



FROM SHARED DIAGNOSIS TO **STRONGER** **STRATEGY**

Legal Strategies to
Strengthen Corporate
Action for Nature

Final report

July 2026



accountabilityaccelerator.org

TABLE OF CONTENTS



03	EXECUTIVE SUMMARY
05	Key findings
07	PROJECT OVERVIEW
07	Objectives of the legal mapping project
08	Methodology and scope
09	Webinar
10	Five priority areas
11	Ecosystem-wide next steps
12	DETAILED FINDINGS: WHAT THE RESPONSES REVEAL ACROSS THE ECOSYSTEM
13	Understanding the context for the findings
14	Insight 1 Organizational priorities: Where the ecosystem converges, and where it does not
16	Insight 2 Key geographies
17	Insight 3 Legal pathways in practice
19	Insight 4 What gaps are slowing the progress?
20	Insight 5 Funding mismatch: Who needs support, and why the gap persists
22	Insight 6 Where implementers are seeing progress, and where remedies still appear thin or incomplete
23	Insight 7 Key elements of systems change
24	Insight 8 Where legal impact has been achieved
25	CONCLUSION
26	FULL QUESTIONNAIRE AND SUPPORTING DATA

EXECUTIVE SUMMARY

By 2030, the world will face critical milestones for climate, biodiversity, and human rights. At the same time, geopolitical pressures, weak enforcement of existing laws, shrinking civic space, and entrenched power imbalances are reshaping what meaningful accountability looks like in practice. In addition, funding for nature is declining just when it is needed most urgently.

Against this backdrop, the Accountability Accelerator undertook a legal mapping project to understand how legal strategists, practitioners, funders, and re-granters are working to prevent and address corporate harms to nature, and where a stronger legal architecture is still needed.



MAPPING LEGAL STRATEGIES TO STRENGTHEN CORPORATE ACCOUNTABILITY FOR NATURE

Our overarching goal was to identify how a community of legal funders, strategists and practitioners can strengthen accountability systems and mechanisms so that corporate harms to nature are reduced and justice is upheld.

We set out to better understand what the corporate accountability, legal and nature ecosystem prioritizes, where it is already seeing traction, and what would help it move faster and further.

To do this, the Accountability Accelerator surveyed three stakeholder groups engaged in legal work globally: Funders, Re-granters, and Implementers. Questionnaires were made available in English, Brazilian Portuguese, Spanish, and French, and circulated between May and October 2025. Findings were then tested and deepened through a period of consultation, including a public webinar held on 3 December 2025.

Alongside sharing top-line findings from 102 responses across 92 organizations, the webinar brought together a Firestarters panel of six legal practitioners working across regions on corporate accountability, community rights, and environmental justice. Their perspectives helped sharpen the report's understanding of legal priorities, gaps, and opportunities for action.

Collectively, these provided first-hand insights from those working globally with law to strengthen corporate action on nature.

NATURE

Nature is defined as land, water, air, climate and biodiversity. Negative impacts on nature include those that affect Indigenous Peoples and local communities who depend on these ecosystems for survival.

CORPORATE ACCOUNTABILITY

Corporate accountability for nature is the system of transparency, responsibility, and oversight that enables companies and financial institutions to protect people and planet from harm.

If harm occurs - directly or indirectly linked to company operations - companies are answerable in line with prevailing international standards and laws.

As part of acting accountably, companies take adequate steps to prevent, identify, mitigate and address negative risks and impacts to nature. These steps, including science-based targets, are independently verified, and salient risks and impacts publicly disclosed.

KEY FINDINGS

The mapping points to a field of practitioners that is active, experienced, and has already undertaken powerful legal and strategic work - but is also marked by fragmentation, uneven support, and persistent gaps.

The questionnaire responses highlighted significant opportunities to advance legal strategies for nature, marked by strong alignment across respondent groups. This was particularly evident in areas such as land-related issues and Indigenous Peoples' rights.



At the same time, the findings suggest that significant blind spots remain, including underexplored issue areas such as strengthening corporate accountability for oceans, uneven support for under-represented groups such as children, women, and hard to reach geographies, and differing views across Funders, Re-granters, and Implementers about where effort and resources should go next. One example being corporate accountability within the just transition.

Questionnaire respondents also pointed to a broader challenge: while important legal gains are being made, the ecosystem is not yet consistently translating activity into coordinated impact. **Where relevant laws exist for upholding corporate accountability, they are being poorly enforced.** This gap is especially visible in relation to the right to an adequate remedy, after harm has occurred. Responses suggest stronger signs of progress where legal work has advanced cases or opened pathways to justice, but much weaker signs that affected people and places are receiving meaningful redress in practice — through measures such as clean-up, compensation, guarantees of non-repetition, or corporate apology.

The findings also point to areas that appear to be under-supported or overlooked, including certain rights holders, difficult-to-reach communities, and, in some cases, women and children.

The findings of this report point to a legal ecosystem where priorities and approaches are already clear enough to advance, while gaps still require stronger attention, coordination and strategic alignment. Read together, they offer a practical picture of where the work is gaining traction and where it remains underpowered or fragmented.



- There is enough alignment to act now on key priorities, legal tools, and approaches where impacts have already been seen, such as better access to legal processes for Indigenous Peoples and local communities affected by corporate harms to nature, and the enforcement of regulatory developments and legal cases.
- Major gaps, blind spots and uneven attention remain around some substantive opportunities, particularly oceans and just transition, where alignment across stakeholders is weaker yet urgent attention is needed.
- The findings also point to uneven attention across some groups, geographies, legal tools, and approaches, including communities in hard to reach geographies and tools and mechanisms such as media, political strategizing, OECD, and UN-related approaches, particularly where justice is concerned.
- Emerging opportunities can also be explored further, including investor-oriented strategies linked to financial accountability and investor responsibilities; oceans, which is currently underprioritised across respondent groups despite the significance of marine biodiversity and the opening created by the High Seas Treaty; and governance-related legal levers such as directors' duties.
- Diverging perspectives across Funders, Re-granters, and Implementers needs to be addressed, not ignored, if the ecosystem is to build stronger understanding, communication and trust.
- Greater clarity is needed on how to inform and engage with Funder priorities and on the role legal Re-granters can play in advancing impactful work in this space.
- The ecosystem, which includes both non-contentious and litigious legal work, can be better curated and aligned so that they more effectively intersect.

We have agreement on problems, but now need action on strategies. Urgent and significant steps are needed to scale up, and build clarity, coherence, synergies and coordination.

PROJECT OVERVIEW

OBJECTIVES OF THE LEGAL MAPPING PROJECT

The Accountability Accelerator is a re-granter working to end corporate harms to nature. We strengthen the global accountability ecosystem by connecting actors, aligning initiatives, and directing resources where they can have the greatest impact.

We envision a safe and just future for people and the planet. Our mission is to drive action to stop and reverse harm to nature by companies through an impactful and just accountability ecosystem.



This legal mapping project was undertaken based on a clear hypothesis: harms to nature will be reduced and ultimately stopped if:

- There is an aligned ecosystem of legally engaged actors working from local to global levels.
- Influence and power are built leading to stronger governance and justice, particularly at the local level and among smaller actors.
- Collaboration is fostered as connective tissue to link efforts, further justice, and drive meaningful change in business models.
- Gaps are exposed and properly addressed so that more targeted strategies can be advanced.

THE OVERARCHING GOAL

To identify how a community of legal funders, strategists and practitioners can strengthen accountability systems and mechanisms so that corporate harms to nature are reduced and justice is upheld.

METHODOLOGY AND SCOPE

This legal mapping drew on four main tools: a questionnaire, consultation groups, desk-based review, and analytical tools.



TIMELINE

- The questionnaire was circulated between May and October 2025 to three legal stakeholder groups: Funders, Re-granters, and Implementers.
- Findings were then shared back and inputs on recommendations sought between November and December 2025, including through a public webinar held on 3 December 2025 as well as one-to-one meetings.



QUESTIONNAIRE FORMAT AND RESPONSES

For most questions, respondents selected from multiple-choice options reflecting potential and commonly perceived responses. Where those options did not fit their work, respondents could add additional answers. The questionnaires for Implementers, in particular, also included options for free-text responses.



QUESTIONNAIRE LANGUAGES AND SURVEY IMPLEMENTATION

The questionnaires were tailored to each stakeholder group and made available in English, Brazilian Portuguese, Spanish, and French. They were distributed via the Accountability Accelerator's direct network and through partners sharing within their own networks, alongside outreach to organizations identified through the Accountability Accelerator's Nature Accountability Landscape mapping tool.



ANALYSIS PROCESS

The analysis process included data cleaning, verification, translation where needed, and review of additional responses. To present findings while maintaining confidentiality, responses were converted into percentages. Any responses provided in addition to the question options provided were grouped when similar.

WEBINAR

On 3 December 2025, we held a webinar to share key takeaways from the process and explore opportunities to advance tangible legal actions. The Accelerator presented findings from 102 responses across 92 organizations working globally across the legal, corporate accountability, and nature ecosystem on priorities, tactics, approaches, gaps, and success areas.

The session highlighted both the impact and the urgent need to strengthen meaningful action that reduces corporate harms to nature and enables clean-up and justice for affected communities. Practitioners working at the intersection of corporate accountability, climate, justice and community rights also provided targeted and valuable perspectives. These will inform next steps as the work moves forward.

The webinar also provided a stronger confirmation of the legal priorities, gaps, approaches, tools and frameworks of legal stakeholders on issues intersecting with corporate accountability and natural ecosystems. We also established a better understanding of opportunities for the legal mapping findings to be advanced and optimized by legal practitioners working at the local level globally.

WEBINAR FIRESTARTERS PANEL

The panel brought together six experienced legal practitioners working in different regions of the world to advance corporate accountability, community rights, and environmental justice. Each speaker shared their perspectives on findings emerging from the legal mapping process, grounded in their practical experiences.



Kate Finn

Founder & Executive Director, Tallgrass Institute, emphasized that while Indigenous Peoples are widely recognized as essential stewards of land and climate, they still receive less than 1% of relevant funding. She called for long-term investment, capacity building, and “smart mix” strategies bridging policy reform, legal support, and investor engagement.



Mariam Faruqi

CEO, iProbono, highlighted the severe underfunding of air-pollution work in South Asia despite its devastating health impacts. She stressed the need for robust data, regional collaboration, and community-led legal action.



Anahita Yousefi

Executive Director, Harvest, underscored implementers' broad, pragmatic use of legal and soft-law tools, advocating for better coordination across climate, nature, and human rights strategies.



Guillermo Torres

Transnational Justice Coordination, ProDESC, while supporting legal cases, also warned against overlooking mechanisms like the OECD Guidelines, which can shift power imbalances and open pathways where domestic law is weak.



Megan Clay

Accountable Finance Lead, ClientEarth, pointed to powerful opportunities within financial accountability—especially around harmful subsidies and investor responsibilities.



