



Sustainability Communications Guide

## Sustainability Communications Guide 2023

A practical checklist and the social changes behind it

dentsu

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SDGs



# Introduction

This is an introductory and non-exhaustive guide to highlight emerging guidance and best practice for sustainability communications. This was first published in Japanese, intended as a guide for business.

The circumstances surrounding the publication of sustainability-related information are changing rapidly.

Corporate non-financial disclosure guidelines are shifting towards standardization, while information disclosure is becoming mandatory in Japan and other countries and regions around the world.

At the same time, greenwashing\*<sup>1</sup>, a term that refers to misleading environmental claims and marketing, has become an issue worldwide. Greenwashing is not only deceptive to consumers, but also delays genuine environmental initiatives and progress, and increases future risk. Currently, active efforts are underway across the world but primarily led by Europe to regulate corporate environmental claims and marketing.

As for the sustainability challenges themselves, things are not moving in a positive direction\*<sup>2</sup>. Global CO<sub>2</sub> emissions continuing to rise, inequality is increasing worldwide in the wake of the COVID-19 pandemic, and civilian casualty numbers are growing from wars in Ukraine and beyond. The role of communication is more vital than ever in spreading awareness of these issues and increasing support for related efforts.

This guide draws on the views of experts in a variety of fields and presents the following :

- **Examples of societal trends and communications**
- **A checklist for each step of the communication process**
- **Key rules for reference**

We hope this guide provides an opportunity to join us in thinking about best practice in sustainability communications, so that we may all play a leading role in achieving a sustainable society without falling into the trap of greenwashing and other inappropriate forms of communication.

\*1 See p. 4 for information on greenwashing.

\*2 Source: United Nations Statistics Division, The Sustainable Development Goals Report 2023: Special Edition <https://unstats.un.org/sdgs/report/2023/> (Accessed December 1, 2023)



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\*For an overview, basic knowledge and communications about the SDGs, please refer to the SDGs Communication Guide by Dentsu Inc. published in 2018.

URL : [https://www.dentsu.co.jp/en/sustainability/sdgs\\_action/pdf/sdgs\\_communication\\_guide.pdf](https://www.dentsu.co.jp/en/sustainability/sdgs_action/pdf/sdgs_communication_guide.pdf)

# What are sustainability communications?

There are many types of sustainability-related information shared by companies and organizations.

## The sustainability communications covered in this guide

The use of websites, traditional media, social media, events, speeches and other avenues by companies and organizations to promote their own stance and efforts towards sustainability, their consideration of social, environmental, DEI (diversity, equity and inclusion) and human rights factors surrounding their products and services, along with the value they provide, with the aim of achieving a sustainable society and winning the understanding and support of consumers for these commitments.

While these kinds of communications are known for reaching consumers and wider society in a positive way,

**there are no globally-agreed guidelines on what or how information should be shared\*1.**

This means that the disclosing party needs to consider many factors, and sometimes faces the risk of having their message branded as corporate whitewashing, including greenwashing.\*2

\*1 There is growing regulation and guidance at local and regional levels, particularly in Europe and the UK, which can be seen as current best practice.

\*2 See p. 4 for a definition of greenwashing.

**However**, while the mandatory disclosure of sustainability-related information by companies and organizations is one form of sustainability communications, it falls out of the scope of this guide because third-party assessment bodies exist to evaluate these disclosures. This guide may still be useful as a reference for voluntary publishing of information that goes beyond mandatory disclosure.

## The scope of this guide: General communications related to sustainability

### Voluntary communications related to corporate stance, initiatives, products or services

Excluding	Mandatory disclosures	<ul style="list-style-type: none"> <li>• Annual securities reports</li> <li>• Disclosure based on TCFD Recommendations</li> <li>• Annual reports, etc.</li> </ul>
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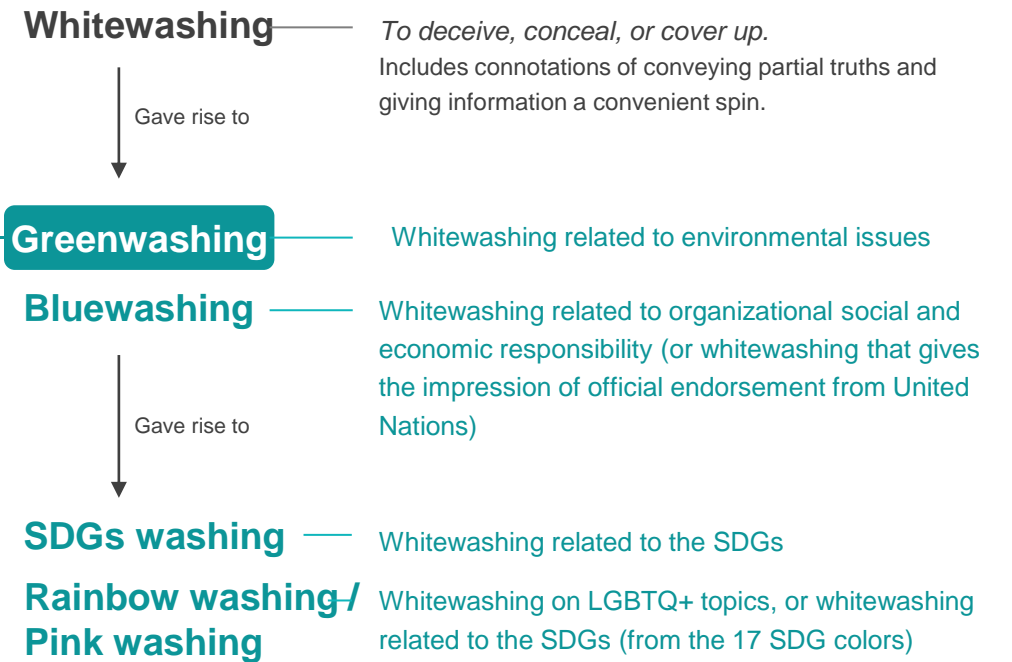
# What is greenwashing?

Greenwashing is when false, misleading, overstated or substantiated environmental advertising claims from the communication of a company or an organization results in the following\*:

- 1 **Giving the impression** that the environment (including sustainability overall) is being considered, **even though this is not actually the case**
- 2 **Giving the impression** that the environment (including sustainability overall) is being given **greater consideration than it actually is**
- 3 **Sharing only positive information** and omitting inconvenient facts

Promoting “green” environmental claims without taking substantial action towards an issue not only gives the audience the wrong idea, but also has a negative impact by distracting from the real problem. Incorrect information shared by companies is also seen as problematic because it obstructs fair competition.

This isn’t limited to the environment and sustainability. Any communications deemed by third parties to be dishonest, inaccurate or misleading in some way are now being labelled as corporate whitewashing even if any of the three acts above happens unintentionally.

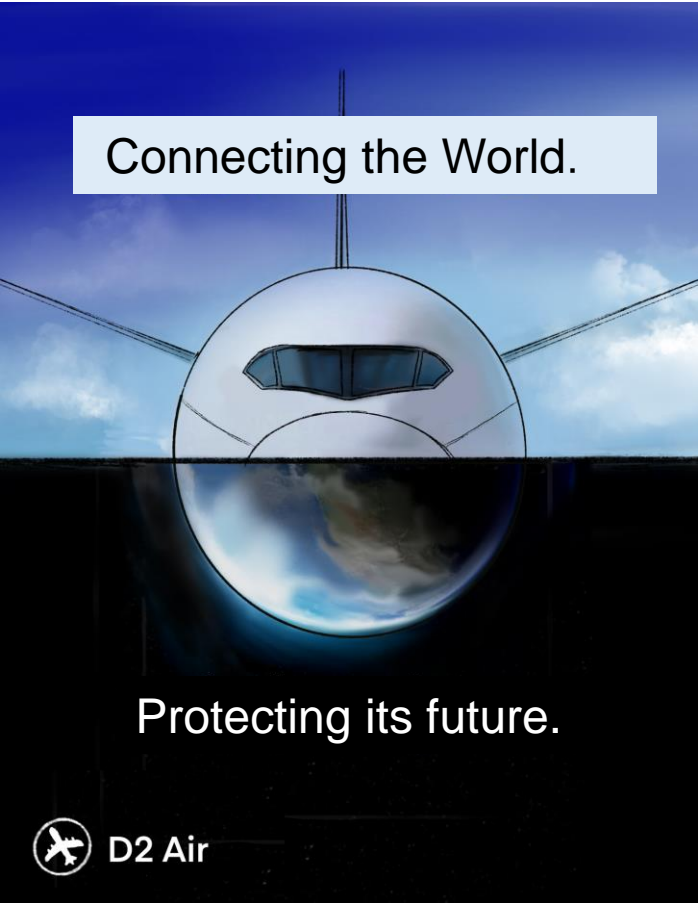


In addition, “greenhushing” occurs when companies and organizations refrain from sharing information on their environmental or sustainability initiatives to avoid the risk of greenwashing. Yet this is equally seen as a problem because it deprives stakeholders of important information to make decisions. In any case, it is important to share information about your company’s or organization’s vision and actions in a way that is honest, fair and easy to understand for all stakeholders.

\*The United Nations illustrates more detailed tactics of environmental claims in the following website. The United Nations, “Greenwashing – the deceptive tactics behind environmental claims” <https://www.un.org/en/climatechange/science/climate-issues/greenwashing> (Accessed December 1, 2023)

# Example of problematic communications (1)

As sustainability communications continue to grow, so do the number of cases that are being called out.



## The advertising campaign of a major airline

In its advertising campaign, a major airline used an image of the Earth along with the slogan “Connecting the world. Protecting its future.” to promote its consideration for the environment, but **included no specific information related to “protecting its future.”**

The UK’s Advertising Standards Authority (ASA) banned the advertisement, ruling that it was **“greenwashing that misleads consumers about the environmental impact of aviation.”**

# Climate litigation on the rise

As the case on the previous page shows, **many aspects of sustainability communications are being closely scrutinized in recent years, from an increase in greenwashing regulation to the growth of climate litigation. Litigation both considers advertising as well as wider disclosures and liability.**

According to a report\* by the United Nations Environment Programme (UNEP) and the Sabin Center for Climate Change Law at Columbia University, **in 2022 the total number of climate-related court cases had risen by 250% from five years earlier.**

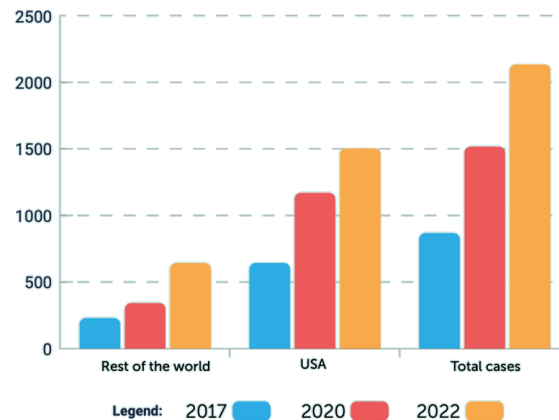
This shows how ordinary citizens are now demanding that governments and corporations limit greenhouse gas emissions, and taking the issue to court.

The report separates climate change litigations into six categories, one of which is “climate disclosure and greenwashing.”

