



Global Investment
Innovation Incentives (Gi³)

FEDERCHIMICA – Chimica sostenibile
LIFE Programme insights and experiences

June 5th, 2025

LIFE PROGRAMME

Overview, submission pipeline and Gi3 results

LIFE Programme

Success rate & Call evolution

LIFE Programme – 2023 Call Results

653 proposals submitted from across the EU.
Around € 3 billion in total cost.

Funding request by topic:

- 🌿 Nature & Biodiversity: € 655 million – 118 applications
- ♻️ Circular Economy & Quality of Life: € 800 million – 160 applications
- 🌍 Climate Change Mitigation & Adaptation: € 1 billion – 139 applications
- ⚡ Clean Energy Transition: € 487 million – 236 applications

Average success rate 19,7%

€ 380 million granted by the European Commission.
133 projects selected out of 653 proposals.

Grants by topic:

- 🌿 Nature & Biodiversity: € 216 million (€ 144.5M EU grant) – 25 projects
- ♻️ Circular Economy & Quality of Life: € 143 million (€ 74M EU grant) – 26 projects
- 🌍 Climate Change Mitigation & Adaptation: € 110 million (€ 62M EU grant) – 23 projects
- ⚡ Clean Energy Transition: € 105 million (€ 99M EU grant) – 59 projects



LIFE Programme – 2024 Call Highlights

895 proposals submitted
📈 +37% compared to 2023

€2.7+ billion in EU funding requested
📉 -10% compared to 2023

Results expected to be published soon

LIFE Programme
Overview and characteristics

LIFE PROGRAMME

ENVIRONMENT

CLIMATE ACTION

Nature &
Biodiversity

Circular Economy
& Quality of Life

Climate Change
Mitigation &
Adaptation

Clean Energy
Transition

BUDGET 2025:

€ 156.5 Mln

€ 81 Mln

€ 61.5 Mln

€ 91.4 Mln

Standard Action Projects (SAP)

Grant: 60% (except Nature & Biodiversity 60% - 75%)

Objective: *Development, demonstration, and promotion of **innovative technologies** with a strong positive impact on the environment*

Deadline new calls for proposal 2025 (SAP): 23 september 2025

TIMELINE

03/2026 – Notification
of applicants

06/2026 – Grant
agreement signature

07/2026 – Start of
projects

LIFE Programme

Overview and characteristics

Develop, demonstrate and promote innovative techniques, methods and approaches.

Innovative solutions means **new when compared to the state of the art at Member State and sector level** and implemented at an operational scale allowing the achievement of ambitious and credible impacts (as per the award criterion 'Impact').

Contribute to the knowledge base and to the application of best practice

'Best practice' means solutions, techniques, methods and approaches which are appropriate, cost-effective and state of the art (at Member State and sector level), and which are implemented at an operational scale and under conditions that allow the achievement of the impacts set out in the award criterion 'Impact' first paragraph (see below).

Support the development, implementation, monitoring and enforcement of the EU legislation and policy, including by improving governance at all levels, in particular through enhancing capacities of public and private actors and the involvement of civil society.

Catalyse the large-scale deployment of successful technical and policy related solutions for implementing the EU legislation and policy by replicating results, integrating related objectives into other policies and into public and private sector practices, mobilising investment and **improving access to finance**.

BENEFICIARIES

Legal entities established in the EU or in one of the non-EU countries currently associated with LIFE (Iceland, Ukraine, Moldova, and North Macedonia), individually or in partnership:

This includes **companies of any size**, public bodies (universities, research centres, etc.), NGOs, and/or public authorities (municipalities, metropolitan cities, regions, etc.). Natural persons are not eligible.

Non-EU participation? Exceptionally permitted—only if necessary for the implementation of project actions.

ELIGIBLE COSTS

- **Personnel**
- **Travel**
- External **services** (subcontracting max 30% of the total budget, no core task)
- **Goods** – Equipment – Prototype – Infrastructure
- **Overheads** (flat 7%)

PROJECTS

Indicative range of EU grant per project: € 1 – 13 million

Indicative project duration: 24 – 120 months

Maturity: close-to-market projects, TRL > 5 (Pilot, validation, testing, and demonstration of innovative technologies)

REPORTING

Prefinancing: 30% from the GA signature

One or more **additional prefinancing** payments linked to a prefinancing report sulla base delle spese sostenute

