CLIMATE DISCLOSURE IMPLEMENTATION CONSTRAINTS IN FRAGILE STATES: A COMPARATIVE ANALYSIS OF NIGERIA AND UKRAINE UNDER AN INTERNATIONAL REGULATORY FRAMEWORK WITH A PROPOSAL FOR REFORM

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ABSTRACT

Jurisdictions are seriously migrating from soft law voluntary disclosure to hard law mandatory governance where IFRS S2 and CSRD/ESRS compel Scope 1-3 completeness in compliance with art. 13 of the Paris Agreement. However, fragile states including Nigeria and Ukraine which are face barriers of resource transition, emission data estimate infrastructure and war experience climate disclosure implementation constraints. S. 77 of the. Nigerian Financial Reporting Council Act 2011 and art. 222 (1) of Ukrainian Criminal Code criminalize false information arising from resource transition, emission data estimate infrastructure and war creating legal impossibility for board directors in fragile states. This research comparatively analyzes climate disclosure implementation constraints in Nigeria and Ukraine under international law to situate the foundation of legal impossibility, seeking to determine whether competing obligations from IFRS S2, domestic penal statutes, treaties and private contracts create mutually exclusive obligations for board directors, and whether there is a binding mechanism under international law to resolve the conflict. Pure doctrinal method is adopted using private international law, particularly arts. 3 and 9 of Rome I Regulation, natural law, legal realism, and critical legal studies; designed into five stages: normative analysis of treaties, statutes, standards, and contract; diagnosis of arts. 3 and 9 of Rome i Regulation covering party autonomy, mandatory rules and legal impossibility; synthesis of multi-layered legal theories; and conclusive teleological reform proposal. The findings reveal that (a) climate disclosure failure in the two jurisdictions are not technical but of negative conflicts of legal order void of hierarchy; domestic courts in the countries will predictably apply domestic penal forum under art. 9 (2)-(3) of Rome I Regulation; (c) IFRS S2 conflicts with domestic penal code. The significance of the research proposes triangulated compliance model (TCM) - IFRS S2 as a baseline, top up implementation as compliance reporting tools are available and derogation clause incorporation under the Rome I Regulation.

Keywords: Climate disclosure, Implementation Constraints, Fragile State, Comparative analysis and international regulatory framework.

I. Introduction

Global jurisdictions have significantly migrated from soft law governance of the GRI/TFCD on climate disclosure where entities have unregulated freedom to escape corresponding sanctions for their defaults. In compliance with art. 13 of the Paris Agreement (2015), national governments and regulated businesses are enacting statutes and adopting standards to incorporate hard law as mandatory disclosure regulated by the International Sustainability Standard Board IFRS S2 (Climate-related Disclosure) (2023) and European Sustainability Reporting Standards (ESRS) E1 (2023). The ISSB S2 developed from the TCFD Recommendations to mandatory disclosure governance framework and adopted by the IOSCO Principles for all the capital market member states as baseline requirements.

Nigeria and Ukraine have reckoned with the phased adoption of IFRS S2 and EU Corporate Sustainability Reporting Directive (CSRD) and EU Carbon Border Adjustment Mechanism Regulation 956 (2023) under the regulatory procedures of the ESRS into their local laws and governance in alignment with their fragility governance. Nigeria amended section 8 of its FRC Act (2011) and issued the FRC IFRS S2 Adoption Roadmap (2024) as a policy for systemic migration to mandatory reporting obligation to commence in 2028; and has prospected that Scope 3 would commence in 2030 (Bolarinwa and Jemilohun, 2021). The Ukraine had no enforceable climate disclosure framework until when it enacted Law 2718-IX on Sustainability Reporting and Mandatory Disclosure of Non-Financial Reporting Obligation (2022) to implement the provision of art. 40a of the CSRD/ESRS captured under the art. 360 of the Ukraine-EU Association Agreement (2014) and systemic integration of Development Financial Institution contracts into binding businesses mandating Ukraine to fully transit and transpose its law to full implementation of climate disclosure by the year 2026. The corresponding obligations is on institutions of the two state to establish regulatory infrastructures to coordinate listed entities completeness, auditability and comparability in compliance with international standards. .