Example cases that reached the courts as consumer protection issues:

- Corporate advertising that violated laws and standards for responsible advertising and fair competition, and included information about the company’s impact on climate change that was misleading or untrue
- Product mislabeling that falsely explained the product

### Growth of climate change litigation



### Six categories of climate litigation

- The use of “climate rights” in climate litigation
- Domestic enforcement of international climate change commitments
- Keeping fossil fuels and carbon sinks in the ground
- Corporate liability and responsibility
- Climate disclosures and greenwashing
- Failure to adapt and the impacts of adaptation

\*Source: Sabin Center For Climate Change Law, Global Climate Litigation Report: 2023 Status Review [https://scholarship.law.columbia.edu/cgi/viewcontent.cgi?article=1203&context=sabin\\_climate\\_change](https://scholarship.law.columbia.edu/cgi/viewcontent.cgi?article=1203&context=sabin_climate_change) (Accessed December 1, 2023)

# Behind the growth of climate litigation: Planetary boundaries and human rights

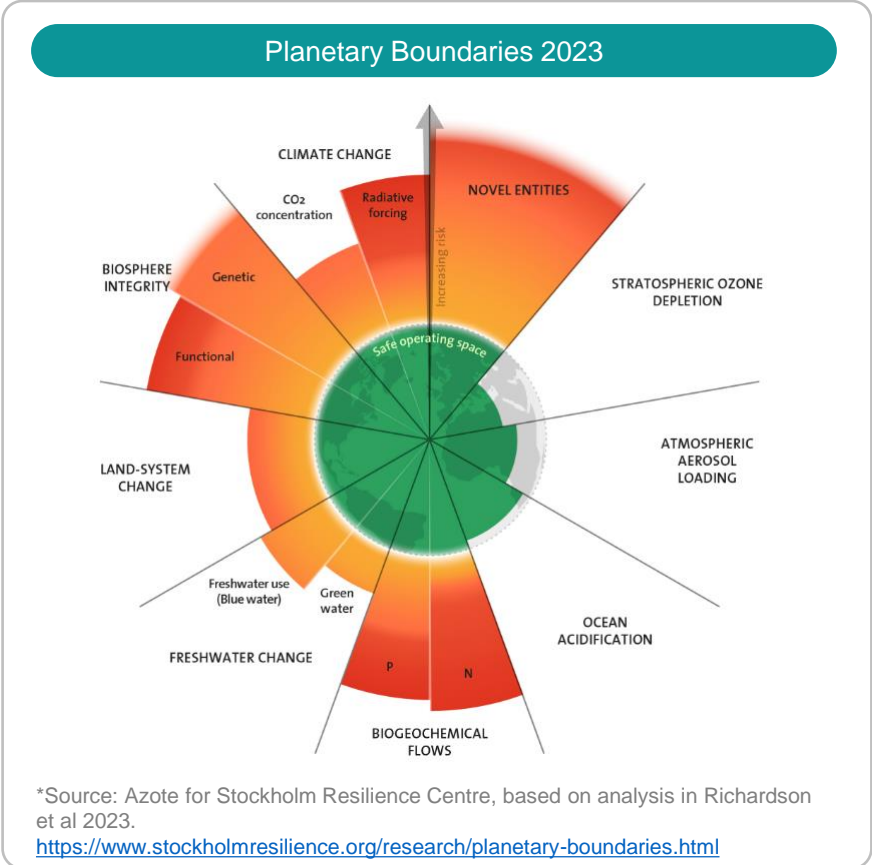
So **why** has there been such an increase in climate litigation?

One reason behind this is the clear evidence that global environmental degradation driven by human activities is exceeding planetary boundaries.

For climate change particularly, the Intergovernmental Panel on Climate Change (IPCC) has stated that human activities “have unequivocally caused global warming”, and this issue has already begun to affect people’s lives in many countries and regions worldwide.

- The World Bank has estimated that **there could be over 200 million “internal climate migrants” by 2050.**
- Meanwhile, the WHO expects that between 2030 and 2050, climate change is expected to cause **approximately 250,000 additional deaths per year**, from undernutrition, malaria, diarrhea and heat stress alone.
- As these negative impacts become more apparent, climate change has become recognized as a threat to human rights such as the right to life, property and housing. This is especially true for younger generations that will be reaching adulthood as climate change further progresses. The highest courts in the Netherlands and Germany have actually **recognized that “climate change is a violation of human rights”, and have issued verdicts requiring their country to take action.**
- Many court cases have acknowledged that false environmental claims are a violation of the consumer right to choose products and services that improve their future.

Source : Word Bank, Groundswell Part 2: Acting on Internal Climate Migration  
<https://openknowledge.worldbank.org/entities/publication/2c9150df-52c3-58ed-9075-d78ea56c3267>  
 World Health Organization  
<https://www.who.int/news-room/fact-sheets/detail/climate-change-and-health> (Accessed December 1, 2023)





# The business and human rights agenda is one of the highest priorities

## Recent years have brought growing attention to challenges around business and human rights.

According to the United Nations Guiding Principles on Business and Human Rights (UNGP)\*<sup>1</sup> adopted by the UN in 2011, countries are obligated to protect human rights while companies are responsible for respecting them. The OECD Guidelines for Multinational Enterprises were amended in the same year to state that companies are responsible for respecting human rights, and must perform appropriate human rights due diligence\*<sup>2</sup> of their own company and the activities of their suppliers. Newly added provisions include the policy that companies should “carry out risk-based due diligence, for example by incorporating it into their enterprise risk management systems, to identify, prevent and mitigate actual and potential adverse impacts.”

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■ In Europe and North America, these guidelines have formed the basis for progress towards establishing government regulations and mandating information disclosure and action on human rights in the value chain. The EU is currently negotiating the final text of the Corporate Sustainability Due Diligence Directive (CSDDD).

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■ In Japan, the government enacted the National Action Plan on Business and Human Rights (2020-2025) in 2020 and the Guidelines on Respecting Human Rights in Responsible Supply Chains in 2022, and companies are being urged to conduct human rights due diligence.

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■ In terms of finance, the Principles for Responsible Investment (PRI)\*<sup>3</sup> require that financing take place based on the UNGPs, while institutional investors are also integrating consideration for human rights into their ESG investment ratings. When it comes to recruitment, these disclosures also influence how attractive a company is for potential employees. The business and human rights agenda could now be seen as one of the highest-priority issues for companies to address.

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\*1 See p. 49 for details.

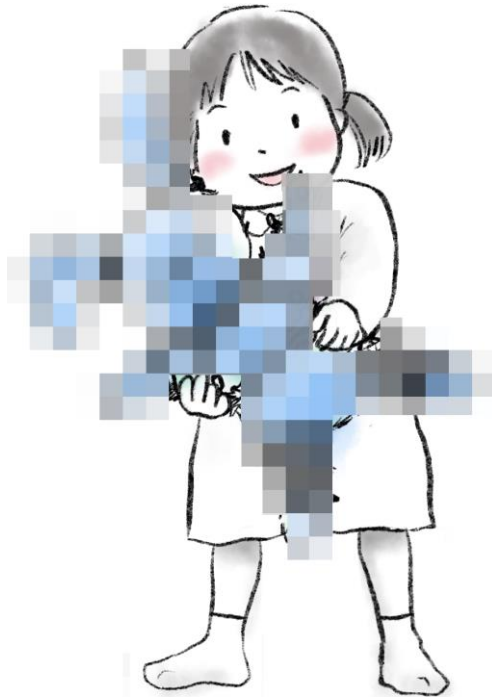
\*2 Companies conducting investigations into human rights risks within their own business activities and those of business partners, and working to mitigate or prevent them.

\*3 An investor initiative in partnership with the UNEP Finance Initiative and UN Global Compact. One signatory is Japan's Government Pension Investment Fund, which manages and invests the country's public pension reserves.

## Example of problematic communications (2)

As sustainability communications continue to grow, so do the number of cases that are being called out. This extends to issues around child wellbeing and equality.

### The images used in a luxury brand's campaign



A luxury brand used images featuring a child model in their campaign.

**The child was holding a stuffed animal dressed in bondage clothing.**

**The BDSM theme led to the brand being criticized for sexualizing children and child abuse.**

This campaign targeted the European and North American markets, and is a classic example of how communications are being ever more critically monitored in terms of human rights, particularly child abuse.

The brand took down the advertisements and issued an apology.

# The reality surrounding sustainability doesn't look optimistic

The UN Sustainable Development Goals (SDGs) agreed upon in 2015 are to be achieved by 2030 — just seven years from now. Yet there have been huge hurdles to progress, including climate change, the war in Ukraine and the effects of the COVID-19 pandemic. According to a UN report, **there has been either no headway made or, in more serious cases, regression below the 2015 baseline on over 30% of the approximately 140 targets that are possible to evaluate.** Unless steps are taken to accelerate progress, the UN warns that the world may not achieve the vast majority of the SDGs. The SDG Summit held in September 2023 reaffirmed the need for accelerated action.

 <p><b>1 NO POVERTY</b> If current trends continue, 575 million people will still be living in extreme poverty by 2030.</p>	 <p><b>7 AFFORDABLE AND CLEAN ENERGY</b> 675 million people still lack access to lighting and live in the dark. Four out of five of them live in sub-Saharan Africa (as of 2021).</p>	 <p><b>13 CLIMATE ACTION</b> The Earth is at its tipping point. We are standing at the brink of climate calamity. The rate of sea-level rise has doubled in the past decade.</p>
 <p><b>2 ZERO HUNGER</b> The zero hunger goal is at risk. More than 600 million people worldwide are projected to be facing hunger in 2030.</p>	 <p><b>8 DECENT WORK AND ECONOMIC GROWTH</b> Global economic recovery continues, but at a slow trajectory.</p>	 <p><b>14 LIFE BELOW WATER</b> There is an ocean emergency. Stations reporting ocean acidification have tripled worldwide. One in five fish caught comes from illegal, unreported and unregulated fishing.</p>
 <p><b>3 GOOD HEALTH AND WELL-BEING</b> Notable progress has been made in improving global health. Yet in 2021, 25 million children didn't receive vital childhood vaccinations.</p>	 <p><b>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</b> Global manufacturing growth has slowed. Less developed countries will likely miss their 2030 target of doubling manufacturing share of GDP.</p>	 <p><b>15 LIFE ON LAND</b> A fundamental shift in humanity's relationship with nature is essential. The world is currently facing the largest species extinction event since the dinosaur age.</p>
 <p><b>4 QUALITY EDUCATION</b> Despite slow progress, the world is far from achieving quality education.</p>	 <p><b>10 REDUCED INEQUALITIES</b> COVID-19 has caused the largest increase in between-country inequalities in three decades.</p>	 <p><b>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</b> Conflict-related civilian deaths are rising steeply, with an over 50% surge in 2022 fueled by the war in Ukraine.</p>
 <p><b>5 GENDER EQUALITY</b> The world is not on track to achieve gender equality by 2030.</p>	 <p><b>11 SUSTAINABLE CITIES AND COMMUNITIES</b> 1.1 billion urban residents are living in slums (as of 2020). 2 billion more are expected in the next 30 years.</p>	 <p><b>17 PARTNERSHIPS FOR THE GOALS</b> Many developing countries are facing a debt crisis. Out of 69 of the world's poorest countries, 37 are in debt distress or at high risk of it.</p>
 <p><b>6 CLEAN WATER AND SANITATION</b> Billions of people still have no access to safe drinking water, sanitation and hygiene facilities.</p>	 <p><b>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</b> High-income countries leave a larger environmental footprint than low-income countries. Material footprint per capita in high-income countries is 10 times that of low-income countries.</p>	

Sources: Indirect quotes from the United Nations Statistics Division, The Sustainable Development Goals Report 2023: Special Edition <https://unstats.un.org/sdgs/report/2023/The-Sustainable-Development-Goals-Report-2023.pdf>  
 United Nations Statistics Division press release on the report (Published July 10, 2023) [https://unstats.un.org/sdgs/files/report/2023/SDG\\_Report\\_2023\\_Press\\_Release\\_EN.pdf](https://unstats.un.org/sdgs/files/report/2023/SDG_Report_2023_Press_Release_EN.pdf) (Accessed December 1, 2023)

# The importance and challenges of communications, from a citizen’s point of view

**Shizuko Shimomura,**

Vice Representative, Citizens Environmental Foundation;  
and Secretary, The Citizens’ Network to Build a Sustainable Society through Responsible Consumption

**Mariko Arikawa,**

SWAVE

The Citizens Environmental Foundation is an environmental NGO founded in Kyoto in 1992. We primarily work to solve global-scale environmental problems through changes at the local community level, and also actively team up with governments and corporations. One activity that we’ve been committed to since the beginning is to help foster “green consumers.”

The network is formed of likeminded people throughout Japan and has published an Ethical Report Card of Companies that evaluates the efforts of supermarkets, which are the most familiar places to practice ethical consumption and are of extremely high interest to society. Companies have a role in educating people to become green consumers who purposefully shop with the environment and human rights in mind. Through the act of consumption, we want to support companies that not only value product quality or function, but also engage in socially fair activities that consider the environment and human rights. We believe that corporate communications are extremely important in doing this.