Emmanuel UMPULA

Executive Director, African Resources Watch – AFREWATCH, closed with a stark reminder that without stronger governance, resourcing, and scientific evidence, communities on the frontlines of extractive harms cannot access justice or environmental cleanup.

FIVE PRIORITY AREAS

Taken together, the findings point to five broad priority areas where attention is needed, to strengthen the legal architecture in order to prevent and address corporate harms to natural ecosystems.



ENFORCEMENT OF EXISTING LEGAL FRAMEWORKS AND REMEDY

Problem

Existing laws are not adequately enforced; poor evidence that required elements of remedy for harm done are being met

Priority

Invest in accountability & enforcement approaches and mechanisms; resource accountability pathways; prioritise access to remedy as an overarching goal



FUNDING & PRIORITIES MUST EXPAND

Problem

Insufficient, unpredictable financing for long-term legal strategies and local partners, competition for funding

Priority

Increase multi-year, flexible funding for community focused legal approaches, landscape mapping, collaboration and follow-through; collaborate now to fund areas where alignment exists (e.g. land impacts, Indigenous Peoples, evidence collection, local to global connections, legal advocacy ...)



RULE OF LAW & INSTITUTIONAL INTEGRITY

Problem

Corporate capture, power imbalances, corruption and weak oversight undermine legal gains

Priority

Prioritise deterrence measures; strengthen regulators & institutional actors; fund investigations, & strengthen safeguards and transparency mechanisms



ECOSYSTEM ORCHESTRATION

Problem

Misalignment in key areas; unexplained gaps & oversights; delayed action; & mis/poor understanding of constraints and players

Priority

Invest in coordination & network building; address gaps (e.g. oceans); improve Funder awareness; & de-silo /integrate corporate accountability approaches



EVIDENCE & NETWORKS

Problem

Challenges with: evidence creation, attribution to companies; access to information and network coordination are inconsistent

Priority

Scale evidence collection; build community databases; remove barriers to information; further knowledge building and cross-border legal networks

ECOSYSTEM-WIDE NEXT STEPS

- 1 Invest in an ecosystem-based approach, orchestration, and the “connective tissue”.
- 2 Build on areas where impact has already been seen by capitalizing on existing wins, learnings, and common priorities.
- 3 Address gaps, challenges, and blind spots identified by stakeholders.
- 4 Direct long-term funding into this space, providing greater clarity, tools, and guidance on who and what to fund, particularly at local and hard-to-reach levels and for overlooked actors.
- 5 Address existing imbalances that enable poor corporate conduct by shifting power and influence, ensuring transparency, and putting people at the centre of planetary actions.
- 6 Prioritize strategies that focus on securing an adequate remedy for corporate harms.
- 7 Incentivize the prevention of harm as part of improving corporate behavior.
- 8 Advance holistic approaches and de-silo by linking corporate action with climate, Indigenous frameworks, and Human Rights.
- 9 Engage local to regional networks to advance sector-specific corporate accountability strategies across Africa, Asia, and Latin America.
- 10 Fund multi-year enforcement and legal follow-through programs.



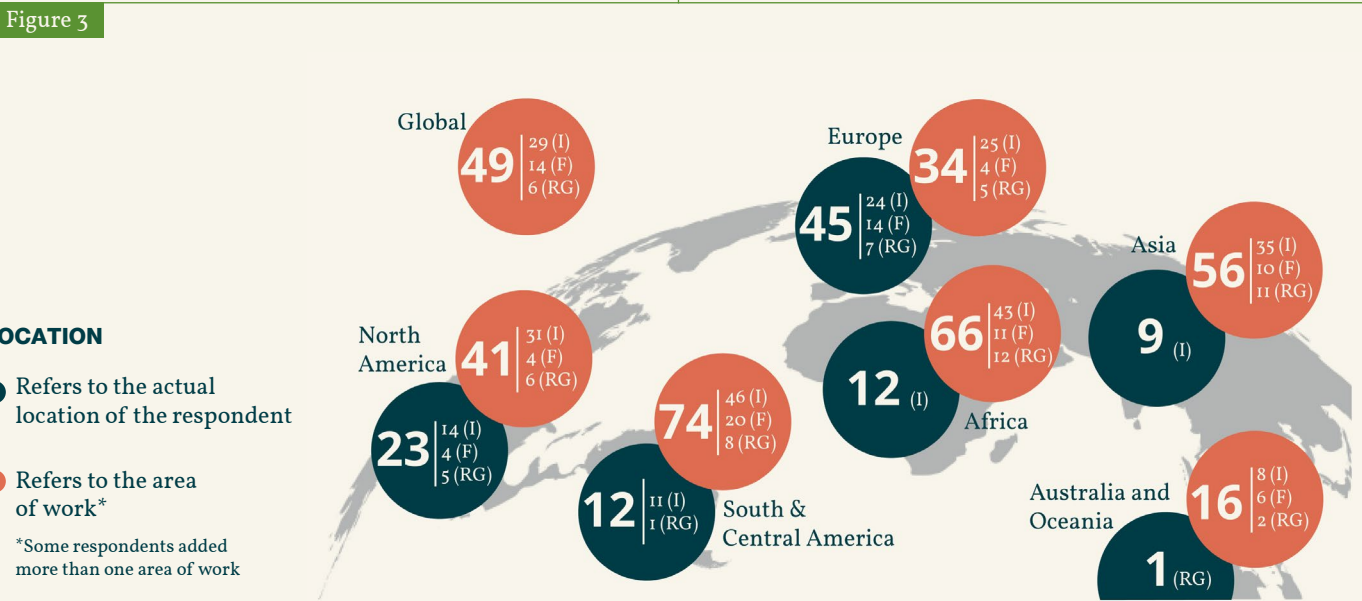
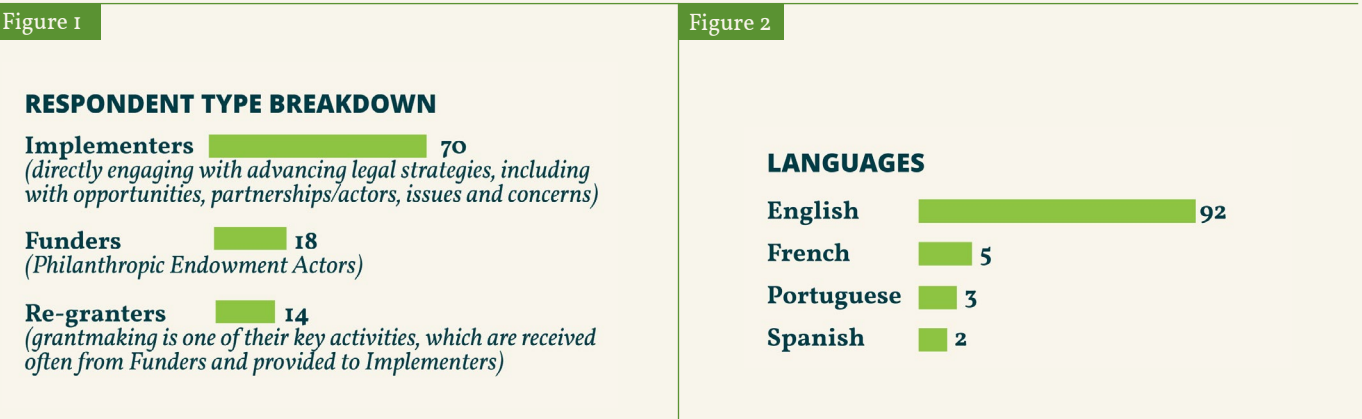
DETAILED FINDINGS: WHAT THE RESPONSES REVEAL ACROSS THE ECOSYSTEM

The findings in this report provide a cross-cutting view of how Funders, Re-granters, and Implementers are approaching legal accountability for harms to nature across priorities, legal strategies, geographies, funding needs, and areas of impact. Read together, they point to where there is enough alignment across the legal, corporate and nature accountability ecosystem to move now, where important gaps and divergences remain, and where stronger coordination, support, and strategic focus may be needed.



RESPONDENT PROFILE: UNDERSTANDING THE CONTEXT FOR THE FINDINGS

The findings in this report draw on responses from a globally distributed mix of Funders, Re-granters, and Implementers working across the legal, corporate accountability, and nature ecosystem. Collectively, these responses provide insight into organizational priorities, legal approaches and strategies, regional focus areas, and their perspectives on the challenges, opportunities, and indicators of impact related to corporate accountability for nature-related harms.



Language and limitations in global reach were constraints to the data obtained. For analyzing alignment in the report, a “low” response rate was defined as less than 50% within a given group, while a “high” response rate was defined as 50% or more.

INSIGHT 1

ORGANIZATIONAL PRIORITIES: WHERE THE ECOSYSTEM CONVERGES, AND WHERE IT DOES NOT



What best describes your organizational priorities (up to 2030) that align with the goal of advancing legal accountability for business operations in relation to natural ecosystems?

WHERE ALIGNMENT IS STRONGEST

- Land and/or Indigenous Peoples' Rights emerged as two key issue areas: they were identified as organisational priorities by at least 50% of respondents across Funders, Re-granters and Implementers. These are the clearest opportunity areas ready to advance now across all three stakeholder groups.
- More additional commonality emerged between Implementers and Regrants. Of the 18 issue areas provided in the questionnaire, Implementers reported their operational priorities aligned with seven, while Re-granters aligned with 11 categories (50% or more response rate).

