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The Invisible Ceiling of Verification

Why a sustainability certification is a bounded conclusion, not a licence

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Executive Summary

A certification demonstrates that a competent body has assessed a defined object: a product, process, management system or declaration against pre-established criteria. Precisely because of this, however, its evidential force is not unlimited.

The certificate does not attest "sustainability" in an absolute sense. It attests a bounded conformity: to a specific standard, within a defined scope, for a given period, based on the evidence prescribed by the relevant scheme. The problem arises when communication erases these boundaries and converts a specific conclusion into a general promise.

From 27 September 2026 this distinction carries precise legal weight in the relationship with consumers in Italy. Directive (EU) 2024/825, known as the **Empowering Consumers for the Green Transition** or **EmpCo**, was transposed into Italian law by Legislative Decree of 20 February 2026, No. 30. The new rules prohibit sustainability labels lacking a qualified certification basis, unsubstantiated generic environmental claims, and statements referring to an entire product or company when the relevant characteristic concerns only a limited aspect.[1]

The consequence: certification becomes more important, but its mere presence no longer justifies broad claims. The quality of a claim depends on the correspondence between the message, the verified object, the criteria applied, and the level of assurance reached.

The answer for companies is not to abandon certifications and environmental claims. It is to build a genuine governance of sustainability statements, capable of linking every message to its underlying evidence.

The principle:

Scope of the claim = scope of what was verified

Perimeter of the claim = perimeter of what was verified

Intensity of the claim ≤ intensity of the conclusion

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Why This Has Become Urgent

Sustainability has become a stable factor in purchasing decisions, commercial strategies, and corporate valuations. The volume of words, symbols, ratings, and labels used to represent environmental and social characteristics has grown alongside it. The quality of the underlying evidence has not kept pace.

The European Commission reports that 53% of environmental claims examined were vague, misleading or unfounded, and that 40% lacked adequate supporting evidence.[2]

The problem does not concern only claims that are outright false. The source data is often authentic: a certificate exists, a verification was carried out, a qualified material was used. The misleading effect arises in the next step, when that data is extended to objects not covered by the certification, or converted into a general judgement about the company, or projected onto future results not yet achieved.

The critical point is the logical relationship between the available proof and the meaning a consumer would reasonably attribute to the message.

EmpCo targets precisely this gap. The directive was transposed in Italy by Legislative Decree 30/2026, published in the Official Gazette of 9 March 2026 and entered into force on 24 March 2026. The amendments to the Consumer Code apply from 27 September 2026.[1] For companies, the time for preparation is over.

A methodological note. The European framework also includes the proposed directive on explicit environmental claims, commonly known as the Green Claims Directive. This proposal would have introduced mandatory pre-publication verification of environmental claims, with a direct role for Member States in authorisation. At the time of writing, however, the legislative process remains open and its outcome uncertain. This white paper therefore draws exclusively on legislation already in force and transposed: Directive (EU) 2024/825 and Legislative Decree 30/2026. Should the Green Claims Directive be adopted and transposed, some operational conclusions may require revision.

The Certificate Is a Bounded Conclusion

Consider two statements:

- "The organisation holds an environmental certification"
- "The organisation is sustainable"

The first can be verified by consulting a document, its holder, its validity, and its scope. The second is a comprehensive conclusion that may encompass emissions, consumption, biodiversity, workers' rights, supply chain, design, use, and end-of-life. Moving from the first to the second requires an inference. To assess whether it is warranted, one must open the "black box" of the certification: what was certified, against which requirements, which entities and sites are included, what period the assessment covers, what evidence was collected, what aspects were excluded, and what level of assurance was reached.

A certification is strong precisely because it is bounded. The certifier does not declare a universal truth: they express a professional conclusion against a defined mandate. That conclusion has an invisible ceiling. It can support claims that fall within its scope. It cannot support claims that exceed it.

Certification, Verification, Validation, Assurance and Accreditation

In common usage these terms are often treated as synonyms. Technically they describe different functions and conflating them means attributing to the result of one procedure a meaning that procedure was never designed to produce.

