transition by ensuring that climate action contributes to the protection of people and communities.

A human-rights-informed climate transition plan should consider both the human rights risks stemming from climate change and those arising from transition measures. Relevant considerations may include:

- *reducing climate-related risks to rights such as life, health, water, food, housing and a healthy environment;*
- *addressing the labour and social impacts of the fossil fuel phase-out, including job losses and economic disruption;*
- *preventing labour rights abuses, occupational health and safety risks, environmental degradation and community harms linked to the sourcing of transition minerals;*
- *respecting land rights and indigenous peoples' rights and meaningful participation in renewable energy and infrastructure projects;*
- *strengthening the resilience of workers, communities and ecosystems to climate-related risks.*

Integrating these considerations into climate transition planning can help companies align their decarbonisation efforts with their human rights and environmental responsibilities (see more in Chapter 4.).

Source: FRA (2026).

([a]) See, for example, OECD, OECD guidelines for multinational enterprises on responsible business conduct, OECD Publishing, Paris, 2023, Chapter VI and Commentary, paras 76 and 77.

2.3. Conclusions

Climate change is directly relevant to human rights obligations under international and EU law. States have concurrent and mutually reinforcing obligations to prevent climate harm and protect

individuals from its adverse impacts. The obligations to protect the climate stemming from IHRL and other international law inform both the implementation of existing legislation and new legislative initiatives, not least because states are required to control private actors whose emissions undermine human rights. The foregoing legal developments shape expectations for corporate responsibility and accountability in the EU and are increasingly codified into mandatory due diligence frameworks. Emerging case-law and international standards further clarify that companies are expected to prevent, mitigate and address their contributions to climate change as part of their responsibility to respect human rights.

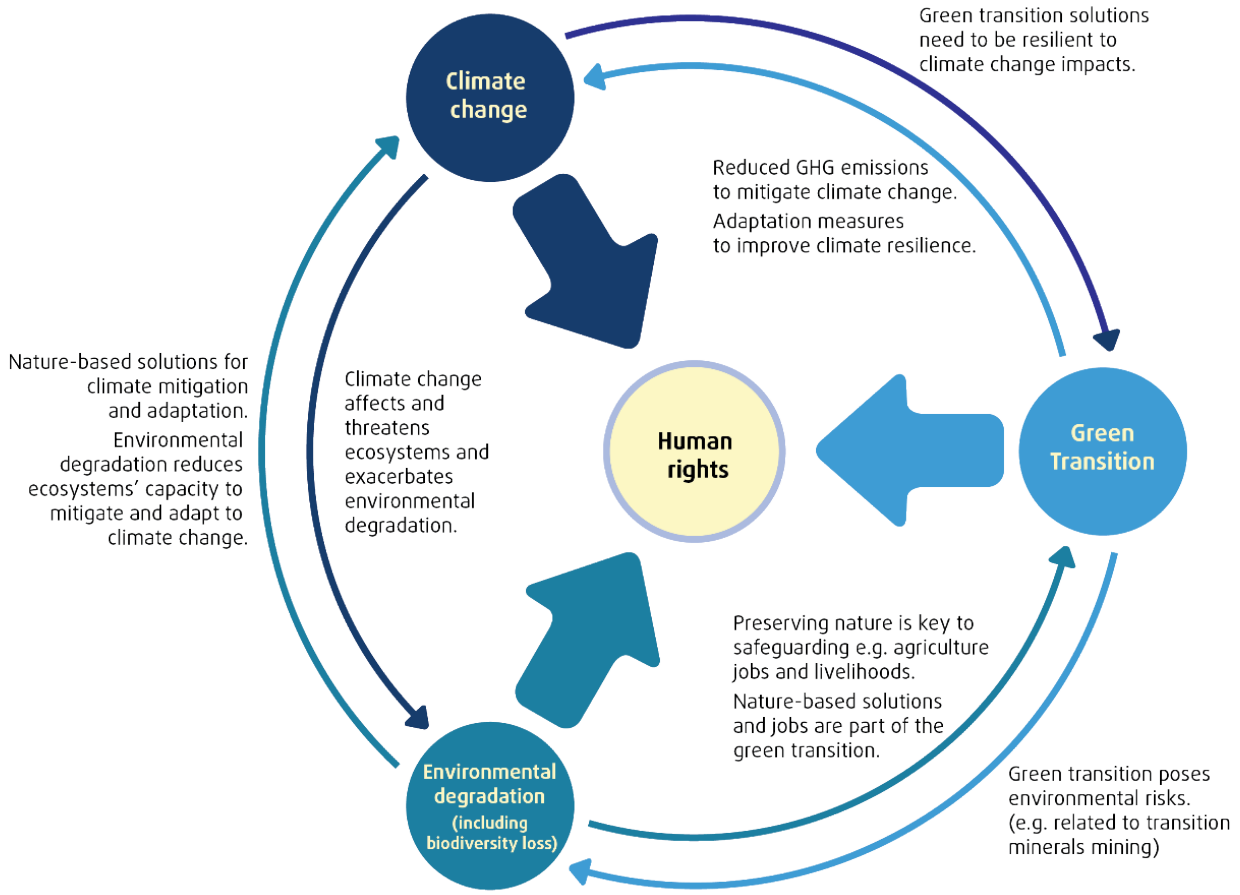
3. Human rights and the environment in corporate due diligence frameworks

The nexus between IHRL, international environmental law and climate change law underpins HREDD under international standards. International law informs the content, implementation and interpretation of EU law, including in the areas of environmental and climate policy and corporate sustainability and in measures like the CSDDD.

3.1. Key interactions

Environmental pollution and climate change undermine the enjoyment of human rights and may lead to serious human rights harms, including the loss of life and livelihoods. Very often, the human rights impacts of these phenomena are compounded and disproportionately affect marginalised communities and those in vulnerable situations. Climate change, environmental degradation and the green transition are closely interconnected: environmental degradation and climate change reinforce one another, while measures to address them may also create new human rights and environmental risks (see Figure 1).

Figure 1 – Nexus between climate change, environmental degradation, green transition and human rights



Source: FRA, 2026.

Alt text: The graph illustrates the key interrelations between climate change, environmental degradation, green transition, and human rights.

3.1.1. Integrated human rights and environmental due diligence

Businesses have responsibilities to prevent, mitigate and remedy adverse impacts related to their activities. Under international standards frameworks, such as the UNGPs [68] and OECD guidelines, HREDD encompasses both human rights and environmental impacts, including those related to climate change [69]. Environmental impacts are part of 5 out of 11 mandatory due diligence legal acts mapped by the OECD, including key EU legislation such as the CSDDD, Batteries Regulation and Deforestation Regulation (see also Chapter 5.) [70].

Legal corner – Integrated human rights and environmental due diligence under the CSDDD

The CSDDD expressly connects rights, prohibitions and obligations stemming from international human rights and international environmental law through its definition of adverse environmental impacts (Article 3(1)(b)), with the relevant

rights and prohibitions listed in points 15 and 16 of the Annex.

Multiple other human rights within the scope of the CSDDD may also be impacted, including the right to life; the right to liberty and security; the right to enjoy just and favourable conditions of work, including safe and healthy working conditions; and the rights of the child (Annex points 1, 3, 6 and 8), among others.

Sources: CSDDD; FRA (2026).

3.1.2. Environment and climate-related human rights harms

Adverse human rights and environmental impacts caused by climate change fall under the scope of HREDD. The CSDDD enshrines related environmental obligations and prohibitions including, but not limited to, the obligation to avoid or minimise adverse impacts on biological diversity and wetlands and the obligation to prevent, reduce and control the pollution of marine environments (see also Legal corner: Human rights, environmental protection and climate change under the OECD due diligence framework) [71].

The OECD guidelines recommend that companies implement a comprehensive environmental management system to identify, prevent and address adverse environmental impacts associated with their business operations, products and services, including climate change impacts (para. 77). This includes conducting risk-based assessments, setting science-based targets and regularly evaluating the effectiveness of environmental strategies.

