Deceptive Marketing Practices Directorate
Competition Bureau Canada
50 Victoria Street
Gatineau, QC K1A 0C9

Re: Strengthening guidance on environmental claims under Bill C-59

Deputy Commissioner Palumbo,

We are writing jointly on behalf of the **UN-supported Principles for Responsible Investment (PRI)** and the **Canada Climate Law Initiative (CCLI)** to share observations arising from our ongoing work with Canadian investors and issuers. Our intent is to provide constructive input that may assist the Bureau as it continues to shape and provide guidance on environmental claims under Bill C-59.

We strongly support the intent of Bill C-59 to strengthen Canada's approach to preventing greenwashing and ensuring credible sustainability claims. However, through our engagement with market participants, we have heard two pressing needs: the need for clear, usable examples of what constitutes acceptable substantiation, and the need for continued engagement from the Bureau to create an environment that does not discourage credible disclosures. The submission below reflects these perspectives and offers recommendations aimed at increasing clarity and predictability while maintaining the Bureau's ability to exercise discretion.

While the Bureau operates within institutional limits, including tribunal processes and finite resources, it remains the primary authority responsible for setting expectations for market participants around environmental claims. The Bureau's governing principles include the principle of predictability, to "provide correct and timely information about the work that we do to inform consumers and to allow business to take appropriate actions to comply with the law".[1] Interpretive guidance is a core mechanism through which the Bureau can effectively apply its governing principles. Bureau's guidelines establish a benchmark of reasonableness, shape market practice, reduce compliance uncertainty, and strengthen confidence among consumers and investors.

The PRI and CCLI would welcome the opportunity to support further dialogue by convening a technical roundtable with Canadian issuers, investors, and methodological standard-setters to identify priority areas for guidance and road-test example claims. We would also welcome the opportunity to contribute sample "worked examples" to inform the Bureau's consideration.

Thank you for your continued efforts in this important area. We look forward to supporting the Bureau's work in providing clear, balanced guidance that protects consumers, fosters fair competition, and strengthens Canada's sustainable finance ecosystem.

Sincerely,

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[1] Competition Bureau, "Our Mandate" (19 January 2022), online: *Government of Canada* <https://competition-bureau.canada.ca/how-we-foster-competition/our-organization/our-mandate>.

EXECUTIVE SUMMARY

In June 2024, Canada's Bill C-59 added new anti-greenwashing provisions to the *Competition Act*.[2] The Bureau's subsequent consultations on these provisions and its June 5, 2025, Environmental Claims Final Guidelines received 211 and 117 responses, respectively.[3] The changes made by Bill C-59 introduced new uncertainties for companies seeking to disclose environmental and climate-related information. In direct response, a number of companies have withdrawn climate-related reports and targets, limiting the availability of information that is critical for investor decision-making.[4] The primary areas of concern raised in the consultation submissions include:

- the requirement for substantiation using "internationally recognized methodology";
- the reverse onus of that substantiation;
- the scope of marketing and promotional claims; and
- the introduction of private party actions for deceptive marketing practices.

This statement proposes that the Bureau address two areas of concern:

1. the requirement for substantiation using "internationally recognized methodology"; and
2. the scope of marketing and promotional claims.

The requirement that business-level environmental claims be substantiated "in accordance with internationally recognized methodology" has been a core friction point for investors. This is because the term "internationally recognized" has not been clearly defined or qualified, creating both interpretive and legal uncertainty. In the absence of explicit references to accepted frameworks or standards, companies and investors remain uncertain about what qualifies as compliant substantiation under the legislation.

The Final Guidelines detail that the Bureau "will likely consider" a methodology to be internationally recognized if it is recognized in two or more countries. This provides some clarity but is still broad enough to create uncertainty for investors reviewing and comparing corporate disclosures. Across both consultations, there were 17 submissions by investor-focused organizations and companies, and all but one flagged "internationally recognized methodologies" as an area of concern.[5] These stakeholders recommended that the Bureau set objective criteria or identify acceptable frameworks to provide regulatory clarity and avoid chilling disclosure ("greenhushing").

