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Green Claims 2026:
Identify. Review. Manage in Compliance with Legal Requirements

Deloitte Legal Update #13/2026

August 26, 2026 | 11:00 a.m. – 11:45 a.m.

Your Speakers

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What to Expect Today

Agenda: Green Claims | August 26, 2026

1. **EmpCo Directive, Amendments to the UWG, and Regulatory Requirements for Green Claims**
2. **Identification of Existing Environmental and Sustainability Communications**
3. **Establishing a Governance Framework for Green Claims**
4. **Recommendations for Action for Companies**

UWG = Act against Unfair Competition

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Background & Overview of the Key Provisions of the
"Empowering Consumers for the Green Transition"-Directive (EmpCo-Directive)

The Significance of Environmental and Sustainability Advertising for Companies

Findings from Recent Studies

McKinsey & NielsenIQ (2023)

Actual sales figures

- Analysis of 600,000 products over 5 years (U.S. market)
- Products with ESG claims achieve higher sales growth

→ Sustainability claims can measurably contribute to growth

Deloitte Germany (2024)

Consumer attitude

- Representative survey (1,022 respondents)
- Sustainability is central to purchasing decisions, but priorities vary widely

→ Concrete, relevant claims resonate better with target audiences

PwC (2024)

Willingness to pay

- > 20,000 consumers in 31 countries
- ∅ 9.7% surcharge for sustainable products – 80% are generally willing to pay

→ Sustainability can enable price premium and competitive advantages

Europäische Kommission

53% of the environmental claims contain vague, misleading, or unsubstantiated information

1/2 All environmental labels offer only weak or no independent verification

230 Sustainability labels and 100 green electricity labels dominate the EU market, but differ significantly in terms of transparency

40% of the claims lack reliable evidence or supporting documentation

EmpCo: 8 Red Lines for Green Claims (1/2)

Starting September 27, 2026: specific, transparent, and verifiable instead of a blanket “green”

1 No blanket claims

“Environmentally friendly” isn’t enough

☒ Vague terms such as “natural,” “environmentally friendly,” “green,” or “sustainable” without specification or concrete meaning

2 No false or misleading claims

True and verifiable

☒ Simply false claims: Products are labeled as “organic” or “climate-neutral” even though they are not

☒ Environmental claims are made without verifiable evidence or certifications

3 No presentation of legally required characteristics as unique product features

Only a non-prominent explanation of compliance with legally mandated standards

☒ Advertising that highlights features that are already required by law

4 No future-oriented claims without a roadmap

Measurable, time-bound, and verified

☒ “Net Zero 2035” without a specific implementation plan

EmpCo: 8 Red Lines for Green Claims (2/2)

Effective September 27, 2026: specific, transparent, and verifiable instead of a blanket “green”

5 No misrepresentation regarding the scope of the statement

The context and scope of the statement must be clear

☒ Making an environmental claim about the entire product or the entire business operation when the claim relates only to a specific aspect of the product or only to a specific activity within the business operation

6 Climate neutrality cannot be achieved through “offsetting”

Offsetting is not a product feature

☒ CO_2-neutral through offsetting: Prohibition of product-related claims regarding climate neutrality if based solely on the offsetting of greenhouse gas emissions

7 Ban on uncertified sustainability labels

Government-certified or independently certified

☒ Self-created labels that look like official certifications but have not undergone independent verification

8 Prohibition on advertising with Irrelevant claims

Only advertising with relevant information

☒ Advertising bottled drinking water as “gluten-free”

Stating the obvious must not be emphasized in a way that leads the target audience to assume the advertised product has special advantages

Broader Scope of Application of the EmpCo Directive

Definition of “Environmental Claim”

Section 2(2) no. 5 UWG as amended

“Environmental claim” means any statement or representation made in the context of a business activity - including representations through **text, pictures, graphic elements**, or **symbols** such as labels, **brand names**, **company names**, or **product names** - that is not legally binding and that **explicitly or implicitly** states that

a product, a product category, a brand, or a business has a positive impact on the environment, no impact on the environment, or is less harmful to the environment than other products, product categories, brands, or businesses

or

the environmental impact of a product, a product category, a brand, or a business has improved over time.