However, Bolarinwa and Olusola (2026) analysed how enforcement obligation in fragile states of Nigeria and Ukraine has paralysed into doctrinal paradox of legal impossibility. Nigeria, having adopted IFRS 2 roadmap in 2024 under section 8 of the FRC Act for disclosure reporting standard and as condition for premium listing; simultaneously under section 77 and section false information reported by board directors originally caused majorly by poor data evaluation system and energy insecurity. Ukraine, under arts. 114 and 360 of EU-Ukraine Association Agreement, has a binding obligation to transpose its national laws to EU *acquis* of extra territorial enforcement and therefore enacted Law 2718-IX to mainstream listed entities into EU ESRS mandating Scopes 1 to 3 reporting under its martial law due to destruction of its estimate reporting system, energy infrastructures and supply chains. To O. Holms (1897), *fait accompli* of legal impossibility is the effect in both Nigerian and Ukrainian jurisdictions where listed entities bear the crushing penal sanctions imposed under section 77 of the FRC Act and art. 222 (1) of Ukrainian Criminal Code. According to I. Fuller (1969), a state of legal impossibility is experienced by board directors where competitiveness of legal orders between DFI private contracts and domestic penal forum creates negative conflict as the case of Nigeria and Ukraine. K. Llewellyn (1940) described as problem of juristic method where the IFRS S2 commands “supportable and reasonable information” and requires compliance with Scope 3, but domestic statutes of the two jurisdictions criminalize false information which is due to state fragile problem as crime sanctioned with imprisonment. This is a conflict matrix, in fact, a negative one where legal impossibility is a landmine to halt climate-related financing and trade (Bolarinwa L., 2018).

Fuller (1969) argued that the legal paradox does not lie with simultaneous rigor of fulfilling completeness obligation requirement in the contracts and avoiding prosecution, but that competing legal orders fail “internal morality of law” where each claims superior forum over the same subject matter without any corresponding derogation. Doctrinally, this research investigate how the conflict elicits gaps in the international legal theories that framed the conflicting legal orders including international private law, transnational regulatory laws (treaties) which refuse uniform operation, but operate in silos. An international private law theorist, Symeonides (2016) described it as “negative conflict” where compliance with a legal order violates the others. The impending danger for the two jurisdictions is paucity of green financing capital from the DFI contracts to address transition deficits from carbon-dependent economy to green governance in Nigeria and foreign loan to address post-war reconstruction in Ukraine and both countries meeting their NDC Paris obligations (Bolarinwa L., 2023).

The aim of this research is to engage legal theories as doctrinal tools to diagnose causes of climate disclosure constraints in the two jurisdictions and situate doctrinal reforms within the framework of international law as the engagement reflects that paralysis is not a compliance issue but *lex impossibilia* created due to lacuna in the conflict rule to set hierarchy in the legal order and avoid crushing effect of negative conflict of mandatory forum claims. The research adopts multi-layered legal theory doctrinaire specifically international private law theory replicated under arts. 3 and 9 of Rome I Regulation (EC) 593 (2008) under which DFI contracts derive their authorities to bind foreign listed firms' clients. For instance, this research will test doctrinal potency of arts. 3 and 9 of Rome I Regulation against national legal orders situated in section 77 of FRC Act in Nigeria and art. 222 (1) of Ukrainian Criminal Code (2021) regarding which of them commands *ergo omnes* priority in enforcing IFRS S2 in their jurisdictions in resolving what D. Kennedy (2006) referred to as "fundamental contradiction" and Olujohungbe, B.T., Mike, J.H. (2025) described as "destabilization of rights".