Concept	Function	What it does not automatically demonstrate
Certification	Attests conformity of a product, process, service, system or person to scheme requirements	Overall sustainability of the company or every one of its products
Verification	Confirms that a statement about facts or data is accurately represented	Absence of all errors, or validity of statements outside the engagement scope
Validation	Assesses the plausibility of assumptions, projects or forward-looking statements	Actual achievement of the projected result
Assurance	Increases stakeholder confidence in specific information, subject to the level of the engagement	Absolute certainty, or reliability of information outside the scope
Accreditation	Attests the competence of a conformity assessment body to carry out specific activities	Direct conformity of every product or subject assessed by that body

ISO/IEC 17029 explicitly distinguishes validation from verification and clarifies that certification, inspection and testing are separate conformity assessment activities.[3] Accreditation deserves equally careful reading: Regulation (EC) 765/2008 defines it as attestation of the competence of a conformity assessment body to carry out specific activities.[4] It strengthens the ring of control; it does not replace analysis of the certificate and its scope.

In plain terms: accreditation qualifies who performs the check. Certification concerns what is checked. The claim states what the company promises the market. They are three linked, but non-interchangeable, levels.

The Six Variables That Determine Evidential Force

The evidential weight of a certification is a function of six variables:

Evidential force = object × scope × criteria × evidence × independence × level of verification

The formula has no mathematical function. It is a reminder that weakness in any single element can limit the overall conclusion.

The object. One must identify what was assessed: the entire organisation or a single group company; a facility or a management system; a product, a product family or a material; a supply chain stage or a specific data point. Certification of a management system is not the same as product certification. Certification of a raw material is not the same as certification of the finished article.

The scope. Two certificates based on the same standard may cover very different scopes. The field of application may include only certain sites, activities, product categories or subsidiaries. For emissions, the conclusion may cover only direct emissions and those associated with purchased energy, leaving a significant portion of the value chain outside. Communication cannot render this exclusion invisible.

The criteria. Every certification presupposes a standard, a version, and defined requirements. Conformity indicates that those requirements were met; it does not demonstrate that they represent best available performance, or that they cover every dimension of sustainability.

Time. The certificate refers to an interval or a date. It does not prove that conditions were identical in prior years, that they remained unchanged after the assessment, or that a future target will be reached.

Method and evidence quality. Assessments may draw on documents, interviews, site visits, tests, sampling, estimates and models. The presence of estimates does not invalidate the result, but it requires transparency about assumptions, sources and uncertainty. Similarly, sampling is standard practice: it allows a conclusion to be reached without checking every individual operation, but the conclusion is not a guarantee that every unit or transaction was individually verified.

Level of verification. ISSA 5000 from the IAASB provides for limited and reasonable assurance engagements, linking the work to risk, materiality, evidence and reporting form.[5] Greater assurance means greater confidence, not absolute certainty. The phrase "independently verified" alone does not allow one to presume a particular level.

The Six Logical Leaps That Generate Breakable Claims

Identifying the point at which genuine evidence becomes an indefensible claim is more useful than any list of prohibitions. The recurring patterns are six.

From system to outcome. A certified management system demonstrates the existence of procedures, responsibilities, controls and improvement mechanisms. It does not prove that each product has superior environmental performance. "The environmental management system at site X is certified to standard Y" is a valid conclusion; "all our products are ecological" is not automatically so.

From part to whole. A characteristic of a material, packaging, or production stage cannot be extended to the entire product without justification. Recyclable packaging does not make a product "circular". A certified fabric does not make the entire garment sustainable. Renewable energy at one facility does not zero out the full supply-chain footprint.

From conformity to superiority. Conforming to a standard does not mean performing better than competitors. Superiority is a comparative claim and requires a homogeneous basis: same functional unit, same scope, same methodology, same period, consistent treatment of assumptions and uncertainties.

From absolute data to environmental benefit. A data point can be accurate and the message still misleading. Declaring a 30% reduction without specifying the base year, the indicator, the scope, and the causes of the change gives no basis for understanding the real significance of the improvement.

From past to future. Verification of a historical inventory does not prove the achievement of a future target. "We have reduced" and "we will reduce" are different propositions. The second requires a plan, resources, deadlines, and monitoring mechanisms.

From certificate to claim. The certificate contains a technical conclusion. The claim is an act of communication directed at an audience. Between the two come words, images, message placement and the audience's expectations. A claim can exceed the certificate without literally contradicting it: it is enough that it leads the consumer to a conclusion the certificate does not support.

EmpCo: Certification Becomes Necessary but Not Sufficient

Directive (EU) 2024/825 amends the European framework on unfair commercial practices and consumer rights.[6] Understanding the impact on evidential requirements calls for distinguishing at least four levels.