Similarly, the issue of the scope of marketing and promotional claims was raised 9 times out of the 17 submissions.[6] Although we appreciate the Bureau clarifying that provincially regulated disclosures, including securities disclosures, fall outside of the *Competition Act*, the caveat that "if the business reuses

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[2] *Competition Act*, RSC 1985, c C-34.
[3] Competition Bureau, "Written responses to the consultation on the Competition Act's new greenwashing provisions" (6 January 2025), online: *Government of Canada* <https://competition-bureau.canada.ca/en/how-we-foster-competition/consultations/written-responses-consultation-competition-acts-new-green-washing-provisions#wb-auto-4>; Competition Bureau, "Written responses to the consultation on the environmental claims and the Competition Act" (6 June 2025), online: *Government of Canada* <https://competition-bureau.canada.ca/en/how-we-foster-competition/consultations/written-responses-consultation-environmental-claims-and-competition-act#wb-auto-4>.
[4] Pathways Alliance, "Competition Act amendments silence Canadian businesses taking climate action" (20 June 2024) News Release, online: *prnewswire* <https://mma.prnewswire.com/media/2444364/Pathways_Alliance_Competition_Act_amendments_silence_Canadian_bu.pdf?p=pdf>.
[5] Organizations and companies include British Columbia Investment Management Corporation, Ceres, Investment Fund institution of Canada, Mackenzie Investments, MSCI, NEI Investments, Pension Investment Association of Canada, Portfolio Management Association of Canada, Principles for Responsible Investment, REALPAC, Responsible Investment Association, and TMX Group.
[6] Organizations and companies include British Columbia Investment Management Corporation, CeresI, NEI Investments, Portfolio Management Association of Canada, Principles for Responsible Investment, Responsible Investment Association, and TMX Group.

any of the environmental claims for the purposes of promoting a product or business interest outside of the sale of securities, the Bureau will apply the Act as appropriate" has caused further uncertainty.[7] The Bureau's further clarification on this point would be beneficial to future transparency on climate and environmental information.

SUBMITTING ORGANIZATIONS

The UN-supported Principles for Responsible Investment (PRI) and the Canada Climate Law Initiative (CCLI) submit this comment to encourage the Bureau to further strengthen and clarify its guidance on environmental claims. Together, our organizations work with leading global and Canadian voices on responsible investment and climate-related governance. The PRI's six Principles, endorsed by over 5,000 global signatories representing approximately USD $120 trillion in assets under management, including over 230 in Canada, call for investors to seek greater Environmental, Social, and Governance (ESG) disclosure by the entities in which they invest (Principle 3), and work collectively to advance best practice (Principle 5). CCLI, as a Canadian legal research and policy hub, provides authoritative guidance on the fiduciary duties of Canadian directors and trustees to address climate-related risks and opportunities. Both organizations recognize that credible, comparable environmental claims are indispensable for protecting consumers, ensuring fair competition, and enabling investors to allocate capital effectively in Canada's transition to a net-zero economy.

The PRI's perspective is informed by international engagement on anti-greenwashing and disclosure regimes. The PRI has provided submissions on the European Union's (EU) Sustainable Finance Disclosure Regulation,[8] the United Kingdom's (UK) Financial Conduct Authority's (FCA) guidance on the anti-greenwashing rule,[9] the International Organization of Securities Commissions' (IOSCO) consultation on ESG ratings and data products,[10] as well as the Competition Bureau's 2024 consultation on amendments to Bill C-59.[11] In each case, we underscored the risks of ambiguity in environmental claims and recommended alignment with established global standards, such as the International Sustainability Standards Board (ISSB), Greenhouse Gas (GHG) Protocol, and Corporate Sustainability Reporting Directive (CSRD)/European Sustainability Reporting Standards (ESRS). CCLI recognized the problem of greenwashing early and is highly supportive of the Bill C-59 amendments.[12] However, CCLI's legal expertise further underscores how ambiguous standards in Canadian law expose boards and fiduciaries to heightened liability risks, while discouraging transparent disclosure. We emphasized this in both of our