STANDARD ACTION PROJECT

LIFE PROGRAMME

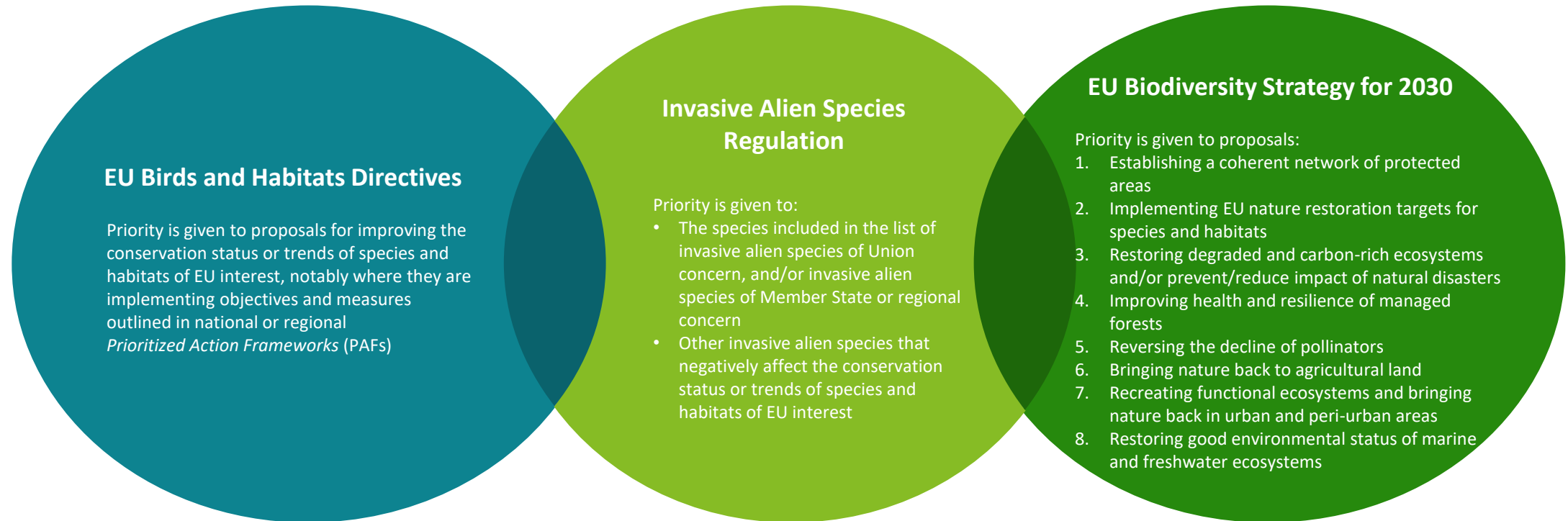
Call LIFE-2025-SAP-NAT-NATURE: *Nature & Biodiversity* – intervention areas



Space for Nature: Any project aimed at improving the condition of species or habitats through area-based conservation or restoration measures.



Safeguarding our species: Any project aimed at improving the condition of species (or, in the case of invasive alien species, reducing their impact) through any relevant activities other than area-based conservation or restoration measures



Projects must clearly and precisely define specific biodiversity objectives based on tangible results

LIFE PROGRAMME

Call LIFE-2025-SAP-ENV-ENVIRONMENT: *Circular Economy and Quality of Life* – intervention areas

1. Circular Economy and Waste

NEW TOPICS STRUCTURE

1.1 Recovery of Resources from Waste

- Innovative solutions to support the roll out of value-added recycled materials
- Identification, separation, prevention, etc. of waste containing hazardous substances

1.2 Circular Economy and the Environment

- Reducing or preventing resource use and waste
- New models for improved extended producer responsibility schemes
- Product durability and reduction of single-use products

2. Zero pollution and sustainable management of natural resources

2.1 Air

- Air quality improvement and emission reduction of PM
- Sustainable road transport mobility
- Sustainable mobility (other than road)
- Reduction of ammonia, non-methane volatile organic compounds, methane and PM emissions from agriculture

2.2 Water

Relevant novelties

- Focus on increasing “water resilience”:
- Water quality & quantity management
- Marine and coastal water management
- Quality and robustness of water services

2.3 Soil

- Maintain or enhance soil health
- Restoration, protection and improvement of soil health and prevention of soil degradation

2.4 Noise

- Substantial reduction of noise inside densely populated urban areas through solutions with high env and eco sustainability

2.5 Chemicals

- Prevention and reduction of the impact on the env or human health of hazardous substances, including Substances of Very High Concern (SVHC), nanomaterials, PFAS
- Prevention and reduction of the impact on the env or human health of chemical production and use
- Digital innovations to also move away from animal testing
- Safe- and sustainable-by-design solutions