SUSTAINABILITY LABELS

The new rules classify as always misleading the display of a sustainability label that is not either based on a certification scheme or established by a public authority. The scheme must provide accessible and transparent requirements and independent third-party monitoring of conformity. The parliamentary briefing on the decree cites, by way of example, ISO/IEC 17065 and the mechanisms of Regulation (EC) 765/2008.[7] Certification thus becomes a credibility threshold for the label but crossing the threshold does not automatically make every statement associated with the logo legitimate.

GENERIC ENVIRONMENTAL CLAIMS

The rules prohibit generic environmental claims where the trader cannot demonstrate recognised excellence of the environmental performance that is relevant to the claim. The word *relevant* is decisive: it is not enough to present any certification. The evidence must concern precisely the performance suggested by the claim. An ecolabel evaluates a product against the criteria of its programme — ISO 14024:2026 governs the development of such schemes, selection of criteria and the product certification process[8] and the communicative meaning must remain aligned with the characteristics the programme actually considers. Self-declared environmental claims follow a different logic: ISO 14021:2026 sets principles and requirements for claims made by the operator itself,[9] but the existence of a methodology does not convert a self-declaration into a third-party certification.

FROM A SINGLE ASPECT TO THE WHOLE PRODUCT OR COMPANY

The new Article 23 of the Consumer Code classifies as always misleading an environmental claim about the product as a whole when it concerns only a specific aspect, and about the trader's overall activity when it concerns only one element of that activity.[7] This provision expresses in legal terms the invisible ceiling principle:

the scope of the message cannot exceed the scope of the evidence.

FUTURE PERFORMANCE CLAIMS

A claim about future environmental performance may be misleading if it is not supported by clear and objective commitments, a detailed and realistic plan, measurable objectives with deadlines, dedicated resources, and periodic independent verification.[7] The rule shifts attention from the announcement to the capacity to execute: certification of the current situation does not substitute the plan required to support the future promise.

EMISSION OFFSETS

The new rules classify as always misleading any claim that a product has a neutral, reduced or positive impact in terms of greenhouse gas emissions on the basis of carbon offsetting.[7] Certification of the credits and the accuracy of the product message are separate matters: the first does not automatically authorise the second.

A SCOPE NOT TO OVERLOOK

EmpCo operates within the framework of commercial practices between traders and consumers, and should not be extended mechanically to B2B communications, financial relations or corporate documents. The distinction, however, is less clear-cut than it appears.

A company selling to both distributors and end consumers often uses the same materials across both channels: website, packaging, product sheets, digital catalogues. The same sentence can reach a professional buyer through a commercial pitch and an end consumer through the same homepage. In mixed contexts, it is the presence of the end consumer that determines the applicable regulatory scope, regardless of whether B2B turnover is larger. The practical advice is to classify claims by distribution channel as much as by content: a statement placed in a contract or data room operates under different rules from the same phrase on the homepage.

That said, the principle of correspondence between claim and evidence remains sound governance practice even in domains not directly covered by the directive. Investor communications, sustainability reports and presentations to professional clients are subject to other regimes — CSRD, prospectus rules, sector-specific regulation — that equally require accurate, documented and non-misleading statements.

The Assurance Level: More Confidence Does Not Mean Certainty

Sustainability reporting typically involves two assurance levels, with substantially different implications for the strength of the conclusion.

Limited assurance involves less extensive procedures. The conclusion is normally expressed in negative form: based on the work performed, the practitioner states that nothing has come to their attention to suggest that the information is materially misstated.

Reasonable assurance involves more extensive procedures to reduce engagement risk to an acceptably low level, and the conclusion is expressed in positive form. A reasonable not absolute level of assurance remains.[5]

To use an assurance report correctly, one must check: which information is included; which indicators are excluded; which reporting criterion was applied; which materiality threshold was used; whether there are qualifications, limitations or emphases; and what level of assurance covers each indicator. The CSRD Directive keeps assurance of the sustainability report separate from specialist verifications of individual elements: a third-party verification does not pre-empt or automatically replace the assurance opinion on the report as a whole.[10]

The formula "certified report" is therefore often inaccurate. A concrete example clarifies the practical consequence.