- General Environmental Claim
- Specific Environmental Claim

An “environmental claim” is defined as any commercial act that is used in any form for marketing or sales promotion purposes and through which a positive or reduced environmental impact or any other environmental benefit is asserted.

Examples of possible “environmental claims” within the meaning of Section 2(2) no. 5 of the UWG as amended

“environmentally friendly,” “eco-friendly,” “green,” “nature-friendly,” “ecological,” “environmentally sound,” “low-carbon,” “energy-efficient,” “biodegradable,” “100% sustainable,” or similar statements

Eco-Clean-Textilpflege GbR

Biologisch Bauen e.K.

Natur-Möbelwerke AG

Green Energy Systems, LLC

®

ECOGREEN ENERGIE BGC

Grünländer

ÖKO+

Bio Relax Serum

ECO PROTECT

Bio Baby Kitchen

ecoHealth

BIO HOTELS

Implied claims conveyed through colors (e.g., green/blue backgrounds) and images (e.g., leaves/forest) in combination with written statements

Prohibition of advertising using "General Environmental Claims" (No. 4a of the Annex to Section 3(3) of the UWG)

Section 2(1) no. 1 of the UWG

"General Environmental Claim":

An environmental statement made in writing or orally, including via audiovisual media, that

is not included in a **sustainability label**

and in which the

specification of the environmental claim is **not** clearly and prominently stated on the same medium.

Appendix to Section 3(3) no. 4a) of the UWG

The following business practices are always prohibited vis-à-vis consumers:

"Unverifiable general environmental claim"

making a general environmental claim if the business operator cannot demonstrate **a recognized excellent environmental performance** on which it is based

→ **An environmental claim is considered "general" if it is not based on a sustainability label and is not further specified or substantiated.**

→ **A general environmental claim is prohibited per se if the advertiser cannot demonstrate the underlying recognized excellent environmental performance on which it is based.**

Environmental Claim

permissible if included on a (legally compliant) sustainability label

Compliant with the Law Sustainability Seal within the meaning of Section 2(2) no. 4 of the UWG

Environmental claims in legally compliant sustainability labels are expressly not general environmental claims. They must be assessed based on the general requirements and the admissibility of sustainability labels.

Environmental Claim

permissible if the general environmental claim is based on recognized excellent environmental performance

Recognized outstanding environmental performance

= (+) if the environmental performance is consistent with

- Regulation (EC) No. 66/2010 on the EU-Ecolabel
- national or regional environmental labels in accordance with DIN EN ISO 14024 Type I
- Highest environmental performance levels under other applicable European Union law, e.g., “energy-efficient, Class A” pursuant to Regulation (EU) 2017/1369 on energy labeling

Environmental Statement → **specification on the same Medium** → **Specified Environmental Claim**

"Climate-Friendly Packaging"

“Environmentally Friendly Production Process”

“Travel climate-friendly with us”

“We live by sustainable values to make the world a little better”