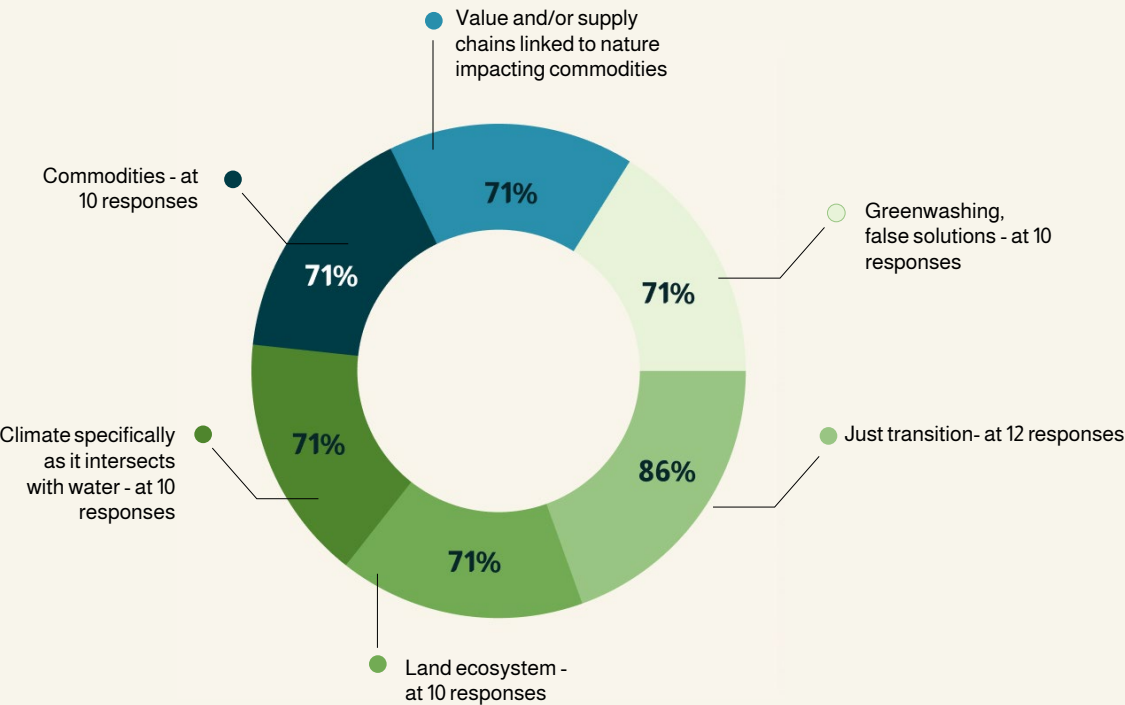
WHERE DIVERGENCE REMAINS

- Oceans were selected by fewer than 50% of respondents across stakeholder groups, despite the importance of addressing marine biodiversity loss, and the opportunity created by the High Seas Treaty.
- Just transition also shows a sharp split, with much higher prioritization among Re-granters and Implementers than among Funders.
- Other key issue areas where alignment stood out as low include air pollution, toxic substances and contamination, greenwashing, reparations and remedies, and the rights of children and future generations.
- The data suggests a misalignment of Funders across eight key issue categories that were prioritised by others. Among these issue areas - which were identified as organizational priorities by 20% or fewer Funder respondents - were air pollution, climate & water, toxics and contamination, greenwashing and the rights of children.

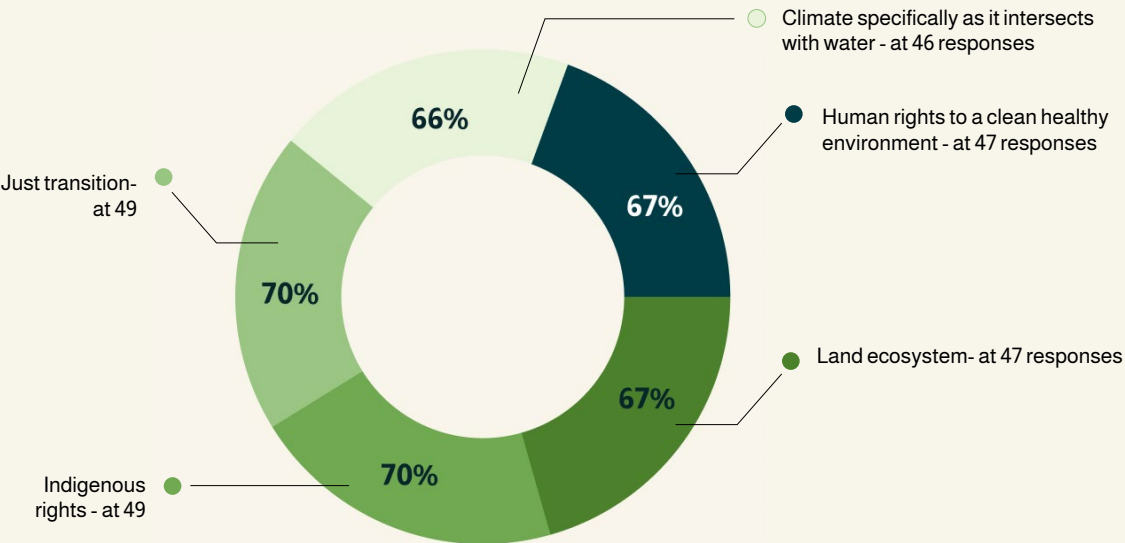
Taken together, the findings highlight some priority areas with strong alignment that are ready to move now - and others that still require stronger strategic alignment.

Figure 4

Re-granter priorities



Implementer priorities



INSIGHT 2

KEY GEOGRAPHIES

?

Have you identified key geographies for advancing your priorities?

The responses reveal the regions where the focus is greatest for legal work on corporate accountability for nature.

While 48% of respondents indicated that they work at the global level, the data suggests that the remaining 52% work at the national or regional level.

Regional focus is led by Central and South America, followed by Africa and Asia and then Europe and North America. This suggests both strong **spread of engagement across geographies** and a continued need for regional/local support where corporate harms to nature are occurring.

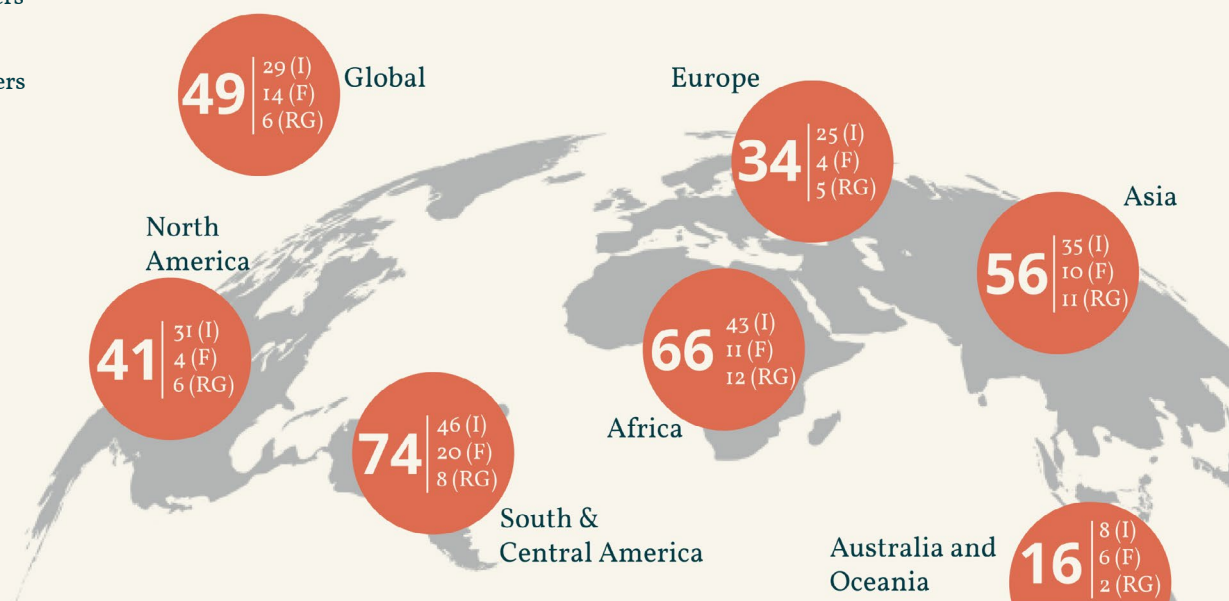
While the legal inputs as captured in the responses appear globally relevant, it is imperative to understand their context. The responses point to legal expertise and networks ready to be engaged and supported by Funders across regions, but there is a need to understand how the challenges and opportunities differ locally.

Figure 5

I= Implementers

F= Funders

RG= Re-granters



INSIGHT 3

LEGAL PATHWAYS IN PRACTICE



What legal and policy frameworks do you seek to strengthen in advancing the priorities identified above?

What legal tools and tactics is your organization supporting through grantmaking?

THE LEGAL AND POLICY FRAMEWORKS STAKEHOLDERS ARE SEEKING TO ADVANCE

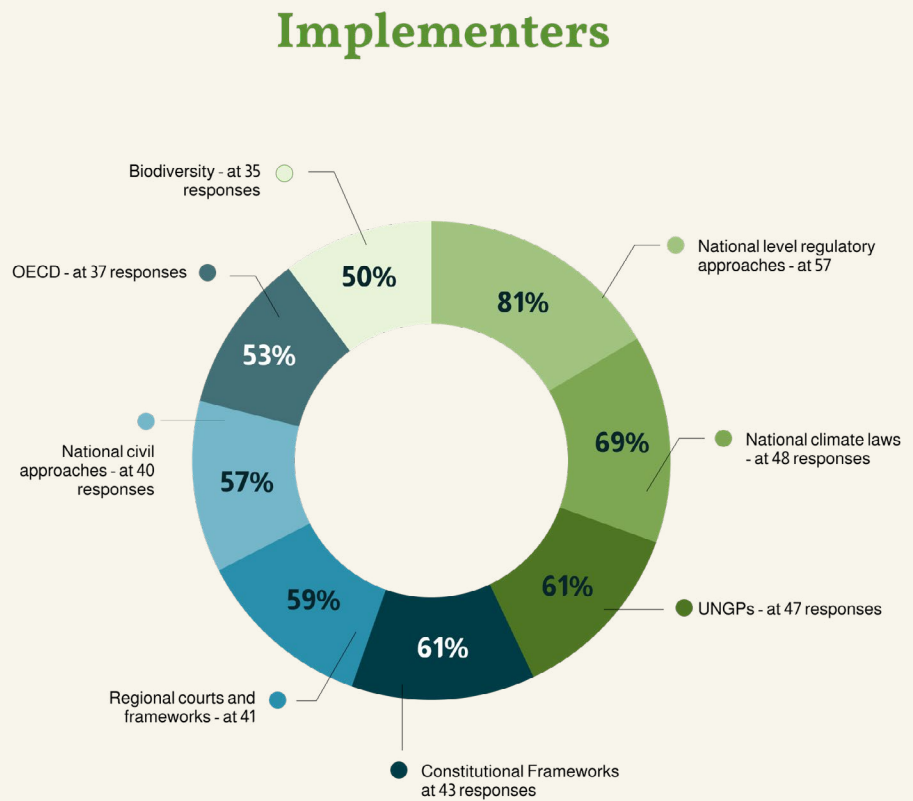
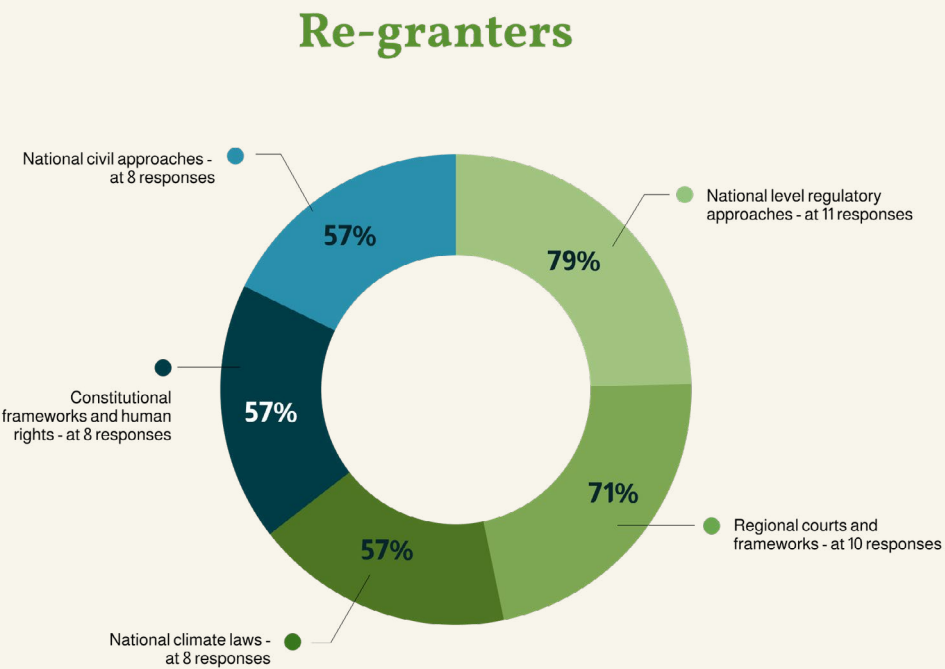
- **National regulatory approaches and regional courts and frameworks** are the only two categories where all three stakeholder groups reached response rates of 50% or more.
- **Funders prioritized these two categories most clearly, with lower response rates for soft-law or other “non-legal” legal approaches.** This raises the question of whether Funders are underestimating the challenges for local actors on the ground in accessing justice, and undervaluing soft-law approaches.
- **Implementers favored a broader “smart mix”,** including climate laws, civil approaches, UN Guiding Principles, constitutional frameworks, UN mechanisms, and OECD-related approaches.
- Taken together, the findings suggest a shared emphasis on regulatory routes, but **less alignment around the value of complementary frameworks** beyond them.