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[7] Competition Bureau, "Environmental claims and the Competition Act" (5 June 2025), online: *Government of Canada* <https://competition-bureau.canada.ca/en/how-we-foster-competition/education-and-outreach/publications/environmental-claims-and-competition-act> [Bureau Guidelines].
[8] Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector [2019] OJ L 317/1.
[9] PRI, "PRI response to the Financial Conduct Authority's (FCA) guidance on the anti-greenwashing rule" (26 January 2024), online: *PRI* <https://www.unpri.org/consultations-and-letters/pri-response-to-the-financial-conduct-authoritys-fca-guidance-on-the-anti-greenwashing-rule/12459.article>.
[10] PRI, "IOSCO Consultation Report on ESG Ratings and Data Products Providers" (6 September 2021), online: *PRI* <https://dwtyzx6upklss.cloudfront.net/Uploads/h/f/i/20210906_priconsultationresponseioscoreportesgratingsdataproductsproviders_214450.pdf>.
[11] PRI, "PRI response to the Canadian Competition Bureau's consultation on new greenwashing provisions in the Competition Act" (27 September 2024), online: *PRI* <https://www.unpri.org/consultations-and-letters/pri-response-to-the-canadian-competition-bureaus-consultation-on-new-greenwashing-provisions-in-the-competition-act/12772.article>.
[12] Janis Sarra, "Canada needs a road map to root out greenwashing for financial products" (14 July 2024), online: *CCLI* <https://www.nationalobserver.com/2023/07/14/opinion/canada-needs-road-map-root-out-greenwashing-financial-products>; Sonia li Trottier, "From greenwashing to green trust: How Bill C-59 strengthens regulations and protects Canadians" (25 June 2024), online: *CCLI* <https://ccli.ubc.ca/bill-c-59-anti-greenwashing/>; Janis Sarra, "Oil companies' fuss over greenwashing rules is much ado over nothing" (22 July 2024), online: *CCLI* <https://www.theglobeandmail.com/business/commentary/article-oil-companies-fuss-over-greenwashing-rules-is-much-ado-over-nothing/>; Helen Tooze, "Bill C-59 and freedom of expression: A legal deep dive into the Competition Act amendments and the constitutional challenge" (5 June 2025), online: *CCLI* <https://ccli.ubc.ca/bill-c-59-and-freedom-of-expression-a-legal-deep-dive-into-the-competition-act-amendments-and-the-constitutional-challenge/>.

submissions to the Competition Bureau.[13] Taken together, our experience demonstrates that clarity, proportionality, and international alignment are not only achievable but necessary to avoid market fragmentation, prevent greenhushing, and strengthen trust in Canada's regulatory framework.

The recommendations that follow are intended as practical tools for the Bureau to use to provide clarity and consistency without imposing disproportionate burdens on issuers.

DETAILED RECOMMENDATIONS

We recommend that the Bureau consider providing the following clarifications to reduce uncertainty for issuers and investors under the *Competition Act*'s greenwashing provisions. Specifically:

1. **Expand Guidance with Illustrative Examples –** Provide examples that can be substantiated using recognized methodologies, aligning Canada with leading regulators like the UK Competition and Markets Authority (CMA),[14] and Australia's Competition and Consumer Commission (ACCC).[15]

2. **Create a Clear Pathway for Emerging Methodologies –** Allow provisional use of reputable international methodologies (e.g., ISSB, International Organization for Standardization (ISO), Science Based Targets initiative (SBTi)) that are fit for purpose and interoperable with Canadian requirements. This balances flexibility for innovation with strong consumer and investor protection.

3. **Distinguish Marketing from Investor Communications –** Expand on existing guidance by illustrating edge cases where republished or broader sharing of disclosures transforms into marketing claims requiring substantiation.

Recommendation 1: Expand Guidance with Illustrative Examples of Accepted Methodologies

The Bureau has already taken a valuable step in clarifying what it considers "internationally recognized methodology" by including two illustrative examples in its Final Guidelines. For instance, it cites ISO standards (ISO 5667-1 and ISO 5667-6) for measuring nitrogen concentrations in water to substantiate a claim about reduced agricultural runoff, and references the GHG Protocol for Project Accounting to support greenhouse gas reductions from a vehicle fleet project.[16] These examples demonstrate how the Bureau anchors broad provisions in tangible, reputable practice.