According to the UN Working Group on Business and Human Rights, environmental harm, including climate change and environmental degradation, falls within the scope of the UNGPs when it interferes with the enjoyment of human rights [72]. Furthermore, with the increasing international and national recognition of the right to a healthy environment, HREDD should encompass both substantive elements of this right, such as a safe climate and clean air, and procedural environmental rights, including public participation and access to information [73]. According to recital 35 of the CSDDD, 'environmental due diligence should … respect the right to a clean, healthy and sustainable environment.'

Importantly, environmental impacts on human rights, including climate impacts, may include harms to the rights to life, private and family life and health, as well as potentially irreversible or irremediable damage to environment – all of which could constitute a severe adverse impact (Article 3(l) and (v) of the CSDDD). The measures taken by companies should be effective and commensurate to the degree of severity and likelihood of the adverse impact (Article 3(o) and Articles 10 and 11 of the CSDDD) [74]. Taking an integrated approach to HREDD is essential to fulfilling these obligations.

3.1.3. Climate vulnerability and environmental degradation as risk factors

Exposure to climate change impacts – including slow-onset events such as rising sea levels and changing weather patterns and extreme weather events such as droughts, floods, storms, heatwaves and wildfires – constitute risk factors that, in accordance with international soft law standards, should be taken into account by companies in their HREDD processes. Exposure to climate change impacts further interacts with humans and ecosystems' vulnerability to those impacts [75]. Similarly, environmental degradation, including biodiversity loss, soil degradation and air and water pollution, reduces resilience to climate impacts. Such risks are distributed differently across geographies and locations [76]. They may also result in disparate impacts for specific groups. As indicated by the Intergovernmental Panel on Climate Change, 'Vulnerability is exacerbated by inequity and marginalisation linked to e.g. gender, ethnicity, low incomes, informal settlements, disability, age, and historical and ongoing patterns of inequity such as colonialism, especially for many Indigenous Peoples and local communities' [77]. These risks may affect the likelihood and severity of potential adverse impacts stemming from companies' own operations or from across their value chains. These impacts can also interact with and exacerbate other risks and adverse impacts. For example, positioning mining activities in areas under water stress may exacerbate drought and result in adverse impacts on the right to water, destroying local ecosystems and livelihoods [78]. Mining critical minerals may also cause, among other things, water and soil pollution – further exacerbating adverse impacts on the right to water and right to food and increasing broader livelihood and ecosystem risks (see Chapter 4.).

3.1.4. The environmental dimension of heightened due diligence

In some contexts, such as in conflict-affected areas or situations of widespread violence, the risk of grave human rights abuses is high, requiring heightened due diligence [79]. The OECD due diligence guidance for responsible supply chains of minerals from conflict-affected and high-risk areas [80] (OECD CAHRA guidance) highlights the need to identify the impacts of mineral extraction on conflict, human rights and the environment. Specific climate and environmental risks arise in the context of mining minerals, which is prone to unsafe practices, with a higher likelihood of triggering more severe adverse environmental impacts. Furthermore, instances of climate-linked extreme weather events and environmental disasters in unstable and insecure contexts may exacerbate human rights risks and have compound effects on both the environment and the population [81]. These may be further compounded by armed conflicts' destructive impacts on environment – as such conflicts 'disrupt ecosystems, deplete natural resources, pollute the environment, and jeopardise the health of our planet for generations to come' [82].

3.1.5. Human-rights-compliant green transition of companies

A just green transition, in line with international frameworks such as the Paris Agreement (see Section 2.1.), also requires integrating human rights, environmental and climate considerations into economic activities. Circular economy approaches, including recycling, can reduce waste and lower the demand for raw materials, thereby mitigating associated human rights and environmental impacts. However, they may also generate new risks: for example, unsafe material collection and recycling practices may involve exposure to toxic substances or risks of labour exploitation. Similarly, the clean energy transition and the growing demand for the minerals and materials necessary for it should not compromise the right to a healthy environment or the rights of workers and affected communities (see Chapter 4. and Chapter 5.).

3.2. Implementing integrated human rights and environmental due diligence – insights from corporate practice

While HREDD frameworks anticipate an integrated approach, empirical evidence reveals a persistent disconnect between policy requirements and corporate practice. According to an impact assessment study conducted for the European Commission, only 16 % of companies monitor both human rights and environmental impacts across their entire value chains [83] .

At the company level, FRA research [84] reveals two parallel trends: first, the growing integration of environmental and climate-related risks into the understanding of human rights due diligence, and second structural challenges and limitations in fully addressing the relevant interrelations in an integrated manner.

Stakeholder interviews conducted by FRA confirm the 'greening' of human rights in due diligence practices. Many interviewees emphasised that environmental impacts are inextricably linked to human rights impacts, reflecting the very foundation of the right to a clean, healthy and sustainable environment.

> **"The synergies between environmental, social and human rights issues are growing stronger. It is now considered outdated to treat these matters in silos. The prevailing view … is that the right to a healthy environment is itself a human right.**
>
> *Human Rights Director of a private company in France*

While most business representatives acknowledge the importance of environmental concerns in shaping responsible business conduct, some have called for more environmental due diligence

obligations to be enshrined in law. According to interviewees in Hungary, Luxembourg and Poland, environmental issues, especially permitting requirements and administrative or procedural obligations, predominate, although issues related to human rights impacts do arise in practice.

When asked about how due diligence frameworks operate in practice, only one third of interviewees discussed the implications of environmental and climate impacts on human rights. However, these respondents often treat human rights risks as being separate from environmental and climate concerns, especially within companies' internal structures. Business representatives in Germany, Hungary, Italy and Luxembourg acknowledged that these are typically handled independently, often by different departments. This structural separation is particularly pronounced in companies with an established practice of addressing environmental issues prior to the adoption of HREDD frameworks. This approach may, however, result in excessive focus on environmental impacts and overlook their broader implications for human rights, including the rights of workers and local communities. Furthermore, some respondents noted that the connection between human rights impacts and environmental or climate impacts is either not recognised or remains poorly understood by many corporate actors, despite the growing recognition of this nexus in international and EU due diligence frameworks.

OECD research similarly indicates that companies systematically fail to address the interdependencies of social and environmental impacts in their climate transition planning [85] .

Still, there are examples of more integrated approaches from different business sectors. By recognising that environmental degradation and climate change can have both direct and indirect effects on human rights, they acknowledge the transformative potential and added value of HREDD for corporate practice and human rights protection. However, others, like a sustainability manager of one small energy supply company even considered the extension from human rights due diligence to HREDD to be duplicative, as the company already addressed its environmental and climate impacts. Other stakeholders, such as lawyers, public officials and civil-society representatives support this connection in both law and practice, while calling for clearer legal obligations, better enforcement against companies and more detailed guidance on environmental and climate due diligence.

> **"I think they should be seen as integral because very clearly environmental impacts have human rights consequences. It's very clear. Especially now when we also bring in just transition and climate decarbonisation … these are very intertwined issues.**
>
> *Public authority, Luxembourg*

3.3. Conclusions

The integration of human rights, environmental and climate considerations into corporate due diligence is a feature of international standards and is increasingly reflected in EU law. The UNGPs, OECD guidelines and the CSDDD provide a strong basis for integrated HREDD. Environmental degradation and climate change are both drivers of adverse human rights impacts and relevant due diligence risk factors. Yet FRA research indicates that many companies continue to address human rights, environmental and climate issues separately, limiting their ability to identify and address interconnected risks. Effective HREDD therefore considers how companies' environmental and climate impacts may result in human rights harms – both directly and through compounding risk factors – and requires alignment across internal processes, stakeholder engagement and decisionmaking.

4. Addressing adverse human rights impacts in businesses' climate transition

Human rights must be at the centre of the climate transition in order to comply with applicable legal standards and ultimately deliver a just transition. This also applies to the corporate context, where adverse human rights and environmental impacts need to be addressed, from the defossilisation of business activities and the transition towards clean energy to the impact of corporate transition and climate adaptation actions on rights holders, including workers and local communities. This chapter focuses on the human rights implications of the climate transition for businesses and considers how these can be managed through HREDD.