LEGAL TOOLS AND TACTICS BEING SUPPORTED

- The **strongest alignment** across Funders, Implementers and Re-granters (50% of respondents or more) is around evidence-based collection, legal advocacy and campaigning, policy and frameworks, and connecting local to global to advance accountability.
- The findings also point to an **opportunity to break down silos** across climate, nature, and human rights work.
- Non-grievance mechanisms and Responsible Business Conduct (OECD) show **lower support from Funders.**
- Other **lower-convergence areas - suggesting opportunity for further attention** - include political strategizing, corporate training, capacity building for institutional legal actors, and legal media and communications.

WHAT LEGAL AND POLICY FRAMEWORKS DO YOU SEEK TO STRENGTHEN IN ADVANCING THE PRIORITIES IDENTIFIED ABOVE?

Figure 6



INSIGHT 4

WHAT GAPS ARE SLOWING PROGRESS

In addition to questions posed across the full ecosystem of Funders, Implementers and Re-granters, the legal mapping questionnaire also included selected questions aimed specifically at Implementers and Re-granters.



Based on your work, partners, and networks, what do you see as gaps delaying progress in preventing and stopping harm by companies to natural ecosystems?

Across the 19 options provided, responses from Implementers and Re-granters point to a small set of recurring gaps slowing legal accountability efforts, with five categories reaching a response rate of 50% or more in either or both groups.

- **Lack of enforcement of existing laws** emerged as the clearest shared gap, identified by **80% of Implementers (57 responses)** and **77% of Re-granters (10 responses)**.
- **Funding** was the second strongest area of alignment, identified as a gap by **73% of Implementers (52 responses)** and **54% of Re-granters (7 responses)**.
- **Support needed to build power at the local level** also stood out as a gap, particularly among **Re-granters (62%, 8 responses)**.
- Among **Implementers**, two additional gaps crossed the 50% threshold: **lack of existing laws requiring corporate accountability (62%, 44 responses)** and **corruption (51%, 36 responses)**.
- **42% of Implementers** responded that “Funders don’t know what’s **strategic**”.

These gaps identified in the data raise further questions, including what are the barriers holding efforts by Funders back? The responses also suggest that Re-granters can be connectors between Funders and Implementers, filling in strategy gaps that exist.

INSIGHT 5

FUNDING MISMATCH: WHO NEEDS SUPPORT, AND WHY THE GAP PERSISTS



- Which group of stakeholders working to push for stronger legal accountability of companies in the nature space, do you feel needs more funding support in this space?
- If you see a funding gap, why do you think that this exists?
- From which funders are you receiving financial support? (optional)

The results suggest that the funding challenge is not only about volume. It is also about who is being prioritized, which kinds of legal work are being supported, and how closely funding aligns with frontline realities.

WHO NEEDS MORE SUPPORT

- **Indigenous Peoples and communities** in specific geographies show the strongest alignment as funding priorities across both Implementers and Re-granters (50% or more).
- Other groups identified as needing stronger support include **women and campaigners/public activists (in particular for Re-granters)**, as well as legal networks, movements and youth and lawyers (in particular for Implementers).
- Government representatives, policy actors, and children are given **much less recognition** in the responses.

WHY THE FUNDING GAP PERSISTS

- The responses point first to a **disconnect between funders and frontline needs**.
- Other **recurring themes** include underinvestment in protection and enforcement; structural blind spots; overstretched legal actors, low support for case work; and under-explored approaches.



WHAT THE CURRENT SUPPORT ECOSYSTEM LOOKS LIKE

Among Implementers who identified current funding sources, responses indicate a relatively even spread of organizations providing direct support across three groups: Funders, Re-granters, and others, including international NGOs and government bodies.

- **Funders** provided the highest number of grants as a group.
- The findings also suggest that internationally operating NGOs are **helping fill a gap** by re-granting to smaller organizations, particularly where **direct access to funding is harder** - a challenge for those located remotely and in the Global South.

“

“Lack of access to funders; inability to connect local problems with transnational legal tools; lack of access to data; inability to effectively aggregate, analyze, and interpret available data. Many NGOs seem to be either very local in focus or very international, and it can be hard to connect the two, unless there is an NGO straddling both worlds...”

-Open-answer submission by questionnaire respondent

“

“The funders are not connecting to the right people/NGOs/movements; competition for funding is quite high.”

-Open-answer submission by questionnaire respondent

The responses to these questions point to an opportunity for Funders: act now to provide greater funding to these overlooked and/or priority groups. The best options and routes for doing this can be further explored and any barriers addressed.

INSIGHT 6

INDICATORS OF SUCCESS: WHERE IMPLEMENTERS ARE SEEING PROGRESS, AND WHERE REMEDIES STILL APPEAR THIN OR INCOMPLETE



Which indicators of success listed below led to positive change due to the legal work undertaken relating to companies and their impacts on nature and people?

This section of the questionnaire invites Implementers to select categories where they've seen positive change thanks to legal work. In addition to highlighting successes, a secondary insight from these results is to spotlight that in a large majority of categories, there is still work to be done - and opportunities for donors to make an impact.

WHERE PROGRESS IS VISIBLE

- **Legal cases and affected communities accessing justice** are the only two success indicators identified by 50% or more Implementers.
- The next strongest signal is a category called **'silos broken and new networks created'**, though this remains below 50%.

The mapping also reveals that **'Reparations, remedy and clean-up'** are a low priority for Funders (6%). Taken together, the responses suggest that there would be value in donors providing a broader level of support to enable access to an adequate remedy in practice. Donors can play an important role and build from the two areas where there were indications of success.

WHERE REMEDY REMAINS THIN

- 23 options provided received less than a 50% response rate.
- The lowest rate of responses - raising a red flag of concern - highlights concerns around what is defined as the Right to Remedy under International Law. These categories, with less than a 25% response rate, include:
 - Compensation provided to Indigenous Peoples and communities (24%)
 - Clean-up undertaken for water, land and air (16%)
 - Guarantees of non-repetition of harm (16%)
 - Company publicly committed to reduce carbon emissions by 2030 (16%)
- **Apology provided to affected Indigenous Peoples and communities** was the lowest indicator at 10%.

INSIGHT 7

KEY ELEMENTS OF SYSTEMS CHANGE



Moving forward, what do you see as key elements of systems change that need more attention because they are essential for strengthening legal corporate accountability for nature and people?

AREAS IMPLEMENTERS SEE AS NEEDING MORE ATTENTION

Of the 18 options provided in the questionnaire, 9 were seen by Implementers as key elements of systems change (response rate of 50% or more). This suggests that all of those elements should be resourced as part of creating an effective legal ecosystem for corporates and nature.

The areas selected with the highest number of responses:



Stronger policy and standards: clear enforceable rules for companies.



Legal advocacy and campaigning: strategic casework and public-facing advocacy.



Local-global connection: when local actors, evidence and stories link into global legal and policy arenas.



Better evidence and data: consistent, high-quality documentation of harm is essential for litigation, enforcement and advocacy.

Meanwhile, technology development received less than a 25% response rate. This is in contrast to companies that commonly see this as key to achieving systems change (for example blockchain technology).

This section invited Implementers to identify the areas they feel are key to achieving systems change from a legal perspective - yet require more attention. With these insights, the Funding community could either focus first on the four highest-priority areas identified by Implementers, or take a broader ecosystem approach by supporting all nine elements that received a response rate of 50% or more. This would help resource and link these elements in ways that build connections, strengthen coordination, and enhance synergies from local to global levels.

INSIGHT 8

WHERE LEGAL IMPACT HAS BEEN ACHIEVED

?

Based on your work, partners, and networks, in your opinion where has the most legal impact been achieved when it comes to strengthening legal corporate accountability for nature and people?

Open answers from the respondents were gathered and summarized into ten connected themes:



LEGAL CASES



REGULATIONS



**AMPLIFYING THE VOICES OF
AFFECTED COMMUNITIES
AND INDIGENOUS GROUPS**



**ENVIRONMENTAL
JUSTICE GAINS**



**SUPPLY CHAIN
CONTRACTS
AND LEGAL
CLAUSES**



**DEFENDING CIVIC
SPACE FROM
SLAPPS**



**NATIONAL-
REGIONAL
COORDINATION**



**USE OF COMPANY
GRIEVANCE
MECHANISMS TO
GET A WITHDRAWAL
OF FINANCIAL
SUPPORT**



**DEMONSTRATED
USE OF NATIONAL
LAWS BY
AUTHORITIES AND
GOVERNMENT**



**COMBINING CLIMATE,
BIODIVERSITY, AND
ENVIRONMENT WITH
A HUMAN-RIGHTS
BASED APPROACH**

“

“Courts via litigation, Supply Chain contracts via new clauses and wording added, and corporate governance as the language for this accountability has been integrated into the Board discussions.”

“

“Amplifying the voices of affected communities (claimants), combining health, climate and biodiversity arguments, and using a human-rights-based approach.”

“

“Environmental justice, preservation of forests and biodiversity, protection of water bodies.”

“

“Defending Civic Space and SLAPP Resistance in the Zambia–South Africa Corridor.”

CONCLUSION: FROM SHARED FINDINGS TO ALIGNED STRATEGIES

The Accountability Accelerator's legal mapping project set out to identify how a community of legal strategists and practitioners - across Funders, Implementers and Re-granters - can act to strengthen accountability for corporate harms to nature. The research was designed to surface insights from this ecosystem of legal strategists and practitioners, inviting them to map their focus areas, identify synergies and gaps to be addressed, and identify opportunities for philanthropic funding.

