



Supporting you on your net zero transition

Moving from commitment to action

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The business case | Enhancing resilience and competitiveness through climate risk assessments

What's the challenge?



Capabilities gap

Insufficient internal capabilities are delaying decarbonisation initiatives.



Data deficiencies

Lack of comprehensive data results in **uninformed decisions, limited insights, and ineffective strategies.**



Unclear responsibilities

Weak governance and the **absence of standardised processes** hinders productivity and outcomes



Regulatory complexity

Evolving regulations in Switzerland, the EU, and other regions, create compliance challenges.

Why act now?



Regulation

Comply with Swiss and EU regulations (**CSRD, TCFD**) to avoid penalties, **stay competitive**, and **ensure transparency.**



Stakeholder expectation

Meet **demands** from **investors, customers, and employees** for transparency, sustainable choices, and purpose-driven workplaces



Risk and resilience

Reduce physical and financial risks from climate and market shifts, **cut costs** through efficiency and innovation, and **future-proof** your business



Competitiveness & business value

Make **strategic investment decisions** now to yield **returns** in the mid to long term

How can we help?

Widespread company-wide engagement is essential from the CEO to employees across functions and geographies.

Our **structured approach** typically involves four phases:



Understand & Assess

Understand regulatory **requirements, emissions**, and climate-related **risks.**



Evaluate & Design

Set emission **reduction targets** and define **concrete measures** for implementation.



Act & Execute

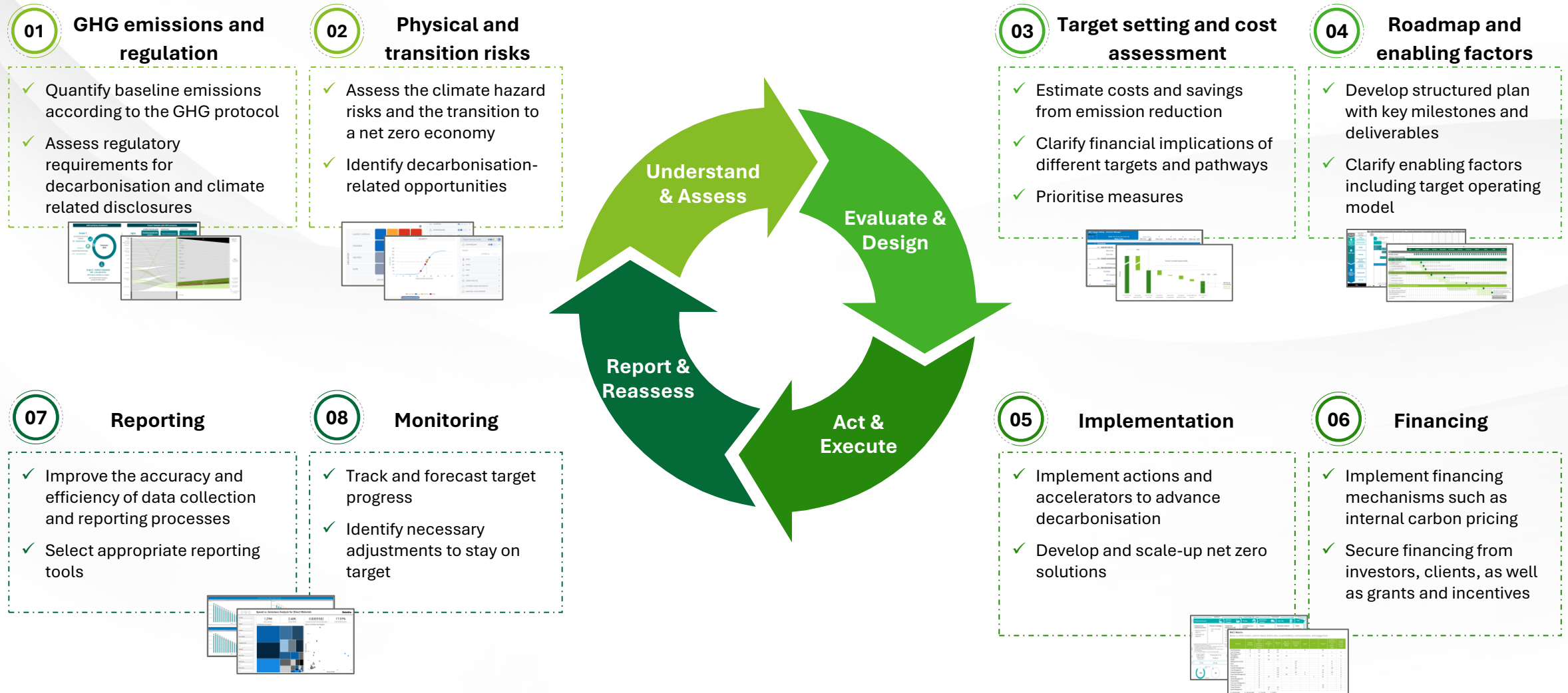
Secure **financing**, drive **innovation**, and establish **reporting mechanisms** to monitor progress.



