

# Deloitte Sustainability Value Proposition

## Dual Adaptive Approach

**Green Skills Demand to rise 2x faster than Supply,**  
fueling the future of the green economy<sup>1</sup>

Dec 2025

Source: (1) LinkedIn Global Green Skills Report 2024

In the next four years,  
businesses will need

**2.4 millions**

additional green-skilled workers to sustain the transition to a sustainable economy<sup>1</sup>

# The Sustainable Transition will continue to have a growing impact on workforce evolution, requiring Companies to integrate new skills to remain competitive

## DRIVERS BOOSTING CORPORATE INVESTMENT IN SUSTAINABILITY<sup>1</sup>

### Compliance and Internal Sustainability improvement

#### FROM MAIN REGULATIONS IN ESG...

To ensure ESG compliance based on recent **European Directives**, Companies need a holistic approach across the **entire value chain**:

- **Regulatory Compliance:** pursue **sustainable business models** adoption and **sustainability performance reporting**
- **Internal Governance:** integration of ESG practices into **internal decision-making processes**
- **Supply Chain accountability:** engaging suppliers to **meet regulatory requirements** and manage risk

### Green Growth Strategy

#### ...TO BUSINESS OPPORTUNITY<sup>2</sup>

To lead the **green transition**, Companies need an **integrated approach** into their strategy and **business model**:

- **Market Potential:** **sustainability** is redefining **markets**, with **major brands** setting new benchmarks and expanding their **leadership**
- **Financial Edge:** a sustainable supply chain fuels growth, sharpens efficiency, and **builds resilience**. Sustainability unlocks **new funding** and investment opportunities (dedicated lines or at discounted rates)
- **Brand Supremacy:** **trust builds brands**, and **sustainability builds trust**—strengthening reputations and driving lasting impact

### CxOs must act now for long-term success by:

- **Future-proofing the workforce** and gain a competitive edge
- **Embedding sustainability** as a **core business mindset** to accelerate innovation
- **Investing in specialized profiles** to lead the **transition**: sustainability-driven companies **outperform** others in growth, revenue, jobs, and exports<sup>3</sup>

# Deloitte Sustainability Value Proposition aims to support company and suppliers through a flexible learning offer, enabled by Dual Adaptive Learning Models — to make an impact that matters



Accelerating **ESG capability** building **across the organization** to:

- Drive **awareness and onboarding at scale** with plug & play modules for **new hires and cross-functional teams**, embedding ESG into daily culture
- Enable **Boards, CxOs and business leaders** to lead with purpose through tailored learning aligned to **strategic transformation goals**
- **Future-proof key functions** (e.g. R&D, Operations) with trend-driven learning paths that strengthen **compliance, agility and value creation**

Activating **ESG-ready ecosystems** across the **supply chain** to:

- Accelerate **ESG maturity across** the supplier base through high-impact learning paths focused on key transition capabilities
- Build partner capabilities aligned with the client's **transformation priorities** and **sustainability goals**
- Embed ESG into **supplier development programs**, turning the value chain into a **strategic lever** for **transformation and advantage**

# Deloitte's Dual Adaptive Learning Models enable ESG capability building across company and suppliers

A

## One-to-many Sustainability Academy



### VISIONING & ASSESSMENT

- Aligns ESG objectives with business priorities, driving **compliance**, **accountability** and **cultural adoption**
- Segments learners, including suppliers**, into level of readiness for **targeted content delivery**



### TRAINING PLAN DEFINITION

- Designs scalable **learning paths** with **plug-and-play** content
- Adapt **learning formats** based on **engagement preferences** for **internal teams** and **suppliers**, ensuring consistency and minimizing risks



### CONTENT CREATION & DELIVERY

- Delivers **ESG training via a scalable platform**
- Tracks impact with feedback and data**, optimizing compliance and strategic growth