→

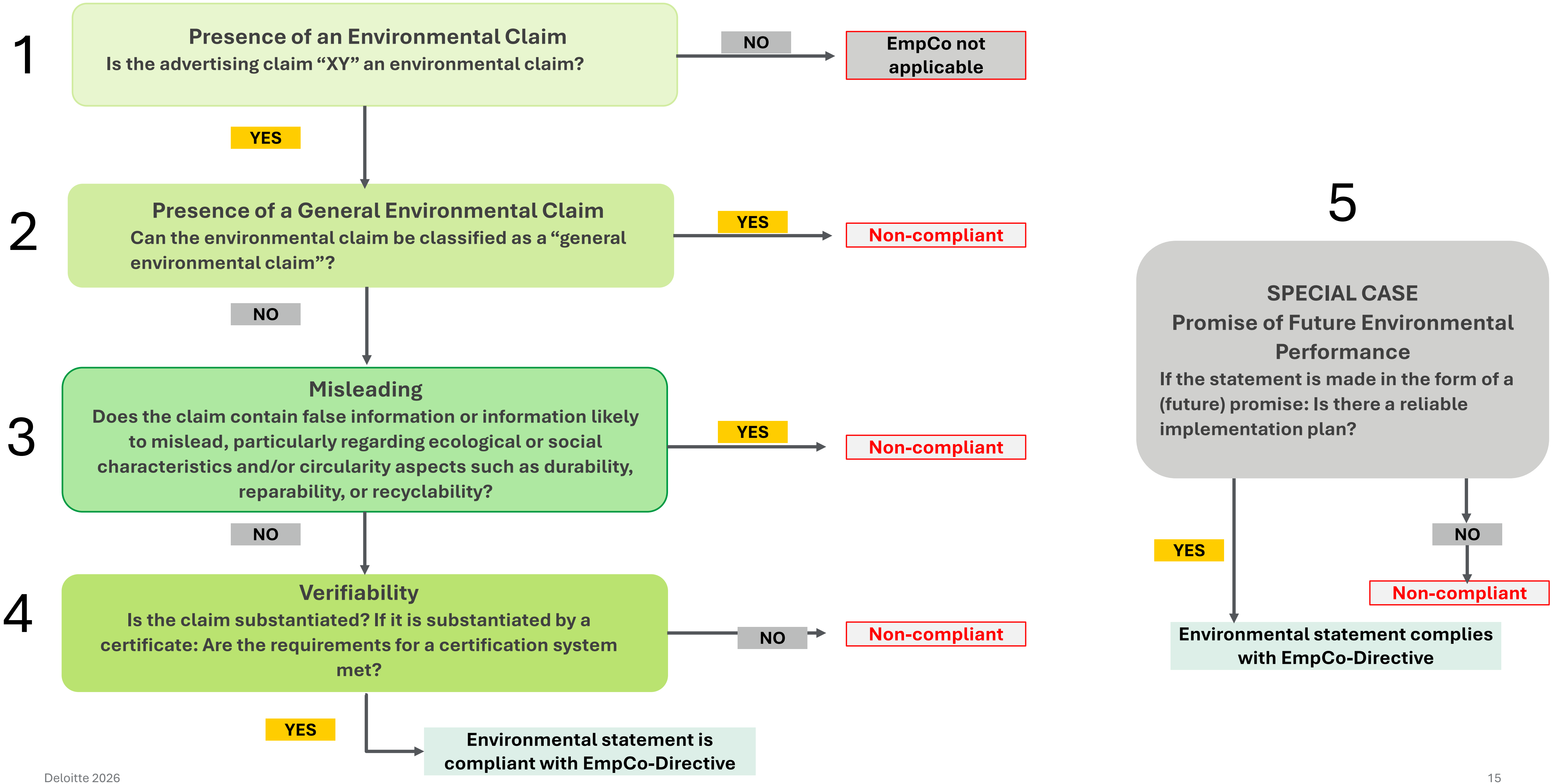
“100% of the energy used to manufacture this packaging comes from renewable sources”

“In our production process (measured in 2025), we use 50% less water than the industry average according to [certified environmental standard XYZ]”

“With us, you travel exclusively on electric and hydrogen buses”

