Accountability Framework initiative

AFi Explainer

Using the Accountability Framework to Develop Credible Claims Under the EmpCo Directive

September 2026

Introduction

In recent years, concerns about greenwashing have gained prominence, leading to increased regulatory scrutiny of companies' sustainability claims. This includes European Union Directive 2024/825, also known as the Directive on Empowering Consumers for the Green Transition (EmpCo). It aims to protect EU consumers against greenwashing by establishing new rules for sustainability claims. The directive applies to all businesses that engage EU consumers in a commercial capacity, regardless of their size, industry, or headquarters location.[1]

The EmpCo Directive takes effect on 27 September 2026. From that date, all products placed on the EU market and all business-to-consumer communications must comply with its requirements, with no transition period.

This explainer summarises the main provisions of the EmpCo Directive and explains how the Accountability Framework can support companies in fulfilling it. This includes developing credible, evidence-based claims related to no-deforestation, no-conversion, and respect for human rights.

Key requirements of the EmpCo Directive

The EmpCo Directive requires environmental claims to be clear, accurate, specific, and substantiated. It also prohibits misleading claims about the environmental or social characteristics of a product or business. This includes a list of practices that are prohibited in all circumstances as well as a broader set of requirements that guide case-by-case determination of whether sustainability claims are considered misleading. Key provisions include:

- **No generic claims:** The directive generally prohibits generic environmental claims such as "environmentally friendly" or "climate friendly." Exceptions are made for claims associated with permissible sustainability labels (ie, those based on third‑party certification schemes or established by public authorities) and claims that are supported by evidence of excellent environmental performance that is conveyed prominently alongside the claim.
- **No claims based solely on emissions offsetting:** The directive prohibits claims that a product has a neutral, reduced, or positive climate impact where those claims are based solely on greenhouse gas emissions offsetting outside the product's value chain.
- **No claims that are not distinct to the product:** The directive prohibits claims that advertise characteristics that are common to all products in the same category and therefore do not distinguish the product. This includes claims related to legal requirements that apply to all products within a relevant product category.
- **Future performance claims are permitted, with conditions:** Claims about future performance (eg, "conversion-free by 2030") are permitted where they are supported by clear, objective, and publicly available commitments – including measurable and

[1] Note that while the directive establishes a common framework for sustainability claims across the EU, interpretation and enforcement may vary from country to country.

time-bound targets and a detailed and realistic implementation plan – and are subject to regular independent verification.

- **Comparison-based claims are permitted, with conditions:** Comparisons of the environmental and social characteristics of products are permissible where they provide information on the method of comparison, the products being compared, the suppliers of those products, and the measures in place to keep the information up to date.
- **Sustainability labels:** Only labels based on a third-party certification system (with public and transparent rules) or established by EU public authorities are permitted.

The directive includes specific prohibitions and requirements for certain environmental claims, while providing a more general framework of requirements for social claims.

Implications for no-deforestation and no-conversion claims

The EmpCo Directive prohibits claims based on compliance with legal requirements, such as the EU Deforestation Regulation (EUDR). That regulation requires that in-scope products (cattle, cocoa, coffee, palm oil, rubber, soya, and wood commodities and certain derived products) not be produced on land that was subject to deforestation or forest degradation after a cutoff date of 31 December 2020. Thus, for example, coffee may not be labelled as "deforestation-free" based on its compliance with EUDR because this requirement applies to all coffee marketed in the EU and is not a distinguishing feature of any specific coffee product.

The directive does not prohibit claims regarding no-deforestation or no-conversion if they pertain to relevant attributes beyond legal compliance. For instance, this could include adhering to earlier cutoff dates or ensuring no-conversion of non-forest natural ecosystems such as savannas, grasslands, or wetlands, which are not covered by EUDR.

Finally, deforestation-free or conversion-free claims that refer to future performance or commitments must be supported by a clear target date and a detailed, realistic implementation plan showing how the intended result will be achieved and resourced. Progress must be independently and regularly verified by a qualified third-party expert, including monitoring of milestones towards the stated commitments and targets.

Implications for social and human rights claims

The EmpCo Directive includes social characteristics among the list of characteristics of a product that may be considered when assessing, on a case-by-case basis, whether a company's claims are misleading. This may include claims related to human rights in general, as well as specific outcomes related to labour conditions, gender equality, inclusion, diversity, and social protection.

Claims about social characteristics must not be misleading (including as to their accuracy and scope) and must be supported by adequate evidence. Companies should also consider whether social claims go beyond the requirements of other applicable regulations, such as the EU Forced Labour Regulation (FLR). From 14 December 2027, the FLR will prohibit products made with forced labour from being placed on or made available on the EU market, and from being exported from the EU. Because compliance with the FLR is a legal obligation, the EmpCo Directive prohibits claims that present compliance with the FLR's requirements as a distinctive feature of a product or business. Companies should therefore avoid generic claims that a product is made without forced labour. Claims on forced labour should be considered only if they pertain to (and are based on sufficient evidence of) specific, substantiated characteristics that go beyond the regulatory baseline.