The results show that the ecosystem is not starting from zero. Powerful legal work is already underway to improve corporate accountability and further justice with respect to land, water, and air - and there is enough alignment in some areas to move now. At the same time, the findings make clear that the community faces significant challenges in surviving and advancing their work. These include a lack of or hard-to-access funding, fragmentation, uneven support and gaps in the enforcement of existing laws.

Looking ahead, the findings offer opportunities to identify new strategies, including by shedding light on blind spots - from underfunded focus areas and groups requiring support, to undervalued legal tools and approaches for achieving justice. The results also suggest a need for greater clarity around the roles of key stakeholders in the ecosystem, and to address rather than ignore areas where perspectives diverge.

This report outlines urgent and significant steps aimed at building better clarity, coherence, synergies and coordination, in order to turn findings into impact.



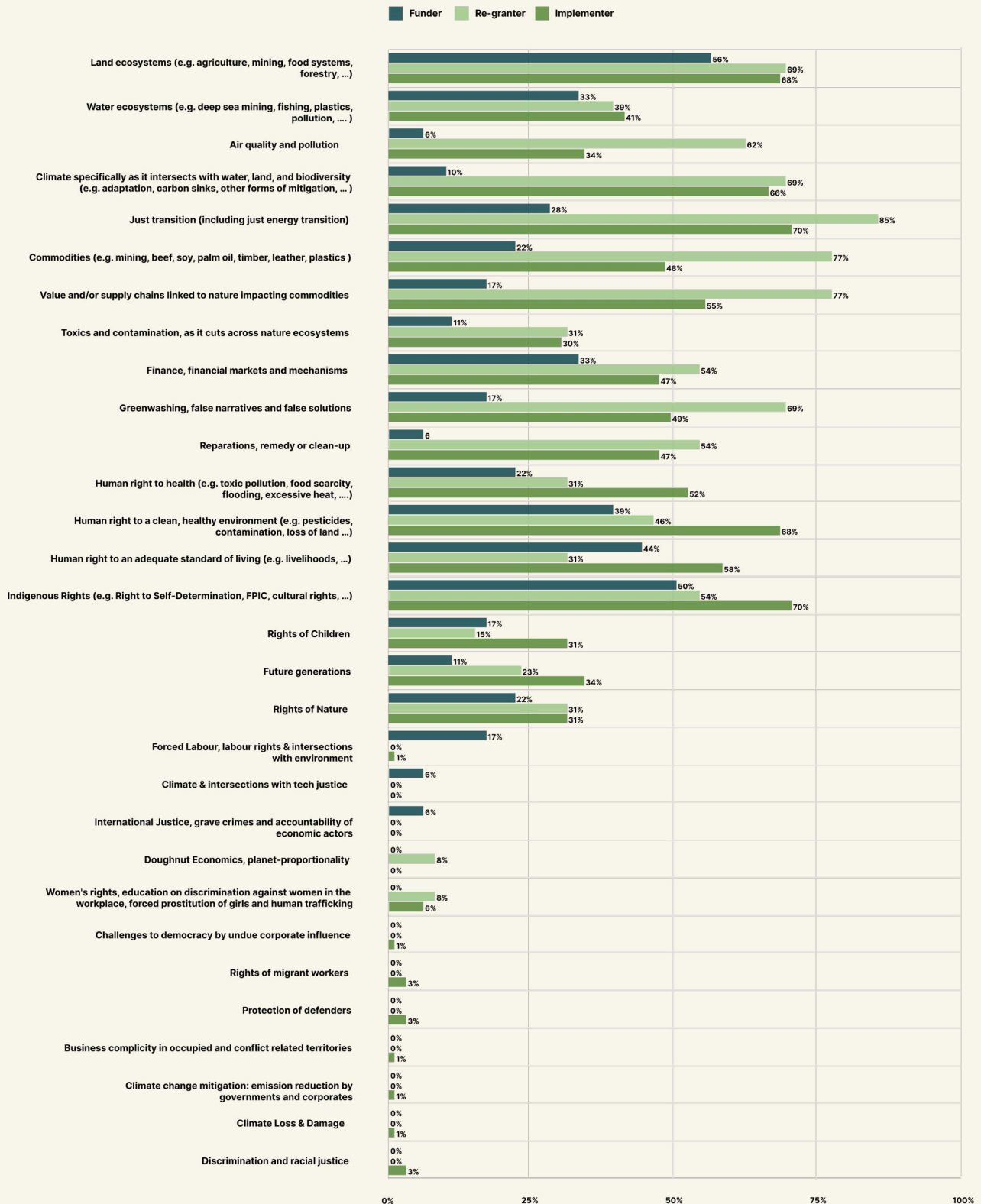
FULL QUESTIONNAIRE AND SUPPORTING DATA



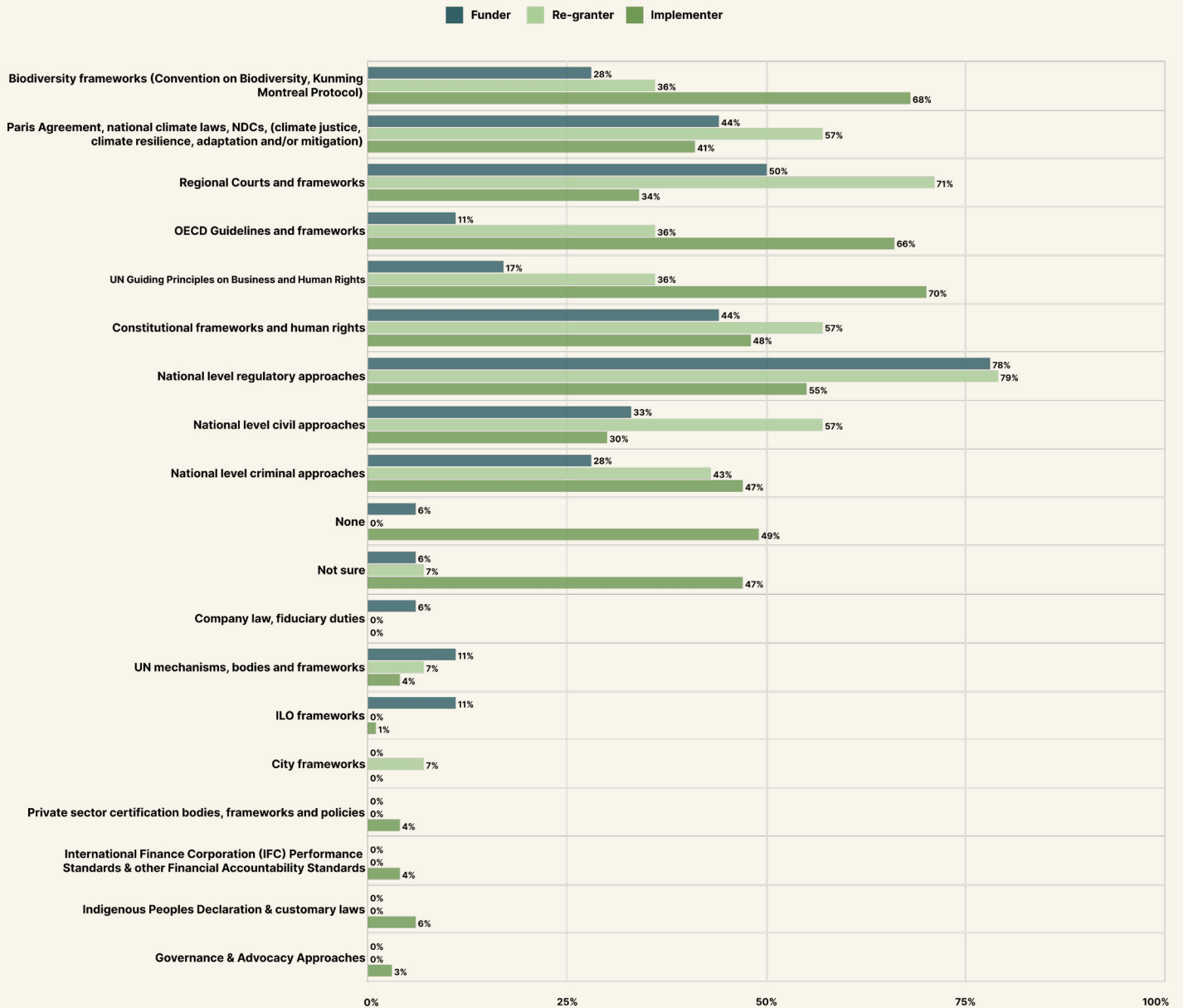
accountabilityaccelerator.org

QUANTITATIVE GRAPHS

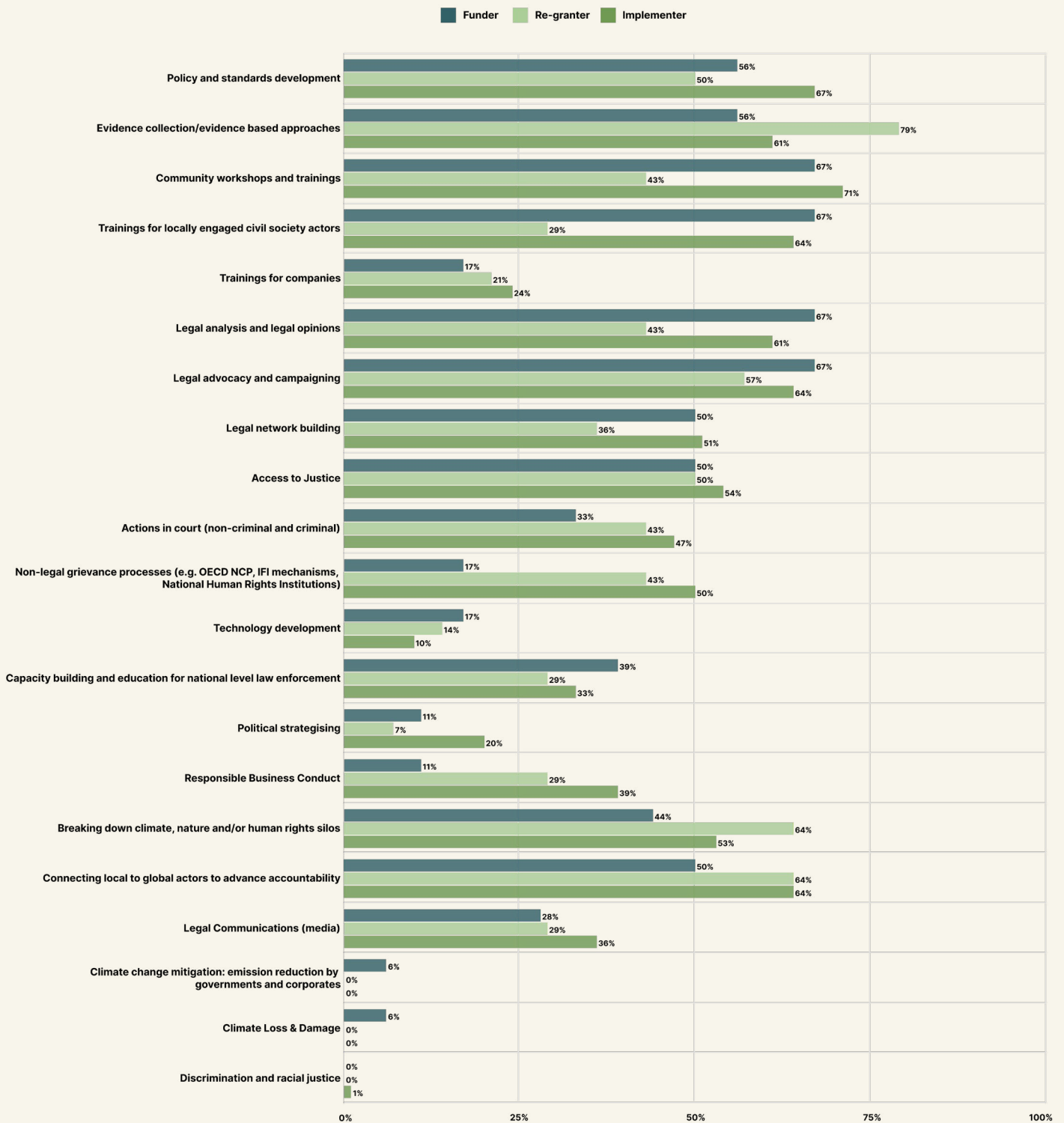
Question 1: Organizational Priorities



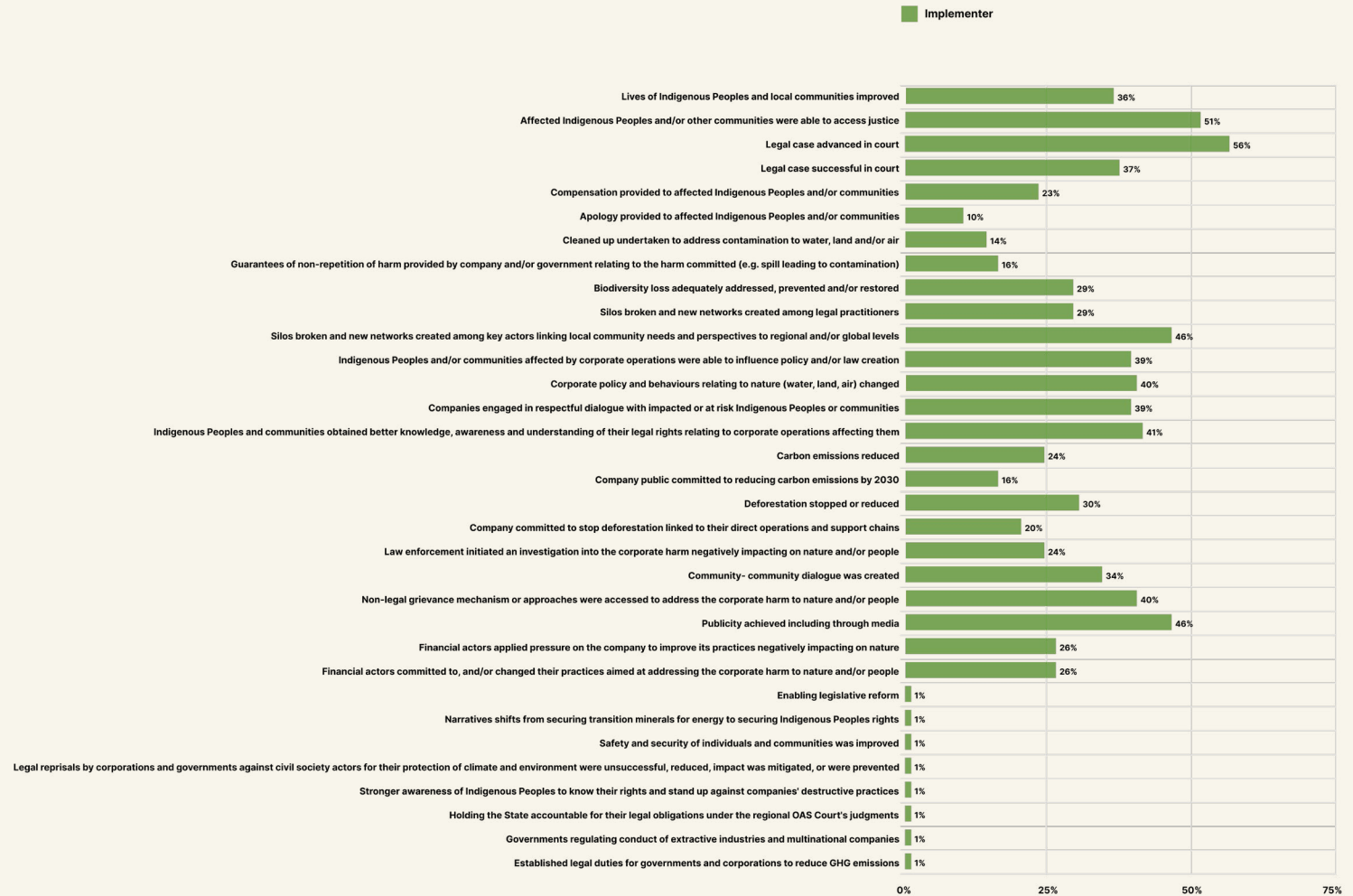
Question 2: Legal and Policy Frameworks



Question 4: Legal Tools and Tactics



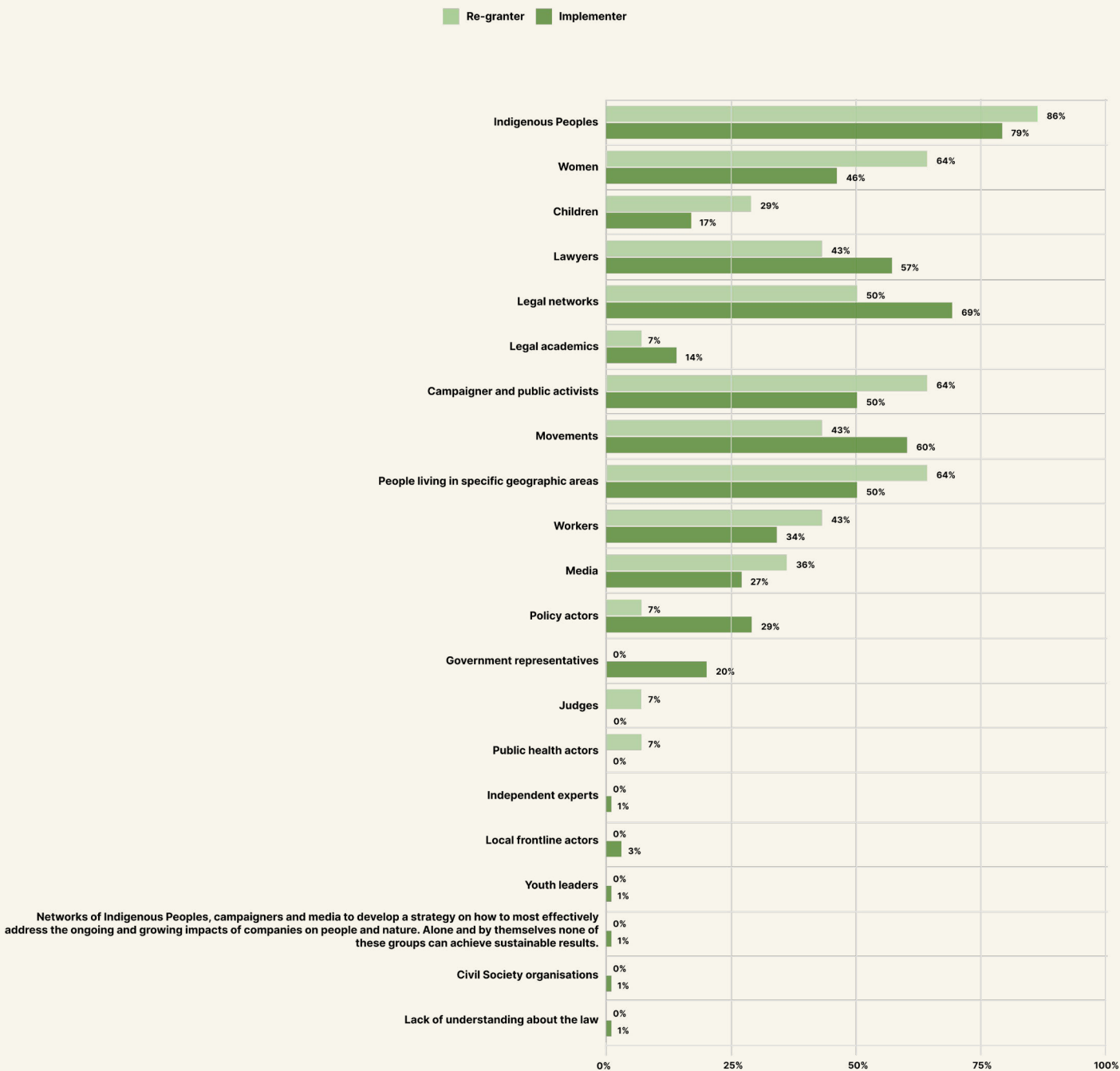
Question 5: Indicators of Success



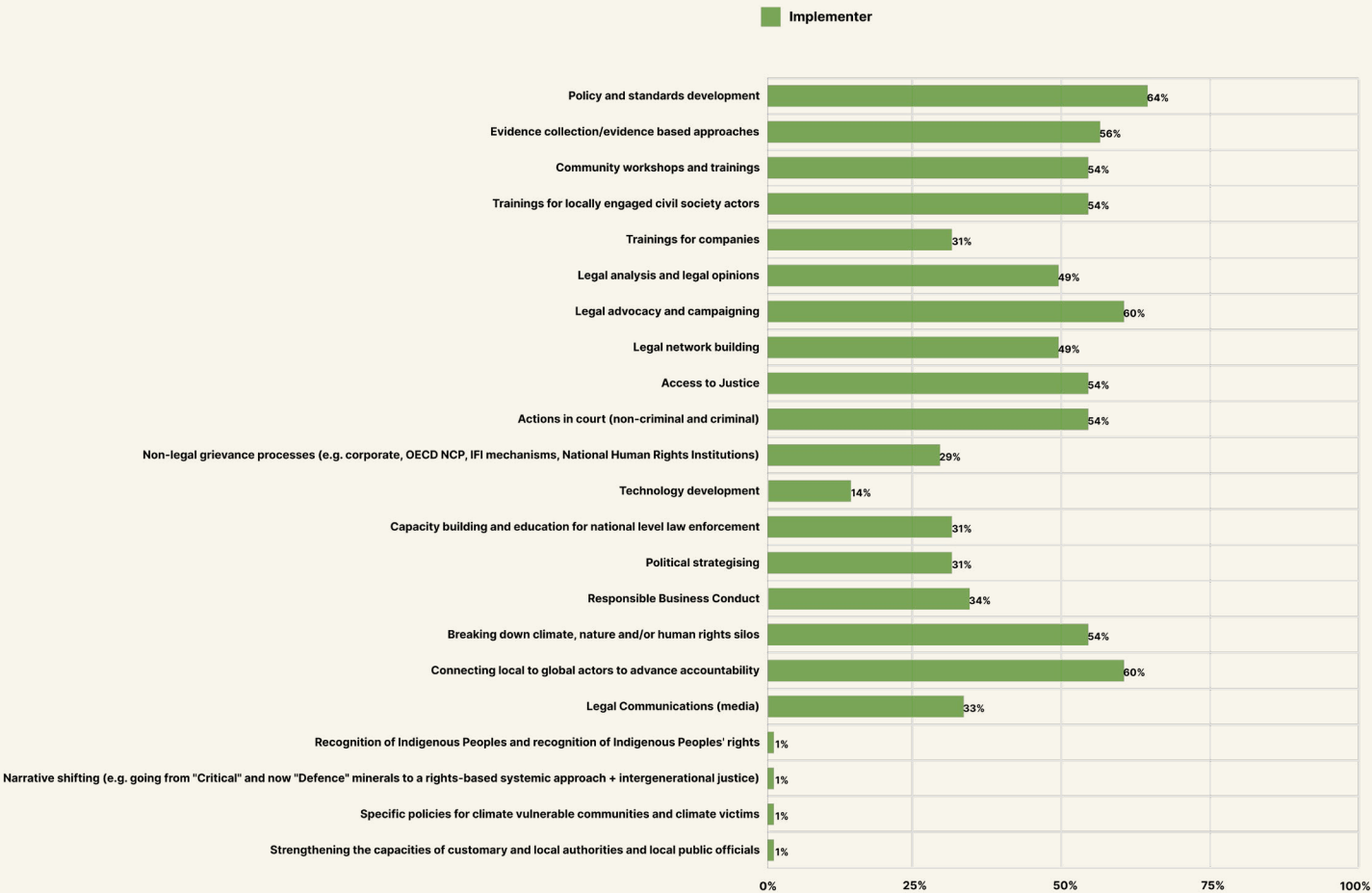
Question 6: Gaps Delaying Progress



Question 7: Stakeholders Requiring More Funding Support



Question 10: Key Elements of Systems Change



ANNEX B:

QUALITATIVE RESPONSES

Question 8: Why Funding Gaps Exist

RESPONSES CAN BE GROUPED INTO 12 CATEGORIES:

1. Low support to case work (*)
2. Protection for Defenders / communities is underestimated
3. Climate is being siloed to the detriment of rights and nature
4. Disconnect with funders
5. Access to data needed, particularly at local levels in particular) (*)
6. More donor education and understanding needed
7. Local problems and transnational legal tools need to be better connected
8. More attention to power and politics needed
9. Corporate accountability as a new topic to environment domain
10. Lawyers overly stretched (pro bono support) with a reduced ability to focus on accountability and reparations
11. Lack of training for public officials and enforcement of laws
12. More shareholder and consumer strategy support needed

Question II: Where Legal Impact Has Been Achieved

Responses to open question

Case processes (judicial or non-judicial) where impacted communities can directly engage with and demand justice have been the most impactful. They then influence policy-level and systems-level changes.
Development of standards et policies.
1.L'autonomisation juridique, 2. Le développement personnel de l'expertise et du leadership juridique 3.Le développement organisationnel, structurel et institutionnel sous forme des réseaux; alliances et mouvements parallèles et positionnés vis à vis des institutions de gouvernance publique – 1. Legal empowerment, 2. The personal development of legal expertise and leadership, 3.Organizational, structural, and institutional development in the form of networks; alliances and parallel movements positioned vis-à-vis public governance institutions. [Free translation]
contentieux stratégique; Media campaign; coalitions – Strategic litigation; Media campaign; Coalitions [Free translation]
Litigation (for example, the derivative action brought by ClientEarth against the directors of Shell - although this case was unsuccessful, it sent ripples through the corporate sector with regards to what fiduciary duties of directors may entail in the era of climate change) Advocacy around better disclosure of risks and impacts for biodiversity as a result of corporate conduct.