2.6 Industrial emissions and safety

Relevant novelties

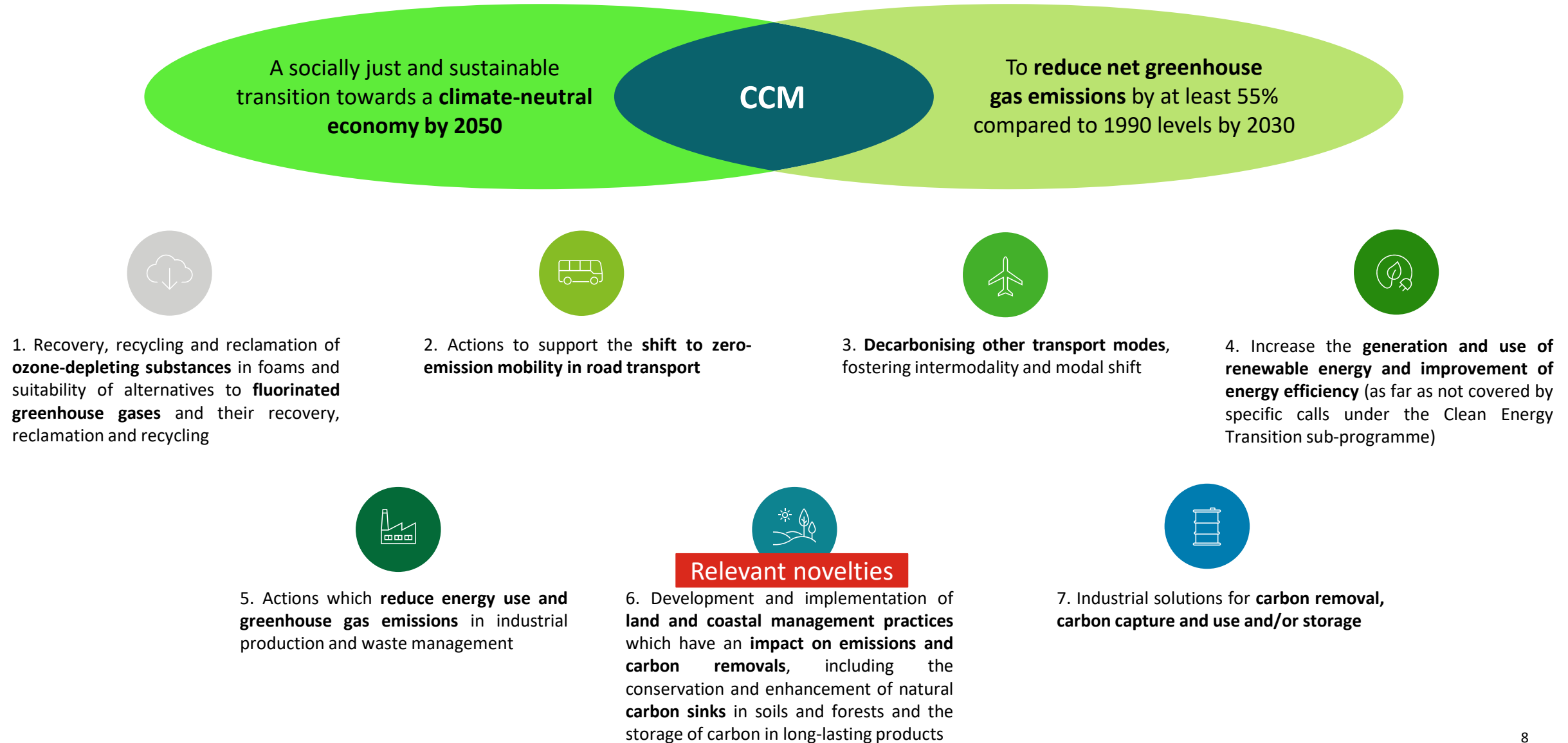
- Pollution prevention and abatement techniques – including through reuse. Reduction of air pollutants (notably PM2.5, NOx, SO2, NH3...)
- Facilitating the implementation of the Seveso III Directive on the control of major-accident hazards

2.7 A New European Bauhaus

- Reduction of env impacts of urbanisation
- Creation of circular value chains to boost urban economies whilst producing urban and territorial regeneration
- Maintaining or restoring biodiversity