While the Final Guidelines mark an important step forward, their scope remains relatively narrow. This leaves uncertainty for businesses seeking to substantiate a wider set of environmental claims. To provide greater clarity—while maintaining flexibility and avoiding unnecessary prescriptiveness—the Bureau could consider expanding its approach by publishing a larger, representative set of worked examples, modeled

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[13] CCLI, "Submission to the Competition Bureau Canada on the Competition Act's new greenwashing provisions" (27 September 2024), online: *CCLI* <https://ccli.ubc.ca/wp-content/uploads/2024/10/CCLI_Submission-Competition-Bureau-Bill-C-59_Final.pdf>; CCLI, "Submission to the Competition Bureau Canada on the proposed guidelines for environmental claims under the Competition Act consultation" (20 January 2025), online: *CCLI* <https://ccli.ubc.ca/resource/submission-to-the-competition-bureau-canada-on-the-proposed-guidelines-for-environmental-claims-under-the-competition-act-consultation/>.
[14] Competition & Markets Authority, "Guidance: Making environmental claims on goods and services" (20 September 2021), online: *Gov.uk* <https://www.gov.uk/government/publications/green-claims-code-making-environmental-claims/environmentalclaims-on-goods-and-services> [CMA, Guidance on Making Environmental Claims].
[15] Australian Competition and Consumer Commission, "Making Environmental Claims: A Guide for Business" (December 2023), online: *ACCC* <https://www.accc.gov.au/system/files/greenwashing-guidelines.pdf> [ACCC, Greenwashing Guidelines].
[16] Bureau Guidelines, *supra* note 7.

on those already included in the Guidelines. These examples could span commonly used claims, such as carbon neutrality, recycled content, renewable electricity, or water efficiency, to illustrate how such claims can be substantiated using widely recognized methodologies, including the GHG Protocol, ISO 14064/14067, PAS 2060, and the SBTi.

To strengthen sector-specific relevance, the examples could also draw on methodologies and data sources commonly relied on by investors: Carbon Disclosure Project (CDP) for corporate emissions and water disclosure; SBTi's Forest, Land and Agriculture (FLAG) Guidance for land-intensive sectors; the Global Logistics Emissions Council (GLEC) Framework for transport emissions; and authoritative energy transition datasets from the International Energy Agency (IEA) or International Renewable Energy Agency (IRENA) for renewable energy and decarbonization pathways.

Notably, expanding the use of worked examples would bring the Guidelines into closer alignment with international best practice. Australia's Australian Competition and Consumer Commission (ACCC) included more than 20 case examples in its 2023 guidance, spanning energy, packaging, textiles, and vehicle claims.[17] Similarly, the UK Competition and Markets Authority (CMA)'s Green Claims Code draws on over a dozen practical scenarios spanning retail, fashion, and household goods.[18] Both regulators underscore that illustrative examples are not only helpful in clarifying abstract rules but also play a critical role in showing how agencies are likely to interpret and apply them in practice.

Over time, the Bureau could also consider developing these examples into a non-exhaustive reference annex, updated periodically through a transparent and consultative process. In the near term, however, the priority should be to provide businesses with a broader set of worked examples that enhance clarity and consistency, while still preserving enforcement discretion and avoiding disproportionate compliance burdens.

Recommendation 2: Create a Clear Pathway for Emerging Methodologies

The final guidance relies on recognition in two or more jurisdictions—or by Canadian government programs—as a de facto test for determining whether a methodology is "internationally recognized." Yet this threshold is neither grounded in statute nor supported by a transparent rationale. Where an emerging methodology has not yet been formally recognized in multiple jurisdictions, or required or recommended under Canadian federal, provincial, or territorial programs, the Bureau could nonetheless permit its **provisional use**, provided it meets appropriate parameters. In this context, provisional use would allow such methodologies to be relied upon to substantiate claims in Canada, subject to their demonstrated credibility and continued alignment with evolving international consensus.

Example Parameters for Provisional Use:

To ensure credibility and consistency, provincial use of emerging methodologies could be subject to the following parameters:

1. **Interoperable with Canadian frameworks:** The methodology should not conflict with domestic laws, standards or regulations (e.g., CSSB's CSDS 1 and 2, Canadian securities and consumer law) and should be feasible in practice given Canada's market context (e.g., climate data availability, sectoral realities, geographic scope, and infrastructure).

[17] ACCC, Greenwashing Guidelines, *supra* note 15.
[18] CMA, Guidance on Making Environmental Claims, supra note 14.