> **What is perhaps seen as more important for the management or key stakeholders or the boards of directors at companies [is] the fight against climate change and what are their obligations in this respect, and whether [these obligations are] broader or further than just complying with applicable regulation and whether they should change their business in general.**
>
> *Lawyer advising multinationals on environmental, social and governance standards and EU due diligence frameworks*

4.1. Fossil fuel phase-out

Scientific evidence clearly demonstrates that fossil fuels, namely coal, gas and oil, have been the primary historical and current driver of GHG emissions, thereby accelerating climate change [86]. The Intergovernmental Panel on Climate Change estimates fossil fuel combustion to be responsible for between 81-91 % of the total anthropogenic carbon dioxide (CO_2) emissions in the past decade [87]. At the 2023 UN Climate Change Conference (Conference of the Parties 28 (COP28)), a historic agreement was reached, with nearly 200 parties committing, for the first time, to 'transition away from fossil fuels in energy systems, in a just, orderly and equitable manner' [88]. This pledge was reiterated in the Pact for the Future [89], adopted by the UN General Assembly. Convened by Colombia and the Netherlands, the 2026 Santa Marta Conference on Transitioning away from Fossil Fuels called for stronger policy, financial and corporate frameworks, including legally binding roadmaps of the phase-out, standardised transition plans

and international cooperation to accelerate the just energy transition [90]. A report by the UN Special Rapporteur calls on states and fossil fuel companies to support a human-rights-based and just phase-out of fossil fuels, including through corporate transition measures, worker transitions, and remediation and compensation for harms [91].

While states have legal obligations to mitigate climate change, including through addressing fossil fuel production (see Chapter 2.), businesses also bear significant responsibility for phasing out fossil fuels. In 2024, just 32 companies (the 'carbon majors') – many fully or majority state-owned – were responsible for half of global fossil fuel and cement CO_2 emissions [92].

Recent national case-law illustrates an important shift from recognising climate change primarily as a matter of public policy to treating it as a legal issue with constitutional, human rights and corporate responsibility implications. Courts are increasingly scrutinising both state measures and business activities through the lens of climate protection, environmental rights and the interests of future generations, while testing the compatibility of fossil fuel-related activities with emerging legal standards.

In 2022, the District Court of the Hague considered in *RWE* v *the Netherlands* whether the national ban on coal-fired power generation by 2030 interfered with the RWE's property rights under Article 1 of the First Additional Protocol to the ECHR and Article 17 of the Charter, and found that it strikes a fair balance between private interests and the public imperative of phasing out coal [93]. The court rejected the RWE's compensation claim. In 2021, the Dutch Council of State held that gas extraction operations in Groningen implicate the rights protected under the ECHR, including the rights to life, private life and property [94], warranting heightened regulatory scrutiny [95].

In Italy, the Constitutional Court struck down provisions allowing the continued operation of a major hydrocarbon refinery, citing environmental protection as a core constitutional principle [96].

In *MTÜ Loodusvõlu* v *Narva Jõesuu Linnavalitsus* concerning a construction permit for a new shale oil plant (Enefit280-2), the Estonian court held that climate change mitigation is a constitutional obligation. It derived this environmental protection obligation from the right to health and the right to free self-realisation (Sections 18 and 19 of the Constitution of Estonia) and recognised that failure to act on climate change would unduly restrict the rights of future generations [97].

The Appellate Court in Poznań upheld the first-instance judgment that had declared invalid a resolution approving the construction of the Enea SA 'Ostrołęka C' coal-fired power plant. The ruling followed a shareholder challenge arguing that the project exposed the company to major climate-related financial risks, including rising carbon prices and competition from renewable energy sources [98].

Recent research reveals that net-zero pledges do not inherently accelerate emissions reductions or drive substantive reforms in corporate climate governance [99]. Currently, the fossil fuel production planned for 2030 exceeds 1.5 °C-aligned levels by more than 120 % [100]. To

effectively mitigate climate change and prevent related adverse human rights impacts, the adoption of decarbonisation pathways by both states and businesses must translate into tangible outcomes rather than remain symbolic commitments.

Policy context: principles for the global fossil fuel phase-out and business action checklists

The business-led We Mean Business Coalition, a global network of over 23 000 companies of all sizes, published principles and action checklists for accelerating the transition from fossil fuels to clean energy. It called on fossil fuel producers to end new explorations and adopt phase-out plans with clear emissions targets, and on other companies to eliminate dependency on fossil fuels across their operations.

Sources: We Mean Business Coalition, Principles for Global Fossil Fuel Phase-out: Guidance for fossil fuel suppliers, users, investors and national governments to keep 1.5 °C within reach, New York, 2023; We Mean Business Coalition, 'Fossil to Clean – Business action checklists', New York, 2025–2026.

4.2. Clean energy transition

The clean energy transition is central to climate action. However, without adequate safeguards, it also poses serious risks to human rights and local ecosystems and must therefore be implemented in compliance with human rights law.

4.2.1. Human rights considerations in the extraction of energy transition minerals

The transition to clean energy relies heavily on minerals such as cobalt, copper, lithium and rare earth elements, which are essential components of electric vehicles, solar panels and other low-carbon technologies [101]. The extraction and processing of these minerals are concentrated in a limited number of countries across Africa, Asia and Latin America [102]. Some estimates show that the EU's energy targets could expose tens of thousands of miners in Africa to conditions amounting to modern slavery, while also driving the consumption of up to 73 million cubic metres of water in water-scarce areas [103].

> **The extraction of critical minerals for the clean energy revolution – from wind farms to solar panels and battery manufacturing – must be done in a sustainable, fair and just way.**
>
> *António Guterres, Secretary-General of the United Nations [104]*

Workers, local communities and ecosystems continue to bear the most severe effects of the extraction of transition minerals [105]. For example, in the Democratic Republic of the Congo, which supplies over 70 % of the world's cobalt, cobalt mining has long been associated with child labour, exposure to toxic substances and poor working conditions [106], with downstream companies failing to respect human rights and the climate. Weak governance in some of the source countries, including corruption and structural power imbalances between multinational enterprises and African states, are relevant contextual risks [107]. In Latin America, similar issues are also prominent, in addition to land conflicts. In Peru's Áncash department, the Huaripampa community has been protesting against land use changes for many years, arguing that the operations of the Antamina mine – one of the largest copper mines in the world, in a country that is the world's third largest producer of copper – are destroying ancestral lands, notably through pollution [108].

Furthermore, energy transition may also further undermine environmental and human rights, for example through deforestation and other land use change. This applies both to mineral extraction and increased biofuel production. The latter, without sufficient safeguards, may lead to higher GHG emissions as a result of land use change linked to the expansion of cropland, thereby contributing to deforestation, biodiversity loss and food insecurity [109], potentially negatively impacting human rights.

These findings highlight the need for stronger due diligence across mineral value chains (see also Section 4.3.), including meaningful engagement with local communities so that they also share the benefits [110]. The UN Secretary-General's Panel on Critical Energy Transition Minerals has developed seven principles guiding due diligence and accountability [111]. The non-binding EU principles for sustainable raw materials also outline the social, economic and governance, and environmental principles that should guide raw material extraction and processing to support human rights [112].

4.2.2. Human rights considerations in renewable energy projects

Renewable energy projects – from the extraction of the minerals needed to build solar panels and

wind turbines to the construction and installation of wind farms and solar parks – may also carry human rights and environmental risks. The tension between climate and energy objectives and environmental protection is especially visible when local projects affect protected ecosystems or traditional land uses, thereby illustrating the need for integrated and human-rights-compliant approaches to the clean energy transition.

In *Coolglass* v *An Coimisiún Pleanála* [113], the Irish Supreme Court held that planning authorities must act consistently with national climate objectives and may override local planning provisions, including landscape protections, when justified by the climate benefits of a project.