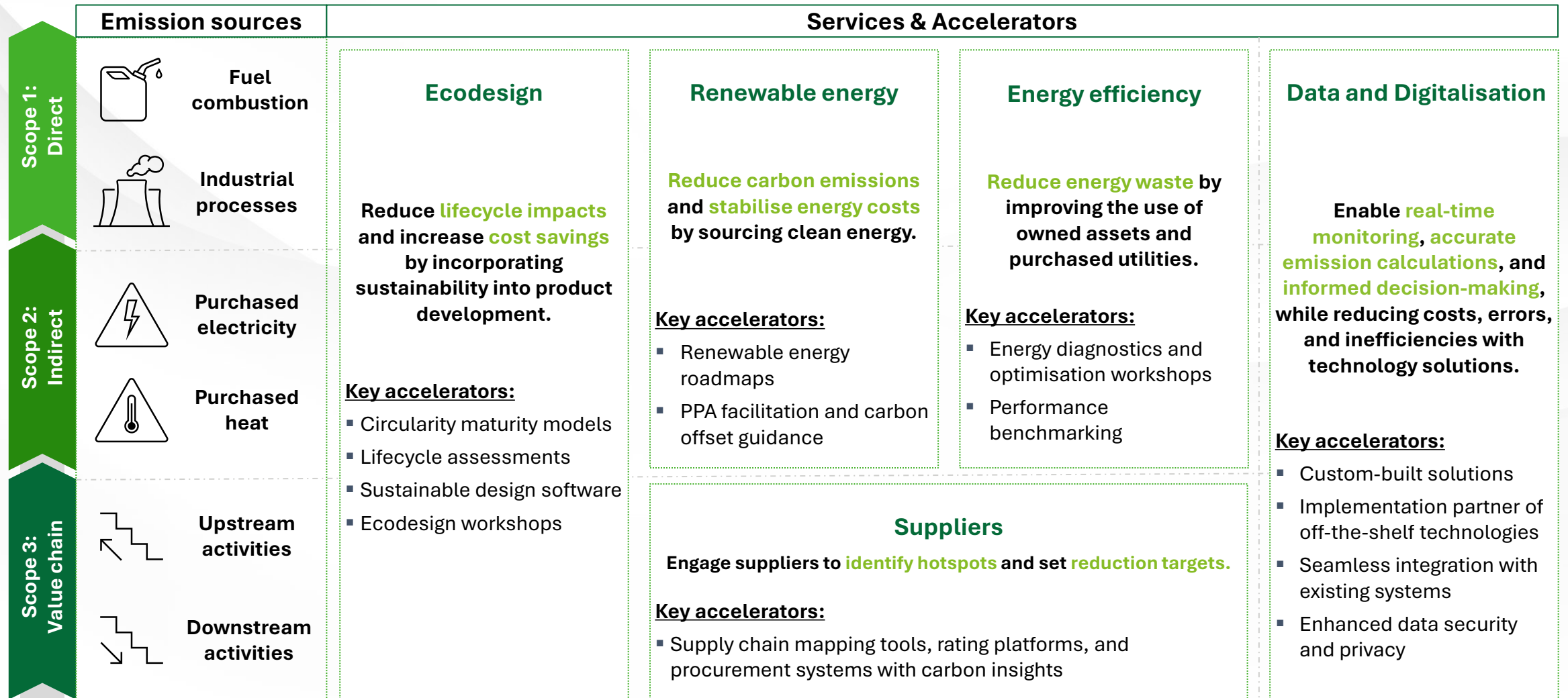
Report & Reassess

Continuously **monitor progress** and **adjust strategies** to stay on target.

End-to-end decarbonisation journey | Transforming goals into outcomes with eight key steps



Reducing emissions | Key decarbonisation levers



Decarbonisation benefits | Maximising business value at every stage

Short term



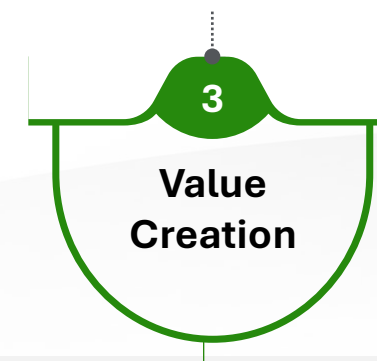
- Decarbonisation efforts help organisations meet **increasingly strict environmental regulations** and reporting requirements, reducing the risk of **non-compliance penalties, reputational damage**, and **legal issues**.
- In the short term, this **mitigates immediate risks** and demonstrates **responsibility and transparency** to stakeholders, potentially improving relationships with regulators and investors.
- Early action reduces the **pressure and costs associated with last-minute compliance adjustments**.