The methodology approaches this research under five jurisprudential compartments: (a) mapping out competing legal norms personified in various treaties including arts. 31 and 32 of Vienna Convention and arts. 3 and 9 of Rome I Regulation to analyse categorization of disclosure contracts; analyse deduced negative conflict and consequential legal impossibility of the fall out in relation art. 9 of Rome I Regulation and civil norm doctrine of *impossibilium nulla obligation est,* harmonise the findings to systematize normativeness and coherence of reforms in the Rome I Regulation to operate cohesively with domestic laws of the two fragile jurisdictions. Therefore, the research proposes Triangulated Compliance Model (TCM) beyond the current black-lettered law that IFRS be made a baseline legal order but subjected to the constitutional forum of the state to prioritize public interest in sanctioning penal violations under the national laws; that the Rome I Regulation be amended to introduce derogation clause as reference rule in private contracts

II. Materials and Methods

The research adopts pure doctrinal methods erected on comparative legal analysis and multi-layered legal theories to diagnose and cure climate disclosure implementation constraints in Ukraine and Nigeria as fragile states because the research problem is situated in normative contradictions of legal orders claiming *ergo omnes* in regulating climate disclosure governance across jurisdictions. Multi-layered legal theories-natural law, legal realism, critical legal studies and specifically international private law/conflict-rule theory are diagnosed to situate the deflection point of the conflict as arts 3 and 9 of Rome I Regulation (EC) 593 (2008) remain the inflexion point in resolving the conflict. The legal theories are hermeneutically mapped out to validate legitimacy, forecast judicial reaction, and demobilize negative conflict dynamics of competing legal orders.

The choice of methodical doctrinalism is gleaned from international private law theorist, Bolarinwa L.P. (2022) postulation of negative conflict caused by legal impossibility. The legal impossibility evolved from lacuna in the conflict rules to set hierarchy in the legal order and avoid crushing effect of negative conflict of mandatory forum claims. The design engages a leading question on whether EU-exposed listed entities in Nigeria or Ukraine can conveniently align with array of legal norms regulating their listed businesses domestically and internationally without violating criminal sanctions for false statements declared by board directors. The leading question is best appreciated through systematic hermeneutics of legal theories that govern relevant legal orders and competing forum supremacy over penal norms in the domestic laws. The method will help the research to identify scope of coherency among competing legal order, hierarchy dynamics and conflict matrix which find their inflexive resolution in context-specific interpretations of comparison and application of conflict rules through analysis of black letter legal theories. The research is structured into five inter-related or overlapping layers

The first layer is the highlight and divisions of normative instruments that claim legal order cover the entities' *alter ego* climate disclosure decisions in the two fragile jurisdictions as compartmentalized into four: (a) International and transnational materials- (i) treaty-- art. 13 of Paris Agreement (2015) on Enhanced Transparency Framework, arts. 114 and 360 of the Ukraine-EU Association Agreement (2014) on extra territorial enforcement of double materiality, art. 3 of Rome I Regulation (2008) and arts. 31-32 of Vienna Convention on the Law of Treaty (1969). (ii) standard- International Sustainability Standard Board IFRS S2 (Climate-related Disclosure) (2023) and European Sustainability Reporting Standards (ESRS) E1 (2023); (iii) extra territorial/trans-boundary regulation—art. 35 of EU CEBAM Regulations (iv) private contracts-- DFI lender covenants, NGX Sustainability 2019, EU Carbon Border Adjustment Mechanism Regulation 956 (2023); (b) **Nigerian domestic materials**—(i) constitution—ss. 4, and 5 of 1999 Constitution---legislative powers to make law and fair hearing (ii) statute—ss. 347 and 384 of Companies and Allied Matters Act (2020) relating to director duty of care and penal consequence for breach, s.77 of Financial Reporting Council Act 2011 (as amended 2023) criminalizes false reporting (Bolarinwa and Fayokun, 2019). (iii) regulations—NGX Climate Disclosure Guidelines 2023, FRC Scope 2 Adoption Roadmap 2024, (iv) **case law**—*Okoya v Santill* (*1990),, Okpara v Olabisi (2022), Black-Clawson HL (1975), Pepper v Hart HL (1993), Ingmar CJEU C-381/98 (2000)*; (c) **Ukrainian domestic materials**—(i) arts. 8 and 92 of the Constitution—supremacy and power to make laws, (ii) statute—Law 2718-IX on Sustainability Reporting 2022, art. 222 (1-3) of Ukrainian Criminal Code of the Ukrainian Constitution statutory compartment-highlighting section 347 of Companies and Allied Matters Act (CAMA) 2020, section 77 of the FRC Act 2023, arts. 228, 509 and 629 of Civil Procedure Code (Bolarinwa and Adedeji, 2022) (c) standard compartment- comprising IFRS S2 and CSRD/ESRS E1 and (d) contractual compartment-DFI lender covenants, NGX Sustainability 2019, CBAM (Supply Terms) Regulation 2023. The compartmentalization of legal materials formed the foundation of co-existential logic of the laws to situate appropriate legal order meant to be applied by corporate directors and state institutions to disclosure activities as the situation demands in the two jurisdictions.