Example. A company publishes a sustainability report with twenty indicators. Three of them (Scope 1 and 2 emissions, energy consumption, water intensity) were subjected to limited assurance by an independent reviewer. The remaining seventeen, covering social data, supply-chain indicators and future targets, were not subject to any external verification procedure. If the company states that its sustainability report is "verified by an independent third party", the claim is technically true for three indicators out of twenty. Consumers and investors will reasonably understand something much broader. This is not a false statement: it is a statement that produces a conclusion the evidence does not support precisely the mechanism the invisible ceiling principle is designed to govern.

Four Practical Cases

Case 1: The certified material

Claim: "Our jacket is sustainable."

Evidence: 70% of the outer fabric is made from certified recycled material.

Problem: The proof concerns one component and one characteristic; the claim concerns the entire product and the totality of its environmental and social performance.

More defensible wording: "70% of the outer fabric is made from recycled material certified under scheme X. Certificate No. Y, valid to date Z." — specifying the percentage, component, characteristic and scheme without converting the data into an overall judgement.

Case 2: The management system

Claim: "We manufacture in an ecological way."

Evidence: The environmental management system at the Italian facility is certified.

Problem: The certification covers the system and one specific site; the claim implies an assessment of the entire production process and, potentially, of products.

More defensible wording: "The [location] facility operates an environmental management system certified to standard X, with scope Y."

Case 3: Carbon neutrality

Claim: "Carbon-neutral product."

Evidence: Certified carbon credits have been purchased and retired to offset estimated emissions.

Problem: From 27 September 2026, offsetting cannot support a claim that a product has a neutral, reduced or positive emissions impact. Certification of the credits does not eliminate the emissions the product generates.

More prudent approach: Communicate separately the calculated footprint, the measurement scope, and the financial contribution to specific projects, without representing offsetting as product neutrality.

Case 4: The net-zero target

Claim: "We will be net zero by 2030."

Evidence: The 2025 inventory was subjected to limited assurance and the target was approved internally.

Problem: The verified historical data does not prove the future result. A plan, milestones, resources, indicators and periodic independent verification are required.

More transparent wording: "We have adopted the target of [precise description] by 2030. The plan, intermediate milestones, scope and progress updates are available at [link]."

From Certificate Management to Claim Governance

Companies often have structured processes for selecting certification schemes, managing audits and renewing certificates. They rarely have an equally rigorous process for controlling how those certificates are translated into commercial messages. The shift from certificate management to claim governance is the organisational transformation the new rules make necessary.

The basic instrument is a **claim-to-evidence matrix**: a register linking every statement to its evidential base.

Field	Required content
Claim	Exact text of the statement
Channel	Packaging, website, campaign, social media, presentation or commercial document
Audience	Consumer, professional client, investor or other stakeholder
Object	Product, material, site, company, data point or target
Evidence	Certificate, verification report, test, LCA, supply-chain document or other
Scope	Entities, sites, products, periods and stages included
Exclusions	Elements not covered by the evidence
Standard	Scheme, criterion and version applied
Assurance	Level and wording of the conclusion
Expiry	Validity of the evidence and review date for the claim
Owner	Function owning the data and function approving the claim

Status	Approved, to be qualified, suspended or prohibited

The approval process feeding the matrix involves six steps. Marketing or commercial functions propose the claim, defining text, context and audience. The technical function identifies documents, scope and limitations. The meaning of the message is compared with the conclusion actually available. Legal or compliance verify the applicable rules and prohibited categories. Claim and evidence receive an identifier, an owner and an expiry. The claim is reviewed when the certificate expires, when the product changes, or when the standard is updated.

The review must also consider the overall effect of the communication. Text, images, symbols, colours and the placement of qualifications can all alter the meaning perceived by the audience, regardless of the literal accuracy of individual sentences.

The Claim/Evidence Equivalence Test

Before authorising a statement, three sequential checks are proposed.

Test 1: Object identity. Does the grammatical subject of the claim match the object of the certificate? If the claim says "product", does the evidence concern the finished product? If it says "company", are all relevant entities included? If it says "supply chain", are all stages implied by the message covered?

Test 2: Attribute identity. Does the quality promised match the quality verified? "Recycled" is not equivalent to "recyclable". "From renewable sources" is not equivalent to "zero-emissions". "Certified system" is not equivalent to "certified product". "Compliant" is not equivalent to "best".

Test 3: Linguistic proportionality. Is the force of the words proportionate to the level of evidence? Absolute terms like "zero", "entirely", "always", "impact-free" require a particularly robust evidential basis and a consistent scope. If the evidence contains estimates, exclusions or conditions, the claim must make them comprehensible.