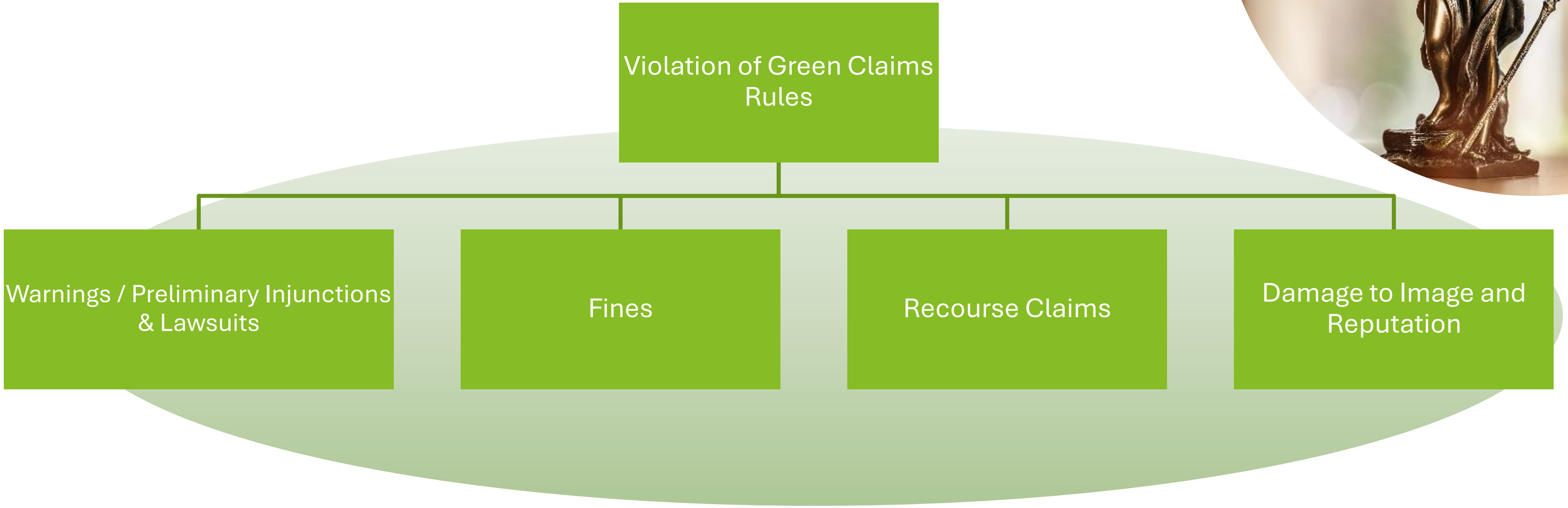
“We donate 2% of our profits to nature conservation projects in national parks in our region”

Multi-step verification of an environmental claim's compliance with requirements of the EmpCo-Directive



Legal Consequences + Sanctions

Consequences for misleading environmental claims



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Deep Dive I: Implications of the EmpCo Directive for Marketing & Communications

The EmpCo Directive marks a fundamental shift for marketing and communications functions in relation to environmental and sustainability claims.

From Storytelling to evidence-based marketing

- Environmental and sustainability claims must be **specific, verifiable, and supported by robust evidence**
- General advertising claims are no longer permitted **without corresponding evidence**

Clear boundaries for green branding

- Generic environmental claims, selective presentation of positive environmental aspects (“cherry-picking”), and certain forms of climate-neutrality advertising will be significantly restricted
- Existing campaigns and claims must **be thoroughly reviewed and adjusted as necessary**

Trust is shifting from brand promises to verifiable evidence

- Sustainability labels and seals are only permissible if they are based on **recognized certification systems or official accreditations**
- Focus on company-owned labels or seals without external validation

→ In the future, trust will be built through independent testing and validation, not through the brand alone

Higher standards for content and campaigns

- Every environmental and sustainability claim requires a clear definition, a robust data foundation, and a transparent methodology
- Future-oriented environmental promises require a concrete roadmap, measurable goals, and verifiable evidence

Impact on the customer journey and communication

- Expanded information requirements regarding product durability, repairability, lifespan, recyclability, and circularity
- Communication is shifting from emotional messages toward **transparency, traceability, and fact-based differentiators**

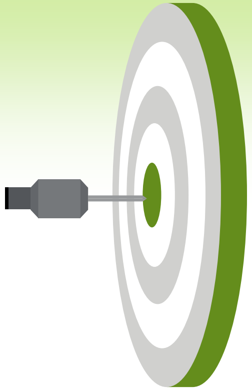
The new role of marketing

- Closer collaboration with sustainability, legal, compliance& risk functions
- Implementation of structured review, approval, and governance processes for green claims
- Marketing becomes part of a **regulated, documented, and audit-ready end-to-end process**

KEY TAKEAWAY: The EmpCo Directive is transforming marketing from a primarily creative discipline into a function that **must robustly substantiate, document, and manage** environmental and sustainability claims **in a legally compliant manner.**

Identification of Existing Environmental and Sustainability Communications

A structured three-step approach provides transparency regarding existing green claims and serves as the foundation for a risk-based assessment.