**We would like companies to communicate better and publish more information about their ethos and specific considerations when making products. I honestly think that Japanese companies don’t share enough information and would like to hold a dialogue with consumers to open the door towards greater communication.**



At the same time, since corporations have such power to share information, we would also like them to consider how the spread of false information can have a detrimental effect on our future. Greenwashing can’t be prevented if only public relations employees are aware of it. People from every department in a company must realize that they need to verify if any of their communications have fallen into the greenwashing trap.

We would be delighted if companies also consider opening a dialogue with an NGO like ours. Having slightly different viewpoints makes NGOs and corporations the perfect team to help solve social issues.

Source: Citizens’ Network to Build a Sustainable Society through Responsible Consumption <https://cnrc.jp/works/business-ethical-rating/graph-5/> (in Japanese, accessed December 1, 2023)

# Perspectives to check

In sustainability communications, it's important to gain an understanding of various issues and try to imagine yourself in the shoes of the people involved.

## Communications should be checked with a focus on two major perspectives: the environment and human rights.

We've highlighted some issues below using hashtags, but there are of course many others. When considering human rights, it's also necessary to think about the impact that environmental issues can have. Before presenting your message, verify your claims and ensure compliance with local regulations and legislations.

### Environment

With indications that we are in danger of not achieving the Paris Agreement's goal to limit "the increase in the global average temperature to well below 2°C above pre-industrial levels" and pursue efforts "to limit the temperature increase to 1.5°C above pre-industrial levels," rules related to climate change are becoming particularly strict. Companies need to consider the level of impact their own activities have on climate change, and whether they are successfully taking action throughout the supply chain. This also includes issues such as biodiversity and plastic pollution.

[#climatejustice](#) [#carbonneutral](#) [#1.5°C](#) [#netzero](#) [#biodiversity](#)  
[#naturepositive](#) [#plasticpollution](#) [#circulareconomy](#)

### Human rights

Policies such as the UN's Guiding Principles on Business and Human Rights are driving a movement to protect human rights in corporate activities from beyond the supply chain to across the entire value chain. The UN has also adopted the resolution that access to a clean, healthy and sustainable environment is a human right. Protection of human rights is linked to social issues such as racial discrimination, gender discrimination and environmental issues, around which consumer awareness is rapidly increasing.

[#genderequality](#) [#LGBTQ+](#) [#DEI](#) [#disability](#)  
[#race](#) [#BLM](#) [#ethics](#) [#childlabor](#)



On the following pages we'll introduce things to be aware of during the communications process.

- 0 **Prepare:** Before composing your message
- 1 **Plan:** What and when to present
- 2 **Create:** What kind of message to create
- 3 **Check & get ready:** Before presenting your message
- 4 **Respond & improve:** Make the most of feedback and learn for the future to ensure continuous improvement

# Part 1

## Practical sustainability communications: Examples and checklist



Things to bear in mind at each step  
of creating and sharing your communications

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# Prepare: Before composing your message

## Do your company's or organization's actions contradict the goals of your message?

For example, this could be communicating about CO<sub>2</sub> reduction initiatives while your company continues to heavily emit CO<sub>2</sub> through its core business. Inconsistencies between your company's or organization's message and its conduct may be seen as an attempt to distract the public from inconvenient facts.

## Are your environmental claims consistent with international consensus and scientific views?

For example, when making claims about climate-related initiatives, there is an international agreement to pursue efforts to limit global temperature rise to below 1.5°C above pre-industrial levels, and the permissible emission levels to achieve this have been scientifically indicated. Before formulating your message, we recommend verifying that your company's or organization's claims are consistent with these norms, and that the integrity of all of its activities can be confirmed, even beyond the initiative in question.

## Have decisions taken national, regional, historical and social contexts into account?

There are no universal international guidelines to determine if something is a type of whitewashing\* (falsehoods, deception). The criteria for judging if a message is considered whitewashing can differ greatly based on factors such as individual literacy and national or social context. Legislation, which has been increasing in recent years, also differs by country and region.

Something that may not be considered green- or blue-washing now could be identified as a problem by opinion leaders, which then spreads across social media and influences many people, resulting in sudden widespread social criticism.

\*See p. 4 for a definition of corporate whitewashing.

## Does your message convey that societal transformation is possible?

The world now seeks initiatives that will make innovative changes to improve the sustainability of society. It could be said that true sustainable initiatives and communications are those that don't just end with your company/organization, but involve a wide range of stakeholders — from consumers, suppliers and competitors to national and regional governments — in an attempt to change the world. Striving to mobilize a wider audience can enable your message to make an essential impact for change.



## Example

## A company advertising their environmental efforts was said to be concealing information on their contribution to climate change.



The UK's Advertising Standards Authority (ASA), which regulates and monitors the country's advertising, determined that a UK financial institution's advertisement for its environmental initiatives was greenwashing, and ordered the company to not only stop displaying the advertising, but also include information on CO<sub>2</sub> and other greenhouse gas (GHG) emissions in its environmental communications.

**While the company hadn't published any false information, it had continued to invest in companies and industries that are heavy CO<sub>2</sub> emitters despite engaging in the environmental activities being advertised. Omitting that important information in its communications was deemed to be deceptive to the general public.**

After this ruling, in response to suggestions from investment organizations, the financial institution promised to phase out its investments in industries with a major environmental impact.



So far, we've looked at things to consider when promoting the reduced environmental impact of products and services. Often used by companies and organizations when promoting GHG reductions, **the term “net zero” (a balance between the amount of GHG emitted and the amount that is removed or absorbed from the atmosphere) has been defined in recent years** and claims are now required to comply with this meaning. Significant legal regulation already exists for use of the term “carbon neutral” in environmental claims for products and services. See p. 42-44 for more information.



### “Zero tolerance for greenwashing”

When world leaders gathered at the 26th UN Climate Change Conference (COP26) in November 2021, UN Secretary-General António Guterres stated that the GHG net zero targets pledged by countries around the world have so many different meanings and metrics that they are causing confusion. He announced that the UN would establish a group of experts to measure and analyze the net zero commitments of non-state actors (one of the experts includes Japan Climate Leaders Partnership (JCLP)\* Co-Chair Kaori Miyake).

\*JCLP is a coalition of Japanese companies established in 2009 based on the belief that the industrial world needs to have a sound sense of urgency and begin taking assertive action in order to achieve a sustainable decarbonized society. They aim to guide the transition to decarbonization and become the kinds of **companies that society needs**.

- The COP27 report released in 2022 proposed 10 guidelines for companies and other groups to make net zero pledges and reduce GHGs.

See next page

- The International Organization for Standardization (ISO) and the Science-based Target initiative (SBTi) also have [guidelines on the concept behind net zero and the path to achieving it](#).

Source: [COP27: 'Zero tolerance for greenwashing', Guterres says as new report cracks down on empty net-zero pledges \(UN News, United Nations\)](#)  
 JCLP: <https://japan-clp.jp/archives/13066> (In Japanese)  
 Integrity Matters: Net Zero Commitments by Businesses, Financial Institutions, Cities And Regions  
[https://www.un.org/sites/un2.un.org/files/high-level\\_expert\\_group\\_n7b.pdf](https://www.un.org/sites/un2.un.org/files/high-level_expert_group_n7b.pdf)  
 (Accessed December 1, 2023)

■ **The UN’s 10 net zero recommendations** \* Excerpt.

1	Announcing a Net Zero Pledge	A net zero pledge should be made publicly by the leadership of the non-state actor and represent a fair share of the needed global climate mitigation effort.
2	Setting Net Zero Targets	Non-state actors must have short-, medium- and long-term absolute emissions reduction targets and, where appropriate, relative emissions reduction targets across their value chain that are at least consistent with the latest IPCC net zero greenhouse gas emissions modelled pathways that limit warming to 1.5°C with no or limited overshoot, and where global emissions decline at least 50%.
3	Using Voluntary Credits	Non-state actors must prioritise urgent and deep reduction of emissions across their value chain. High integrity carbon credits in voluntary markets should be used for beyond value chain mitigation but cannot be counted toward a non-state actor’s interim emissions reductions required by its net zero pathway.
4	Creating a Transition Plan	Non-state actors must publicly disclose comprehensive and actionable net zero transition plans which indicate actions that will be undertaken to meet all targets.
5	Phasing out of Fossil Fuels and Scaling Up Renewable Energy	All net zero pledges should include specific targets aimed at ending the use of and/or support for fossil fuels in line with IPCC and IEA net zero greenhouse gas emissions modelled pathways that limit warming to 1.5°C with no or limited overshoot. There is no room for new investment in fossil fuel supply and a need to decommission existing assets.
6	Aligning Lobbying and Advocacy	Non-state actors must align their external policy and engagement efforts, including membership in trade associations, to the goal of reducing global emissions by at least 50% by 2030 and reaching net zero by 2050. This means lobbying for positive climate action and not lobbying against it.
7	People and Nature in the Just Transition	As part of their net zero plans, businesses, cities and regions with material land-use emissions must achieve and maintain operations and supply chains that avoid the conversion of remaining natural ecosystems— eliminating deforestation and peatland loss by 2025 at the latest, and the conversion of other remaining natural ecosystems by 2030.
8	Increasing Transparency and Accountability	Non-state actors must annually disclose their greenhouse gas data, net zero targets and the plans for, and progress towards, meeting those targets, and other relevant information against their baseline along with comparable data to enable effective tracking of progress toward their net zero targets. They must have their reported emissions reductions verified by independent third parties.
9	Investing in Just Transitions	To achieve net zero globally, while also ensuring a just transition and sustainable development, there needs to be a new deal for development that includes financial institutions and multinational corporations working with governments, Multilateral Development Banks and Development Finance Institutions to consistently take more risk and set targets to greatly scale investments in the clean energy transition in developing countries.
10	Accelerating the Road to Regulation	In order to ensure rigor, consistency and competitiveness, regulators should develop regulation and standards in areas including net zero pledges, transition plans and disclosure, starting with high-impact corporate emitters, including private and state-owned enterprises and financial institutions. A new Task Force on net zero Regulation should be launched that convenes a community of international regulators and experts to work together towards net zero.

Source: Integrity Matters: Net Zero Commitments by Businesses, Financial Institutions, Cities And Regions  
[https://www.un.org/sites/un2.un.org/files/high-level\\_expert\\_group\\_n7b.pdf](https://www.un.org/sites/un2.un.org/files/high-level_expert_group_n7b.pdf) (Accessed December 1, 2023)

1

# Plan: What and when to present

## ✓ Are your intentions, reasons and purpose clear?

What are you communicating, to whom and for what purpose? Within your team, clarify and ensure everyone understands which social issues your message is targeting, and its desired impact.

## ✓ Is the message based on your company's or organization's core strengths?

Think not only about corporate social responsibility, but also creating shared value. Utilizing your company's or organization's core strengths makes it easier to have an impact.

## ✓ Have you thought about customer experience?

Don't just focus on communicating through public relations and advertising, but also incorporate ideas about the experience your company/organization can provide.

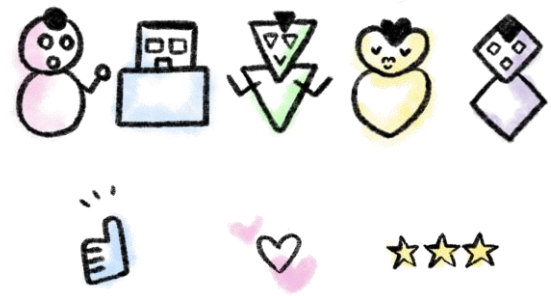
## ✓ Can you team up with individuals, companies, organizations or media outlets that share the same purpose?

Expanding your team beyond your company/organization makes it possible to deepen and scale up your initiatives. Consider seeking advice from experts and NGOs/NPOs, or asking them to join the team.

## ✓ Have you anticipated the responses your communications will generate?

While communications are likely often pre-verified to avoid negative responses, in recent years we are seeing more cases of messages that purposefully rouse debate to make a social issue visible.

How can we create a message that people will identify with and support?



2

# Create: What kind of message to create

## ☑ Are you keeping human rights in mind?

Society is changing ever faster, and there are things that could be seen as problematic now even though they never were before.\* Is it really acceptable to respond the same way as people have done in the past?