The Swedish Land and Environment Court of Appeal upheld a wind farm permit in an area used for Sámi reindeer herding, subject to mitigation measures, thereby balancing renewable energy development with the protection of Sámi rights [114]. However, in a similar case, the Norwegian Supreme Court found that wind farm projects violated Sámi cultural rights under Article 27 of the International Covenant on Civil and Political Rights [115], as the negative impacts on reindeer herding were significant and the remedial measures insufficient [116].

The planning and operation of renewable energy projects must therefore take into account the conservation of biodiversity and the full spectrum of rights, including minority rights. Local communities must be allowed to participate in the clean energy transition and should not be disproportionately negatively affected.

4.3. Just transition for workers and communities

A green transition entails, but is broader than, a clean energy transition (see Section 4.2.). It is the process of an economy-wide change towards sustainability, entailing a loss of jobs related to our fossil fuel-dependent economy, the transformation of economy and the rise of new green jobs. Businesses are at the heart of the transition, and as transition measures may also create human rights risks across value chains, including in the deeper levels of supply chains, these risks should be addressed through HREDD [117].

4.3.1. Human-rights-compliant transition in businesses' own operations and across their value chains

The green transition is expected to create millions of jobs, for example in the circular economy, transport and building renovation sectors [118]. However, access to green jobs remains unequal. Despite a great need for training and reskilling in sectors such as construction, manufacturing and energy supply, participation remains low [119]. To support a just transition, such training should be provided in a human-rights-compliant manner. This includes having respect for labour rights, implementing meaningful stakeholder engagement and paying attention to the needs of persons in vulnerable situations, including those in informal employment. Financial barriers, limited access

to information and persistent gender imbalances further risk reproducing existing inequalities rather than reducing them [120].

Moreover, green jobs may still involve poor working conditions, precarious employment or low wages. For instance, in the circular economy sector globally, around 52 % of the workforce is employed informally [121]. Informal work is often characterised by low pay, weak social protection and hazardous working conditions. A just transition approach therefore involves measures that strengthen workers' rights and occupational health and safety to create green jobs that are 'safe, fair, dignified' [122]. Social dialogue and meaningful stakeholder engagement are essential components of a human-rights-based just transition [123].

4.3.2. Responsible disengagement and divestment

Under the CSDDD and international HREDD standards, disengagement from a business relationship or operating context is a last-resort measure that should, where required, be undertaken responsibly and in a manner that fully respects human rights [124].

This is relevant in the context of sustainable sourcing, including in sectors such as agrifood (see also Chapter 5. on the Deforestation Regulation). Abrupt disengagement and a shift to larger, certified suppliers may exclude smaller producers, resulting in a loss of income and increased vulnerability, particularly where social protection systems are weak. Smallholder farmers and family farms may struggle to meet sustainability or certification requirements due to limited financial and technical capacity [125]. Companies can help mitigate these risks by supporting suppliers through capacity-building measures and other measures that facilitate compliance, while ensuring that sourcing practices respect human rights.

Responsible disengagement is equally important in the context of the climate transition, including the fossil fuel phase-out and divestment from carbon-intensive industries (see Section 4.1.). The UN Special Rapporteur on the human right to a healthy environment has warned that it is 'irresponsible' for companies to abandon degraded sites and leave workers and communities exposed to ongoing or increased harm [126]. Sudden disengagement may adversely affect workers and communities, leading to a loss of income, mass unemployment and even the collapse of a local economic activity [127]. A structured approach should therefore involve stakeholder engagement, transparent risk assessments and transitional support measures, consistent with the principles of a just transition [128]. This may also include conducting 'counterparty due diligence' to avoid transferring assets to operators with weaker human rights and environmental standards [129]. Remediation remains key, including restoring degraded ecosystems to mitigate long-term damage to human rights, the environment and the climate [130] (see also Section 6.2.).

4.4. Climate adaptation

The impacts of the changing climate affect lives and significantly disrupt business operations, supply chains and properties, including through extreme weather events such as heatwaves, floods and storms [131]. The European Climate Risk Assessment [132] identifies 36 climate-related risks that threaten ecosystems, infrastructure and human health. Climate adaptation is not only a business imperative, but also a key consideration in addressing related human rights risks across value chains.

4.4.1. Workers' occupational safety and health

Climate change affects workers' occupational safety and health, including through extreme heat indoors and outdoors and air pollution. These have impacts on physical and mental health and lead to workplace deaths, disproportionately affecting lower-income workers, migrants, older persons, outdoor workers and those with pre-existing health conditions or in informal employment [133]. In Europe, high levels of exposure to high temperatures are observed in the agricultural and construction sectors, with 68 % and 52 % of workers affected respectively [134]. EU guidance from the European Agency for Safety and Health at Work provides advice on how extreme heat risks can be mitigated in the workplace [135].

Extreme heat has direct impacts on workers across value chains. Research on informal workers in urban India shows a negative cycle, whereby heat reduces workers' ability to work, leading to income loss and undermining their rights to health, adequate housing, food and water. Compounding vulnerabilities at work and home leave many unable to recover from heat exposure and increase the risks of long-term illness and poverty [136]. Agriculture is also particularly vulnerable: the UN Economic and Social Commission for Asia and the Pacific estimates that the sector accounts for over 60 % of disaster-related losses in the region, largely due to droughts, floods and extreme heat [137]. At the same time, around a billion people, or 28 % of the global workforce, work in agriculture [138]. Many agricultural workers face poverty, food insecurity, poor occupational health and safety standards, and weak labour and social protection, making climate change a further risk to their lives and livelihoods.

International and European human rights and labour standards increasingly recognise these risks. The right to health encompasses healthy occupational and environmental conditions [139]. The International Labour Organization recognises a safe and healthy working environment as a fundamental principle and right at work [140]. The occupational safety and health obligations listed under Article 3 of the European Social Charter extend to climate-related risks and impacts [141].

Companies have a responsibility to integrate climate-related occupational health and safety risks into their HREDD processes, ensuring prevention, monitoring and worker participation [142].

4.4.2. Addressing climate risks and adaptation in human rights and environmental due diligence

Companies may cause or contribute to adverse human rights impacts by undermining climate resilience and adaptation, including through environmental degradation that weakens the resilience of ecosystems and communities to climate change. For instance, the gas extraction projects of multinational companies based in or operating in the EU (projects situated in the Rovuma Basin, offshore of Mozambique) are posing risks to the local capacity for resilience to climate change, which may have serious consequences [143]. Alongside the projected environmental damage, biodiversity loss and lifetime emissions which are equivalent to those of the entire EU-27, the projects have displaced over 500 households and may exacerbate climate vulnerability in a region already highly exposed to climate hazards [144]. Another example is the increasing use of monoculture farming, which impacts soil health and wildlife habitats and disrupts water cycles, ultimately destroying local climate buffers and undermining resilience to hazards. Deforestation and monoculture cropping have been found to reduce rainfall and intensify drought [145]. In Brazil, the Cerrado tropical savanna – the largest savanna in South America and the biologically richest savanna in the world – is being subjected to mass deforestation for soy production, which is notably directed to the EU market [146].

Companies can identify these risks through climate risk assessments, which map all suppliers and customers, identify climate hazards and estimate the extent of physical risks based on site exposure and vulnerability [147]. They can also prevent and mitigate related risks by implementing climate adaptation measures – including through nature-based solutions, that is, actions aimed at protecting, conserving or restoring ecosystems [148]. Additionally, land restoration and reforestation projects also play an important role in reducing GHG emissions, contributing to both climate change mitigation and resilience [149]. However, they may also interfere with local land rights and indigenous peoples' rights and should be implemented in a way that respects these rights, including with (free, prior and informed) consent and through co-creation with local rights holders.

4.5. Conclusions

As significant contributors to GHG emissions, other environmental pollution and biodiversity loss, and thus to the climate crisis, private actors bear a clear responsibility for the transition from fossil fuels to clean energy. This responsibility is grounded in law and policy. The climate transition fundamentally reshapes corporate responsibilities at the nexus of human rights, environment and climate change.