The second layer also maps out Party Autonomy and Choice pursuant to art. 3 (1) and (3) of Rome I Regulation relating to contextual interpretation of legal choice and forum determination on mandatory disclosure issues where all contractual elements are situated in one jurisdiction, testing them on conflict rule argument of Dicey, Morris and Collins (2018) that every connecting elements aligned with domestic laws with overriding forum over foreign contracts/laws. The scholarship of the theorists distinguished disclosure contract in DFI from other contractual obligations with respect to overriding choice of law which is local and derived from constitutional norms. The thesis expatiates a normative question on whether entities that signed DFI IFRS S2 contract automatically submit to foreign standard framework or are under overriding penal jurisdictions of the domestic norms that incorporated their businesses as the case of s.77 of Nigeria's FRC Act and art. 222 (1) Ukraine's Criminal Code 2021 that void the choice (Bolarinwa and Akinleye, 2022).

The third layer diagnoses the co-existential scope of overriding mandatory rules and *lex impossibilia* under art. 9 textually interpreting the meaning of mandatory rules of (1) relating to "safeguards of public interests" as supported by EU forum cases of *Ingmar GB Ltd v Eaton Leonard Technologies Inc. C-381/98.* The method interacts this legal theory with the Nigerian s. 77 of the FRC Act and Ukrainian art. 222 (1) of Criminal Code to situate their scope of authority and conflict under constitutional norms of both jurisdictions in protecting public interests which comprise of capital market integrity and investors' confidence and distil the doctrinal lacuna of hierarchy in the Rome I Regulation. The limitation of Rome I Regulation is a reality in the literal meaning of art. 9 (1)-status of contractual rules in the DFI contract and 9 (3) conceding forum conflict resolution to domestic court to determine using Symeonidian negative conflict theory—where compliance with one, violates obligation to other—creating *fait accompli* of legal impossibility which is apposite to civil law maxim of *impossibilium nulla obligation est* as board director cannot be compelled to perform the impossible (O. Holms, 1897)

The fourth layer synthesizes systemic coherence/alignment of the legal theories by integrating findings from first to third layers validating them in the flavor of Fuller's natural law doctrine of contradiction or impossibility to diagnose legitimacy of IFRS S2 for commanding board directors to make a choice between imprisonment and breach. The synthesis of findings aligns a common predictions of natural theory, legal realism and critical legal studies that courts in Nigeria and Ukraine will mostly apply their discretion in favour of penal forum over transnational standards invoking their discretion under art. 9(3) of Rome I Regulation to conclude that judicial decisions should interpret local/domestic commercial reality, infrastructural constraints and security situation instead of abstract logic. The method uses "*...bad man analogy*" forecast of Oliver Wendell Holmes (1897) and "*situation sense analogy"* of Carl Llewellyn (1940) to drive the conclusion that the paralyses require structural and emancipatory reforms.