Mid term



- Initial investments in decarbonisation, such as energy efficiency improvements, process optimisation, or switching to renewable energy, can seem significant but lead to **measurable cost reductions** over the medium term.
- Lower energy bills, reduced resource consumption, and fewer carbon taxes or offset costs translate into **financial savings**.
- Additionally, more efficient processes and equipment often have lower maintenance costs and longer lifespans, **improving overall operational efficiency and resilience**.

Long term



- In the long term, companies that integrate decarbonisation into their strategy are well-positioned to **benefit from innovation and technological progress**.
- By investing early, they can **adopt and help shape emerging technologies**, develop new business models, and open new markets.
- This forward-thinking approach creates **resilience** against future regulatory and market shifts and **strengthens brand reputation**.
- Over time, it becomes a **key competitive differentiator**, attracting talent, investors, and customers who value sustainability and innovation.

Case studies | Selected client impact examples

Client	Context	Project scope	Benefit for the client
Food ingredients producer	The client was taking their first steps in their sustainability journey, initially wanting to focus on understanding their carbon emission baseline, which then led to implementation efforts.	DMA, GHG baseline assessment, ESRS gap assessment, CSRD implementation, decarbonisation planning (operational & financial)	The client gained a comprehensive understanding of their value chain, achieved regulatory compliance, and developed a decarbonisation plan supported by financial analysis.
Financial services company	The client reached out due to regulatory pressure, requesting support for an ISO-14064 audit.	GHG baseline assessment, target setting, emission pathways , data fixes, and controls improvement	Our work led to improved processes, enhanced stakeholder alignment, and smooth audit procedures for the client.
Chemical company	The client was looking to update their methodology for calculating Scope 3 GHG emissions and setting reduction targets, aiming to integrate updated recommendations and requirements from the GHG Protocol.	Update of Scope 3 methodology file, recommendations based on GHG Protocol, SBTi guidance, emissions calculations	The client received an updated calculation methodology and an understanding of areas for improvement, a Scope 3 inventory, and a detailed analysis to support the setting of a new Scope 3 target.
Manufacturing company	The client needed to identify CO ₂ hotspots within their value chain and develop a tailored emissions calculation methodology and reduction targets to define their long-term climate strategy.	GHG accounting workflow , technical documentation, dynamic net-zero model , identification of key challenges	We helped streamline their GHG reporting, make informed strategic net-zero decisions, and accelerated their progress by addressing pain points and implementing alternative decarbonisation strategies.
Luxury watch manufacturer	The client sought support to evaluate the environmental performance of their products, aiming to inform decision-makers about emissions hotspots along the products' supply chain.	Scoping and defining of material life cycle stages, data collection, complex LCA, environmental profile assessment, main hotspots identification , strategic implications	The client received an extensive data repository, identification of supply chain emission hotspots, provision of detailed environmental impacts and their origins, and evaluation of procurement alternatives, resulting in an improvement action plan.
Med-tech / Chemical / Manufacturing	The clients wanted to understand the business impact of climate change through qualitative and quantitative scenario analysis using the latest integrated climate and economic models.	Climate scenario analysis to assess its physical and transition climate change risks and opportunities to comply with TCFD and CSRD	We identified and quantified the financial impacts of key climate change risks, pinpointed business continuity pain points, and highlighted the price of inaction to management.

Your decarbonisation experts | Selected Swiss specialists



ROBERTO MICELLI

Partner | *Sustainability Services Lead
Sustainability Strategy & Transformation*

Roberto leads Deloitte's Sustainability Services in Switzerland, helping clients increase **business resilience** and **competitiveness** through **sustainability transformation** initiatives.



Offering
Lead

BASTIEN GIROD

Partner | *Specialising in Climate Risk
and Net Zero Roadmaps*

Bastien has **24 years** of experience in sustainability, providing **tailored climate solutions** to clients across various industries. He is also a member of the **Swiss National Council** with the Green Party.



Offering
Lead

QUINN WENNING

Manager | *Specialising in climate risk
and transition planning*

Quinn has over nine years of experience in sustainable technology development, specialising in **climate risk assessments**, **decarbonisation strategy**, sustainability **technology innovations**, and **sustainability reporting**.



ABETARE ZYMERI

Director | *Specialising in ESG reporting
and GHG accounting*

Abe leads the Sustainability Reporting & Assurance offering and has 10 years of experience in analysing **operational and financial risks**, with expertise in **ESG regulations**, **reporting frameworks**, **corporate processes** and **internal control** and **GHG accounting**.



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