While companies play a key role in reducing GHG emissions and other environmental harms, their transition measures may also have adverse impacts on workers, local communities and indigenous peoples, particularly in high-risk sectors and global value chains, including in fossil fuel phase-out, clean energy deployment, the extraction of critical raw materials and climate adaptation. Integrating these considerations into HREDD, transition planning and stakeholder engagement is therefore essential to support a just transition. HREDD should include

considerations on how to reduce companies' contribution to climate change, while at the same time ensuring that the measures taken to do so do not create or exacerbate adverse human rights and environmental impacts.

5. Human rights, environment and climate considerations in selected EU sustainability legislation

The EU has adopted a broad and interlinked regulatory framework to strengthen corporate due diligence, transparency and accountability in relation to human rights and the environment. This chapter reviews how selected EU sustainability and due diligence frameworks address the human rights-environment-climate nexus, and the implications for companies seeking to adopt coherent approaches to HREDD.

Different pieces of EU legislation pursue different objectives and employ different regulatory techniques. They collectively reflect the growing recognition that environmental degradation and climate change can result in adverse human rights impacts (see Table 3).

Table 3 – An overview of human rights, environment and climate considerations in selected EU HREDD and product legislation

Legislation	Subject matter (and key obligations)	Nexus between human rights, environmental and climate considerations
Corporate Sustainability Due Diligence Directive (CSDDD) [150]	Requires companies to conduct risk-based human rights and environmental due diligence across operations and value chains (identify, prevent, mitigate and remedy adverse impacts).	Explicitly links environmental harm to human rights impacts and covers climate- and environment-related risks (e.g. harmful emissions, ecosystem degradation) as drivers of rights violations.
Conflict Minerals Regulation [151]	Imposes due diligence obligations on EU importers of certain minerals in line with OECD CAHRA guidance (responsible sourcing from conflict areas).	Addresses severe human rights abuses linked to conflict minerals (e.g. forced labour, violence, displacement); environmental and climate impacts (pollution, ecosystem degradation) addressed indirectly as these are recognised via OECD guidance; supports transparency and responsible sourcing.
Deforestation Regulation [152]	Prohibits placing products linked to deforestation on the EU market; requires legality checks covering human rights in country of production.	Strong environmental and climate focus (deforestation, biodiversity loss, emissions); human rights addressed indirectly via compliance with national and international standards (including free, prior and informed consent); may raise just transition risks for smallholders and vulnerable groups.

Legislation	Subject matter (and key obligations)	Nexus between human rights, environmental and climate considerations
Batteries Regulation [153]	Establishes lifecycle-based due diligence, sustainability and product requirements for batteries (carbon footprint, recycled content and supply chain obligations).	Integrates human rights and environmental standards (the UNGPs, OECD guidance); addresses labour, health and environmental risks; central to the climate transition via the regulation of low-carbon and circular battery value chains; highlights risks in extraction and recycling (e.g. unsafe labour conditions).
Critical Raw Materials Act [154]	Aims to secure a supply of strategic raw materials through strategic projects, supply chain risk assessments and circularity measures.	Makes sustainability compliance a requirement for strategic projects (including human rights standards); strong climate relevance due to these materials' role in renewable energy; no explicit due diligence obligations; risks include environmental harm and community impacts.
Forced Labour Regulation [155]	Prohibits products made with forced labour; product-focused instrument without full due diligence framework.	No explicit environmental or climate obligations; indirect link as climate change and environmental degradation increase vulnerability to forced labour; green transition sectors may carry high exploitation risks; highlights need for coherent cross-framework protection.

Source: FRA (2026).

Despite growing convergence, human rights, environmental and climate considerations remain unevenly embedded across EU legislation. Some instruments rely on comprehensive due diligence obligations (CSDDD, Batteries Regulation), others on product compliance requirements (Deforestation Regulation, Forced Labour Regulation) and others on permitting or strategic project frameworks (Critical Raw Materials Act).

The **CSDDD** expressly connects environmental and human rights due diligence obligations in its definition of adverse environmental impact (Article 3(1)(b)), which points to the human rights impacts of environmental degradation (listed in Part I, Section 1, points 15 and 16 of the Annex to the CSDDD). While Omnibus I [156] removed the obligation for companies to adopt climate transition plans, the retained due diligence requirements cover adverse human rights impacts linked to climate and environmental harms (see Chapter 3.).

The **Batteries Regulation** establishes life-cycle-based due diligence obligations that integrate international standards, including the UNGPs and OECD guidelines, and require companies to put in place risk-based due diligence and grievance mechanisms covering risks such as child and forced labour, occupational health and safety and environmental pollution (Article 49; Annex X). It also advances climate and environmental objectives through requirements on carbon footprint disclosures (Article 7), hazardous substances (Article 6), recycled content (Article 8) and circularity. At the same time, battery recycling and mineral value chains may create significant

risks, including exposure to toxic substances, labour exploitation, unsafe working conditions, gender-based violence and harms linked to informal or poorly regulated recycling activities [157] .

While the **Conflict Minerals Regulation** focuses on human rights due diligence obligations and does not explicitly frame environmental or climate obligations, the OECD CAHRA guidance on which it is based recognises the environmental degradation, pollution and related harms to livelihoods and health associated with mining activities [158] .

The **Critical Raw Materials Act** seeks to secure supplies of strategic raw materials and strengthen their value chains – including materials necessary for the renewable energy and battery technologies needed for the green transition. It requires compliance with applicable EU and national law and relevant international standards, including the UNGPs, OECD guidelines and International Labour Organization instruments (Articles 1 and 5–7). However, it does not establish a comprehensive HREDD obligation. Its human rights safeguards are largely limited to strategic projects. It leaves the human rights and environmental risks associated with raw material extraction and processing to be covered by other instruments, including the CSDDD, Conflict Minerals Regulation and Batteries Regulation. Non-strategic projects and operators outside the scope of these instruments may be subject to less stringent requirements, highlighting the need for complementary mechanisms.

The **Deforestation Regulation** aims to prevent deforestation, forest degradation, biodiversity loss and related GHG emissions (Article 1(1)(a)–(b)). Human rights protection is addressed indirectly through legality requirements (Article 2(40)), which encompass applicable international human rights, labour and land rights standards in the products' country of origin. Human rights protection is secured through legality checks rather than human rights due diligence obligations, which may lead to uneven protection depending on national frameworks and may generate legal uncertainty where the regulation interacts with broader instruments such as the CSDDD and its *lex specialis* provision. Just transition considerations also arise in the context of implementation of the Deforestation Regulation, especially for smallholder farmers and other vulnerable groups in producer countries, who may face exclusion from EU markets due to compliance costs or traceability requirements, thereby affecting their livelihoods and right to an adequate standard of living [159] .

Even instruments that do not explicitly regulate environmental or climate impacts increasingly interact with the nexus. The **Forced Labour Regulation** addresses risks of forced labour. These may be exacerbated by environmental degradation, climate vulnerability and transition-related pressures in global supply chains, such as climate-induced displacement, the loss of livelihoods in agriculture or increased poverty, which may push affected populations into exploitative labour conditions. Conversely, sectors critical to the green transition – such as the mining and processing of energy transition minerals – may themselves be associated with significant risks of modern slavery [160] .

Although these instruments pursue different objectives and employ different regulatory techniques, they collectively reinforce expectations that companies identify and address interconnected human rights, environmental and climate risks across their value chains. However,

differences in scope, terminology and enforcement may result in overlapping obligations and fragmented implementation, particularly in sectors central to the green transition, such as renewable energy, critical raw materials and agriculture (see Chapter 4.). An integrated HREDD approach is therefore necessary to ensure that compliance with one sustainability objective does not inadvertently undermine another.