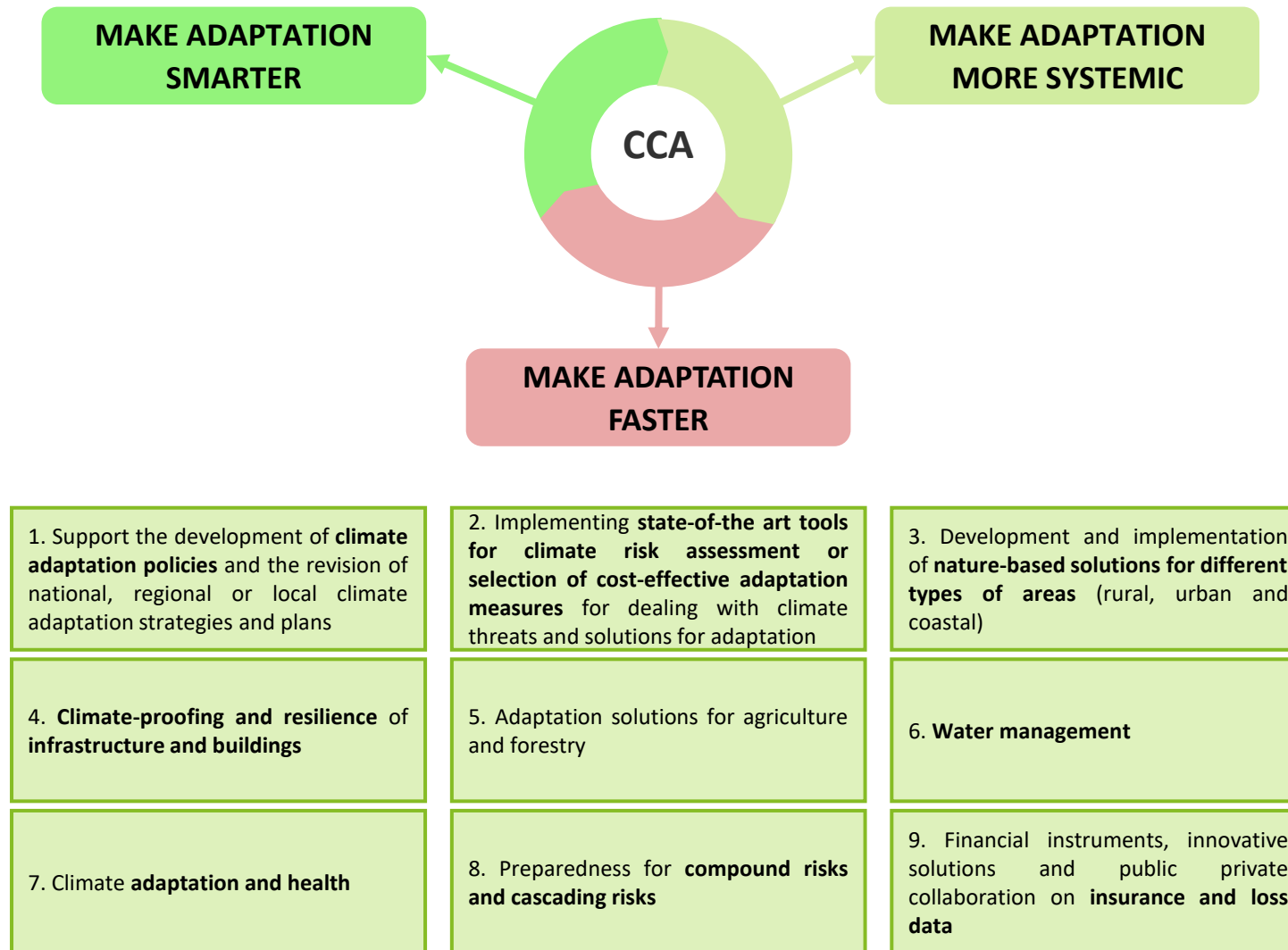
LIFE PROGRAMME

Call LIFE-2025-SAP-CLIMA-CCM: *Climate Change Mitigation* – intervention areas



LIFE PROGRAMME

Call LIFE-2025-SAP-CLIMA-CCA: *Climate Change Adaptation* – intervention areas



LIFE PROGRAM

Award Criteria



LIFE PROGRAMME

Evaluation criteria (1/2)

RELEVANCE (0-20 points)

- Relevance of the **contribution to one or several of the specific objectives** of LIFE Programme and targeted sub-programme.
- Extent to which **the proposal is in line with the description included in the call for proposals**, including, where relevant, its specific priorities.
- Concept and methodology: **soundness of the overall intervention logic**.
- Extent to which the proposal offers co-benefits and promotes **synergies with other policy areas** relevant for achieving environment and climate policy objectives.

IMPACT (0-20 points) – Weight: 150%

- **Ambition and credibility of impacts** expected during and/or after the project due to the activities, including ensuring that no substantial harm is done to the other specific objectives of the LIFE Programme.
- Sustainability of the project results **after the end of the project**.
- Quality of the measures for the **exploitation of project results**.
- Potential for the project results to be **replicated in the same or other sectors or places**, or to be upscaled by public or private actors or through mobilising larger investments or financial resources (catalytic potential).

QUALITY (0-20 points)

- **Clarity, relevance and feasibility** of the work plan.
- Identification and mobilisation of the relevant **stakeholders**.
- **Appropriate geographic focus** of the activities.
- Quality of the plan to **monitor and report impacts**.
- Appropriateness and quality of the **measures to communicate and disseminate** the project and its results to different target groups.

RESOURCES (0-20 points)

- **Composition of the consortium** in terms of expertise, skills, responsibilities, appropriateness of the management structure.
- **Appropriateness** of the budget and resources and their **consistency** with the work plan.
- **Transparency of the budget**, i.e. the cost items should be sufficiently described.
- Extent to which the project environmental impact is considered and mitigated, including through the use of green procurement. The use of **recognised methods for the calculation of the project environmental footprint**, or environmental management systems would be an asset.
- **Value for money** of the proposal.

LIFE PROGRAMME

Evaluation criteria (2/2)

Award criteria	Minimum pass score	Maximum score	Weighting
Relevance	10	20	1
Impact	10	20	1.5
Quality	10	20	1
Resources	10	20	1
Overall weighted (pass) scores (without bonus)	55	90	N/A
Bonus 1	n/a	2	1
Bonus 2	n/a	2	1
Bonus 3	n/a	2	1
Bonus 4	n/a	2	1
Bonus 5	n/a	2	1
Overall weighted (pass) scores (with bonus)	55	100	N/A

To be eligible for funding, a proposal must:

- Reach the **minimum threshold for each criterion (10 out of 20)**, before weighting;
- Reach the **overall threshold of 55 points**, after weighting.

Only proposals meeting both conditions will be considered for funding, subject to budget availability.

Bonus points:

Bonus 1: The proposal offers exceptional synergies and promotes significant **co-benefits between LIFE sub-programmes** (2 points).

Bonus 2: The proposal is primarily implemented in the **Outermost Regions**. Where specific regional features are relevant to the needs addressed in the call for proposals, e.g. islands for waste, coal-intensive regions for clean energy, etc., the bonus could be extended to other geographical areas with specific needs and vulnerabilities (2 points).

Bonus 3: The proposal substantially builds on or **up-scales the results of other EU funded projects** (2 points).

Bonus 4: The proposal offers an **exceptional catalytic potential** (2 points).

Bonus 5: The proposal envisages a **transnational cooperation** among Member States essential to guarantee the achievement of the project (2 points).

LIFE PROGRAM

Tips for a successful LIFE application



Global Investment Innovation Incentives

Tips for a successful application

BE..



Global Investment Innovation Incentives

Tips for a successful application

Although it is not mandatory to carry out activities in multiple countries, project proposals can earn additional points by demonstrating EU **transnational cooperation** that contributes to environmental, nature, or climate protection.