## Enabler Deloitte



**Plug-and-play** sustainability catalogue, structured by roles and skill levels



**Deloitte's digital platform** that provides instant access to **ready-to-use content**



AI-powered **readiness check**, role match, and tailored learning - driven by advanced analytics



**Deloitte's Senior Expert** and **Academic partnerships** to develop high-quality content



**Next-gen content factory** delivering digital training through engaging **experiences** and **AI-driven learning**

B

## Tailor-made Sustainability Academy



### Tailor-made Sustainability Academy

- Identifies **strategic skill gaps** and aligns **learning** with **growth drivers** and **ESG corporate goals**
- Assess **skill gaps** using **GenAI Solaria** and industry insights to **deliver personalized training**

### Tailor-made Sustainability Academy

- Crafts agile **learning roadmaps** tailored to **roles**, **seniority**, and **business functions** in **high-growth areas**, driving **business transformation**
- Aligns **green skills** with **strategic goals**, transforming **reskilling** into **market leadership**

### Tailor-made Sustainability Academy

- Creates **immersive learning** for **strategic roles**, accelerating **role adoption and engagement**
- Implement **multi-channel delivery** to unleash **flexibility** and **scalability**

# Deloitte leads in holistic sustainability training, backed by expert networks and strategic alliance

## OUR DISTINCTIVE SIGNATURE



**Multidisciplinary team** delivering **impactful solutions**—from expert content and academy delivery to accessing funded training opportunities

A dedicated team of **200+ professionals** with specialized **expertise** in the field of sustainability. **Internal ESG** team driving **decarbonization, low carbon, well-being, benefit models, reporting & certifications**

**Three-time EcoVadis Platinum Medal** winner for sustainability excellence

**3 editions** of the **Fondo Nuove Competenze** managed directly, for a total of approximately **€20 million**

### Deloitte Climate & Sustainability



Italy's leader in sustainable transformation, powered **Senior experts** and a future-shaping **Competency Lab**

### Deloitte Human Capital



The largest network in **Workforce Transformation** with proven expertise in **setting-up Academies**

### Deloitte NextHub



**AI-driven Learning Factory** delivering highly engaging content for an exceptional **learning experience**

### Deloitte Tax & Legal



**Enabling funding access**, maximizing opportunities by leveraging **specialized teams** and **digital platforms** at the national, European and Global levels

## External Ecosystem



**POLITECNICO  
MILANO 1863**



A **network of top education** and training **institutions**, where **Deloitte** builds **strategic partnerships** to foster innovation and lasting impact

# Excellence is our Service

Our expertise spans multiple areas, including:

## New Capabilities Model

- Develop agile frameworks and operating models for growth
- Define cultural manifestos and talent strategies for purpose and alignment
- Conduct skill assessments to identify gaps and guide development

## Reskilling & Upskilling Program

- Tailored programs to close skill gaps
- Create engaging digital experiences for fast skill acquisition
- Implement scalable, self-paced learning platforms

## Academy Development

- Establish learning hubs to inspire growth and strengthen culture
- Build role-specific edutainment platforms
- Design flexible learning paths for scalable growth

## Funding Strategy and Planning

- Identify funding sources for strategic growth
- Align financial strategies with growth objectives
- Support funding applications and compliance processes

## Trusted by industry leaders

INTESA SANPAOLO



MEDIOBANCA



enel sogeti



LEONARDO



NATIONAL  
BIODIVERSITY  
FUTURE CENTER



Angelini  
Pharma

HITACHI

## MEET OUR LEADERS



### Stefano Pareglio

Chairman and Full Professor  
Climate & Sustainability  
Leader



### Paolo D'Aprile

CEO and Senior Partner  
Climate & Sustainability  
Leader



### Matteo Zanza

Senior Partner  
Human Capital Leader



### Beatrice Lamonica

Partner  
Climate & Sustainability



### Carmine Perna

Partner  
Human Capital



### Lisa Manzati

Director  
Human Capital



### Marianna Benatti

Director  
Head of Corporate  
Sustainability



### Gabriel Wanduragala

Director  
Human Capital

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**Deloitte.**

# Our Playbook



**Green skills  
fuel business growth.**



# Course Overview

 Search[Home](#)[Search](#)[Library](#)