The interaction between due diligence legislation, sustainability reporting and sustainable finance frameworks further reinforces this need. Instruments such as the Corporate Sustainability Reporting Directive [161], the Taxonomy Regulation [162] and the Sustainable Finance Disclosure Regulation [163] require companies and financial actors to identify, assess and disclose interconnected human rights, environmental and climate risks. Together, these frameworks create incentives for the more coherent management of sustainability risks and impacts.

5.1. Conclusions

EU sustainability legislation increasingly reflects the interconnected nature of human rights, environmental protection and climate action. While the CSDDD establishes the most comprehensive integrated HREDD framework, other instruments address specific aspects through complementary approaches, including sustainability criteria, legality obligations and sector-specific safeguards. Across EU law, human rights are unevenly embedded: in some cases, they are embedded indirectly through legality requirements or international references, and in others they are embedded through more structured due diligence obligations, leading to potential gaps in protection and inconsistencies in application.

The transition to a climate-neutral and resource-efficient economy introduces new or heightened risks, particularly for vulnerable groups in global value chains, including smallholder farmers, workers in the extractive and recycling sectors, and communities dependent on natural resources. Ensuring coherence, mutual reinforcement and effective implementation across these areas – particularly in their interaction with horizontal instruments such as the CSDDD – will therefore be essential to ensure that environmental and climate objectives are pursued in a manner consistent with human rights standards and the principles of a just transition.

6. Accountability and remedy at the human rights-environment-climate nexus

Under IHRL, states have obligations to provide effective access to remedy for rights holders; moreover, Article 47 of the Charter guarantees the right to an effective remedy. Effective enforcement and liability mechanisms are essential to hold companies accountable for human rights and environmental harms. The CSDDD and international standards further require companies to provide remediation for such harms. Despite existing enforcement and liability mechanisms across the EU, significant accountability and remedy gaps remain for environment and climate-related human rights impacts [164].

6.1. Administrative, civil and criminal liability – complementary mechanisms

In the EU, accountability for environmental and related human rights harms operates through a range of complementary mechanisms. **Administrative liability** and supervision are key components of environmental governance in the EU, giving effect to principles such as the prevention and polluter-pays principles through monitoring, enforcement and corrective measures imposed on operators responsible for environmental harm (see Section 1.1.). The Environmental Liability Directive [165] obliges companies responsible for environmental damage to bear the costs of both preventive and remedial actions and requires Member States to designate competent authorities with the power to enforce related national measures. However, the European Court of Auditors identified an inconsistent application of the polluter-pays principle in EU environmental law and across Member States [166]. While the Environmental Liability Directive requires that certain natural or legal persons can request that competent authorities act (Article 12), it does not apply to personal damage claims (Article 3(3)), relegating access to justice and remedy for individual victims of relevant environmental harms to national law [167].

Civil liability constitutes a key judicial avenue through which victims of corporate abuses may seek remedies before domestic courts under private law provisions, including tort law. However, significant differences and limitations exist across jurisdictions, particularly in regard to the attribution of liability and the complex cross-border aspects of cases involving multinational corporations, including restrictive legal standing rules, evidentiary barriers and high legal costs [168]. Currently, related claims can be brought under tort law as well as specialised environmental law regimes, and liability regimes differ across Member States [169]. Domestic rules on standing before civil courts also vary considerably across the EU, with some being rather restrictive [170]. However, the recently recast Industrial Emissions Directive 2.0 (Article 79a) [171] and Air Quality Directive (Article 28) [172] include civil liability provisions in the context of a damage to human health, highlighting the links between environmental pollution and human rights

harms and the right to an effective remedy.

The CSDDD further advances businesses' accountability for human rights and environmental harms. In Article 29, it requires Member States to ensure the right to full compensation for damage where a company is held liable under the domestic law. It also sets out certain minimum procedural safeguards for related civil liability proceedings. At the same time, as revised in February 2026 by Omnibus I, the CSDDD no longer provides for an EU-wide civil liability regime with common rules and standards aimed at ensuring the consistent enforcement of due diligence obligations. Omnibus I also removed provisions on the overriding mandatory application of the CSDDD's liability rules and representative action by trade unions and non-governmental organisations [173] . This risks there being an uneven implementation of civil liability mechanisms and undermining access to effective remedies for human rights and environmental abuses.

At the same time, national courts are increasingly recognising companies' liability for environmental and climate-related human rights harms, including in cases with cross-border dimensions (see Legal corner: Case-law: access to domestic civil courts for human rights, environmental and climate-related harm resulting from corporate activities).



Legal corner – Case-law: access to domestic civil courts for human rights, environmental and climate-related harm resulting from corporate activities

Greenpeace Italy* v *ENI (21 July 2025) ([a])

This was the first case in Italy seeking to establish liability for insufficient climate action, brought directly against a publicly owned energy company (Ente Nazionale Idrocarburi, ENI) and a public bank (Cassa Depositi e Prestiti) on the basis of tort law, international climate law and human rights law. The Italian Supreme Court of Cassation held that Italian civil courts have the jurisdiction to adjudicate the case, on the grounds that climate-related claims may be framed as ordinary tort actions where they allege there was harm to constitutionally protected rights.

Lliuya* v *RWE (28 May 2025) ([b])

In this case, brought by an Andean farmer against the energy company RWE, alleging that its contributions to GHG emissions, and thus to the climate crisis, posed a direct threat to his property rights through increased flood risks, the Higher Regional Court of Hamm acknowledged that, in principle, major corporate emitters can be held liable under civil law for climate-related damages. However, it ultimately dismissed the claim, considering the risk of flooding to the applicant's property to not be sufficiently high.

Source: FRA (2026).

([a]) Italian Supreme Court of Cassation, Greenpeace Italy et al. v ENI S.p.A., the

Italian Ministry of Economy and Finance and Cassa Depositi e Prestiti S.p.A., Decision No 20381, 21 July 2025.

([b]) Higher Regional Court of Hamm (Oberlandesgericht Hamm), Saúl Ananías Luciano Lliuya v RWE AG, I-5 U 15/17, 28 May 2025.

To guarantee accountability and ensure access to remedy for victims, including for human rights harms resulting from adverse environmental impacts, it is important to ensure that accessible and effective procedures are in place, including collective action and non-governmental organisations' standing in related cases.

Notably, environmental human rights defenders play a key role in identifying, documenting and seeking accountability for corporate activities that adversely affect human rights, the environment or the climate. Their effective protection and participation are essential for ensuring accountability, remedy and the implementation of HREDD.

Criminal liability provides another important avenue for accountability, and legal persons can be held criminally liable for misconduct in multiple EU jurisdictions (though the scope of their liability varies significantly between jurisdictions [174]. National courts in the EU have imposed criminal sanctions on companies and responsible managers for serious environmental harms. In Lithuania, the director of a tyre recycling company was found criminally liable and sentenced to three years and three months' imprisonment following a fire that caused significant harm to both the environment, through water, air and soil pollution, and the health of local inhabitants. The company was ordered to pay over EUR 4.2 million in compensation [175]. In Italy, 11 former executives of the chemicals company Miteni received prison sentences of up to 17 years for the contamination of drinking water with per- and polyfluoroalkyl substances (PFAS – the 'forever chemicals'), which affected more than 350 000 residents, resulting in adverse health effects and excess mortality. The first-instance court furthermore awarded over EUR 60 million in damages to victims, environmental organisations and public authorities [176].

European environmental criminal law recognises that environmental harm may also constitute or lead to human rights violations. The revised Environmental Crime Directive [177] and the Council of Europe Convention on the Protection of the Environment through Criminal Law [178] strengthen accountability for serious environmental harm through specific criminal offences and corporate sanctions – in addition to their explicit references to human rights [179]. Both instruments recognise aggravated forms of environmental offences that are subject to enhanced penalties, reflecting broader developments related to the emerging concept of ecocide [180] (see Legal corner: The concept of ecocide in international and European law).