We have also seen many cases where minorities highlight a problem that the majority had never noticed. If you're bothered by something, no matter how small, look into it as soon as possible.

\* Be aware that, as values themselves are also changing, there have been a number of cases where problematic statements or behaviors that had been previously overlooked are now coming to light.

- Some basic principles
  - Watch out for any kind of discrimination or bias (including in relation to race, ethnicity, gender, sexual identity, sexual orientation, disability, religion or belief, place of origin or age).
  - Be aware that standards of judgement can also differ based on social context and historical background.
  - Avoid portraying stereotypes. (Watch out for unconscious bias.)

- Verify that portrayals of the people or groups used in advertising are appropriate.
  - Watch for things like stereotypical roles or depictions, preconceptions and discriminatory ideas.

- Be aware that each country has its own differences in values and culture.
  - Assessment and understanding of history or ethnic groups differ greatly between countries and ethnicities.

- Anticipate cases where a part of your message could be taken out of context.

Does this discriminate against anyone or portray judgements or stereotypes?



Source: Cabinet Office of Japan, Gender Equality Bureau newsletter Equal Participation  
<https://www.gender.go.jp/public/kyodosankaku/2021/202105/pdf/202105.pdf> (In Japanese, Accessed December 1, 2023)

## A flyer meant to support pregnant women that actually contributed to bias



A local government created a flyer summarizing the results of a survey of new fathers, and distributed it to pregnant women.

**With categories such as “Things my wife did (or said) that I hated,” and “Things my wife did for me that made me happy,” the flyer was seen as a one-sided list of demands on pregnant women.**

It also contained remarks on the “male and female brain” theory, which has been criticized for having no scientific basis. Responses flared up on social media, with commentators saying that the creators didn’t “understand how hard it is to be a woman” and were “putting single parents who are already struggling further behind.” Others pointed out that the leaflet could aggravate postpartum depression, which is largely connected to the number-one killer of new mothers: suicide.

The local government stopped distributing the flyer.

2

# Create: What kind of message to create

## Are you keeping human rights in mind?

### Things to consider

<p><b>Gender</b> (Sexual discrimination, identity, orientation, etc.)</p>	<ul style="list-style-type: none"> <li>Do not box people into particular gender roles.</li> <li>Ensure there are no depictions of gender dominance or superiority. (Watch out for depictions of stereotypes in particular.)</li> </ul>
<p><b>Race and ethnicity</b></p>	<ul style="list-style-type: none"> <li>Do not exaggerate or ridicule skin color or other external characteristics.</li> <li>Do not evaluate other countries from the perspective of so-called developed countries.</li> </ul>
<p><b>Disability and illness</b></p>	<ul style="list-style-type: none"> <li>Check for objective information before making decisions.</li> <li>Watch out for perspectives that create a contrast with “healthy” people.</li> </ul>
<p><b>Origins of terms</b></p>	<ul style="list-style-type: none"> <li>Check for religious or historical background.</li> </ul>



# 2

## Create: What kind of message to create

### ✓ Have you considered information accessibility?

Is the information in all of your communications — including advertisements, websites and leaflets — accessible to everyone?

There are many different kinds of people to consider, including those with hearing or visual impairments, non-native speakers, senior citizens who have difficulty seeing, and children who can't read yet. Don't forget that people also see colors in different ways, and some color combinations can be difficult to read. For a start, we recommend making websites screen reader compatible.

Below are more suggestions for improving accessibility.

\*Local and regional legislation should also be considered. In the EU, for example, the European Accessibility Act (Directive 2019/882) requires that some everyday products and services are accessible to people with disabilities.

#### • Media

- Don't exclude people without internet access. Consider using other forms of media to share your message, such as newspapers, flyers or posters.
- JIS X 8341-3:2016 provides guidelines for web accessibility, and Japan's Digital Agency also released its own guidelines at the end of 2022.

<https://www.digital.go.jp/resources/introduction-to-web-accessibility-guidebook> (In Japanese, accessed December 1, 2023)

#### • Vision and color perception

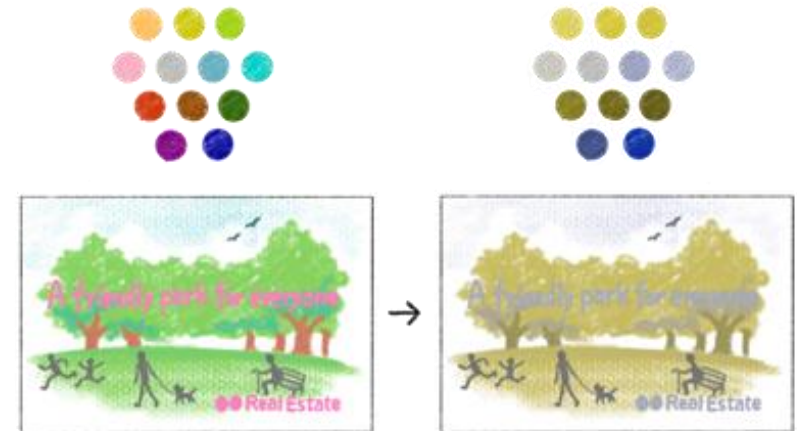
It may be possible to offer screen reader compatibility, ability to change text size, and braille on printed materials. There are also tools available to check color combinations to improve accessibility for people with different color perception.

#### • Multilingual support

Offer multilingual support for people who are non-native speakers.

#### • Simplified language

Use vocabulary and grammar that is easy for everyone to understand, including children and non-native speakers.



How things look to someone with deuteranopia (green color blindness)

# Guidelines for sustainable and inclusive events

Events are a valuable opportunity for companies and organizations to spread their message. Dentsu Group has created the following guidelines for events that are sustainable and welcoming to all people. Use them as a resource when planning your next event.

## Events for Everyone Guidelines

Created in partnership between the Dentsu Diversity Lab — our division for research, analysis and solution development in the area of DEI — and UD Japan Co. Ltd., these are guidelines for implementing events “where no one is left behind.”

Utilizing the perspectives and knowledge that dentsu has gained in past event operations, the guidelines **systematically cover various potential barriers to participation and how to solve** them based on participants’ experiences. The guidelines help create events that everyone can enjoy through comprehensive universal design from event planning and venue design to organization, setup, production and sample giveaways.



Dentsu Inc., Events for Everyone Guidelines  
[https://www.dentsu.co.jp/sustainability/sdgs\\_action/pdf/event\\_guideline.pdf](https://www.dentsu.co.jp/sustainability/sdgs_action/pdf/event_guideline.pdf) (In Japanese, accessed December 1, 2023)

## Sustainable Event Guideline

Event organizers and participants are increasingly aware of and interested in sustainability. These guidelines were created for versatile use by those involved in many kinds of events, and apply the perspectives on sustainability that the dentsu has developed into event planning and operation.

Along with covering basic knowledge on sustainable events, the guidelines **present a planning and production flow for organizers, planners and producers to think about sustainability** in a way that bridges events. They also include a checklist of essential actions for each phase of event production.



Dentsu Live Inc., Sustainable Event Guidelines  
<https://www.dentsulive.co.jp/ss/2022/12/SustainableEventGuideline.pdf> (In Japanese, accessed December 1, 2023)



## Amendments to Japan's Disability Discrimination Act (effective April 1, 2024)

The Act for Eliminating Discrimination against Persons with Disabilities was enacted in June 2013 as part of changes to Japan's legal system ahead of signing the UN Convention on the Rights of Persons with Disabilities. Having come into force on April 1, 2016, the act aims to advance the elimination of discrimination based on disability in order to realize a society where the personality and individuality of all citizens are mutually respected, and there is no division between people with and without disabilities.

**The act was amended in May 2021 and will take effect on April 1, 2024.**

**This update makes the previously voluntary reasonable accommodations by service providers mandatory.**

It is thought that there will be more demand than ever for reasonable accommodations that ensure accessibility to all kinds of information.

### Providing reasonable accommodations

There are barriers in our world that make daily life difficult for someone with a disability. This law requires service providers such as government offices and businesses to accommodate (in the case of businesses, to endeavor to accommodate)\* requests for support, as far as the burden of doing so is not disproportionate, when a person with a disability informs them of their will to eliminate barriers in society.

\*The revision that will take effect on April 1, 2024 removes the concession allowing businesses to "endeavor to accommodate."

Source: Cabinet Office, Act for Eliminating Discrimination against Persons with Disabilities leaflet ([https://www8.cao.go.jp/shougai/suishin/sabekai\\_leaflet-r05.html](https://www8.cao.go.jp/shougai/suishin/sabekai_leaflet-r05.html)) (In Japanese)

Act for Eliminating Discrimination against Persons with Disabilities Consultation Case Studies ([https://www8.cao.go.jp/shougai/suishin/tyosa/r04jirei/pdf/case\\_study.pdf](https://www8.cao.go.jp/shougai/suishin/tyosa/r04jirei/pdf/case_study.pdf)) (In Japanese)

2

# Create: What kind of message to create

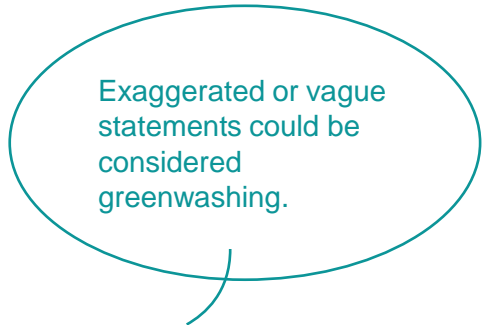
## ✓ How to ensure your message is not a form of corporate whitewashing?\*

### 1 Avoid statements with no basis or unclear sources of information.

Avoid making statements based on questionable or unverifiable information. When making a comparison to other products and services, ensure it is fair, correct and easy for anyone to understand. If trustworthy and quantifiable figures are available, it is important to include them.

### 2 Avoid making exaggerated statements.

Corporate whitewashing includes promoting initiatives as more important or larger than they actually are, or making it appear that your company/organization is voluntarily doing something that is actually standardized or regulated by law. Even if a statement is relevant to some products and services, it may be seen as an exaggeration if it cannot be applied across the entire lifecycle of all products and services, or to the entire company/organization.

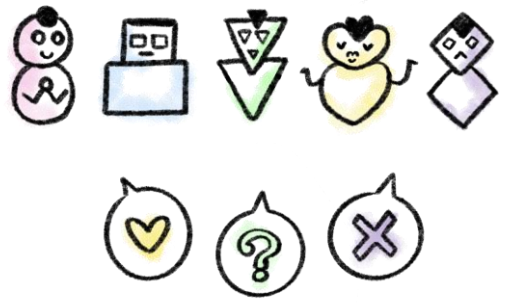


### 3 Avoid ambiguous expressions where the meaning of words is difficult to define.

Also avoid expressions using words abstractly so that measures and actions are not specific (such as “kinder to the planet”).

### 4 Do not use visuals unrelated to the facts.

Avoid trying to amplify a positive image by using photos or other visuals not related to the facts, such as smiling children or majestic nature, and colors such as green or blue without directly relating to the thing being promoted.



\*See p. 4 for a definition of corporate whitewashing.

2

# Create: What kind of message to create

## ✓ How to ensure your message is not a form of corporate whitewashing?\*

### 5 Ensure overall consistency with products or services.

Show the entire picture accurately. Ensure that your message is consistent with other aspects of products or services. Avoid causing misunderstanding of your overall environmental impact.

### 6 Be clear about any conditions.

Don't print the conditions in tiny text that could go unnoticed. Be open and state them in a way that everyone can understand.

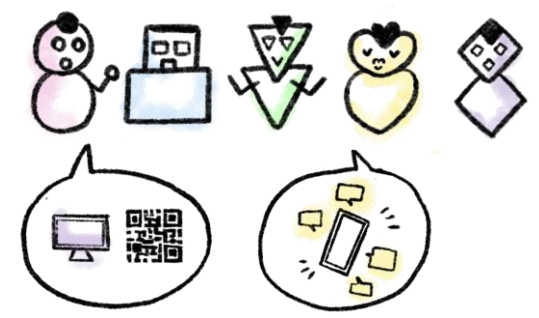
### 7 Correctly label information about durability and disposal methods.