Medium- and long-term sustainability is greatly important, this means the project results are maintained after the official end of the LIFE project. Project partners must consider how the programme's investments will be secured, developed, made use of, **replicated** or transferred during or after the end of the project.

Actions that are **already ongoing** before the official start of the LIFE project are **not eligible**.

They can be **close-to-market** (i.e., aim not only at delivering improved environmental solutions, but also at making sure such solutions are widely taken up by society in general and, more particularly, by the economy through an explicit market-oriented approach). In this case, applicants will be required to highlight specific market-related information in their Application Forms (e.g., planned production capacity, reference market, economic feasibility etc.).

Global Investment Innovation Incentives

Typical errors

1. RELEVANCE

- TRL not sufficient and non clear evolution, preliminary activities not completed
- State-of-the-art not sufficiently described (difficult to evaluate the degree of innovation)
- Project/Technology not properly focused on the themes listed in the topic description
- Too long desk research/preliminary activities (9 -18 Months)
- Small scale/low output of the project
- Permitting issues not clearly addressed
- Identified co-benefits and/or synergies with other EU policy areas not supported by relevant activities
- Human health risks related to the use of dangerous substances not sufficiently presented

2. IMPACT

- The impact description is not fully credible/the assumptions are not sufficiently clear
- Project baseline is not sufficiently clear
- Quantification is not included
- It is not clear how future investments would be funded
- Potential replication not fully credible/not well discussed
- Business/Replication plan as a deliverable is missing
- Plan for upscaling not well substantiated
- Some KPI missing
- LCA not included/environmental aspects not fully considered

3. QUALITY

- Technical scale not adequate or not clear
- Too much preparatory work still to be undertaken.
- risks analysis and management missing/not adequate
- Project progress over time not well monitored (e.g., quantitative deliverable totally missing, indicators missing)
- Mandatory deliverable missing
- Dissemination strategy remains generic/missing networking with other LIFEs
- Indicators to measure the communication and dissemination efforts are not defined.
- Letters of support content remains generic or missing.
- Technical process details not presented, relevant quantification of inputs and outputs missing

4. RESOURCES

- Low value for money.
- The budget for equipment costs is not fully transparent
- Budget allocation not coherent with the WP description.
- Resources allocation not coherent with WP description – Too high personnel staff (12-15 FTE)
- Only generic reference to green project management measures implementation
- Subcontracting costs are higher than 30% of the total eligible budget, several key responsibilities appear to be outside of the consortium
- The consortium has not sufficient experience, competence and capacity to implement the work plan.
- Preparatory activities costs seem to be too high
- The proposal fails to demonstrate sufficient financial capacity to carry out project actions



Horizon Europe

New call 2025 for Sustainability



Horizon Europe

Program characteristics



Horizon Europe is the EU's key funding programme for **research and innovation**. The indicative **funding amount** for Horizon Europe for the period **2021-2027** is **EUR 93.5 billion**

!! New calls for proposal 2025 now open !!

CLUSTERS

1

Health

2

Culture, creativity and inclusive society

3

Civil security for society

4

Digital, Industry and space

5

Climate, energy and mobility

6

Food, Bioeconomy, Natural Resources, Agriculture and Environment

Horizon Europe

Program characteristics

ANY LEGAL ENTITY CAN APPLY

- 28 EU Member States
- Associated Countries (Switzerland and UK included)
- Third Countries



ACCESS REQUIREMENTS:

**Consortium composed at least
of 3 INDEPENDENT *legal
entities* from 3 different
Countries**

Extended openness to association:

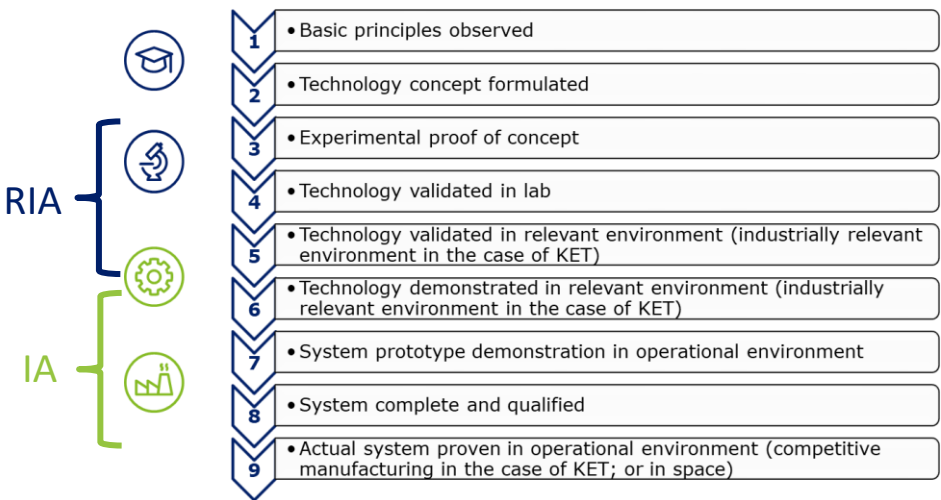
Encouraged participation of **third countries** with good capacity in science, technology and innovation.