1. Climate Litigation Grounded in Human Rights and Environmental Law: Landmark cases such as Milieudefensie v. Shell (Netherlands) and Notre Affaire à Tous v. TotalEnergies (France) have helped establish that corporations have legal duties to prevent environmental harm and align their business models with climate goals. These cases have mobilised legal arguments combining tort, human rights, and environmental obligations, inspiring similar actions in other jurisdictions and pressuring companies to adopt more ambitious climate and environmental strategies. 2. Mandatory Due Diligence and ESG-Related Legislation in the EU: The evolution of the EU's Corporate Sustainability Due Diligence Directive (CSDDD) — supported by litigation risks and stakeholder engagement — is shifting corporate behaviour by legally embedding environmental and human rights responsibilities in corporate governance. While implementation is still emerging (notwithstanding the possible weakening because of the Omnibus package), this normative shift is already prompting stronger internal compliance mechanisms and disclosures. 3. Strategic Litigation and Legal Mobilisation in the Global South Through climate litigation networks and regional collaborations in Africa, Latin America, and Asia-Pacific, legal actions are emerging that link corporate activity to harm done to vulnerable communities and ecosystems. These efforts are helping courts recognise the extraterritorial impacts of corporate conduct and reinforcing access to justice for affected people.
Individual court cases with precedential impact; rights capacitation at community level; regulatory developments (even without full implementation, CSDDD forced private sector to begin changing approach to business given threat of future civil liability and needing competitive advantage of being ready for regime change).
At the national legal level, both through support of government action (such as criminal, civil, and administrative proceedings), and transnationally with the gradual development of due diligence laws (national and EU). development of transnational due diligence obligations; increased capacity of national law enforcement; gradual building of legal precedents on climate obligations of companies
Environmental justice, preservation of forests and biodiversity, protection of water bodies
Amplifying the voices of affected communities (claimants), combining health, climate and biodiversity arguments, Using a human-rights based approach
Litigation to establish norms that have been captured in binding legislation
Capacity Building for community, Connecting local to global actors to advance accountability, Access to Justice
Indonesia
Strategic litigation in civil courts where the company is headquartered but abuses committed abroad; National court rulings that uphold the right of Indigenous People to FPIC under UNDRIP; application of Montana's 'bad actor' state-level policy in the US to guarantee polluting companies that have outstanding reclamation cannot open new mines

Question II: Where Legal Impact Has Been Achieved

human rights due diligence legislation getting affected people to travel to attend hearings and engage in advocacy, amplify voices of affected people in the legal and campaign strategy climate litigation (Shell, RWE, etc) cadenas de suministro vinculadas a la deforestación
– supply chains linked to deforestation [Free translation]
Development of legal frameworks for protection, mainstreaming of key issues, network building