Legal corner – The concept of ecocide in international and European law

The emerging concept of ecocide resonates with the recent developments in

international and European environmental criminal law, which qualify offences akin to ecocide. Under the Rome Statute, intentionally causing 'widespread, long-term and severe damage to the natural environment' constitutes a crime (Article 8(2)(b)(iv)) ([a]). A broader definition proposed by an independent expert panel convened by the Stop Ecocide Foundation, describes ecocide as 'unlawful or wanton acts committed with knowledge that there is a substantial likelihood of severe and either widespread or long-term damage to the environment being caused by those acts' (b). While still robustly debated, the concept is now increasingly understood as a potential tool for strengthening corporate accountability, as illustrated by ongoing legal developments.

The Environmental Crime Directive (Article 3(3)) and the Council of Europe Convention on the Protection of the Environment through Criminal Law (Article 31) classify environmental crimes as 'qualified' or 'particularly serious' offences where they cause:

- *the destruction of, or widespread and substantial damage, either irreversible or long-lasting, to ecosystems of considerable size or environmental value or protected habitats; or*
- *widespread and substantial damage, either irreversible or long-lasting, to air, soil or water quality.*

Both instruments extend the liability of legal persons to these offences (Article 6 of the Environmental Crime Directive and Article 34 of the Convention). Existing national definitions of ecocide differ. In the EU, France and Belgium recognise the offence and allow legal persons to be held criminally liable for this crime ([c]).

Source: FRA (2026).

([a]) International Criminal Court, Rome Statute of the International Criminal Court, The Hague, 2025.See also International Criminal Court, Office of the Prosecutor, Policy on addressing environmental damage through the Rome Statute, The Hague, 2025.

([b]) Stop Ecocide International, 'June 2021: Historic moment as Independent Expert Panel launches definition of ecocide', Stop Ecocide International website, 2021.

([c]) Under their respective national Criminal Codes, both France (Art. L121-2) and Belgium (Art. 18) provide for the general liability of legal persons. This also applies to the offence of ecocide, which is defined in the Criminal Code in Belgium (Art. 94(1)) and in the Environmental Code in France (Art. L231-3), with explicit references to the penalties for legal persons, such as fines and restoration orders.

6.2. Remedy for environmental and climate-related human rights harms

The human rights-environment-climate nexus is also relevant for corporate accountability under the UNGPs and OECD guidelines, which require companies to provide for or cooperate in remediation where they have caused or contributed to adverse impacts, including those arising from environmental degradation and climate change. The UN Working Group on Business and Human Rights highlighted the links between the polluter-pays principle and the right to remediation for pollution-related harms under the UNGPs [181] . The OECD guidelines are an important reference for holding companies accountable for their contributions to environmental degradation and climate change, with a growing body of case-law emerging from complaints filed before NCPs (see Legal corner: Human rights, environmental protection and climate change under the OECD due diligence framework) [182] .

Legal corner – Human rights, environmental protection and climate change under the OECD due diligence framework

A growing body of OECD NCP cases concerns companies' environmental and climate-related impacts and their related due diligence obligations. In *BankTrack et al.* v *ING Bank* (Dutch NCP, 2017), non-governmental organisations argued that the bank's fossil fuel investments violated the OECD guidelines by undermining the Paris Agreement. The NCP found that ING must take responsibility for downstream environmental impacts through climate-aligned financing ([a]). In *ClientEarth* v *BP* (UK NCP, 2019), a complaint about misleading advertising on renewable energy prompted the NCP to accept the case and led BP to withdraw its campaign ([b]). In *Society for Threatened Peoples* v *Credit Suisse* (Swiss NCP, 2019) ([c]) and *Friends of the Earth* v *Rabobank* (Dutch NCP, 2023) ([d]) concerning financial institutions' role in deforestation and fossil fuel expansion, the proceedings addressed the responsibility of banks to conduct climate-conscious HREDD.

Other cases examined, among other areas, agriculture, extractives and infrastructure projects. In Sherpa v Bolloré Group/Socfin Group/Socapalm (French and Belgian NCPs, 2010–2018) ([e]), the NCPs facilitated dialogue on the environmental and social harms linked to palm oil plantations in Cameroon. In the case, the NCP highlighted the importance of prior environmental impact assessments and meaningful consultation with affected communities. *WWF International* v *SOCO International* (UK NCP, 2013–2016) dealt with oil exploration in Virunga National Park, a United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage site, particularly with regard to

environmental safeguards and stakeholder engagement, prompting the company to cease operations in the park ([f]). In *Inclusive Development International et al.* v *Bonsucro* (UK NCP, 2019), the NCP found a breach of the OECD guidelines by a sustainability certification body over its approval of sugar producers linked to land grabbing and deforestation in Cambodia, underlining the accountability of non-producing entities such as certifiers across global value chains ([g]).

In a 2025 case against Shein, the French NCP found that the company had not complied with most provisions of the OECD guidelines due to the absence of environmental risk mapping across its activities, products, services and supply chains and the lack of measurable, science-based climate targets ([h]). A complaint before the Luxembourg NCP alleges that SICAV-FIS, the public entity managing the assets of the general pension insurance scheme in Luxembourg, failed to conduct adequate HREDD in relation to climate impacts within its investment activities. In December 2025, the NCP reported that it was finalising the drafting of its final statement ([i]).

Source: FRA (2026).

([a]) Netherlands NCP for the OECD guidelines, BankTrack et al. v ING Bank, complaint filed 8 May 2017, final statement 19 April 2019.

([b]) United Kingdom NCP for the OECD, Complaint against BP in respect of violations of the OECD Guidelines for Multinational Enterprises, complaint filed 4 December 2019, initial assessment 16 June 2020.

([c]) Swiss NCP for the OECD guidelines, Society for Threatened Peoples v Credit Suisse, complaint filed 28 April 2017, initial assessment 19 October 2017, final statement 16 October 2019.

([d]) Netherlands NCP for the OECD guidelines, Friends of the Earth v Rabobank, complaint filed 6 June 2014, final statement 15 January 2016.

([e]) Belgian NCP and French NCP for the OECD guidelines, Sherpa v Bolloré Group/Socfin/Socapalm, complaint filed 3 December 2010, final statement by the French NCP 3 June 2013, final statement by the Belgian NCP 15 June 2017.

([f]) UK NCP for the OECD guidelines, WWF International v SOCO International, complaint filed in October 2013, final statement 15 July 2014.

([g]) UK NCP for the OECD guidelines, IDI, Equitable Cambodia and LICADHO complaint to UK NCP about Bonsucro Ltd, specific instance before the United Kingdom National Contact Point for the OECD guidelines for multinational enterprises, final statement 11 January 2022.

([h]) French NCP for the OECD guidelines, 'Specific Instance of the French NCP "SHEIN in France" – Final Statement', Paris, 18 September 2025.

(i) Luxembourgish NCP, 'Specific Instance – Greenpeace Luxembourg & Fonds de Compensation de la Sécurité Sociale SICAV-FIS', Luxembourg, 6 December 2024, and Luxembourgish NCP, 'Status update on the specific instance (complaint) submitted by Greenpeace Luxembourg concerning the Fonds de Compensation de la Securite Sociale SICAV-FIS', Luxembourg, 11 December 2025.

The business obligation to remediate adverse environmental impacts and related human rights impacts arises under the CSDDD (Article 12). International frameworks call for adequate remediation, the different forms of which include, for example, restitution, compensation, rehabilitation and guarantees of non-repetition [183]. In the context of environmental degradation such as pollution and biodiversity loss, remediation may take the form of specific acts of restoration or regeneration [184].

There remains a gap in achieving remedy for the negative impacts of climate change on human rights linked to business activities. At the same time, advances in climate attribution science and emerging case-law support the view that major emitters may bear responsibility for the harm resulting from their climate impacts (see Legal corner: Case-law: access to domestic civil courts for human rights, environmental and climate-related harm resulting from corporate activities).These developments strengthen arguments for corporate remediation of climate-related harms, including through mechanisms such as climate compensation funds [185] and support for people and degraded sites [186]. Companies may also help address and alleviate the local human rights impacts of climate change and environmental degradation, for example by financing or implementing climate adaptation measures in partnership with affected communities (see Section 4.4.).