	DEFINE	IDENTIFY	CLASSIFY
			
GOAL	***Definition** of a clear scope for the identification of green claims*	***Identification of** existing green claims based on the defined scope*	***Classification** of identified green claims using a structured risk assessment to identify statements with increased compliance risk*
ACTIVITIES	• Definition of search terms/keywords • Definition of relevant communication channels • Determination of languages, brands, and product categories	• Conducting an AI- or tool-based screening within the defined scope • Identification of green claims across the defined communication channels • Consolidation and documentation of the identified green claims	• Definition of relevant assessment categories and scoring criteria • Conducting a risk-based assessment of the identified green claims • Prioritizing critical statements and determining further audit requirements

AI- or technology-enabled screening enable the efficient identification of environmental and sustainability statements across a wide range of communication channels.

Challenges of Manual Screenings and the Added Value of AI or Tool Support

AI- or tool-supported screenings improve the completeness, consistency, and efficiency of identifying green claims and lay the foundation for a risk-based assessment.

KEY CHALLENGES

- High number and variety of communication channels
- Different languages increase complexity
- Decentralized marketing and sales organizations make comprehensive tracking difficult
- Ongoing changes to existing claims and the creation of new ones result in a continuous need for review
- Inconsistent phrasing makes it difficult to consistently identify comparable statements

Completeness. Consistency. Efficiency.

ADDED VALUE OF AI OR TOOL-BASED SUPPORT

- Scalable analysis of large data sets
- Efficient identification of green claims across channels and languages
- Consistent application of defined search criteria
- Reduced risk of overlooked claims
- Efficient consolidation and structuring of identified green claims
- Creation of a robust data foundation for subsequent risk assessment and prioritization of critical green claims

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UWG = Unfair Competition Act

Illustrative Governance Framework for Green Claims

Clear governance with defined responsibilities ensures that green claims are based on robust evidence, are technically validated, and are independently reviewed and approved before publication.

Illustrativ

Governance Structure	Roles & Responsibilities
Independent External Review *(As needed)*	Responsible for the **independent external verification** of selected green claims, provided the nature of the claim requires it (e.g., for certain forward-looking environmental and climate commitments).
Legal / Compliance / Sustainability	Responsible for the **independent (internal) technical and regulatory review** of green claims, as well as their **approval, rejection, or return** for revision prior to publication.
Marketing *(Claim Owner)*	Responsible for the **development, formulation, and communication** of green claims based on the information provided, as well as for **compliance with defined guidelines and approval processes.**
Product-Responsible Department	Responsible for **identifying relevant sustainability characteristics** and **providing reliable information and evidence** as the basis for creating green claims.

This diagram does not represent a disciplinary hierarchy.

For certain forward-looking environmental and climate commitments, an independent external audit may also be required.

Illustrative Process Without External Verification

The following process outlines the creation, review, and approval of a product-related green claim without additional external review.

“The packaging is made from 80% recycled material.”

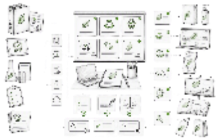
1 Product Manager, Department

Product development or modification

2 Product-Responsible Department

Marketing assignment

3 Marketing

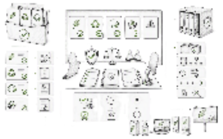


Claim creation

4 Department Responsible for the Product

Technical review

5 Legal/Compliance/Sustainability



Independent (internal) review & approval

6 Independent external audit

If necessary

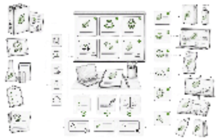
	1 Product Manager, Department	2 Product-Responsible Department	3 Marketing	4 Department Responsible for the Product	5 Legal/Compliance/Sustainability	6 Independent external audit
ACTIVITY	• Introduction or significant changes to a product	• Commissioning the marketing department, including the provision of data and supporting documentation	• Creation and formulation of the green claim	• Technical review of the claim based on data and supporting documentation	• Independent internal approval, rejection, or return for revision	*External verification is not required, as this is a product-related green claim and not a forward-looking environmental or climate commitment*
POTENTIAL RISKS	• Sustainability characteristics are incomplete or undocumented • Supporting evidence is not available	• Incomplete disclosure of information • Relevant limitations are not communicated	• The claim is misleading, ambiguous, or insufficiently substantiated • The claim goes beyond the supporting evidence	• Data or evidence is incomplete or unreliable • The claim and supporting evidence do not match	• Legal requirements or risks of misleading consumers are not identified • Publication occurs without approval	
CONTROL MEASURES	• Standardized collection of relevant sustainability characteristics • Documentation of data and supporting evidence	• Establishment of permissible statement limits and conditions of use • Documented handoff to marketing	• Use of defined claim guidelines • Application of a green claims checklist	• Documented review based on defined evaluation criteria • Formal confirmation prior to forwarding	• Binding approval prior to publication • Documented approval criteria	