## Finance

Sustainable finance,  
regulatory compliance and  
market best practices



## Real Estate

Building performance  
optimization, energy efficiency  
and environmental  
certifications



## Procurement

Supply chain transparency,  
supplier ESG evaluation and  
responsible sourcing



## ITS & Digital Factory

Green IT infrastructure,  
digital ethics, AI governance



## Operations & Engineering

Energy efficiency, LCA,  
compliance and resource  
management



## Comms & Instit. Relations

Stakeholder engagement,  
ESG disclosure, ratings  
management and crisis  
communication



## Sustainability

Governance frameworks,  
emissions accounting, ESG  
risk assessment  
and decarbonization

[Home](#)[Search](#)[Library](#)**MODULES AND CONTENTS****SUSTAINABLE FINANCE REGULATIONS**

- Impact of sustainability on the global financial system
- Overview of main European and international regulations on sustainable finance
- Regulatory roadmap:** key milestones and deadlines (e.g., EU Green Deal, EU Taxonomy, SFDR, CSRD)
- Role of stakeholders (financial institutions, companies, regulators)

**NON-FINANCIAL DISCLOSURE AND ESG REPORTING**

- Introduction to non-financial disclosure
- CSRD: main updates
- Omnibus updates and impact on finance
- ESG risks: environmental, social and governance impacts
- Tools and methodologies for collecting and reporting non-financial data

**SUSTAINABLE FINANCIAL PRODUCTS**

- Introduction to sustainable financial products
- SFDR regulations: definitions and criteria for financial products
- Green and social bonds: characteristics, examples and reference market
- Green loans: definitions, eligibility criteria and benefits
- Other sustainable financial instruments (e.g., ESG funds, impact investing)

**INSURANCE, BANKING, ASSET MANAGEMENT AND INVESTMENT FUNDS**

- Impact of ESG risks on policies and pricing models
- Governance and management of ESG risks in the insurance sector
- ESG risk assessment in credit and lending
- ESG integration in investment processes and asset selection
- Reporting and transparency for investors

**KEY COMPETENCIES****Sustainable finance regulations****Non-financial disclosure****Sustainable products****ESG risk management**

 Home Search Library**MODULES AND CONTENTS****REGULATIONS AND INCENTIVES FOR REAL ESTATE**

- Regulatory framework for sustainability in Real Estate
- Tax and financial incentives for energy retrofit and sustainable building improvements
- Standards on energy efficiency and emissions reduction in buildings
- Reporting and transparency obligations for real estate properties
- Impact of regulations on design and operations

**TECHNOLOGICAL INNOVATION FOR SMART AND SUSTAINABLE BUILDINGS**

- IoT technologies and automation systems for energy monitoring
- Solutions for energy efficiency and intelligent building management
- Integration of renewable energy sources and energy storage systems
- Digital twin and simulation tools for building management
- Impact of smart technologies on building efficiency

**ENVIRONMENTAL CERTIFICATIONS**

- Overview of main environmental certifications and their objectives
- Evaluation criteria and certification process for LEED, WELL and BREEAM
- Benefits for owners, occupants and investors
- Differences and complementarity between certifications
- Case studies of certified buildings and results achieved

**ENERGY FOR COMPETITIVENESS**

- Role of energy in the competitiveness of commercial and industrial properties
- Energy efficiency strategies to reduce operating costs
- Use of renewable energy to increase property value
- Monitoring and management of energy consumption as a competitive lever
- Regulatory and market impacts on energy in the Real Estate sector

