WEBINAR

SUSTAINABILITY *FORWARD*

Green Funding Opportunities in Luxembourg

30.10.2026



Presented by: MOORE Audit S.A. and LSC 360

TODAY'S *DISCUSSION*

1 Regulatory reset

2 Why sustainability still matters

3 Refocus the sustainability effort

4 Practical panel Q&A

5 Wrap-up

MEET THE SPEAKERS



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Technical Manager

WELL AP & Smartscore AP certified



Samuel Majerus

LSC360

Partner - Head of Division

BREEAM Assessor and DGNB Auditor

Where is your organization currently focusing its sustainability efforts?

1. Operational improvements / transition projects
2. Stakeholder ESG requests and data
3. Regulatory reporting / compliance
4. Funding and financing opportunities
5. We are currently reassessing our approach

https://ahaslides.com/6HSUK

AhaSlides

Where is your organization currently focusing its sustainability efforts?



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The regulatory reset

What has changed in the reporting landscape



A MORE PROPORTIONATE REPORTING LANDSCAPE

Corporate Sustainability Reporting Directive

Narrower mandatory scope

>1,000

employees + >€450m net turnover

The future mandatory population is significantly smaller. Entity-specific scope still needs to be checked.

European Sustainability Reporting Standards

Simplified standards

60%+

fewer mandatory datapoints

Revised ESRS are shorter, clearer and reduce total datapoints by more than 70%.

EU TAXONOMY

More proportionate application

Simplified

templates + materiality

The 2026 Taxonomy simplification reduced reporting complexity; further technical review continues.

For many companies, mandatory sustainability reporting requirements are eased or entirely removed

Sources:: Corporate sustainability reporting - Finance - European Commission; EU taxonomy for sustainable activities - Finance - European Commission

Sources: Directive (EU) 2026/470; Commission Delegated Regulation (EU) 2026/1563; Commission Delegated Regulation (EU) 2026/73.

Why sustainability still matters

The business case for sustainability



WHY SUSTAINABILITY STILL MATTERS

1

RESILIENCE

Physical & transition risks

>€1bn

Economic losses from climate-related events in Luxembourg between 1980 and 2023.

https://www.eea.europa.eu/en/analysis/publications/economic-losses-from-climate-extremes

2

EFFICIENCY

Energy, resources & operating cost

+1%

Increase in EU electricity demand in 2025, with cooling demand contributing in some countries.

https://www.iea.org/reports/global-energy-review-2026/electricity-demand

3

FINANCE

Access to loans & capital

Jan 2026

EBA ESG-risk guidelines apply for most banks; client- and asset-level data are expected

https://www.eba.europa.eu/activities/single-rulebook/regulatory-activities/sustainable-finance/guidelines-management-esg-risks

4

MARKET

Customer & value-chain requests

DATA

EU standard structures sustainability information requested from smaller companies

https://finance.ec.europa.eu/publications/commission-presents-voluntary-sustainability-reporting-standard-ease-burden-smes_en

5

VALUE

Future-ready assets & operations

PERFORMANCE

Efficient assets and operations can strengthen competitiveness and protect long-term value.

The sustainability pressures have not disappeared; they have simply shifted

LUXEMBOURG IS SUPPORTING THE CLIMATE TRANSITION

€172m **357 approved applications**

Ecological & energy-transition aid awarded in 2025

€75.6m **152 measures · 17 action areas**

National climate-adaptation strategy adopted in 2026

DIAGNOSTIC SUPPORT

Fit4Sustainability

- Diagnostic / environmental assessment
- Up to 60% large · 70% medium · 80% small
- Apply before the assessment work starts

INVESTMENT SUPPORT

Environmental & Climate Aid

- 8 aid categories under the current framework
- Examples: decarbonisation, efficiency, renewables, circularity
- Procedures and aid intensity vary by project

TAX SUPPORT

Tax incentives

- Ecological & energy-transition tax relief: up to 18%
- Special depreciation: up to 80% for qualifying assets
- Separate mechanisms; eligibility must be checked

ADDITIONAL SME SUPPORT for DIGITAL TRANSITION: 70% aid for ERP, e-invoicing & digital marketing

Sources: https://luxinnovation.lu/news/fit-4-sustainability-increased-support; 2025 Activity Report of the Ministry of the Economy - Ministry of the Economy - The Luxembourg Government Activity; Strategy and action plan for adaptation to the effects of climate change in Luxembourg (2025 – 2035) — Environment portal - emwelt.lu - Luxembourg

Refocus the sustainability effort

From compliance to action



Refocus the sustainability effort

LESS FOCUS ON

- Large datapoint inventories
- Reporting calendars as the main driver
- Complex disclosure architecture
- Reporting for reporting's sake

MORE FOCUS ON

- Material risks & opportunities
- Stakeholder-ready information
- Investment priorities
- Practical measures that can move forward

Refocus the sustainability effort

01 RETAIN

Keep what is still useful

- Monitor risks and performance
- Respond to customers, banks and owners
- Support investment decisions

02 PRIORITISE

Turn issues into concrete measures

- Use a diagnostic such as Fit4Sustainability
- Compare impact, feasibility, investment and savings
- Test which support could strengthen the case

03 IMPLEMENT

Move the strongest measures forward

- Confirm the preferred technical solution
- Clarify investment, benefit and delivery requirements
- Apply relevant climate aid, tax or financing support

Across much of the journey from assessment to implementation, different financial aid mechanisms are available.