### 8 Do not conceal details that would allow consumers to make an informed choice.

State information correctly, including negative aspects such as environmental impact.

### 9 Make it easy to access relevant information (with a QR code, website, etc.) that cannot fit in your message.

Make accurate info easy to understand, and necessary info easy to access.



\*See p. 4 for a definition of corporate whitewashing.

# The media taking voluntary action to avoid greenwashing

## Newspapers

**UK media outlet the Guardian is known as a forerunner in deciding to use more urgent language in reporting to convey the critical state of climate change.**

The Guardian became a certified B Corp\* in 2019 after pledging to reach net zero CO<sub>2</sub> emissions by 2030. Then in 2020 they made the decision to no longer accept advertising from fossil fuel companies that extract fossil fuels on any of the Guardian's websites and apps, nor in the Guardian, Observer and Guardian Weekly print newspapers.

\*B Corp Certification is an international certification system for companies that conduct environmentally and socially responsible business of high public interest, and meet standards for factors such as accountability and transparency. It is operated by the private NPO B Lab.

Source: The Guardian <https://www.theguardian.com/help/insideguardian/2020/jan/29/why-the-guardian-will-no-longer-accept-fossil-fuel-advertising> (Accessed December 1, 2023)

## Magazines

**Beauty magazine Allure, part of American publishing company Condé Nast along with Vogue magazine, decided to ban the use of terms such as “recyclable plastic,” “Earth-friendly,” “planet-friendly,” “eco-friendly” and “biodegradable.”**

The magazine reviewed buzzwords related to packaging sustainability and banned these terms after finding a report that only 9% of plastic waste is successfully recycled despite the fact that most of it is recyclable, and that the term “biodegradable” is too vague because there is no specified time limit and most landfills currently do not provide the conditions required for something to biodegrade.

Source: WWD <https://wwd.com/business-news/media/allure-bans-several-sustainability-buzzwords-around-packaging-1234807348/> (Accessed December 1, 2023)

## Advertisements banned for not sufficiently supporting the claim “kinder to our planet”

**Kinder to our planet**



The UK’s Advertising Standards Authority (ASA) banned a manufacturer’s laundry detergent ad campaign for claiming to be “kinder to our planet.” The ads used specific numerical data to explain the environmental aspects of the container, and the ASA even acknowledged that the company was taking action to reduce its environmental impact.

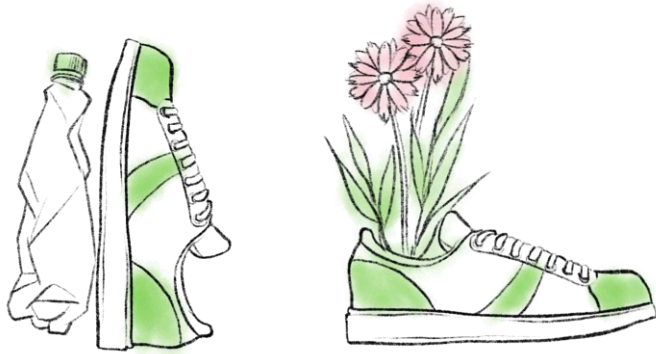
**Yet despite this, the ASA pointed out that there was insufficient proof or analysis to back the claim that the product is “kinder to our planet” over its entire lifecycle compared to the previous product or competitors’ products, and mandated that in the future any such claims must have a clear basis.**

**At the same time, the ASA stated that the commercial’s use of smiling children taking part in environmental activities in connection to the product along with the claim “kinder to our planet” caused confusion among consumers.**

The manufacturer responded carefully to the points made by the ASA, complied with the order and stated that it had learned lessons from the experience. They expressed hope that these tighter regulations would help clarify the evidence required for sustainability claims, giving marketers more freedom to discuss the issue.

## Lack of precision and a gap between grand vision and real action lead to a ruling of greenwashing

### 50% RECYCLED END PLASTIC WASTE



A sports brand’s advertisement in France used the claim “50% recycled” and the slogan “End Plastic Waste,” along with the image of a plant growing out of a sneaker.

After receiving complaints from consumers, the Professional Advertising Regulatory Authority (Autorité de Régulation Professionnelle de la Publicité: ARPP), a French advertising self-regulatory organization, ruled that the advertisement was greenwashing because:

- **It lacked precision in its claim of “50% recycled” about the total proportion of the shoe that is recycled.**
- **Shoes that get thrown away cannot be recycled, so the brand cannot claim to be putting an end to plastic waste.**

Although it wasn’t referenced in the finding, the image of a plant growing out from a sneaker could also be seen as problematic because it misleads consumers about the sneaker’s environmental performance.

## Using the SDG logos

### Always follow UN guidelines for using the SDG logo, color wheel and 17 icons.

- They cannot be used to promote sales of products and services.
- They should not be used on your company’s or organization’s materials such as office supplies or business cards.
- When displaying them together with your company’s or organization’s logo, they must be accompanied by the text “[Name of your entity/We] support(s) the Sustainable Development Goals.”

There are further regulations about placement and design that can be found in the guidelines below.

The UN has created guidelines, please check the latest version at the URL below before using the logo, wheel or icons.

■ **The United Nations, Sustainable Development Goals: Communication materials**

<https://www.un.org/sustainabledevelopment/news/communications-material/>

■ **The United Nations, Sustainable Development Goals: FAQs**

<https://www.un.org/sustainabledevelopment/news/communications-material/#FAQ> (Accessed December 1, 2023)

### Don’t forget to check the 169 targets in addition to the 17 SDGs.

Beyond the 169 targets, there are also 232 measurable indicators.

Reference: The Global Goals <https://www.globalgoals.org/goals/>

United Nations Department of Economic and Social Affairs, Statistics Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development [https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%20refinement\\_Eng.pdf](https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%20refinement_Eng.pdf) (Accessed December 1, 2023)

### Inappropriate promotion of the SDGs and use of logos



The SDG logos cannot be used on items like business cards or office supplies.

They cannot be used in a way that makes it look like a specific product, service or activity is supported by the UN (the same goes for use in sales promotions or advertising). They may also not be used in anything that appears to be a promotion for a company, organization or person.



A typical example of SDGs washing is use of the logos together with environmental imagery like plants although there's no connection to the product (thus no basis for using the imagery).

The SDG logos cannot be used in product advertisements or sales promotions.



### 3 Check & get ready: Before presenting your message

#### ☑ Do you have other departments check your work?

Many things seem so normal to the production team that they get overlooked, but from diverse external perspectives things aren't so obvious. We recommend running your communications by as many people as possible in departments that seem likely to have different viewpoints from the production team to ensure accuracy and that claims are verified.

#### ☑ Do you have an expert or NPO/NGO check your work?

External experts and NPOs/NGOs have a lot of knowledge on the latest cases related to the issues involved. We recommend building relationships with them so that you can reach out for advice not only during the final check, but also at earlier stages in order to get suggestions that will improve your communications.

Set aside time to proofread your communications before publicizing them!



### 3 Check & get ready: Before presenting your message

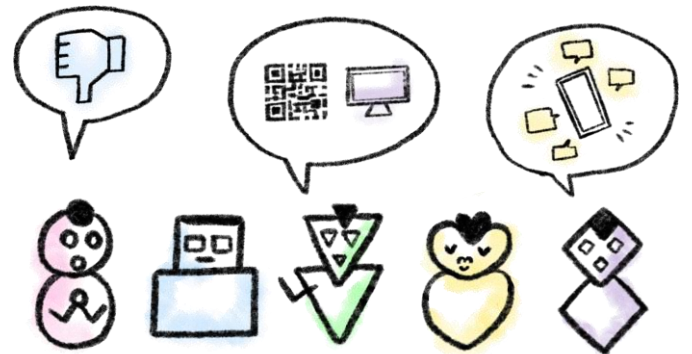
When touching on issues that may be contentious, have you prepared for possible reactions?

#### Some things that can be done in advance

- Prepare public holding statements to respond to possible reactions, detailing verified and transparent data to support your claims.
- Confirm reporting lines in your company/organization.

#### Some things that can be done regularly

- Stay up to date on societal trends using social and other kinds of media and anticipate potential reactions.
- Build relationships with experts, including NPOs/NGOs.
- Set up points of contact.



## Use of “coming out” without really understanding the meaning causes social media uproar



October 11 is International Coming Out Day. It is a time to celebrate LGBTQ+ individuals coming out about their sexual orientation or identity, and it was established to increase understanding and build solidarity with society's sexual minorities (but is absolutely not a day to force people to come out). Within the history of sexual minorities' struggle to have their human rights respected, October 11, 1987 was the day in which the Second National March on Washington for Lesbian and Gay Rights was held in the US. It turned into a large movement and was inaugurated as National Coming Out Day the following year.

It should go without saying, but the decision of whether or not to come out about one's sexuality is an extremely sensitive issue and can be a life-or-death matter. Despite this gravity, **there have been several examples where companies or organizations didn't really understand the meaning of the day and used it in their promotions with the casual meaning of "telling someone a secret," resulting in a huge backlash on social media.**

4

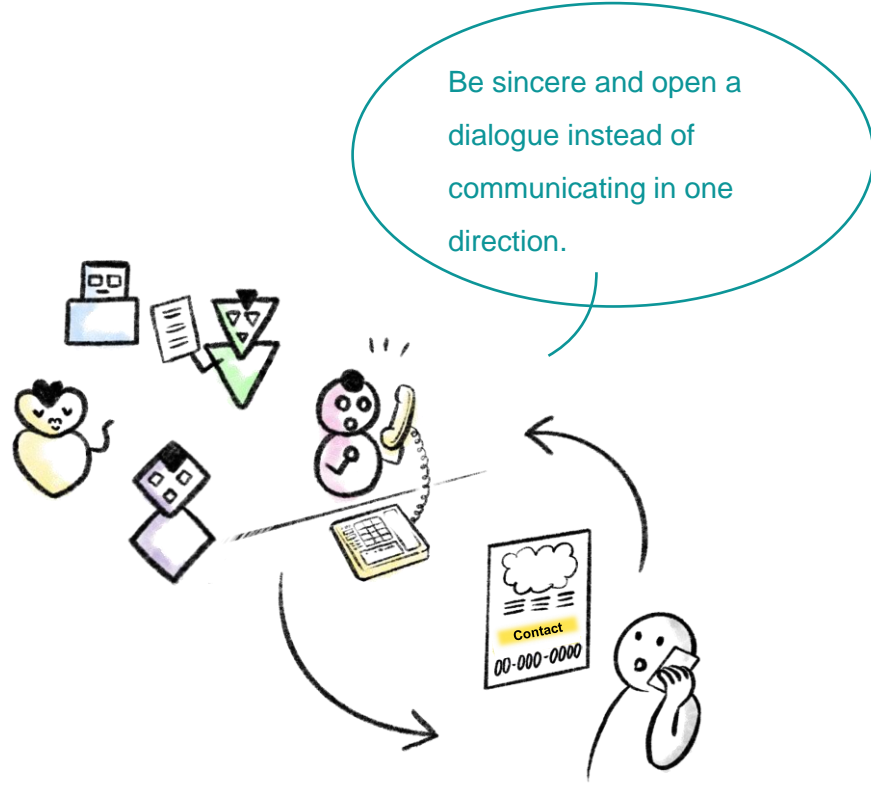
# Respond: Make the most of feedback

Just like when communicating with people in our lives, there may be times when your message receives an unexpected reaction no matter how careful you are.

## Do you use feedback as an opportunity to improve your activities?

### Be ready to take action

- Respond to feedback quickly.
- Provide clear information at an early stage.
  - ✓ Organize and share information on the goals, actions and processes of your initiatives, as well as quantitative and qualitative impacts linked to social impact.
- Be honest and don't hide inconvenient information.
  - ✓ Depending on the theme, it can be important to also share the goals-based process.
- Strive to respond sincerely.
- Quickly establish a reporting line and respond as a company if necessary.



# Continue improving your awareness of sustainability

## ✔ Be sensitive to changes in the social climate, and global and local trends

Be aware that nowadays, as consumers are often more knowledgeable and up to date about sustainability issues, corporate behavior is being scrutinized from environmental, human rights and other perspectives. Don't forget about movements to legislate due diligence, as well as demands from the finance industry.