FUNDING IN FORM OF NON-REPAYABLE GRANT

100% : RIA – Research and Innovation Action

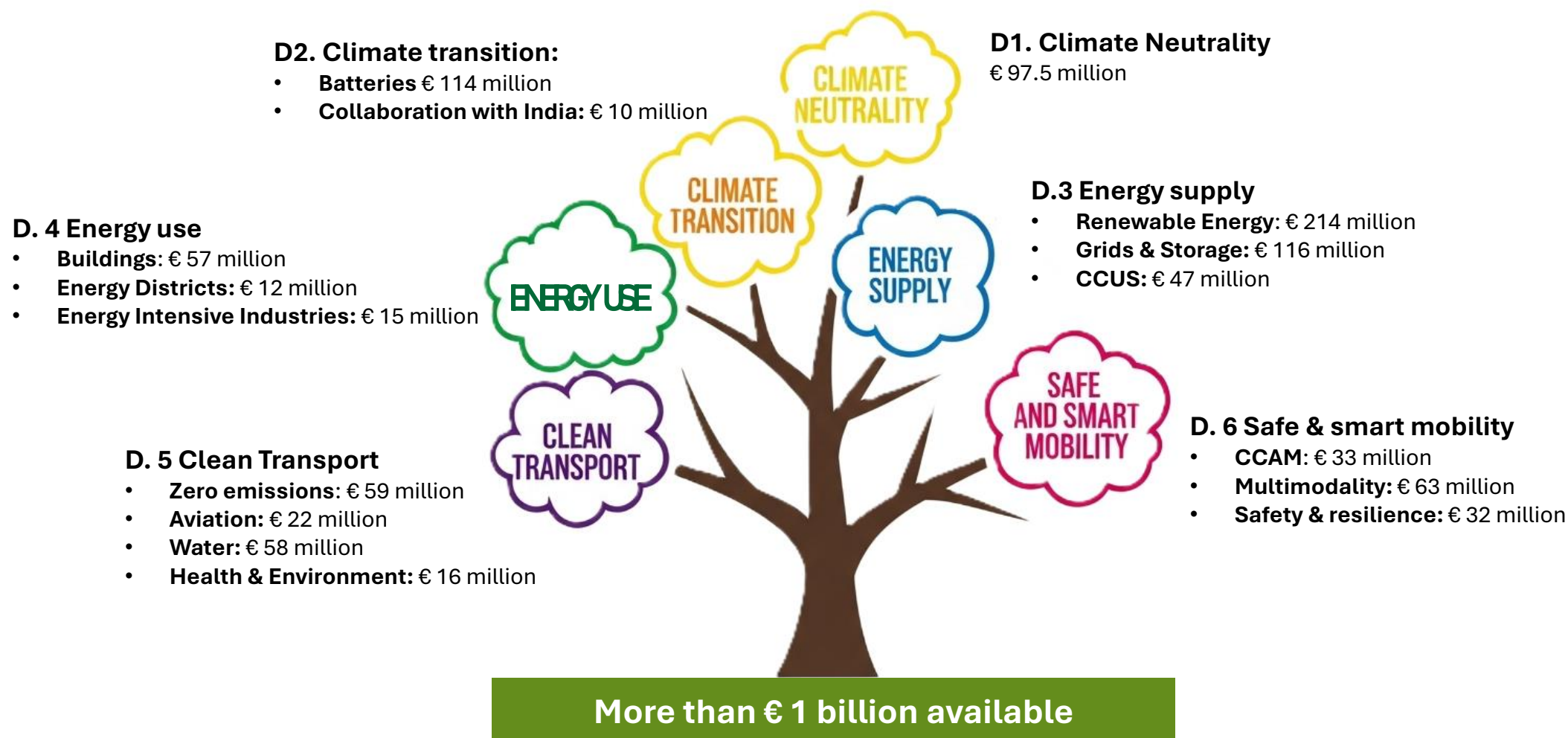
70% : IA – Innovation Action

TRL



Horizon Europe – CLUSTER 5

Climate, Energy and Mobility - Overview