Using the Accountability Framework to develop claims under the EmpCo Directive

The Accountability Framework provides a practical roadmap for companies to set goals, take action, and disclose progress towards responsible supply chains. The Accountability Framework Operational Guidance on Reporting, Disclosure, and Claims guides companies on making credible claims related to the protection of forests, natural ecosystems, and human rights, including the content of claims and the evidence needed to substantiate them. This guidance can help companies develop claims that are consistent with the substantiation and transparency expectations of the EmpCo Directive.

Content of claims

To help ensure that claims are clear, accurate, and verifiable, the Accountability Framework recommends that companies address the following elements when developing environmental or social claims:

- **Topical scope:** Clearly define the topic(s) addressed by a claim and ensure that the scope of the claim is consistent with the evidence used to support it. For example, evidence demonstrating the absence of child labour in part of a supply chain should not be used to make broader claims about a company's overall human rights performance unless those claims are supported by adequate additional evidence.
- **Extent:** Specify the part of the company or its products, supply chains, operations, or geographic areas to which the claim applies. If the claim is about the company and covers only part of the business, describe how that portion relates to the whole.
- **Timeframe:** Clearly state the period or point in time to which the claim relates. Claims should be based on current, up-to-date evidence and indicate whether they describe performance at a specific point in time or progress over a defined period.
- **Performance level:** Accurately describe (and quantify, where possible) the company's level of performance or compliance. Explain how these results relate to any applicable commitments, targets, milestones, cutoff dates, and definitions.
- **Company actions and investments:** Where claims describe company actions or investments to achieve commitments or improve performance, clearly describe those actions, and, where possible, quantify their scale. Explain how the actions contribute to the claimed outcomes.
- **Contribution to collaborative efforts:** Where outcomes result from collective efforts, clearly identify the extent and nature of the company's specific contribution relative to the broader collective efforts and outcomes. Do not attribute collective outcomes solely to the company unless there is sufficient evidence to support this attribution.

- **Future commitments and progress:** Communicate company goals and intended future performance by means of specific, time-bound commitments, targets, milestones, and action plans. For further detail on defining and communicating these elements, see the Operational Guidance on Commitments and Progress Pathways.

Evidence to substantiate claims

The Accountability Framework provides guidance on what constitutes adequate evidence to substantiate claims on no-deforestation, no-conversion, and respect for human rights. This includes evidence based on traceability and control, monitoring and verification, and certification. Where necessary, companies should combine multiple sources of evidence to provide a robust basis for substantiating their claims.

Traceability, assessment, and control

Claims about the origins, compliance status, or performance of specific product volumes require that the company knows and can adequately control product origins and attributes. This can be achieved through traceability and control systems managed directly by the company, or by using certification or supplier control systems that include suitable traceability, chain of custody, monitoring, and information management functions. See the Operational Guidance on Supply Chain Management for additional detail on requirements for traceability, assessment, and control, and how companies can improve the reliability of claims that rely on traceability.

Monitoring and verification

Claims about performance or compliance should be supported by technically sound monitoring and verification systems that use credible methods and information sources. Evidence should be sufficiently detailed to support the claim and should be auditable or independently verifiable. For example, if a company claims that all of its supply from the Brazilian Cerrado is conversion-free, an auditor should be able to verify which portions of the company's supply originated in the Cerrado and confirm that those supplies were sourced from production units or areas that were not converted after the specified cutoff date.

Companies should clearly describe the monitoring and verification methods used and make supporting information readily available for stakeholder review. For example, to substantiate a deforestation-free claim based on a cutoff date earlier than that required under the EUDR, a company could disclose the boundaries of its sourcing areas alongside an up-to-date analysis using a credible monitoring tool, demonstrating that none of those areas experienced deforestation after the specified cutoff date.

See the Operational Guidance on Monitoring and Verification for additional detail on monitoring and verification to support credible claims.

Certification

Certification systems may provide relevant evidence to substantiate claims about performance, compliance, or progress. Whether a system can support a particular claim depends on its characteristics and on the type and scope of the claim. This assessment should consider the requirement under the EmpCo Directive that claims do not mislead consumers. The

Accountability Framework provides complementary guidance on key elements to consider, including the scope and requirements of the certification system's production standard, monitoring and verification systems, and the chain of custody (CoC) model used. The AFi's Uses of Certification in Responsible Sourcing working draft guides companies on how to assess these elements and determine what types of claims a certification scheme may support.

Claims regarding the compliance or performance of specific product volumes generally require physical CoC that links products back to specific origins. By contrast, use of certification with mass balance CoC cannot support volume-specific claims to the extent that it permits the mixing of certified materials with materials of unknown compliance status or performance levels. However, certification with non-physical CoC may support other types of claims that are clear, specific, and accurate, and do not imply that all physical material in the product has specific compliance or performance attributes.

Next steps

Companies seeking to develop accurate and credible claims related to the protection of forests, natural ecosystems, and human rights in line with EmpCo and broader good practice can take the following steps:

- Review key sections of the Accountability Framework, including Operational Guidance on:
  - Commitments and Progress Pathways
  - Reporting, Disclosure, and Claims
  - Supply Chain Management
- Find an AFi Delivery Partner for individualised advice
- Contact the AFi for specific questions about the Framework or other support