## ✔ Continue learning from real life examples

This includes learning about the basis, background, and spread of things like social media backlash, protest movements and litigations from past cases. It's important not to focus on whether these things are right or wrong, but to realize who has been harmed in these situations and why.

## ✔ Forge a common awareness within your team, company and industry, and establish a knowledge sharing system

Don't stop at self-study — sharing information widens and deepens your perspectives. Create a system for knowledge sharing, learn from experts including NGOs/NPOs, and make it possible for other departments (such as HR or accounting) to reflect on what has been gained in their work.

## ✔ Foster DEI perspectives in your planning and production teams

Create teams with diverse members, and ensure an environment where everyone feels safe and comfortable enough to speak up.

## ✔ Keep the conversation going even after sharing your message.

Communication should always be based on dialogue, and not end with a one-way message. This can only happen if your company/organization acknowledges what it has yet to or cannot do. Be honest and humble in responding to reactions to your message. Regular engagement with NGOs and others should also help reduce reputational risk.

We need to stay keenly aware of sustainability.



# The Dentsu Advertising Awards: SDGs Special Award winners

A new part of the Dentsu Advertising Awards since 2020, the SDGs Special Award recognizes work that has sought to truly explore how advertising can help achieve the SDGs. The selection process is led by a committee formed of businesspeople, art directors, creative directors, accountants, members of NPOs/NGOs and other experts. Each year sees an increasingly large number of submissions from a diverse range of candidates, including major corporations, regional companies, organizations responsible for public broadcasting and advertising, and NPOs.

## Tsumura & Co. “Let’s start by knowing the difference. #This is the shape of my period”



This campaign focuses on visibly expressing invisible ailments like period pain and PMS, promoting the notion that recognizing differences creates the opportunity be more considerate of those around you. The campaign was praised for its careful process and high-level planning that included surveys, its reach both within and outside of the company, and its sincerity, kindness and commitment.

Source: Tsumura & Co. <https://www.tsumura.co.jp/onemorechoice/chigai/> (In Japanese, accessed December 1, 2023)

## Lifull Co., Ltd. Lifull Home’s “Friendly Door”



This service connects groups who have difficulty finding housing — such as those who are LGBTQ+, senior citizens, single mothers, or those who come from foreign countries — with supportive realtors. The concept was born from the experiences of employee’s families with this social issue that has low awareness and became a way for the company to plant the seeds of SDG-oriented management in its core business sector and involve the whole industry. It was highly lauded for directly embodying the SDGs objective of “leaving no one behind.”

Source: Lifull Home’s Friendly Door [https://actionforall.homes.co.jp/friendlydoor/#anchor\\_realtorSearch](https://actionforall.homes.co.jp/friendlydoor/#anchor_realtorSearch) (In Japanese, accessed December 1, 2023)

# 76th Dentsu Advertising Awards: SDGs Special Award, Excellence awardees (selected in addition to Special Award winners beginning this year)

## Advertising Council Japan “Tolerance Rap Edition”



In the face of social exclusion and intolerance, this advertisement promotes a society where diversity is accepted.

It features the strong slogan “Don’t hate, celebrate.” to counter era in which sensible reasoning against slander tends to go nowhere. The advertisement is both surprising yet kind, and has unforgettable entertainment value and a straight message that earned it recognition as a powerful piece.

Source: Advertising Council Japan  
[https://www.ad-c.or.jp/campaign/search/index.php?id=865&sort=businessyear\\_default](https://www.ad-c.or.jp/campaign/search/index.php?id=865&sort=businessyear_default)  
(In Japanese, accessed December 1, 2023)

## Suntory Holdings Limited “Bottles are resources!”

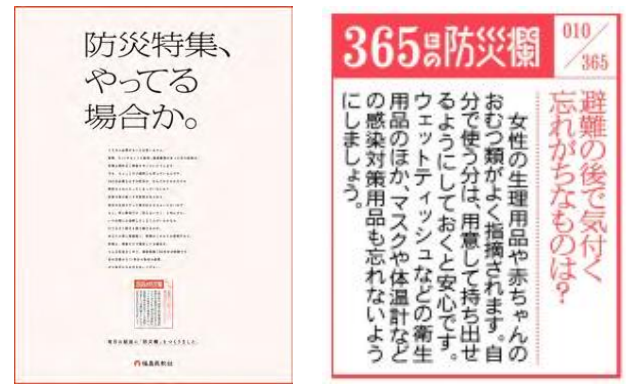


This campaign was created to raise awareness of plastic bottles as resources and motivate consumers to recycle.

It covers the current state of reuse and recycling around the world and in Japan, yet stood out for its imagery and tone, putting consumer awareness into words, and creating a mood that motivates action.

Source: Suntory, Special website for the campaign  
<https://www.suntory.co.jp/company/subarashiikako/>  
(In Japanese, accessed December 1, 2023)

## Fukushima-Minpo Co., Ltd. “365-day Disaster Preparedness Column”



This newspaper column was established to raise awareness about unpredictable natural disasters.

Although it may seem minor and commonplace, a disaster preparedness newspaper column is meaningful in that it is a continuous commitment using one’s core business. It stood out as an initiative that can make a real difference, especially when read daily by senior citizens.

Source: Fukushima-Minpo, first published on July 30, 2022  
<https://www.minpo.jp/pub/365daysDisasterPrevent2022>  
(In Japanese, accessed December 1, 2023)

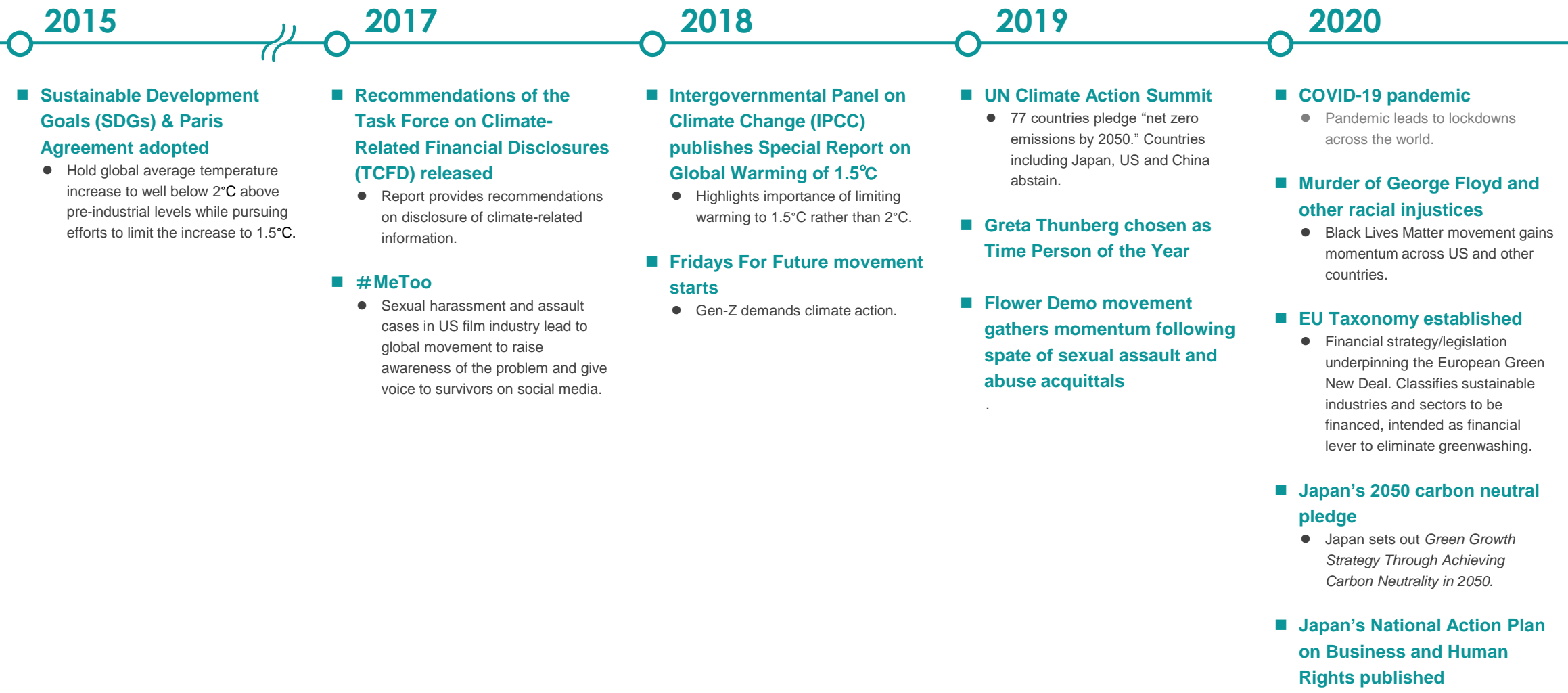
# Part 2

## Recent trends and related regulations and guidelines you need to know

Quick overview of the context and rules behind them



# Recent sustainability trends



• Survey by Dentsu Team SDGs (November, 2023)

# Recent sustainability trends

## 2021

- **IPCC Sixth Assessment Report**
  - Concludes human influence on global warming is “unequivocal” for the first time.
- **The 26th UN Climate Change Conference of the Parties (COP26)**
  - Reaffirms commitment to 1.5°C goal, states unabated coal power to be phased down.
- **Japan’s Corporate Governance Code revised**
  - Requires companies to disclose basic sustainability policy. Also requires Prime Market listed companies to disclose climate-related information.
- **International Financial Reporting Standards (IFRS) Foundation establishes International Sustainability Standards Board (ISSB)**
  - Aims to develop a global baseline of sustainability disclosures.

## 2022

- Russian forces invade Ukraine
- **TCFD releases TCFD Guidance 3.0**
  - Provides guidance on climate risk information disclosure and latest trends related to metrics, targets, transition plans, etc.
- **UN Biodiversity Conference (COP 15) adopts “30 by 30” agreement**
  - Countries agree to protect 30% of Earth’s lands, oceans, coastal areas and inland waters by 2030.
- Global population hits 8 billion
- **EU adopts Corporate Sustainability Reporting Directive (CSRD)**
  - Makes sustainability reporting mandatory for many companies, not just large companies. Effective from January 2023. Also applies to non-EU entities operating in the EU, including many Japanese companies.

## 2023

- **European Commission announces Green Deal Industrial Plan**
- **European Commission publishes Proposal for Directive on Green Claims to tighten rules on greenwashing**
- **EU adopts regulation banning sale of new CO<sub>2</sub>-emitting cars from 2035**
- **Directive on Empowering Consumers for the Green Transition**
  - European Parliament agrees to strengthen consumer protection against greenwashing and early obsolescence.
- **UK Advertising Standards Authority (ASA) updates guidance on misleading environmental claims and social responsibility**
  - Bans “carbon neutral” claims in advertising based on offsetting.
- **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct updated after 12 years**
  - Stronger recommendations on climate, biodiversity, corruption, etc.
- **Japan passes LGBT bill, amends Penal Code’s definition of rape as “non-consensual sexual intercourse”**
  - Concerns raised that new LGBT law may lead to more discrimination.
- **ISSB publishes IFRS® Sustainability Disclosure Standards S1 & S2**
  - *IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information* and *IFRS S2 Climate-related Disclosures* finalized, new promotional initiative launched with the World Business Council for Sustainable Development (WBCSD).
- Hottest July on record described “global boiling”
- **European Commission adopts European Sustainability Reporting Standards (ESRS)**
  - Set of standards under CSRD on reporting of sustainability-related impacts, opportunities and risks
- **Taskforce on Nature-related Financial Disclosures (TNFD) publishes final TNFD Recommendations**
- **European Commission begins application of Carbon Border Adjustment Mechanism (CBAM)**
- Israeli forces launch ground offensive in Gaza, Palestine

• Survey by Dentsu Team SDGs (November, 2023)

# Regulations concerning environmental communications around the world

Many countries, especially in Europe and North America, are introducing regulations that aim to protect consumers from harms caused by inaccurate or dishonest environmental marketing practices. Moves to curb greenwashing are accelerating.

