



#### **Michael Horvath**

Advisory Partner +352 621 333 612 michael.h.horvath@pwc.lu

#### Julien Jacqué

Advisory Partner +352 621 334 222 julien.jacque@pwc.lu

#### Daniela Cedola

Advisory Partner +352 621 336 097 daniela.cedola@pwc.lu

#### **Etienne Hirsch**

Head of PwC Academy +352 49 48 48 6022 etienne.hirsch@pwc.lu

#### **Denis Graas**

Director, PwC Academy +352 621 335 368 denis.graas@pwc.lu

## Sustainability curriculum

#### Introduction

Environmental, Social, and Governance (ESG) refers to the three core factors used to measure the sustainability and ethical impact of an investment in a business or company.

Evolving and increasingly stringent ESG regulations have far-reaching implications for organisations, often requiring significant transformation. These changes include enhanced reporting requirements and the

implementation of new policies, such as improved waste management, carbon footprint reduction, and fair labour practices.

However, ESG is more than just a compliance issue, it is a strategic imperative that can drive long-term value for organisations. By integrating ESG principles into their operations, companies can enhance their sustainability, improve stakeholder relations, and achieve better financial outcomes by reducing risks, improving efficiency, and opening new market opportunities.

In close collaboration with PwC's subject matter experts, PwC Academy has designed a 'Sustainability training curriculum' to offer an effective, flexible, and costefficient approach for professionals to build and maintain their knowledge and competence in ESG regulations.

### Your reasons why

Acquire new skills and competencies related to ESG and sustainability.

Gain deeper and more insightful information on the directives and their impacts. Identify the reporting obligations and understand how to ensure a compliance framework.

Be aware of the risks associated with ESG and sustainability. Enhance the sustainability of your company.

Open new market opportunities.

## **Description**

Our curriculum provides a comprehensivelearning experience about ESG and sustainability. It is built around 28 complementary building blocks and structured around 5 main subject areas: sustainable finance, sustainability risk management, sustainability reporting, sustainability strategy and other specific areas of sustainability, compliance and strategy.

Each module can be selected as standalone course to meet your specific needs.

## **Objectives**

By the end of this curriculum, participants will:

- gain a comprehensive understanding of key ESG regulations, including SFDR, CSRD, EU Taxonomy, ISSB, and other relevant frameworks;
- learn how to integrate ESG risks into corporate strategy, governance, and risk management frameworks;
- develop skills to apply ESG principles in reporting, and compliance frameworks;
- enhance the ability to communicate ESG strategies, initiatives, and performance to stakeholders;
- gain skills in scenario assessments and modeling to identify strategic decarbonisation pathways and adaptation strategies;
- gain insights into future ESG trends, regulatory shifts, and opportunities for innovation;
- position their organisation as a forward-thinking and responsible entity by adhering to regulations.

Made of complementary and modular building blocks, our curriculum will help you identify the best learning experience for you and your teams.

They are proposed as comprehensive training programmes, but individual training modules can also be selected as standalone courses to meet specific needs. PwC Academy can help you create a customised pathway to align with your objectives.

## Our modular training offering

|                           |   | Modules   |   |  |  |  |  |
|---------------------------|---|---|---|--|--|--|--|
| Sustainability curriculum | Sustainable<br>finance  | Sustainable<br>finance (4h)   | ESG and<br>sustainable finance<br>for Board members<br>and conducting<br>officers (2h30)                      | ESG for<br>management<br>companies (3h)  | Transitioning<br>to SFDR 2.0<br>- A practical<br>playbook (2h)   |  |  |
|                           | Sustainability<br>risk<br>management  | Sustainable finance: impact on risk management (2h30)   | Supply chain risk<br>management (3h)  | Climate risk<br>management (2h)  | Climate<br>scenario<br>assessment<br>(3h)  | Reputational risk<br>management in<br>sustainability<br>- A business<br>perspective (2h)   |  |
|                           | Sustainability<br>reporting   | The data<br>challenge and<br>technological<br>impact of ESG<br>(3h)                                     | CSRD and EU<br>Taxonomy<br>reporting (3h30)   | CSRD: conducting<br>the Double<br>Materiality<br>Assessment (4h)                                   | Greenhouse<br>Gas (GHG)<br>accounting<br>(4h)  | CSRD and ISSB<br>interoperability<br>(3h)  | Value chain<br>reporting based<br>on voluntary<br>standards (2h)   |
|                           | Sustainability<br>strategy  | Decarbonisation<br>(3h30)   | The EU<br>Competitiveness<br>Compass -<br>Navigating growth<br>and innovation in<br>a changing market<br>(2h) | EU Circular<br>Economy Action<br>Plan (CEAP) (2h)  | Understanding<br>the EU carbon<br>Emission<br>Trading<br>Scheme<br>(EU ETS) -<br>Compliance<br>and business<br>strategy (2h) | Real estate:<br>the Energy<br>Performance<br>of Buildings<br>Directive (EPBD)<br>- Navigating<br>compliance &<br>opportunities<br>(2h) | Net-zero<br>transformation<br>- Best practices<br>and industry<br>standards (SBTi<br>and beyond)<br>(2h) |
|                           |   | Public/Private<br>financing for<br>your sustainable<br>business model<br>(3h)                           | From EU<br>Deforestation<br>regulation to<br>Nature Positive<br>incl. TNFD (4h)                               | How to build<br>a sustainable<br>business and<br>marketing strategy?<br>(3h)                       | Diversity,<br>Equity and<br>Inclusion<br>(DEI): from<br>intent to<br>impact and<br>inclusive<br>growth (2h)                  |  |  |
|                           | Other specific<br>areas of<br>sustainability,<br>compliance<br>and strategy | Understanding<br>the EU Pay<br>Transparency<br>Directive -<br>Compliance and<br>business impact<br>(2h) | EU Digital Product<br>Passport (DPP)<br>regulation (2h)   | Understanding<br>the EU Green<br>Claims Directive<br>- Compliance and<br>business strategy<br>(2h) | Navigating<br>the EU Right<br>to Repair<br>Directive -<br>Compliance<br>business<br>opportunities<br>(2h)                    |  |  |

# Explore our Sustainability training modules





PwC Academy can aslo provide tailored solutions subject to the clearance of independence requirements.



## Our value proposition