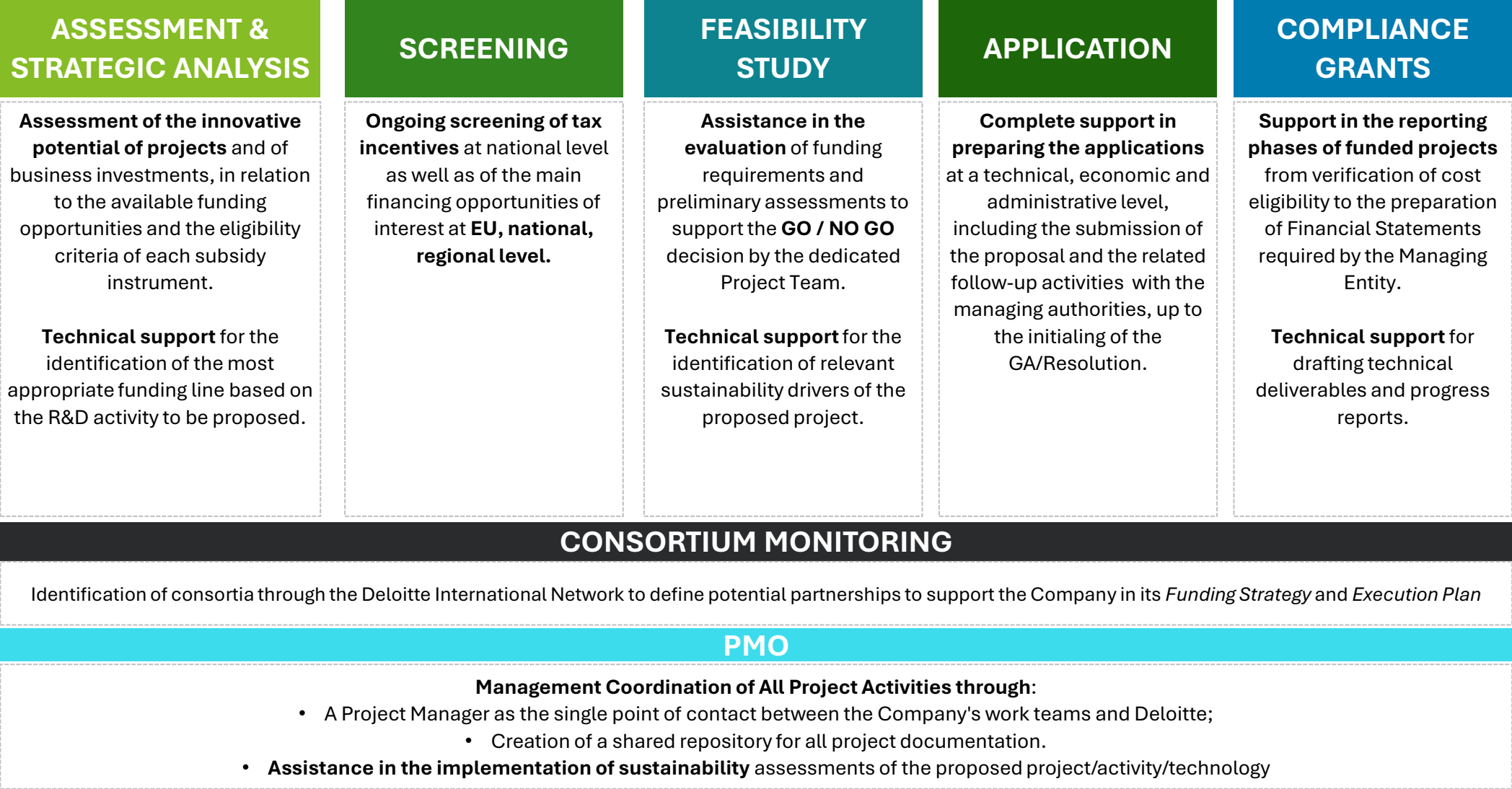
Deloitte for You

360° support for Sustainability Projects



Deloitte Project Approach

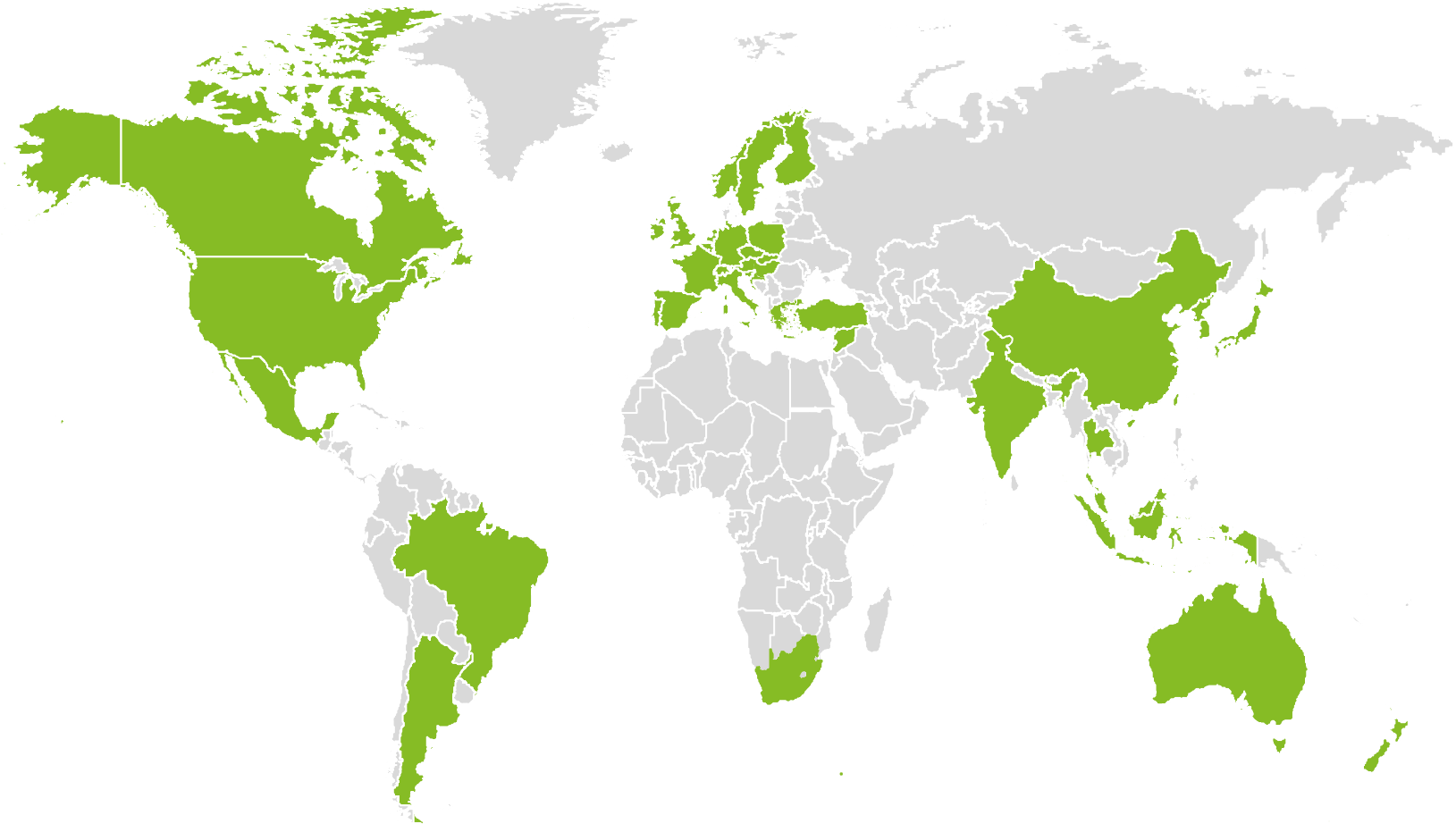
Complete process for *European, national, and regional grants*