Practical Panel Session

How does this work in practice?



Practical example
Services Sector - LOSCH

Luxembourg automotive group

50+ buildings

How Should Investment Priorities Be Determined?

1. Portfolio-wide assessment across more than 50 buildings and different site types
2. The challenge was not identifying ideas — it was deciding what to prioritise first
3. The output created a comparable basis for investment decisions

Practical example
Services Sector - LOSCH

Luxembourg automotive group

50+ buildings



LOSCH LUXEMBOURG

What kinds of measures came out of the assessment?

1. Measures included building upgrades, heating-system improvements, PV and EV charging
2. Carbon footprint (Scopes 1–3), water and material flows broadened the evidence base
3. For each measure: CAPEX/OPEX, savings, return and relevant funding opportunities

Transition: The assessment also created a reusable set of sustainability information.

Practical example
Services Sector - LOSCH

Luxembourg automotive group

50+ buildings



LOSCH LUXEMBOURG

How can companies create wider value from existing sustainability information?

1. Customer & supplier ESG requests — emissions, energy and environmental performance
2. Bank & financing discussions — energy performance, transition risks and supporting evidence
3. Selected disclosures, group reporting and the evidence base for funding assessments

The assessment itself can be supported

A concrete example of diagnostic support in practice.

Fit4 Sustainability



How were funding incentives incorporated?

1. The LOSCH assessment was carried out under Fit4Sustainability
2. Current co-financing: up to 60% large · 70% medium · 80% small companies
3. Timing matters: the application must be in place before the assessment work starts

The programme reduces the cost of establishing the baseline and prioritising measures.

Practical example
Industrial environment - CAJOT

The methodology can be adapted to very different activities and environmental topics.

CAJOT

Construction materials · asphalt production





Can the same approach work in an industrial setting, and what did the assessment look like in practice?

1. Assessment covered asphalt production, reclaimed asphalt and life-cycle analysis for five asphalt categories
2. Findings were translated into quick wins plus medium- and long-term measures
3. Each measure considered environmental gains, investment needs, savings and payback

As the measures and costs become clearer, additional support options can be screened.

Funding

SUPPORT

Luxembourg + EU funding landscape



What can strengthen the investment case?

1. Environmental & Climate Aid for eligible efficiency, decarbonisation, renewables and circular-economy investments
2. Tax support: ecological & energy-transition tax credit up to 18%; special depreciation up to 80% for qualifying assets
3. EU programmes such as LIFE or the Innovation Fund may be relevant; reporting and verification requirements can apply

Support depends on the project, eligible costs and timing — eligibility should be checked before commitments.

Physical asset risk assessment

REAL ESTATE

Anonymous client



Do you have an example where an assessment uncovered a risk that required action, even though the asset was operating normally?

1. EU Taxonomy assessment highlighted building-performance gaps and missing evidence
2. Technical feasibility work compared HVAC / ventilation, heat pumps, PV and efficiency options
3. The analysis moved into tender packages, cost optimisation and subsidy applications — turning risk into an improvement programme

Assessment → technical options → investment decision → implementation programme

Four takeaways

From regulatory simplification to practical action.

1 **Reporting is lighter. Business pressures remain.**

Customers, banks, climate risk and asset performance still create information needs.

2 **Retain decision-useful information.**

Keep the evidence that supports risk management, stakeholders and investment decisions.

3 **Prioritise the strongest measures.**

Compare technical feasibility, impact, investment needs, savings and delivery reality.

4 **Use support where it strengthens the case.**

From diagnostics through implementation, relevant aid, tax and financing mechanisms may be available.

Refocus sustainability efforts. Prioritise investable projects. Make funding part of the plan.

What is the most likely next step for your organisation?

1. Assess our current sustainability position
2. Identify and prioritise improvement opportunities
3. Evaluate a specific investment or project
4. Explore available aid, financing or tax incentives
5. Move an existing project towards implementation
6. We are still determining where to begin

Audience can join at



https://ahaslides.com/6HSUK

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What is the most likely next step for your organisation?



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THANK YOU

Sustainability Forward
Green Funding Opportunities in Luxembourg

Have a look at our combined servîces

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Have a look at our combined services

01 Fit4Sustainability

Assess your sustainability performance through technical assessments such as carbon footprinting, followed by prioritised improvement measures and techno-economic studies to support implementation.

02 Asset Risk Management

Identify real estate assets at risk of becoming stranded and define the right timing, investment needs and strategy: renovation, certification, repositioning or disposal.

03 Tax Incentive Support

Identify sustainability investments that may qualify for Luxembourg's investment tax relief (bonification d'impôt), assess eligibility and support the preparation of the required technical documentation.

04 Public Subsidy Support

Identify relevant public funding for sustainability and renewable energy projects, and support the preparation of subsidy applications.

01 Fit4Sustainability

Turn technical sustainability assessment into credible ESG information by validating data, preparing sustainability action plans & disclosures: helping you respond confidently to stakeholder ESG requests.

02 Investment Assessment

Assess sustainability investments through a financial lens by identifying green CapEx and OpEx, considering Taxonomy alignment, and preparing key information for banks and investors.

03 Tax Incentive Support

Identify green investments for Luxembourg tax credits, assess eligible expenditure and support the financial documentation required for the application and certification process.

04 Public Subsidy Support

Identify relevant Luxembourg and EU funding opportunities, assess project and cost eligibility, and support the documentation and compliance requirements throughout the funding process.

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