**KEY COMPETENCIES**

Real Estate regulations

Smart technologies

Certifications

Energy efficiency

[Home](#)[Search](#)[Library](#)**MODULES AND CONTENTS****SUSTAINABLE PROCUREMENT REGULATIONS AND STANDARDS**

- Main national and international regulations on sustainable procurement (e.g., EU Directives, national regulations)
- Recognized standards and certifications (e.g., ISO 20400, SA8000, GRI)
- Compliance and reporting obligations for companies
- Impact of regulations on purchasing processes and policies

**SUPPLIER SELECTION CRITERIA, ESG EVALUATION AND RISK MANAGEMENT**

- Definition and importance of ESG criteria in supplier selection
- Methodologies for ESG evaluation and scoring of suppliers
- Management and mitigation of ESG risks in the supply chain
- Digital tools and technologies for supplier monitoring
- Impacts of sustainability on TCO and life-cycle cost

**SUPPLY CHAIN AND INFORMATION TRACEABILITY**

- Concepts of sustainable and transparent supply chain
- Techniques and tools for traceability of raw materials and products
- Role of digitalization and blockchain in traceability
- Impact of transparency on corporate reputation and compliance

**CRITICAL RAW MATERIALS**

- Definition and identification of critical raw materials
- Environmental and social impacts related to extraction and use of critical raw materials
- Strategies for responsible sourcing and source diversification
- Innovations and sustainable alternatives to critical raw materials

**KEY COMPETENCIES**

Procurement regulations

Supply chain risk management

Responsible sourcing

Sustainable innovation

[Home](#)[Search](#)[Library](#)**MODULES AND CONTENTS****INTERNATIONAL REGULATIONS AND STANDARDS ON IT SUSTAINABILITY**

- Main international regulations for IT sustainability
- Standards and frameworks for sustainable IT management (e.g., ITIL, Green IT)
- Compliance and reporting requirements for IT companies
- Regulatory impacts on data centers, hardware and software
- Evolution and trends in sustainable IT

**DIGITAL ETHICS AND SOCIAL RESPONSIBILITY IN IT AND AI**

- Principles of digital ethics applied to IT and artificial intelligence
- Bias, transparency and accountability in algorithms
- Privacy, security and protection of personal data
- Role of IT companies in promoting social responsibility

**ESG DATA PLATFORM**

- Functions and characteristics of ESG platforms for data collection and analysis
- Integration of ESG data from diverse sources (internal and external)
- ESG data governance tools and data quality
- Use of analytics and AI for ESG reporting
- Case studies of successful ESG platforms

**CORPORATE IT INFRASTRUCTURE, GREEN IT SOLUTIONS AND CLOUD COMPUTING**

- Principles of green IT and their application in corporate infrastructures
- Energy efficiency solutions for data centers and hardware
- Sustainable cloud computing: models, benefits and challenges
- Strategies for reducing IT environmental impact
- Technological innovations for sustainable IT infrastructures
- Circular economy in the IT world

**KEY COMPETENCIES**[IT sustainability regulations](#)[Digital ethics](#)[Sustainable cloud](#)[Green IT](#)

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## MODULES AND CONTENTS

### ENERGY EFFICIENCY IN PLANTS AND INDUSTRY 4.0

- Enabling technologies for energy efficiency (IoT, sensors, automation)
- Monitoring and optimization of energy consumption
- Integration of low-carbon energy systems in plants
- Industry 4.0 and digitalization for operational sustainability
- Case studies of energy improvement in industrial contexts

### LCA OF PRODUCTS AND PROCESSES, MATERIALS, RECYCLABILITY AND MODULARITY

- Principles and methodology of Life Cycle Assessment (LCA)
- Analysis of environmental impact throughout the product/process life cycle
- Material selection: sustainability and environmental impact
- Modular design to facilitate recycling and maintenance, materials coupling
- Tools and software for LCA evaluation