The fifth layer designs a normative reform relying on doctrinal analogy to propose amendments to art. 9 of Rome I Regulation by recommending proportionality and gap-filling where the standard is quiet on impossibility and teleological interpretation aligning with IASB's amendment norm and EU delegated act. The amendments advocate Triangulated Compliance Model (TCM)—IFRS S2 baseline for all listed entities; top up enforcement upon capacity improvement and derogation clause application when obligation is threatened by war, domestic penal forum and misalignment with Nationally Determined Contribution (NDC).

III. Findings and Result

The research conducted pure doctrinal research grounded on legal theories systematized in five-layered methodology under common deduction that from the three overlapping findings

Nigeria and Ukraine are constrained with legal impossibility while implementing climate disclosure standards structured under the DFI contracts caused by overlapping mandatory claims of competing legal orders (Bolarinwa and Ogunfolu, 2020). The findings are gleaned from textual hermeneutic of core provisions of arts. 3 and 9 of Rome I Regulation (EC) 593 (2008) and ISSB IFRS S2 of 2023, Nigerian and Ukrainian statutes, treaties, and case laws interrogated under natural law, legal realism, critical legal studies and conclusion was crafted based on the findings

The first research finding identifies four-fold overlapping Symeonidian negative conflict without corresponding hierarchy under art. 3 of Rome I Regulation which is the core international norm governing private contracts. Nigeria and Ukraine encountered four competing legal orders that affirm overriding authority over similar disclosure but confronted with conflicting standards, different materiality structure and sanctions (Bolarinwa L., 2019). The material provisions of art. 13 of Paris Agreement (2015) only highlights obligations without corresponding liability for default similar to art. 19 of Energy Charter Treaty (1994) which provide for state party obligations without criminal sanction for any breach by corporate directors, and arts. 114 and 360 of the Ukraine-EU Association Agreement provide for EU *acquis* with extra territorial operation of CSRD/ESRS and Scopes 1-3 as transposed into the Ukrainian Law 2718-IX while false reporting is criminally sanctioned under art. 222 (1) of Criminal Code.

However, the underline fact is that the treaties do not have penal provisions for breaches. When interpreted under arts. 31 and 32 of Vienna Convention on Law of Treaty (1969), treaties are predominantly regulating state policies and not corporate activities, but impliedly treaties ratified by legislation have binding effects on listed entities. H. Kelsen (1967) framed such treaties with domestic legislative ratification as "*self-executing*" reinforced by another international law theorist, J. Austin, (1832) that such treaties are binding on contracts signed by component listed entities. Secondly, local laws derived from constitutional norm of the parliament in the two jurisdictions impose penal sanctions as revealed under s. 77 of the Nigerian Financial Reporting Council Act and s. 222 (1) of Ukrainian Criminal Code which impose criminal sanction for false disclosure statements declared. Art. 3 (3) of Rome I Regulation literally interprets that contractual party autonomy is subject to domestic mandatory legal rules enacted by the parliament of the two jurisdictions. Art. 9 further concedes discretion to local courts to interpret/determine mandatory rules of local forum. However, hierarchy gap is the clear defect of that particular provision. The two jurisdictions strictly impose criminal liabilities without derogation for states under wars, without estimate reporting infrastructures or economic *force majeure*. The third negative conflict situated in the legal instruments is that transnational standards mandate completeness obligations without corresponding sanction clauses for breach. Scopes 1 to 3 reporting is mandated under paragraph 12 except an entity cannot provide reasonable and supportable information" as the case of Nigeria which has no regulatory tools to implement the requirements and Ukraine in the state of war which has destroyed its estimate reporting system and all regulatory infrastructures (Bolarinwa L., 2020).