Inter-American Court of Human Rights affirmation of the need for indigenous peoples' Free Prior and Informed Consent for projects that impact on their lands and resources. The adoption of the UN Declaration on the Rights of Indigenous Peoples and its uptake by international human rights treaty bodies, regional and national courts as an authoritative sources for interpreting State obligations. The success of the indigenous movement to build on these legal developments at the international and regional levels (and in certain national jurisdictions) to ensure that indigenous peoples rights are embedded in corporate policies, certification standards and policies of investment banks and quasi-judicial grievance mechanisms such as the OECD National Contact Points and IFC Ombudsman.
Where climate defenders/advocates have access to good lawyers; when those lawyers have the appropriate expertise; where the legal defense has been funded strategically and sufficiently; and where the affirmative litigation has been strategic and well-timed
DFI E&S contractual requirements and accountability mechanisms; MHRDD laws; lawsuits and negative publicity against corporate CEOs and board chairs (and other individual corporate leaders)
Making the IFIs accountable
Working with the government to develop the right policies and strictly enforce these policies; the publicity that comes with filing a case, whether the case is successful or not or even before it has been decided; capacity building for relevant stakeholders
Empowerment of indigenous communities; building understanding of just transition (including carbon markets); challenging corruption
Access to information through the Access to Information Law (Environmental Licensing); Coordination between local and national organizations and actors within the justice system; Withdrawal of support from an international company for the project through the company's own independent grievance mechanism
Formation des parajuristes communautaires qui font la veille quotidienne dans les communautés par l'autonomisation juridique (organiser, informer et autonomiser les communautés par la connaissance de la loi, l'utilisation de la loi et comment façonner la loi pour impulser les lois et politiques publiques) l'accès à la justice par des procédures judiciaires avec les juristes et avocats, les plaidoyers.
– Training of community paralegals who carry out daily monitoring in communities through legal empowerment (organizing, informing, and empowering communities through knowledge of the law, the use of the law, and how to shape the law to drive laws and public policies), access to justice through judicial procedures with legal experts and lawyers, advocacy. [Free translation]
1. Within the Media use. / 2. Public link / 3. Policy Makers
1. A atuação conjunta da *** com o *** por mais transparência e rastreabilidade das cadeias produtivas brasileiras, especialmente gado, ouro e madeira - [redacted] se dedicado a produzir pesquisas e notas técnico-jurídicas que mapeiam os gargalos das políticas públicas e sistemas de informações existentes e propõem caminhos para a sua superação. Trata-se de iniciativa em andamento, com impactos ainda difíceis de mensurar. De todo modo, a nossa proposta de cancelamento/suspensão de Cadastro Ambiental Rural em casos de sobreposição com terras públicas, unidades de conservação e terras indígenas/quilombolas já rendeu a expedição de recomendações administrativas por parte de Ministérios Públicos (MPRO, por exemplo) e tem sido objeto de discussão com membros do P. Executivo Federal, que estão com iniciativas de aprimorar o Cadastro Ambiental Rural;
2. A iniciativa de logística reversa - a *** já auxiliou 15 estados da federação na elaboração de decretos para a regulamentação da matéria e vem se posicionando de forma construtiva a respeito de Decretos Federais editados sobre o tema. *** tem auxiliado na implementação do SISREV pelos estados, um sistema de logística reversa desenvolvido inicialmente pelo MPMS e disponibilizado gratuitamente, em código aberto, que contribui para a transparência, controle e fiscalização das atividades dos gestores de resíduos sólidos, permitindo um maior controle do trajeto dos resíduos, desde o catador de rua, até as cooperativas, intermediários atacadistas, beneficiadores e recicladores.