6.3. Conclusions

Corporate accountability for environmental and climate-related harms is shaped by a combination of administrative, judicial and non-judicial mechanisms, reflecting the growing recognition that a range of such harms may adversely affect the enjoyment of human rights [187]. However, accountability frameworks often operate in isolation and remain only partially adapted to the interconnected nature of human rights, environmental and climate harms. Administrative environmental liability regimes focus primarily on environmental damage and preventive or restorative measures, while offering limited avenues for individuals affected by such harms to obtain remedy. Criminal liability is generally reserved for the most serious environmental offences and may not address the full range of resulting human rights impacts. Civil liability mechanisms remain fragmented across Member States, with significant differences in standing rules, evidentiary requirements and the remedies available. While the CSDDD provides for civil liability rules to address some of the existing accountability gaps at the human rights-environment-climate nexus, its effective implementation will depend on its coherent application across the EU and ensuring meaningful access to justice.

Furthermore, while advances in climate attribution science and emerging case-law increasingly clarify the contribution of major emitters to climate-related damage, the pathways for affected individuals and communities to obtain remedies remain limited. Emerging jurisprudence concerning climate-related corporate liability, environmental crime and due diligence obligations reflects a growing expectation that companies should prevent, address and remediate harms arising at the human rights-environment-climate nexus. Effective remediation requires addressing both environmental damage and its human rights consequences through measures ranging from ecosystem restoration and rehabilitation to compensation and climate-related remedies.

Conclusion

Corporate responsibilities at the nexus of human rights, climate change and environmental protection are progressively defined and shaped by a converging body of international, EU and national law and by corporate practice. Human rights, environmental protection and climate stability are legally and functionally interconnected, and this interdependence should guide companies in identifying, assessing and addressing their impacts on these areas across their operations and global value chains.

Member States' overlapping obligations under IHRL and international environmental and climate law – particularly in regard to the duty to protect against harm caused by private actors – are complemented by direct expectations and binding obligations for companies under EU secondary legislation. At the EU level, this nexus is increasingly embedded across a complex regulatory landscape. Instruments such as the CSDDD and related product and sustainability legislation reflect the shift towards a more integrated regulatory framework in which companies bear clear and enforceable responsibilities for preventing and addressing adverse impacts.

Growing recognition of the right to a clean, healthy and sustainable environment further strengthens this legal nexus. It consolidates the relationship between environmental degradation, climate change and the enjoyment of human rights and reinforces the expectation that companies must treat environmental and climate risks as human rights risks within their due diligence processes. In practice, this requires companies to take a comprehensive, risk-based approach that anticipates both direct and indirect impacts, including cumulative and compounding risks across value chains.

Despite the foregoing, many companies continue to address human rights, environmental and climate risks in a fragmented and siloed manner. The organisational separation of related functions, limited internal coordination and insufficient understanding of how environmental and climate impacts translate into human rights harms hinder the effective implementation of integrated due diligence. This gap between legal requirements and corporate practice reduces the ability of companies to identify, prevent and mitigate interconnected risks. At the same time, many companies show a growing awareness of the need for an integrated approach.

The transition to a climate-neutral economy is fundamentally reshaping the landscape of corporate responsibility. Addressing climate change is a human rights imperative, and companies are key actors in the green transition. At the same time, the transition itself also creates new and complex human rights risks, particularly in global value chains linked to fossil fuel phase-out, renewable energy deployment and transition minerals extraction. These developments underscore that climate action and environmental protection cannot be pursued in isolation from human rights considerations. A just transition requires that companies systematically integrate human rights into their transition planning and operational decision-making.

Accountability emerges as a central and cross-cutting imperative. Although existing

accountability mechanisms – administrative supervision, civil and criminal liability and non-judicial grievance mechanisms – provide multiple avenues for addressing harms, they remain fragmented and only partially adapted to the integrated nature of climate, environmental and human rights risks. In particular, legal and practical barriers to accessing remedy, inconsistencies across jurisdictions and limited cross-border effectiveness constrain the ability to ensure corporate accountability for harms occurring at the nexus of human rights, climate change and environmental protection. Strengthening the coherence, accessibility and effectiveness of these mechanisms is essential to ensure that the evolving legal framework translates into tangible outcomes for affected individuals and communities.

The human rights-environment-climate nexus is increasingly recognised in EU law and policy, and while it is progressively shaping corporate responsibilities, realising its full potential requires moving beyond formal recognition towards consistent operationalisation. This entails ensuring coherence across legal frameworks, strengthening integrated due diligence practices and enhancing accountability mechanisms that reflect the interconnected nature of these risks. Ultimately, an integrated approach to corporate conduct is necessary for achieving a rights-compliant, sustainable and just transition. By placing human rights at the centre of climate and environmental action, the EU framework can provide a coherent and effective foundation to guide corporate behaviour and safeguard the rights of present and future generations.

Annex 1: Methodology

This report is based on a combination of desk research, legal analysis and empirical sociolegal evidence collected across the EU. It examines the nexus between human rights, environmental protection and climate change through a review of international, EU and Member State legal frameworks, including relevant case-law and policy developments.

This report reflects on the legal developments, policy frameworks and secondary data available up to June 2026 and, at the Member State level, the legal status as of February 2026, and does not systematically account for subsequent legislative or jurisprudential developments.

The legal analysis is complemented by data collected through FRA's research activities, including primary qualitative research conducted in 2025 comprising semi-structured interviews with representatives from businesses, public authorities and civil society and other stakeholders (approx. 10 interviews per country in 11 Member States: Belgium, Denmark, Finland, France, Germany, Hungary, Ireland, Italy, Luxembourg, the Netherlands and Poland). These Member States were selected based on the desk research, which identified them as having some of the most advanced HREDD frameworks in the EU, representing different jurisdictions, or having the headquarters of relevant companies/sectors in their territory. The interviews with companies of varying sectors and sizes focused on their HREDD practices; however, the sample is not representative of all businesses within those countries or across the EU.

Furthermore, complementary secondary data were gathered in January and February 2026 via Franet – FRA's research network in all Member States and three FRA observer countries (Albania, North Macedonia and Serbia). These insights provide evidence on how legal obligations and corporate responsibilities are regulated, interpreted in national case-law and implemented in practice by companies.

The research applies a human-rights-risk-based approach, focusing on how environmental degradation and climate change – together with related transition measures – may lead to adverse impacts on fundamental rights. The methodology also includes a comparative mapping of national approaches and selected case studies to identify patterns of fragmentation, emerging trends and good practices.

Abbreviations

ACHR – American Convention on Human Right

CAHRA – conflict-affected and high-risk areas

CFR – Charter of Fundamental Rights of the European Union

CJEU – Court of Justice of the European Union

COP – Conference of the Parties

CSDDD – Corporate Sustainability Due Diligence Directive

ECHR – European Convention on Human Rights

ECtHR – European Court of Human Rights

FRA – European Union Agency for Fundamental Rights

GHG – greenhouse gas

HREDD – human rights and environmental due diligence

IACtHR – Inter-American Court of Human Rights

ICJ – International Court of Justice

IHRL – international human rights law

NCP – National Contact Point

OECD – Organisation for Economic Co-operation and Development

TFEU – Treaty on the Functioning of the European Union

UN – United Nations

UNFCCC – United Nations Framework Convention on Climate Change

UNGPs – United Nations guiding principles on business and human rights

Country codes

AL – Albania

AT – Austria

BE – Belgium

BG – Bulgaria

CY – Cyprus

CZ – Czechia

DE – Germany

DK – Denmark

EE – Estonia

EL – Greece

ES – Spain

FI – Finland

FR – France

HR – Croatia

HU – Hungary

IE – Ireland

IT – Italy

LT – Lithuania

LU – Luxembourg

LV – Latvia

MK – North Macedonia

MT – Malta

NL – Netherlands

PL – Poland

PT – Portugal

RO – Romania

RS – Serbia

SE – Sweden

SI – Slovenia

SK – Slovakia

Endnotes

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