2. **The methodology is developed or aligned with either:**
    - **a formal international standard-setter** (e.g., ISSB/IFRS) or
    - **a globally recognized initiative with multi-jurisdictional governance, open consultation, and periodic review** (e.g., IEA, ICVCM, TNFD, SBTi).[19]

3. **Provides adequate and proper substantiation:** As per the Bureau's Guidance, the methodology should provide "substantiation that is suitable, appropriate and relevant to the claim, and sufficiently rigorous to establish the claim in question".[20]

To qualify as an acceptable emerging methodology, a combination of all three suggested parameters would ensure the highest level of validity. To ensure consistency with the Bureau Guidelines, the parameters outlined above align with some of the key requirements detailed in the current Guidelines for methodologies. For example, the notion of applying a methodology in the "Canadian context" remains unclear and risks creating unnecessary ambiguity for companies and investors.[21] However, to support effective disclosure and avoid fragmentation whilst maintaining the Canadian considerations, it is important that any methodology be aligned with, or at least interoperable with, Canadian laws and standards to meet the "Canadian context" requirement detailed in the Guidelines.

Moreover, the Bureau states that if an internationally recognized standard contains a methodology, then the Bureau will "likely" consider that methodology to be internationally recognized as well.[22] In light of this, methodologies that are issued or aligned with internationally recognized standards, initiatives or frameworks should also be permissible for the purpose of emerging methodologies as well.

Also, to qualify as an acceptable emerging methodology, the methodology would still need to meet the requirements of adequate and proper substantiation. Thus, it would need to be appropriately scoped to the claim type: covering boundaries, categories, units, time horizon, and treatment of uncertainty. Where called for, it would also need to be scientific in nature and require third-party verification.[23]

Where companies can clearly demonstrate their rationale for the use of an emerging methodology and the methodology meets the parameters above, it should be sufficient for acceptance by the Bureau.

It is worth noting that the ACCC only requires the use of "internationally recognized methodologies" or, for emissions-related claims, the use of Australian-recognized methodologies is appropriate as well.[24] Otherwise, they require any claims about reductions in emissions, water or material use, and any representation about the future, to employ an accepted methodology for substantiation purposes.[25] Moreover, the CMA does not make any requirement as to the methodology used to substantiate claims, but only requires that claims should be supported by "robust, credible, relevant and up to date evidence," emphasizing that claims based on scientific understanding or methodology will be easier to substantiate.[26] The less prescriptive approach adopted in both Australia and the UK has meant they have avoided the rollback of climate-related disclosures experienced in Canada.

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[19] International Energy Agency (IEA), Integrity Council for the Voluntary Carbon Market (ICVCM), Taskforce on Nature-related Financial Disclosures (TNFD), and Science Based Targets initiative (SBTi) (hereinafter collectively referred to as the "IEA, ICVCM, TNFD, and SBTi").
[20] Bureau Guidelines, *supra* note 7.
[21] Bureau Guidelines, *supra* note 7.
[22] Bureau Guidelines, *supra* note 7.
[23] Bureau Guidelines, *supra* note 7.
[24] ACCC, Greenwashing Guidelines, *supra* note 15 at 24.
[25] ACCC, Greenwashing Guidelines, *supra* note 15 at 11, 13, 32.
[26] CMA, Guidance on Making Environmental Claims, supra note 14.

Establishing an emerging methodology pathway would provide regulatory clarity, reduce uncertainty for companies, and give investors confidence that disclosures remain credible and comparable. It would also reinforce Canada's alignment with evolving international practice, while ensuring parameters remain in place to prevent weak or opportunistic claims. In effect, the pathway enables innovation without diluting consumer or investor protection.

Emerging metrics such as the Energy Supply Banking Ratio (ESBR) demonstrate the practical value of establishing a provisional use pathway. The ESBR measures banks' exposure to fossil versus clean energy supply —a transparent and analytically robust indicator of transition alignment that currently lacks formal international recognition. Under a provisional framework, such a metric could be applied where it demonstrates methodological rigour, interoperability with Canadian frameworks (e.g., CSDS 2, NI 51-102), and directional alignment with international initiatives such as the NZBA and ISSB. Allowing provisional use in cases like the ESBR would enable credible, investor-relevant methodologies to support more complete and comparable disclosure in Canada while maintaining regulatory integrity and alignment with evolving global practice.