Question II: Where Legal Impact Has Been Achieved

3. Nossa atuação levou o *** pela primeira vez a exigir avaliação dos impactos climáticos de um empreendimento de petróleo, intensivo em carbono. A Petrobras resistiu muito, mas já apresentou um inventário completo de emissões (ou seja, nosso pleito por mais transparência começou a ser atendido). E outras exigências ainda estão sendo tratadas
1. The joint work of *** and *** for greater transparency and traceability of Brazilian production chains, especially cattle, gold, and timber — *** has been dedicated to producing research and technical-legal notes that map the bottlenecks in public policies and existing information systems and propose ways to overcome them. This is an ongoing initiative with impacts that are still difficult to measure. In any case, our proposal to cancel/suspend the Rural Environmental Registry in cases of overlap with public lands, conservation units, and indigenous/quilombola lands has already resulted in administrative recommendations issued by Public Prosecutor's Offices (such as MPRO) and has been discussed with members of the Federal Executive Branch, who are pursuing initiatives to improve the Rural Environmental Registry; 2. The reverse logistics initiative — *** has already assisted 15 states in drafting decrees to regulate the matter and has taken a constructive position regarding Federal Decrees issued on the subject. *** has supported the implementation of SISREV by the states, a reverse logistics system initially developed by MPMS and made freely available as open-source software, which contributes to transparency, control, and oversight of solid waste management activities, allowing greater control of the waste's journey from street collectors to cooperatives, wholesalers, processors, and recyclers. 3. Our work led *** for the first time to require an assessment of the climate impacts of a carbon-intensive oil project. [Company] resisted strongly but has already submitted a complete emissions inventory (meaning our demand for greater transparency has begun to be addressed). Other requirements are still being processed. [Free translation]
Campanha Despejo Zero (Nacional-Brasil); Movimento Fora Braskem (Alagoas-Brasil); Revida Mariana (Minas Gerais-Brasil). Zero Eviction Campaign (national-Brazil); "Out with Braskem" Movement (Alagoas-Brazil); Revive Mariana Movement (Minas Gerais-Brazil). [Free translation]
1. L'impact juridique est faible, 2. Pas d'intérêt pour les juristes plus préoccupés à défendre les entreprises, 3. Peur et doutes des victimes d'entamer les actions en justice. 1. The legal impact is weak, 2. There is no interest from legal professionals who are more focused on defending companies, 3. Victims' fear and doubts about initiating legal action. [Free translation]
When there is international pressure for court cases the Global South (for examples international amicus briefs), courts often pay attention because they feel watched. Partnerships between local groups and international organizations tend to result in significant impacts.
Legal advocacy and legal aid support
1) Jurisprudence from international/regional courts; 2) New laws (due diligence, transparency, new mining laws); 3) Access to information and participation for Indigenous peoples and local communities
1. France, and the use of the Corporate Duty of Vigilance Law - 2. Latin America, with the ratification of the Escazú Agreement - 3. The EU and the implementation of Deforestation Law
Working in (pre-competitive) collaborative spaces can exert "peer pressure" - we work with the Consumer Goods Forum Forest Positive Coalition, for example - peer sharing and ambition / KPIs. Potentially more space here to bring in more legal frameworks and pressure points. Working with all stakeholders is essential. FPIC work in Liberia encompasses National and local government (and numerous agencies), companies, civil society, IP&LC representatives, and media. We also believe the investment community has an important role in driving corporate accountability.
Evaluacion y monitoreo de Riesgos; EUDR, CSDDD Risk assessment and monitoring; EUDR, CSDDD [Free Translation]
Local governmental-level,

Question II: Where Legal Impact Has Been Achieved

Based on our work and close collaboration with partners and legal networks, I would highlight the following three areas where legal impact has been most significant in advancing corporate accountability for nature and people:

1. Climate and Environmental Litigation in the Global North with Global Implications:

Landmark cases such as *Milieudefensie v. Shell* in the Netherlands have set a powerful precedent by holding a multinational corporation legally accountable for its contribution to climate change. This case not only imposed legal obligations on Shell but also opened the door for similar litigation in other jurisdictions and shifted the conversation on corporate responsibility beyond voluntary commitments.

2. Transnational Litigation Against Extractive Companies for Abuses in the Global South

Cases brought in the UK and Canada – for example, *Vedanta v. Lungowe*, *Shell v. Okpabi* in the UK and the *Nevsun* and *HudBay* cases in Canada – have been instrumental in establishing that parent companies can, under certain circumstances, be held accountable for human rights and environmental harms committed by their subsidiaries abroad. These cases have expanded legal pathways for affected communities and challenged the traditional barriers of corporate structure and jurisdiction.

3. Recent legislative and regulatory reforms—such as the EU’s Corporate Sustainability Due Diligence Directive, Germany’s Supply Chain Act, and enhanced enforcement powers in the UK—are beginning to embed some aspects of corporate accountability into law. These measures begin to impose binding obligations on companies to prevent and address human rights and environmental harms, and increasingly place some legal responsibility on senior executives, moving beyond voluntary standards to proactive, enforceable accountability.

Taken together, these legal strategies (both through the courts and through stronger regulatory frameworks) are creating real pressure for change, helping to shift corporate behaviour and enhance accountability for the impacts companies have on people and the planet.

1) Buyers cut the supply chain in which are involved the violation; 2) Company stop the violations of stop the clearing the forest;

1) EU legislation, advances in EU Battery Regulation, CSDDD, EU corporate responsibility reporting. BUT there is a big reprocess potential via the EU Omnibuses threats. 2) Global multilateral processes including the UN Secretary-General Panel’s recommendations on CETMs, the (hopefully) growing attention in the UNFCCC Just Transition work programme.

I think that some of these cases can be a good example: <https://www.somo.nl/courts-as-spaces-of-resistance-against-the-offset-industry>

1. Defending Civic Space and SLAPP Resistance in the Zambia–South Africa Corridor

■■■■■ has been at the forefront of resisting Strategic Lawsuits Against Public Participation (SLAPPs), notably defending itself against a defamation lawsuit filed by Canadian mining company First Quantum Minerals (FQM). This legal action followed ■■■■■ investigative reports published in 2019 and 2020, which exposed significant environmental and social harms around FQM’s Kansanshi mine in Zambia. The case is currently being heard at the Gauteng High Court in Johannesburg, South Africa, and is an important milestone in corporate accountability jurisprudence in the region. It reinforces the right of civil society organizations to investigate and publicly speak out against environmental abuse and poor corporate governance without facing legal intimidation or censorship.

■■■■■ 2019 report: “Living in a Parallel Universe: FQM versus communities” (focused on community impacts) and subsequent 2020 report “Corporate Governance and Social Responsibility: Kansanshi Mine” are available here: ■■■■■ Resources page (includes PDFs)

<https://www.■■■■■.co.za/resources/>

Coverage of the SLAPP lawsuit and ■■■■■ defense:

MiningWatch: ■■■■■ Opposes FQM Attempt to Silence It

<https://miningwatch.ca/news/2021/5/18/■■■■■-opposes-attempts-first-quantum-minerals-silence-it-through-court-action>

Business & Human Rights Resource Centre: ■■■■■ FQM SLAPP Case

<https://www.business-humanrights.org/en/latest-news/southern-africa-resource-watch-■■■■■>

2. Strengthening Community Legal Monitoring and Corporate Harm Documentation the Africa Mining Accountability Platform (AMAP) The AMAP system represents a vital non-litigation legal tool that is firmly grounded in human rights law and environmental justice frameworks.

Question II: Where Legal Impact Has Been Achieved

AMAP- https://app.████████.co.za/ AMAP related materials and reports can be found on ██████████ resources page: ██████████ Resources (AMAP materials included) AMAP's internal manuals such as the Field Manual 2025 are available upon request through ██████████ AMAP networks. 3. Regional Legal Advocacy on Civic Space and Human Rights Defenders through CASA and Pamoja Under the Civic Accountability in Southern Africa (CASA) programme, including the Pamoja initiative, ██████████ has contributed to legal defense coordination, mapping of SLAPP risks, and documenting threats against environmental and human rights defenders (HRDs). These efforts have helped shape protective practices and legal precedents for defenders facing retaliation due to their environmental justice work. Additionally, ██████████ involvement supports legal advocacy aimed at challenging restrictive laws and policing practices that limit civic participation. More information on ██████████ civic space and defender protection advocacy is available at: ██████████ https://www.████████.co.za/special-initiatives/ Related support on SLAPP cases is discussed by the Bench-Marks Foundation here: Bench-Marks Foundation mention of ██████████ SLAPP fight
Courts via litigation, Supply Chain contracts via new clauses and wording added, and corporate governance as the language for this accountability has been integrated into the Board discussions
National litigation, regional court judgments, national campaigning (which politics/government listens to)
Self-determined efforts by communities to organise, resist and demand accountability. Local level court rulings,
In our context for Zimbabwe, the following are key areas most legal impact has been achieved. 1. Advancing Community Environmental Rights through Strategic Litigation Example: Using constitutional environmental rights (e.g. Section 73 of Zimbabwe's Constitution) to challenge mining practices that harm local communities and ecosystems. Impact: Precedents set in cases like the Chiadzwa Community Development Trust (challenging diamond mining impacts) have strengthened community voices and obligations for corporate accountability. ZELA empowered communities to demand proper EIAs, corporate compliance with environmental standards, and social responsibility. Influencing Mining Legislation and Policy Reforms. We have been contributing to the review and strengthening of Zimbabwe's Environmental Management Act and the Mines and Minerals Act through advocacy and stakeholder engagement. The impact has been integration of corporate social responsibility (CSR) provisions, better EIA enforcement, and stronger public participation requirements. This has provided a legal framework that holds mining companies accountable for environmental harm and requires them to consider social impacts. 3. We have also seen promoting Regional and International Standards for Responsible Mining. Working with the African Union's African Mining Vision and Southern African Development Community (SADC) frameworks. The impact has been enhanced legal frameworks and best practices that promote corporate accountability, including community consent, benefit-sharing, and human rights due diligence. ZELA and its networks have influenced the adoption of regional policies that push for transparency and fair corporate practices across borders.
Local , national and international level
Legal action against fashion brands for greenwashing combined with increasing requirement for transition planning disclosure continues to massively impact brands in largely positive ways. Brands have serious misgivings about sharing commitments due to concerns around greenwash backlash, but have legal requirements to increase disclosure and publish climate transition plans, which is leading to greater concision and less 'green storytelling' which conceals broader negative impacts.
Within our large network the key examples which have come up are: - Collecting expert evidence of water contamination by mining in Madagascar leading to shareholder advocacy and litigation against the mining company - Access to information litigation to get access to contracts, licenses and other agreements (Indonesia, Tunisia, Iraq)

Question II: Where Legal Impact Has Been Achieved

Supporting litigation in the US through amicus briefs, building public pressure on industry through campaigns and communications
Filing novel cases and complaints - pushing institutions to respond; Supporting lawyers and legal networks advising local communities; Connecting local cases and needs to global resources and expertise
Legal developments, which are at risk currently
Increasing understanding of corporate director duties, this information being used in court (ClientEarth v Shell), and (although unsuccessful) the media attention surrounding the case. Moves to change the law where the law is perhaps sufficient but isn't operating in practice. E.g., dialogue with government to update the Pensions Bill to clarify that trustee duties include the need to consider environmental risks. Corporate accountability linked human rights cases in court which require corporate action to change and set important legal precedents (some of which have been used in courts elsewhere in the world) e.g., Finch, Milieudefensie