STS Deloitte - Global Investment and Innovation Incentives (Gi3)

A global team dedicated to incentives and grants

- ❑ **Deloitte Gi3** is the **world's largest** professional services firm for businesses in **government incentives and tax breaks**, with more than 1,350 professionals in more than 40 countries.
- ❑ One of the most important companies in Italy to have a service line dedicated to incentives and R&D contributions, made of a **team of tax experts and engineers**.
- ❑ A single point of contact for a global service ("**one-stop shop**").
- ❑ Key relations with **public authorities**.
- ❑ **Deloitte Incentive Observatory** through a proprietary platform of all the incentives available in over 40 countries.
- ❑ **Specialized and integrated working group** dedicated to European grants composed of **80** full-time people from 13 different countries with **various skills** and expertise for different industrial sectors. The Working Group adopts an **integrated approach** and shares experiences and best practices, as well as carries out **lobbying activities** with the Organization of the European Union in Brussels



1.350 people globally
530 in EMEA
64 in Italy

Deloitte Climate & Sustainability (DCS)

A purpose-driven, specialised consultancy, fully dedicated to deliver and create impactful solutions based on science and technology across sustainability's key pillars.



Climate Change &
Decarbonisation



Circular Economy &
Supply Chain



Sustainable Finance



ESG Architecture &
Data



Multidisciplinary Team

DCS consists of environmental and energy engineers, mathematicians and statisticians, as well as economists and legal experts.



Science Based Approach

DCS capabilities are based on in-house **R&D** and **collaborations with universities** to support our customers with cutting-edge methods and solutions.



End-to-end Solutions

The approach of DCS is based on the ability to provide end-to-end solutions, **from strategy to operations.**



Cross Industry Attitude

DCS aims to create specialized solutions and provides services covering **all areas of business**, counting on the collaboration of all Deloitte business units



Network of Partnerships

DCS works with an established network of **partnership** providers and provides clients with **proprietary tools** (Decarb, ESGlytics...).

Studio Tributario e Societario

Important notice

This document has been prepared by Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit for the sole purpose of enabling the parties to whom it is addressed to evaluate the capabilities of Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit to supply the proposed services.

The information contained in this document has been compiled by Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit and may include material obtained from various sources which have not been verified or audited. This document also contains material proprietary to Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit. Except in the general context of evaluating the capabilities of Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit, no reliance may be placed for any purposes whatsoever on the contents of this document. No representation or warranty, express or implied, is given and no responsibility or liability is or will be accepted by or on behalf of Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit or by any of its partners, members, employees, agents or any other person as to the accuracy, completeness or correctness of the information contained in this document.

Other than stated below, this document and its contents are confidential and prepared solely for your information, and may not be reproduced, redistributed or passed on to any other person in whole or in part. If this document contains details of an arrangement that could result in a tax or insurance saving, no such conditions of confidentiality applies to the details of that arrangement (for example, for the purpose of discussion with tax authorities). No other party is entitled to rely on this document for any purpose whatsoever and we accept no liability to any other party who is shown or obtains access to this document.

This document is not an offer and is not intended to be contractually binding. Should this proposal be acceptable to you, and following the conclusion of our internal acceptance procedures, we would be pleased to discuss terms and conditions with you prior to our appointment.

Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit, a company, registered in Italy with registered number 10581800967 and its registered office at Via Tortona no. 25, 20144, Milan, Italy, is an affiliate of Deloitte Central Mediterranean S.r.l., a company limited by guarantee registered in Italy with registered number 09599600963 and its registered office at Via Tortona no. 25, 20144, Milan, Italy.

Deloitte Central Mediterranean S.r.l. is the affiliate for the territories of Italy, Greece and Malta of Deloitte NSE LLP, a UK limited liability partnership and a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”). DTTL and each of its member firms are legally separate and independent entities. DTTL, Deloitte NSE LLP and Deloitte Central Mediterranean S.r.l. do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

© 2025 Deloitte Central Mediterranean. All rights reserved.

Deloitte.