### REGULATORY COMPLIANCE

- Main standards and regulations (REACH, PPWR, EUDR, EHS, etc.)
- Best practices on emissions, waste and resource use (e.g., data tracking at product-level)
- Audit and control considerations to ensure compliance
- Eco-design principles and innovation, circular business models
- Upcoming regulations, emission trading impacts

### SUSTAINABLE MANAGEMENT OF WATER, WASTE AND CRITICAL SUBSTANCES

- Strategies for water reduction and reuse in industrial contexts
- Integrated and sustainable waste management: reduction, recycling, disposal
- Identification and management of critical and hazardous substances
- Technologies and best practices for minimizing environmental impacts
- Monitoring and reporting of environmental performance

## KEY COMPETENCIES

Industrial digitalization

Life Cycle Assessment (LCA)

Energy efficiency

Environmental impact management

[Home](#)[Search](#)[Library](#)**MODULES AND CONTENTS****REGULATIONS AND GUIDELINES FOR SUSTAINABLE COMMUNICATION**

- Main European and international regulations on sustainable communication (e.g., Empowering Directive, Green Claims)
- Transparency and disclosure requirements for ESG communication
- Role of communication in regulatory compliance and reputational risk management

**SUSTAINABILITY RATINGS AND LABELS**

- Definition and importance of ESG ratings and sustainability certifications
- Main rating agencies and labeling criteria
- Types of labels and certifications (e.g., B Corp, ISO 14001, EMAS)
- Impact of ratings and labels on reputation and stakeholder decisions

**STAKEHOLDER ENGAGEMENT**

- Identification and mapping of relevant stakeholders
- Techniques and tools for engaging stakeholders in sustainability strategy
- Dialogue management and building trust relationships
- Monitoring and feedback to improve communication and sustainable practices

**STORYTELLING, TRANSPARENCY AND CRISIS MANAGEMENT**

- Principles of storytelling in sustainability
- Tools and channels for transparent communication
- Identification and assessment of reputational risks
- Planning and preparation for crisis management
- Communication in crisis situations
- Role of leadership and communications team during crisis

**KEY COMPETENCIES****Sustainable communication regulations****Storytelling****Stakeholder engagement****Crisis Management**

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## MODULES AND CONTENTS

### EVOLUTION OF SUSTAINABILITY REGULATIONS

- Main European and international regulations (e.g., CSRD, SFDR, Taxonomy, Omnibus)
- International standards and reference frameworks
- Regulatory impacts on companies and business functions
- Regulatory roadmap and deadlines
- Role of regulators and supervisory authorities

### EMISSIONS CALCULATION AND DECARBONIZATION

- Introduction to methodologies for calculating greenhouse gas emissions
- Science Based Targets (SBTi): definition and implementation
- Carbon credit market and Voluntary Carbon Markets
- Tools and support for CFO and CFP in decarbonization management
- Monitoring and reporting of emissions

### SUSTAINABILITY, STRATEGY AND GOVERNANCE

- Integration of sustainability into corporate strategy
- Governance models for sustainability
- Internal organization and key roles for sustainability
- Upskilling and continuous training programs on ESG topics
- Change management and stakeholder relationship

### ASSESSMENT OF PHYSICAL AND TRANSITION RISKS

- Definition and types of physical and transition risks related to sustainability
- TCFD Framework (Task Force on Climate-related Financial Disclosures)
- TNFD Framework (Taskforce on Nature-related Financial Disclosures)
- Risk assessment and measurement methodologies
- Implications for risk management and corporate disclosure

## KEY COMPETENCIES

**Sustainability regulations****Decarbonization and emissions calculation****Change management and stakeholder relationship****ESG risk assessment**