However, the national penal laws of the two jurisdictions punish such reporting under exception as criminal with imprisonments-two years in Nigeria and three years in Ukraine. S. 77 of FRC Act in Nigeria and art.222 (1) of Criminal Code of Ukraine criminalize "false information" as strict liability with imprisonment without any safe harbor/force majeure for disclosure constraints due to war, emission estimate loss and resource transition problem peculiar to the two jurisdictions. However, the case of *Black-Clawson HL (1975)* unequivocally stated that the onus is always on the court to give literal interpretation to any legal concept. Applying this to the meaning of "false", a legal realist, K. Llewellyn (1940) advised the court to reject the argument of *Okpara v Olabisi* (2022) that strict-liability principle of the court would promote transparency and accuracy regime. However, in the Nigerian Supreme Court decision in *Okoya v Santill* (*1990),* it was held that where there was no ambiguity, the literal meaning of the word in s. 77 of the FRC Act requires "true and fair account". Impliedly, the Appeal Court of Lagos would never have construed the word "false" as depicting criminal intent but civil sanction where the false information is unintentionally unfair and true. K. Llewellyn aligned with the Court of Appeal decision and asked the domestic courts to apply "*situation sense*" and impliedly, the word "false" should not apply to completeness obligation from states in war, with destroyed emission estimates or with carbon resource transition as the case of Nigeria and Ukraine.

The fourth negative conflict is replete of contractual norms mainstreamed into the DFI covenants and NGX Rulebook (2022) sustainability clauses containing IFRS S2 making completeness obligation mandatory for listed entities to qualify for capital allocation. The mainstreaming of IFRS S2 into DFI contracts by reference qualifies it as binding on all parties under art. 3 of the Rome I Regulation, but the problem lies with Symeonides' negative conflict of legal impossibility as the core result, where implementing requirement of law A automatically violates Law B. Thus, in the two jurisdictions, compliance with IFRS S2 disclosure obligation violates both s. 77 of the Nigerian FRC Act and art. 222 (1) of the Ukrainian Criminal Code. Therefore, *fait accompli* (negative conflict) is created if board directors are to implement both s. 77 of FRC and IFRS S2 requirements together, the result is legal impossibility. Gleaning from the lens of natural theorist, I. Fuller, asking board directors to simultaneously enforce Scope 3 and comply with penal provision of s. 77 fails "internal morality of law" and its authority and creates legal impossibility. H. Hart (1961) also raised similar argument in his "*minimum content analogy*" that national security and socio-overall survival of entire citizens including board directors against penal imprisonment should constitute court's interpretation of overriding constitutional public interest. Hence, Nigerian and Ukrainian penal laws can be said to have served the public interest including board directors' to escape imprisonments for false reporting. The English court in *Ingmar GB Ltd v Eaton Technologies Inc. Case C-381/98,* ruled that commercial agent directive rules had overriding public interest over contractual rule situated under art. 9 (2) of Rome I Regulation. The immediate case reveals the striking lacuna found out by the two theorists is "derogation gap" situated under art. 9 of the Rome I Regulation regarding *lex contractus.*

The second finding revels that arts. 3 and 9 of Rome I Regulation failed to set out hierarchy of legal order making it an instrument of priority conflict. The entire diagnosis of contract-related clauses in Rome I Regulation showed that negative conflict created in the treaties can only be resolved by complementarity clause. DFI Party autonomy is guaranteed under art. 9 (1) of Rome I Regulation to insert IFRS S2 into entity contracts and has universal enforcement as a norm and the mandatory rule effect of the contract but faced hard resistance from local laws which claim their legitimacy from constitutional norm. Dicey, Morris and Collins argued that party autonomy under art. 3 (1) of Rome I Regulation is the heart of conflict of conflict of law, but limited by local norms especially laws enacted by the parliament. R. Pound (1908) argued that minimum interest of few individuals as the case of board directors in both jurisdictions should be sacrificed in favour of public security and capital market integrity as overriding public interest erected on constitutional norm.

The Nigerian s. 77 of FRC Act and art. 222 (1) of Ukrainian Criminal Code have qualified the limited scope of private contracts under constitutional penal forum enacted by the parliament to protect constitutional public interest norms for safeguarding investors' confidence and integrity of capital market of the two jurisdictions. However, art. 3 (2) gives unqualified discretion to national courts to decide overriding mandatory rule where there is a conflict between public interest penal forum and private contract; and similarly, art. 3 (3) defers to domestic courts to decide the forum status of third-state mandatory rules (Bolarinwa and Abifarin, 2019). This explains the ambiguity of forum norm under the Rome I Regulation creating *impossibilium nulla obligation est* and *non ultra posse nemo tenetur*—a board director cannot act on legal impossibility.