= Standard process = Returned for revision if discrepancies are identified

Sample Process Involving an External Audit

The following process outlines the creation, internal review, and approval of a forward-looking environmental commitment, incorporating an independent external audit.

"We will achieve climate neutrality in our production by 2035."

	1	2	3	4	5	6
	Product Manager, Department	**Product-Responsible Department**	**Marketing**	**Department Responsible for the Product**	**Legal/Compliance/Sustainability**	**Independent external audit**
						
	Product development or modification	*Marketing assignment*	*Claim creation*	*Technical review*	*Independent (internal) review & approval*	*External validation*
ACTIVITY	• Introduction or significant changes to a product	• Commissioning the marketing department, including the provision of data and supporting documentation	• Creation and formulation of the green claim	• Technical review of the claim based on data and supporting documentation	• Internal review and approval for submission to the external auditor	*Review of the objectives, supporting documentation, and implementation plan by an independent external auditor*
POTENTIAL RISKS	• Sustainability characteristics are incomplete or undocumented • Supporting evidence is not available	• Incomplete disclosure of information • Relevant limitations are not communicated	• The claim is misleading, ambiguous, or insufficiently substantiated • The claim goes beyond the supporting evidence	• Data or evidence is incomplete or unreliable • The claim and supporting evidence do not match	• Legal requirements or risks of misleading consumers are not identified • Claim is passed on without adequate internal review	
CONTROL MEASURES	• Standardized recording of relevant sustainability characteristics • Documentation of data and supporting evidence	• Establishment of permissible statement limits and conditions of use • Documented handoff to marketing	• Use of defined claim guidelines • Application of a green claims checklist	• Documented review based on defined evaluation criteria • Formal confirmation prior to forwarding	• Documented review based on defined approval criteria • Binding approval prior to submission to the external auditor	

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The Next Steps Toward Green Claims Readiness

From Claim Inventory to a Documented Approval Process

Claim Inventory (including “offsetting” communication)

Compile data on websites, PDFs, social media, sales presentations, packaging, and similar materials

Document evidence

Record evidence, source, time period, and methodology for each claim

Specify claims

Replace vague terms with specific wording

Review visual language and icons (“Green by Design”)

Check images, icons, and symbols for implied environmental statements

Label Scan

Verify the awarding body, criteria, and verification mechanism

Draft contracts with partners/suppliers

Information and documentation requirements for green claims (database, methods, validity period)

Submission of supporting documentation (certificates, audit reports)

Liability and indemnification clauses in the event of misleading supplier advertising

Scan of brand, company, and product names

Identify brand, product, and company names that (i) constitute environmental claims as defined by law and/or (ii) feature a seal-like design

Define claim standards, establish an approval process, and set up governance and training

Define wording, do’s and don’ts, and verification logic; involve marketing, business units, sustainability, and legal

Q&A Session

THANK YOU VERY MUCH FOR YOUR ATTENTION!

Deloitte Legal

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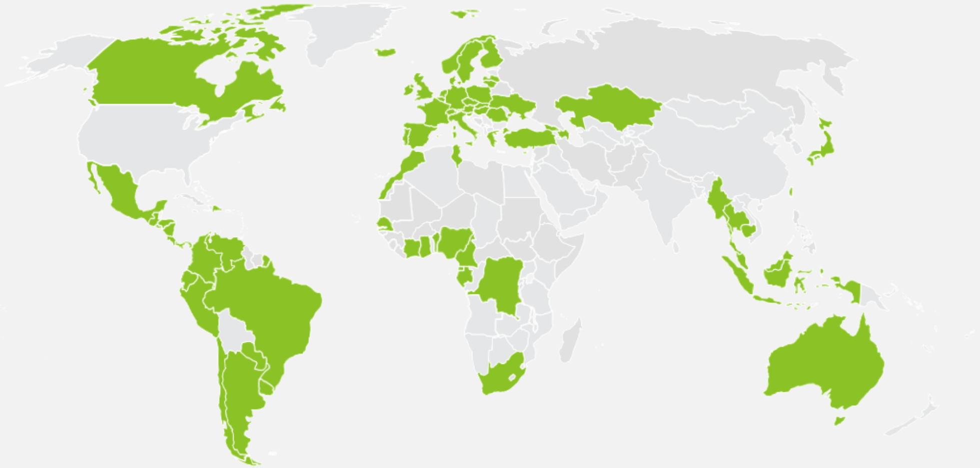