## Current EU regulations

\*Summary by Dentsu Team SDGs

### ■ Unfair Commercial Practices Directive (UCPD), 2005

- Wide-ranging directive to protect consumers by prohibiting unfair business-to-consumer (BtoC) commercial practices. Provides legal basis for banning businesses from using unfair practices such as greenwashing to make environmental claims.
- Key principles of the UCPD as applied to environmental claims must be presented in a clear, specific, accurate and unambiguous manner so that consumers are not misled (Articles 6 & 7); and that traders must have the evidence to support their claims and be ready to provide it to competent enforcement authorities if the claims are challenged (Article 12).
- The Directive applies to both offline and online trading regardless of the medium or device used.

Source: European Commission [https://commission.europa.eu/law/law-topic/consumer-protection-law/unfair-commercial-practices-law/unfair-commercial-practices-directive\\_en](https://commission.europa.eu/law/law-topic/consumer-protection-law/unfair-commercial-practices-law/unfair-commercial-practices-directive_en) (Accessed December 1, 2023)

### ■ Consumer Rights Directive (CRD), 2011

- Law requiring traders to provide certain information to consumers. It aligns and harmonizes national consumer rules, e.g., on the information consumers need to be given before they purchase goods, services or digital content, and on their right to cancel online purchases wherever they shop in the EU.
- The Directive applies to all contracts concluded between a “consumer” and a “trader.”
- The Directive has been amended by Directive (EU) 2019/2161 of 27 November 2019 on better enforcement and modernization of Union consumer protection rules, which is part of the “Review of EU consumer law - New Deal for Consumers” package.

Source: European Commission [https://commission.europa.eu/law/law-topic/consumer-protection-law/unfair-commercial-practices-law/unfair-commercial-practices-directive\\_en](https://commission.europa.eu/law/law-topic/consumer-protection-law/unfair-commercial-practices-law/unfair-commercial-practices-directive_en) (Accessed December 1, 2023)

### ■ Unfair Commercial Practices Directive (UCPD), Consumer Rights Directive (CRD), Ecodesign Regulation, Green Claims Directive and Right to Repair Directive (under consideration as of October 2023)

- The UCPD and CRD are to be amended to ban unfair claims relating to environmental performance. Traders will no longer be able to claim that a product has a neutral, reduced or improved environmental impact based on unverified offsetting programs. Early obsolescence and unnecessary software updates will also be banned.
- The European Commission is also working to legislate an Ecodesign Regulation as well as Directives on Green Claims and the Right to Repair. These four regulations together form a legislative package.

Source: Council of the EU and the European Council <https://www.consilium.europa.eu/en/press/press-releases/2023/09/19/council-and-parliament-reach-provisional-agreement-to-empower-consumers-for-the-green-transition/> (Accessed December 1, 2023)

# Regulations concerning environmental communications around the world

## Current EU regulations

\*Summary by Dentsu Team SDGs

### ■ Green Claims Directive

(Proposal for a Directive of the EUROPEAN PARLIAMENT AND OF THE COUNCIL on substantiation and communication of explicit environmental claims, 2023)

- The proposed directive aims to strengthen consumer protection by ensuring that consumers receive reliable, comparable and verifiable information to enable them to make “green sunscreen.”
- The proposal will also regulate environmental labels. There are currently at least 230 different labels, and there is evidence that this leads to consumer confusion and distrust. To control the proliferation of such labels, new public labelling schemes will not be allowed, unless developed at EU level, and any new private schemes will need to show higher environmental ambition than existing ones and get a pre-approval to be allowed. There are detailed rules about environmental labels in general: they must also be reliable, transparent, independently verified, and regularly reviewed. However, it excludes claims that are covered by existing EU rules such as the EU Ecolabel or the organic food logo.
- If products or organizations are compared with others, such comparisons should be based on equivalent information and data.

Source: European Commission [https://ec.europa.eu/commission/presscorner/detail/en/IP\\_23\\_1692](https://ec.europa.eu/commission/presscorner/detail/en/IP_23_1692) (Accessed December 1, 2023)

### ■ Directive on Empowering Consumers for the Green Transition

(Provisionally agreed September 2023, set to take effect from 2026)

- Legislation that effectively amends the UCPD. It aims to enhance consumer protection, enabling consumers to make informed purchasing decisions and empowering them to build a sustainable society. It prohibits generic environmental claims such as “environmentally friendly,” “natural,” “biodegradable,” “carbon neutral” and “eco” and is also expected to ban environmental claims solely based on carbon offsetting schemes. As the law will apply to companies from any country making such claims in the EU market, it is necessary to understand the details of the legislation under development when engaging in communication activities.
- It also includes provisions regarding early obsolescence with the intention of stimulating the purchase of a new model.

Source: EU Committee <https://www.europarl.europa.eu/committees/en/empowering-consumers-for-the-green-trans/product-details/20230302CDT11223>

The Nikkei, October 13, 2023 <https://www.nikkei.com/article/DGXZQOCD279DW0X20C23A9000000/> (Accessed December 1, 2023)

# Regulations concerning environmental communications around the world

## Regulations in France

\*Summary by Dentsu Team SDGs

### ■ Climate and Resilience Law

(LAW no. 2021-1104 of August 22, 2021 on the fight against climate change and strengthening resilience to its effects (1), 2021)

- The law was drafted based on policy proposals by the Citizens Convention for Climate, which was established by President Emmanuel Macron in October 2019 and composed of 150 randomly selected citizens. The government estimated that its implementation would achieve 50-70% of the GHG emissions reduction required to meet its 2030 goal. Meanwhile, the High Council on Climate (HCC), the government's advisory council on climate change policy, called on the government to introduce further reduction measures in June 2021 in response to the EU's increased 2030 GHG reduction goal.
- The law aims to achieve the GHG emissions reduction target set out in the Energy and Climate Law while maintaining social equity. On reflection of the yellow vest protest movement triggered by a carbon tax increase plan, President Macron had called on the Convention to propose reduction measures that take account of the economic burden on low-income households. The Convention submitted 149 policy proposals in June 2020. The government drafted a bill based on them, which was approved by the cabinet in February 2021.
- Measures set out in the law include:
  - ❑ Introduction of "eco-score" to indicate the environmental impact of goods and services consumed.
  - ❑ Ban on fossil fuel advertising. Advertising of passenger vehicles emitting more than 123 grams of CO<sub>2</sub>/km to be banned from 2028.
  - ❑ Ban on short-haul flights on routes that can be covered by train in less than two-and-a-half hours, except connecting flights.
  - ❑ Introduction of mandatory carbon offsetting for all domestic flights at 50% of the emissions in 2022, rising to 70% in 2023 and 100% in 2024.

Source: Légifrance <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000043956924>

JETRO report <https://www.jetro.go.jp/biz/areareports/2021/46c5285cbc7ab47a.html> (Accessed December 1, 2023)

### ■ Decree No. 2022-539 of 13 April 2022 Relating to Carbon Offsetting and Claims of Carbon Neutrality in Advertising, 2023

(Décret n° 2022-539 du 13 avril 2022 relatif à la compensation carbone et aux allégations de neutralité carbone dans la publicité, 2023)

- Supplementary decree to the Climate and Resilience Law.
- The Decree specifies rules regarding information disclosure on GHG emissions reduction and offsetting applicable to advertisers using claims such as "carbon neutral," "zero carbon," "with a zero carbon footprint," "climate neutral," "fully offset," "100% offset," etc. The Decree applies to claims affixed to product packaging, printed advertisements, advertising displays, advertisements in press publications, advertisements broadcast in movie theaters, advertisements issued by television or radio broadcasting services or by online communication services, etc.
- Fines may be imposed by administrative authorities for violations.

Source: Légifrance <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045570611> (Accessed December 1, 2023)

# Guidance concerning environmental communications around the world

## Regulation in Canada

\*Summary by Dentsu Team SDGs

### ■ Competition Bureau Canada, Environmental claims and greenwashing, 2021

- The Competition Bureau is an independent law enforcement agency that protects and promotes competition for the benefit of Canadian consumers and businesses.
- On the issue of environmental claims and greenwashing, it explains to businesses what claims are considered greenwashing, and alerts consumers to be vigilant of greenwashing.
- It states that the Bureau will take action to combat claims that raise issues under the Competition Act, the Consumer Packaging and Labelling Act as well as the Textile Labelling Act.

Source: Competition Bureau Canada <https://ised-isde.canada.ca/site/competition-bureau-canada/en/environmental-claims-and-greenwashing> (Accessed December 1, 2023)

## Regulation in Japan

### ■ Consumer Affairs Agency: Act against Unjustifiable Premiums and Misleading Representations (1962)

- The law restricts misleading representations that may interfere with consumer choice.
- It bans any representation that creates a false impression of superiority by portraying the quality or standard of goods or services to be better than they actually are or better than those of competitors. It also bans misleading representation.
- Claims of effect or performance made without “reasonable grounds” are considered representations that create a false impression of superiority. If such a practice is suspected, the Consumer Affairs Agency may require the company to provide documentary evidence supporting the claim.
- The Consumer Affairs Agency may issue a cease-and-desist order against any violation, and the company has a duty to make public notification of the false representation and report the measures taken to prevent further such violation.
- In 2022, two companies received cease-and-desist orders for making “biodegradable” claims and failing to provide sufficient evidence of having reasonable grounds.

Source: Consumer Affairs Agency <https://elaws.e-gov.go.jp/document?lawid=337AC0000000134> (Accessed December 1, 2023)

# Guidance concerning environmental communications around the world

## Guidance in the US

\*Summary by Dentsu Team SDGs

### ■ AAAA Greenwashing And Advertising

#### -- What Your Agency Needs To Know When Making Environmental Claims, 2021

- Report published by the American Association of Advertising Agencies (AAAA) for advertisers and the advertising industry. It explains the regulatory framework and general trends around environmental claims with which the advertising industry needs to comply.
- The report summarizes the key points of Green Guides of the Federal Trade Commission (FTC) and the direction that the National Advertising Division (NAD) is taking with regard to environmental claims, discusses environmental claims relating to ecolabels, and explains the benefits of marketing companies gaining B-Corp certification.\*

\* See p. 27 for B-Corp (B Corporation) certification.

Source: The 4A's Foundation [https://www.aaaa.org/index.php?checkfileaccess=/wp-content/uploads/Environmental\\_Claims\\_In\\_Advertising-A\\_Roadmap\\_For\\_Agencies\\_And\\_Brands\\_V6.pdf](https://www.aaaa.org/index.php?checkfileaccess=/wp-content/uploads/Environmental_Claims_In_Advertising-A_Roadmap_For_Agencies_And_Brands_V6.pdf) (Accessed December 1, 2023)

### ■ Federal Trade Commission, Green Guides, revised 2012

#### (undergoing revision as of November 2023)

- Guidance on environmental claims published by the Federal Trade Commission (FTC). The Guides were developed to help businesses engage in environmental marketing legally under Section 5 of the FTC Act and to help consumers' decision-making. Although not legally binding, the Guides are an administrative interpretation of the law by the FTC and show how the Commission would interpret and apply the Act.
- The Guides consist of three main parts: general principles applicable to environmental claims; specific guidance on the use of particular environmental claims including "general environmental benefit claims"; and example cases.
- The Guides are applicable to environmental claims in all forms of marketing in any medium including the Internet, with specific guidelines on the use of various terms.
- The Guides state that general environmental benefit claims such as "greener" and "environmentally preferable" may only be used if substantiated, and provide further conditions for using terms such as "degradable," "compostable," "recyclable," "recycled content," "source reduction," "ozone-friendly," "carbon offset," "free of," "non-toxic," "made with renewable energy," "made with renewable materials," and "certified."

Source: Federal Trade Commission <https://www.ftc.gov/news-events/topics/truth-advertising/green-guides> (Accessed December 1, 2023)

# Guidance concerning environmental communications around the world

## Guidance in the UK

\*Summary by Dentsu Team SDGs

### ■ Advertising Standards Authority (ASA), Advertising Guidance -- misleading environmental claims and social responsibility (Updated 2023)

The Advertising Standards Authority (ASA) is an independent regulator of advertising across all media in the UK. The Advertising Guidance is issued by the Committee of Advertising Practice (CAP) and consolidates the ASA's position on misleading environmental claims and social responsibility.