Third finding reveals that multi-layered legal theories showed that judicial decision supports domestic penal forum over private contract rule. The cluster of legal theories explained that failure of Rome I Regulation to provide derogation as a deference doctrine for private contract mandatory rule operation is so fundamental for judges to rule in favour of penal forum. The natural law position of Ion Fuller's sixth and seventh principles of "no contradiction and no demand for impossible" eminently challenge the legality of IFRS S2 jurisdictional transplant without derogation. The principles questioned moral legitimacy of a command structure that mandates board directors to report Scope 3 while at the same time imposes crushing penal sanction on the significant estimates required for it as this moral illegitimacy affects normative legitimacy in the two jurisdictions Bolarinwa L., 2021). Domestic courts in Nigeria and Ukraine have both moral and legal legitimacy to enforce the time-cast realist proposition of O. Holmes (1907) that "the prophecy of what the court will do in fact is to interpret the law" in the overall constitutional interest of the people who are the fundamental creators of the norms above undomesticated foreign-imposed norms carrying transnational liabilities against overall constitutional priority of the citizens. The Llewellyn' "*situation sense analogy*" also advocated for *hedonistic calculus* of Jeremy Bentham () that legal as well as "moral norm must serve the interest of greatest number" and this is the sanctity of constitutional norm of penal sanction.

The position of these theorists shows a common problem that is multifaceted. Symeonides and Dicey situated negative conflict gaps from their diagnosis while Hart and Fuller diagnosed the competing legal orders' quest for forum authority, but conceded to overriding public interest situated in the constitutional norms. The legal scholars engaged moral legitimacy tests that opts for safe habour. Other legal scholars like Holmes and Llewellyn, in their argument opined that judicial reality is the key to do the needful by interpreting appropriate legal rules in alignment with public policy norms of the people giving effect to this by proposing multi-dimensional triangulated reforms in harmony with arts. 3 and 9 of the Rome I Regulation that (a) IFRS S2 baseline be retained for listed entities compliance across jurisdictions; (b) top up improvement on estimate reporting infrastructures by the two states should be condition for raising completeness obligation; and (c) derogation/ safe harbor clause should be inserted in any contracts by parties for fragile states like Nigeria rather than making private contract operate under the absolute rule of *pacta sunt servanda,*

IV. Conclusion

The research concludes that climate disclosure implementation constraints in Nigeria and Ukraine are not technical non-compliance but a doctrinal legal impossibility of competing legal orders beyond the resolution of Rome I Regulation 593 (2008). Normative analysis showed board directors in both jurisdictions operate overlapping legal orders: treaty extra territorial operation, national criminal law penalizing false information, international IFRS S2 completeness obligation and DFI contractual rule, but with internal hierarchy deficiency. Negative conflict is revealed by limitation of party autonomy in art. 3 of the Rome I Regulation which showed the domestication of all connecting elements while discretion is vested in local courts under art. 9 to decide appropriate mandatory legal rule using public interest erected on constitutional norm. The multi-layered legal theorists, Fuller, Holmes, Symeonides, Pound, Dicey, Collins selected diagnosed the experimented legal instruments and found out that courts in the two fragile jurisdictions would favour domestic penal forum in compliance with discretion situated under art.9 of Rome I Regulation. This showed divergent political regulatory interests of fragile states that need urgent alignment of art. 9 of Rome I Regulation with domestic legal order in the frame of triangulated compliance model (TCM) - IFRS S2 baseline for all listed entities; top up enforcement upon capacity improvement and derogation clause application when obligation is threatened by war, domestic penal forum and misalignment with Nationally Determined Contribution (NDC).

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