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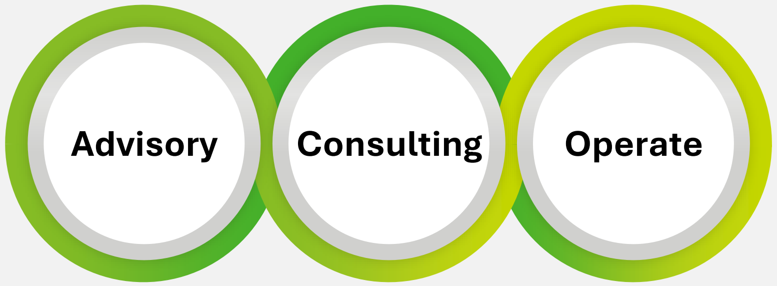

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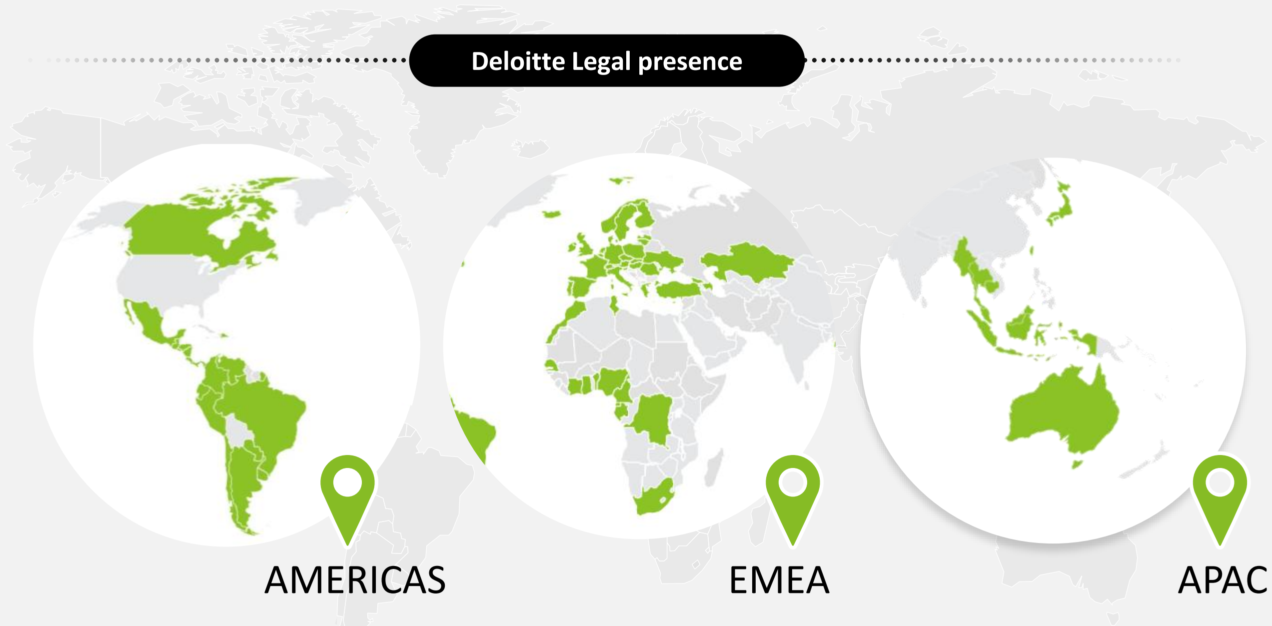

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