Recommendation 3: Explicitly Distinguish Marketing from Investor Communications

In its Final Guidelines, the Bureau notes that it does not address "representations made solely for other purposes or that are regulated by other government agencies",[27] while clarifying that the same information republished in consumer-facing contexts may be subject to deceptive marketing provisions. This principle is important, but the guidance remains abstract, leaving businesses uncertain about where the line for enforcement is drawn. To support clarity and consistency, the Bureau could further explain how disclosures, when republished or presented in consumer-facing contexts, become marketing claims subject to substantiation requirements. Providing additional detail on what constitutes marketing and promotional practices would help businesses apply the Guidelines with greater confidence.

Including practical examples would help reduce compliance uncertainty and discourage the use of grey areas. For instance, an emissions reduction target appropriately serves as disclosure in a securities filing, but the same target could constitute a marketing claim if highlighted on a homepage banner. Likewise, excerpts from investor reports, when republished in press releases, websites, or social media, are likely to be viewed as promotional claims. Providing such illustrations would give businesses greater clarity on how the Bureau interprets these contexts.

The Guidelines could be strengthened by providing greater specificity around the types of communications and representations that do, and do not, fall within the Bureau's remit. In particular, uncertainty may arise in relation to the reuse of securities-related disclosures as marketing materials. For example, if a company makes climate-related disclosures in a Sustainability Report intended for shareholders, references that report in its Annual Report, and subsequently shares the Annual Report on social media without expressly highlighting environmental claims, it is unclear whether this would be considered marketing or promotional activity beyond the scope of securities regulation. Clarifying how such scenarios are treated would provide businesses with more certainty and help ensure consistent application of the Guidelines.

Sharing an Annual Report on social media platforms could be interpreted as promoting that report to the public. If the Annual Report contains climate-related claims or references to climate-related work, TCFD, ESG, or sustainability reports, it is unclear whether a company could face scrutiny under the *Competition*

[27] Bureau Guidelines, *supra* note 7.

Act for claims made in those documents. Many companies routinely use social media to announce the release of their Annual Reports, often referencing TCFD or ESG disclosures in the process. This creates ambiguity about how the Bureau would approach such scenarios.[28] To clarify, this question is not situations where complaints are brought against marketing campaigns that conflict with the information contained in a company's report;[29] rather, it relates to the potential for complaints to be brought against claims contained within those reports themselves, once they are publicly disseminated.

While some nuances of the new provisions will inevitably be clarified through existing and future case law, more detailed guidance with working examples would provide valuable certainty for both companies and investors as they navigate these regulations.

Without clear guidance, businesses face grey areas that hinder compliance and limit the Bureau's ability to address greenwashing. In some cases, this uncertainty has led companies to remove disclosures important to investors. Clarifying when disclosures become marketing would close these gaps, strengthen enforcement, and give companies greater confidence in their compliance.

We welcome the opportunity to continue engaging with the Bureau to help ensure the Final Guidelines deliver on these objectives and provide the clarity needed by both businesses and investors.

[28] Several questions about the Bureau's potential approach arise, such as Does a social media post (excluding paid advertisements) constitute advertising, promotion, or marketing? If a social media post is deemed to be advertising, promotion, or marketing, is the investigation limited to the specific wording of the post, or does it extend to the contents of linked or attached materials? If the post only promotes the Annual Report without explicitly making environmental claims, does this fall outside the scope of the *Competition Act*? Does referencing a secondary climate-related report, such as a TCFD Report, within the Annual Report constitute an environmental claim about the business or its activities?

[29] For example, Stand.earth's complaint against Lululemon Athletica Inc alleges that the company's "Be Planet" campaign—which claims that its products and actions contribute to improving the environment and restoring a healthy planet—contradicts its Impact Report. The report reveals an increase in emissions since the campaign's launch, making the claims potentially misleading to the public. See Stand.earth, "An application pursuant to s. 9(1)(b) of the Competition Act, RSC 1985, c C-34 requesting the Commissioner cause an inquiry to be made into the conduct of Lululemon Athletica Inc" (8 February 2024), online: *Stand.earth* <https://stand.earth/wp-content/uploads/2024/02/ApplicationFeb.pdf>.