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This guidance is principally intended to help marketers and agencies interpret CAP's and BCAP\*'s rules that concern environment-related advertising issues, [including the Green Claims Code produced by the Competition and Markets Authority \(CMA\)](#). These rules broadly relate to misleading environmental claims and social responsibility. The guidance includes a general overview of the principles that underpin the rules, which have been applied over decades by the ASA through rulings. The increased urgency for businesses and other stakeholders playing their part in tackling climate change and other environmental harms is reflected in domestic and international legislation and agreements on climate change, such as net zero targets included in the Climate Change Act 2008 (and subsequent secondary legislation), a target to limit global temperature rise in the Paris Agreement, and the Glasgow Climate Pact. The UK's Climate Change Committee (and other experts) have emphasized that for the UK (and the rest of the world) to meet net zero targets, consumer behavior must change.

\* BCAP: the Broadcast Committee of Advertising Practice (BCAP)

(From Introduction)

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Strict standards are set for the use of terms such as "carbon neutral" and "net zero," and sanctions are to be imposed unless the claims are substantiated. Following this update, some campaigns were actually pulled from broadcast or [make a payment of redress to any consumers that may have been harmed by the breach](#).

Source: The Advertising Standards Authority <https://www.asa.org.uk/resource/advertising-guidance-misleading-environmental-claims-and-social-responsibility.html> (Accessed December 1, 2023)



# Guidance concerning environmental communications around the world

## Guidance in Japan

\*Summary by Dentsu Team SDGs

### ■ Ministry of the Environment: Guidelines for Eco-labeling (revised 2013)

Mainly intended for companies and business associations using eco-labeling by self-declaration, these guidelines set out how the necessary environmental information should be provided to ensure appropriate use of eco-labeling.

1. Avoid using vague expressions or environmental claims.
2. Provide an explanation of the environmental claim.
3. Ensure that data and evaluation methodology needed to verify the environmental claim can be provided.
4. Any comparison of a product or process must be appropriate and based on evidence such as a life cycle assessment (LCA) or quantifiable values
5. Information required for assessment and verification must be accessible.

Source: Ministry of the Environment <https://www.env.go.jp/policy/hozen/green/ecolabel/guideline/> (Accessed December 1, 2023)

### ■ Japan Advertising Review Organization (JARO): Basic Principles

JARO, a private-sector self-regulatory body, sets out the basic principles by which it examines advertising.

Key principles:

Advertising and representations:

- Must be fair and truthful;
- Must not disadvantage the recipient;
- Must consider the potential impact they may have on children and youths;
- Must be dignified and respectful of sound cultural norms; and
- Must comply with relevant laws and regulations and maintain social order.

Source: JARO: Basic Principles <https://www.jaro.or.jp/about/gaiyou/kijyun.htm> (Accessed December 1, 2023)

# Regulations and guidelines on human rights

## UN Guiding Principles on Business and Human Rights, UNGPs

In 2011, the United Nations established the UN Guiding Principles on Business and Human Rights (UNGPs) in response to complaints regarding cross-border human rights violations by transnational corporations and a lack of remedy for victims. The UNGPs are organized under three pillars: (a) The state duty to protect human rights; (b) The corporate responsibility to respect human rights; and (c) Access to remedy for victims of business-related abuses, and urge all states and businesses to protect and respect human rights.

Countries are encouraged to develop National Action Plans (NAPs) to disseminate and implement the UNGPs, and since 2013, countries such as the UK, Italy, the Netherlands, Norway, the US, Germany and France have released their NAPs. Following the G7 resolution on the UNGPs in 2015, Japan set out its *National Action Plan on Business and Human Rights (2020-2025)* in 2020.

Source: UN Office of the High Commissioner for Human Rights (OHCHR) [https://www.ohchr.org/sites/default/files/Documents/Issues/Business/A-HRC-17-31\\_AEV.pdf](https://www.ohchr.org/sites/default/files/Documents/Issues/Business/A-HRC-17-31_AEV.pdf)  
 Ministry of Foreign Affairs of Japan [https://www.mofa.go.jp/fp/hr\\_ha/page23e\\_000551.html](https://www.mofa.go.jp/fp/hr_ha/page23e_000551.html)  
 UN OHCHR <https://www.ohchr.org/en/special-procedures/wg-business/national-action-plans-business-and-human-rights> (Accessed November 6, 2023)

## Modern Slavery Act 2015

In 2015, the UK enacted and implemented the Modern Slavery Act 2015 to strengthen law enforcement against modern slavery and human trafficking.

In order to eradicate slavery from supply chains, it requires commercial organizations and companies operating in the UK with an annual turnover above certain level to publish a statement setting out the steps they take to ensure there is no slave labor or human trafficking in their operations or supply chains.

Source: Legislation.government.UK <https://www.legislation.gov.uk/ukpga/2015/30> (Accessed December 1, 2023)

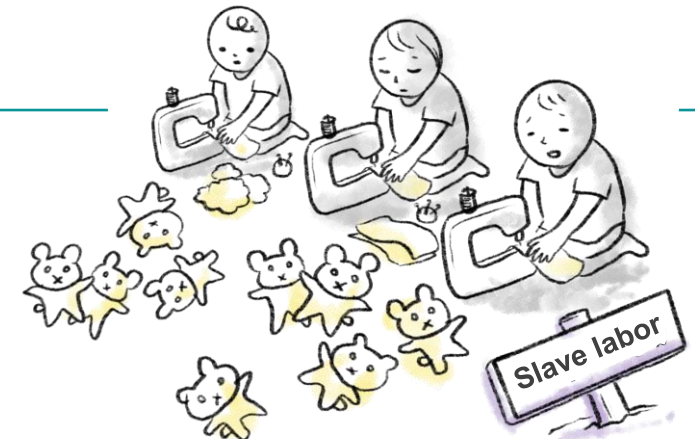
## Children's Rights and Business Principles, CRBP

Published in March 2012 by the UN Global Compact, UN Children's Fund (UNICEF) and Save the Children.

This supplements existing principles of corporate social responsibility such as human rights, the environment and labor from a children's rights perspectives.

This is the first framework that focuses on children's rights in corporate value chains.

Source: Save the Children, Children's Rights and Business Principles <https://resourcecentre.savethechildren.net/document/childrens-rights-and-business-principles-crbp/> (Accessed December 1, 2023)



# Save the Children Japan and Global Compact Network Japan Guidelines for Advertising and Marketing that Affect Children (2023 expanded edition)

**Originally developed in 2016 with the aim of protecting children’s rights in advertising and marketing of business enterprises and promoting these entities’ contribution to healthy growth of children, the guidelines have been updated in light of recent developments and issues surrounding internet advertising and marketing.**



These guidelines are an update of the Guidelines for Advertising and Marketing that Affect Children ([https://www.savechildren.or.jp/partnership/crbp/pdf/fair-marketing\\_eng.pdf](https://www.savechildren.or.jp/partnership/crbp/pdf/fair-marketing_eng.pdf)), which were produced in 2016 with the aim of protecting children’s rights in advertising and marketing of business enterprises and promoting these entities’ contribution to healthy growth of children. With a focus on Principle 6 (All business should use advertising and marketing that respect and support children’s rights) of Children’s Rights and Business Principles (<https://www.unicef.org/media/96136/file/Childrens-Rights-Business-Principles-2012.pdf>) published in 2012 by the UN Children’s Fund (UNICEF), the UN Global Compact and Save the Children, the guidelines were developed by the Children’s Rights and Advertising/Marketing Review Committee consisting of experts in advertising and consumer issues, NGOs, businesses and related organizations (chair: Tsuneo Matsumoto, Professor Emeritus at Hitotsubashi University and former president of National Consumer Affairs Center of Japan) and published as practical guidance for businesses.

Recent technological advancements have made advertising and marketing activities on the Internet increasingly sophisticated and complex, and they have a variety of impacts on children, who are particularly vulnerable consumers. In light of this, the 2023 expanded edition has been developed, similarly to the 2016 edition, through many reviews by the Children’s Rights and Advertising/Marketing Review Committee consisting of experts in advertising and consumer issues, NGOs, businesses and related organizations (chair: Tsuneo Matsumoto, Professor Emeritus at Hitotsubashi University and former president of National Consumer Affairs Center of Japan) focusing mainly on issues surrounding internet advertising and marketing.

Source/reference: Save the Children Japan (Japanese-to-English translation: Business and Human Rights Resource Centre) <https://www.business-humanrights.org/en/latest-news/japan-2023-expanded-edition-of-guidelines-on-advertising-and-marketing-with-impact-on-children-published-by-global-compact-network-japan-save-the-children/> (Accessed December 1, 2023)

# UK Green Claims Code

**In 2021, the UK Competition and Markets Authority (CMA) developed the Green Claims Code, guidance on environmental claims on goods and services. It aims to protect consumers from inaccurate information.**

CMA has found 40% of online advertising in the UK to be misleading to consumers. The Green Claims Code has informed the ASA's June 2023 update of the Advertising Guidance (see p. 47)

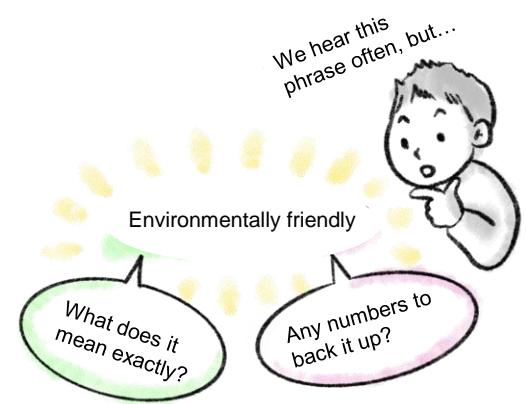
Reference: CMA, CMA guidance on environmental claims on goods and services  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1018820/Guidance\\_for\\_businesses\\_on\\_making\\_environmental\\_claims\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1018820/Guidance_for_businesses_on_making_environmental_claims_.pdf) (Accessed December 1, 2023)

### Accompanied by a simple 13-point checklist

When making a green claim, a business should be able to answer "yes" or agree to each of the following statements:

1. The claim is accurate and clear for all to understand
2. There's up-to-date, credible evidence to show that the green claim is true
3. The claim clearly tells the whole story of a product or service; or relates to one part of the product or service without misleading people about the other parts or the overall impact on the environment
4. The claim doesn't contain partially correct or incorrect aspects or conditions that apply
5. Where general claims (eco-friendly, green or sustainable for example) are being made, the claim reflects the whole life cycle of the brand, product, business or service and is justified by the evidence
6. If conditions (or caveats) apply to the claim, they're clearly set out and can be understood by all
7. The claim won't mislead customers or other suppliers
8. The claim doesn't exaggerate its positive environmental impact, or contain anything untrue – whether clearly stated or implied
9. Durability or disposability information is clearly explained and labelled
10. The claim doesn't miss out or hide information about the environmental impact that people need to make informed choices
11. Information that really can't fit into the claim can be easily accessed by customers in another way (QR code, website, etc.)
12. Features or benefits that are necessary standard features or legal requirements of that product or service type, aren't claimed as environmental benefits
13. If a comparison is being used, the basis of it is fair and accurate, and is clear for all to understand

Source: CMA, The Green Claims Code checklist  
<https://www.gov.uk/government/publications/green-claims-code-making-environmental-claims/green-claims-and-your-business> (Accessed December 1, 2023)



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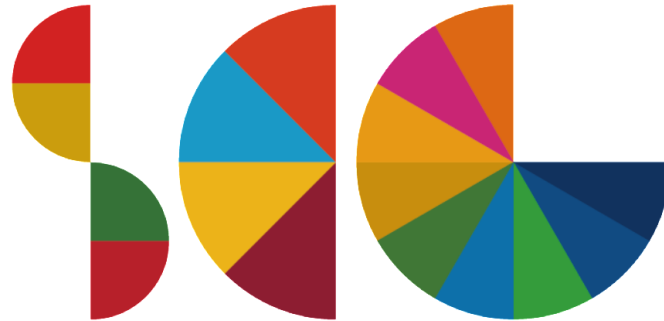
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