# Our Enablers

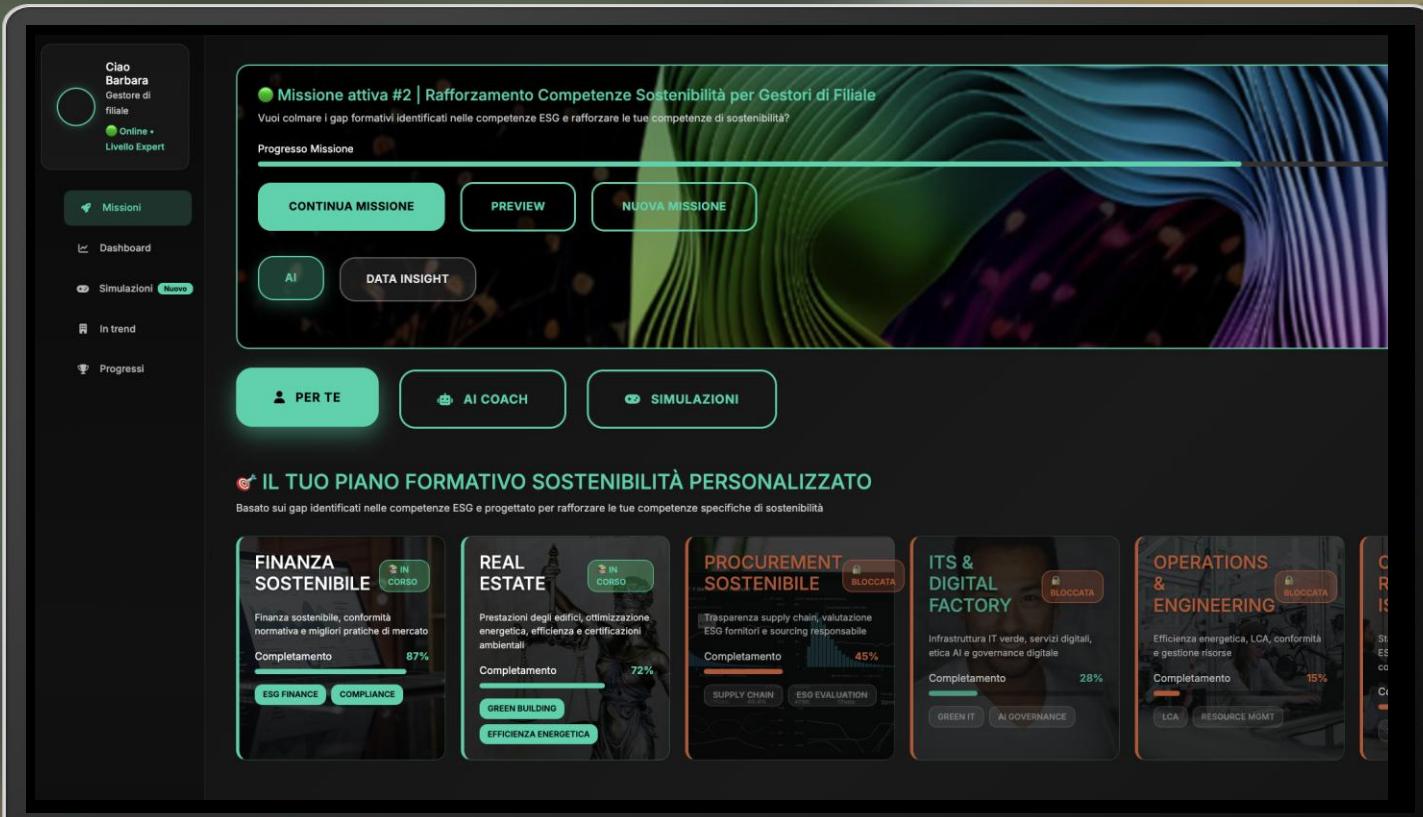
# The heart of Deloitte's training ecosystem through a full GenAI-based platform

Customize routes based on:

- Skill gap and readiness,
- Role and industry,
- Growth objectives or transformation project.

Built-in GenAI for:

- Personalized content ("AI Tutor & AI Content Generator");
- Conversational coaching;
- Predictive analysis of future skills needs.



Continuous, personalized, and data-driven learning