Result	Meaning	Action
Green	Claim and evidence correspond; qualifications are visible	Approve with monitoring
Amber	Evidence is relevant but claim is too broad or incomplete	Rewrite or supplement the evidence
Red	Evidence absent, not relevant, or prohibited category	Do not publish, or withdraw

The Twelve Questions to Ask Before Publication

1. What is the exact proposition we intend to demonstrate?
2. What does the scope of the certificate state?
3. Which products, sites, companies and activities are included?
4. Which standard, scheme and version were applied?

5. Which environmental or social dimensions are actually assessed?
6. Which aspects remain excluded?
7. What is the reference period and when does the evidence expire?
8. Which data are measured and which estimated?
9. Was sampling or a materiality threshold applied?
10. What is the assurance level or the precise nature of the conclusion?
11. Does the claim match the conclusion, or does it exceed it?
12. Could a consumer attribute a broader meaning to the message than the evidence supports?

If any of these questions has no answer, the company does not yet have a claim ready for publication. At most it has a draft to be qualified.

Operational Priorities for Companies

1. Audit existing statements. The scope must cover packaging, websites, e-commerce, catalogues, social media, points of sale, commercial offers, press releases and materials for the sales force. Many companies discover at this stage that the same words appear in slightly different versions across different channels.

2. Separate claims, labels and targets. The three categories require distinct controls. A sustainability logo, a generic environmental claim and a future objective cannot follow the same approval process.

3. Build usable evidence files. Archiving the certificate is not enough. The file should include at minimum: scope, standard, version, validity, available report or conclusion, underlying data, limitations and rules of use of the label.

4. Integrate marketing, sustainability, legal and quality. The risk most often arises in hand-offs between functions. The technical function knows the limits of the evidence; marketing knows the effect of the message; legal and compliance know the applicable rules. A claim becomes reliable only when these competences meet before publication.

5. Manage claims as time-stamped content. A claim must be reviewed when the certificate expires or changes; when the product is modified; when the supplier or composition changes; when the methodology is updated; when the corporate scope changes; when new regulation enters into force; when new evidence conflicts with the message.

Conclusions

A certification is not a shortcut and it is not a graphic element to place alongside a promise. It is a technical conclusion built through criteria, evidence and boundaries.

Its value depends also on the company's ability to respect those boundaries when communicating. The risk of greenwashing does not arise only from fabricated data: it can arise from a genuine certificate to which a broader meaning is attributed than it possesses.

EmpCo makes this principle operational and enforceable. From 27 September 2026, in the B2C relationship: a sustainability label must rest on a qualified scheme or a public authority; a generic claim requires recognised and relevant excellence; a partial characteristic cannot be presented as a property of the entire product or company; a future promise must be accompanied by a verifiable plan; offsetting cannot become a neutrality claim.

The strategic lesson goes beyond regulatory compliance. Companies that make the limits of their evidence visible communicate with greater precision and build more durable trust.

The logo can open the door to communication. It does not substitute proof of what is actually being promised.

For Petricca Advisors, the organisational answer is to move from certificate management to **claim governance**: a discipline linking every message to evidence that is relevant, current, proportionate and intelligible.

How Petricca Advisors Can Help

The problem this white paper describes has a precise organisational solution: linking every message to its evidence before it reaches the market. Petricca Advisors works on this connection in both directions — analysing what companies already communicate and verifying whether the evidential basis holds, and building the internal processes that make the connection systematic rather than dependent on the goodwill of individual functions.

The support covers: assessment of claims across existing channels; mapping between statements and available evidence; analysis of certification scope; classification of claims against EmpCo requirements; design of the claim-to-evidence matrix; design of the internal approval process; training for marketing, sustainability, legal, quality and commercial functions; periodic review of the claim portfolio.

Methodological Note and Scope

This document considers primarily the European and Italian regulatory framework applicable to commercial practices directed at consumers, updated to 14 September 2026. It does not constitute legal advice and does not substitute analysis of individual communications, specific certification schemes or relevant sectors.

The proposed directive on explicit environmental claims, commonly known as the **Green Claims Directive**, is not used as a regulatory pillar, given the uncertainty of its legislative process. The document draws instead on legislation already in force and transposed: Directive (EU) 2024/825, Legislative Decree 30/2026, the Consumer Code, and general rules on unfair commercial practices.

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