



## WIPO GREEN x Deloitte Global Investment and Innovation Incentives (Gi<sup>3</sup>)

Financing sustainability and Innovation projects

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Global Investment and Innovation Incentives (Gi<sup>3</sup>)

# Deloitte Global Investments and Innovation Incentives (Gi<sup>3</sup>) Team



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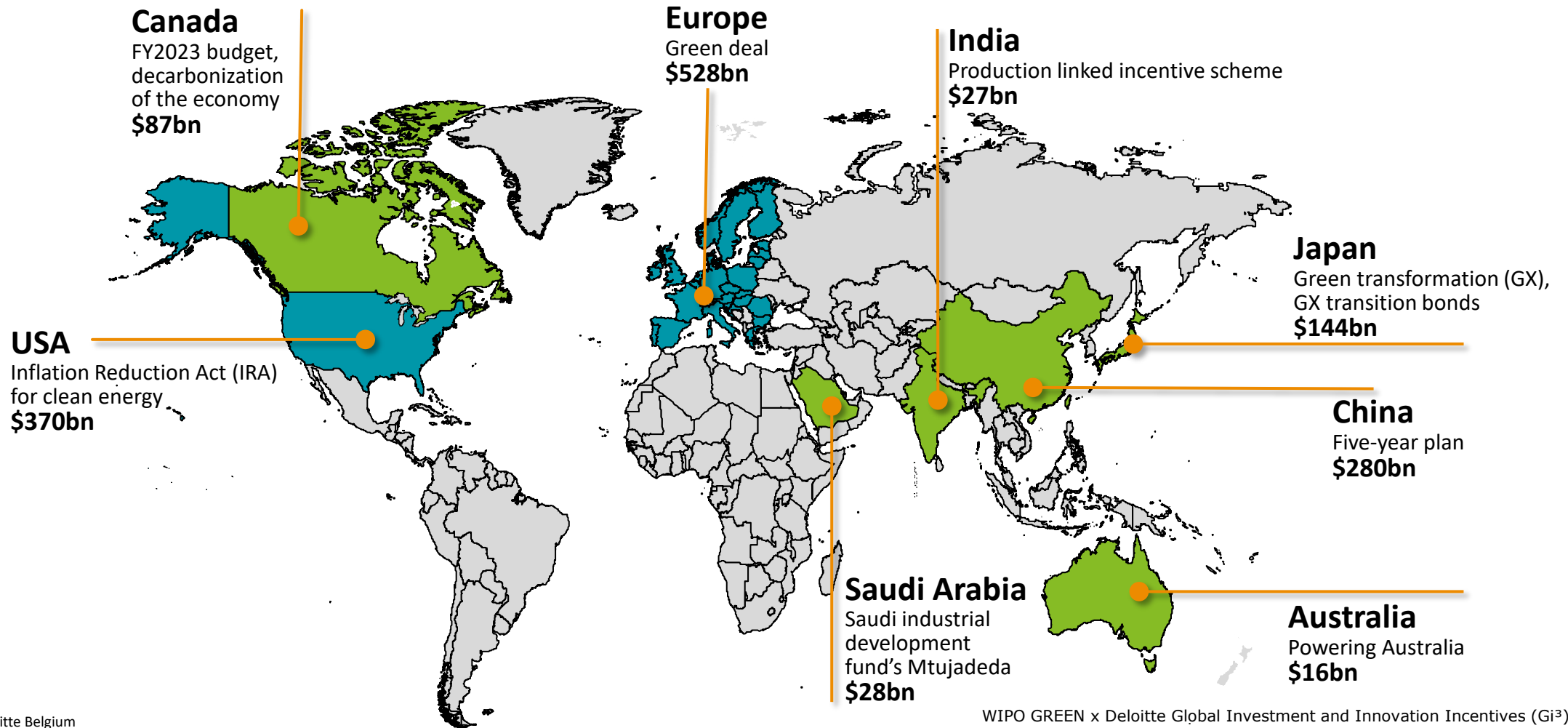
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Renaud is a tax lawyer leading a team of 35 scientists & engineers - the Global Innovation and Investment Incentives (Gi<sup>3</sup>) team located in Brussels.

Renaud has +10 years of experience in developing financing strategies to enable R&D and sustainability projects.

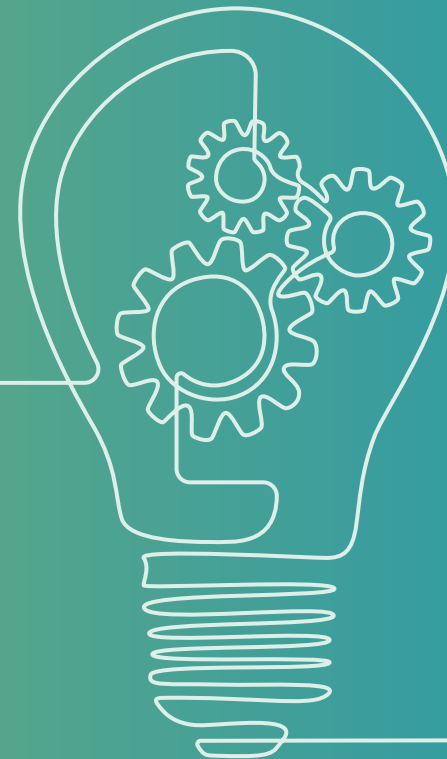
# Worldwide decarbonization initiatives are ongoing

In recent years, various geographies worldwide put forward national plans to enhance their net-zero capabilities through different industrial policy measures, including subsidies and tax credits.



# Financing Sustainability and Innovation

Around the world



# Factors triggering support



## INNOVATION

- Research and development into new products/ processes/ services
- Unique and innovative for the sector
- Demonstration and pilot projects
- Intellectual property generation



## SUSTAINABILITY

- Investment in green technologies
- Development of green technologies
- Investments in/ development of circular economy, reduction of greenhouse gas emissions, electricity consumption, renewable energy, etc.



## INVESTMENTS

- New production site/production line
- Processes innovation
- New lab equipment
- Investment linked to energy/water saving, circular economy, renewable energy
- Focus on innovation or sustainability



## TALENT DEVELOPMENT

- Training employees linked to new investments/products
- Transformation of the company to a new business model, service, product, markets, etc.

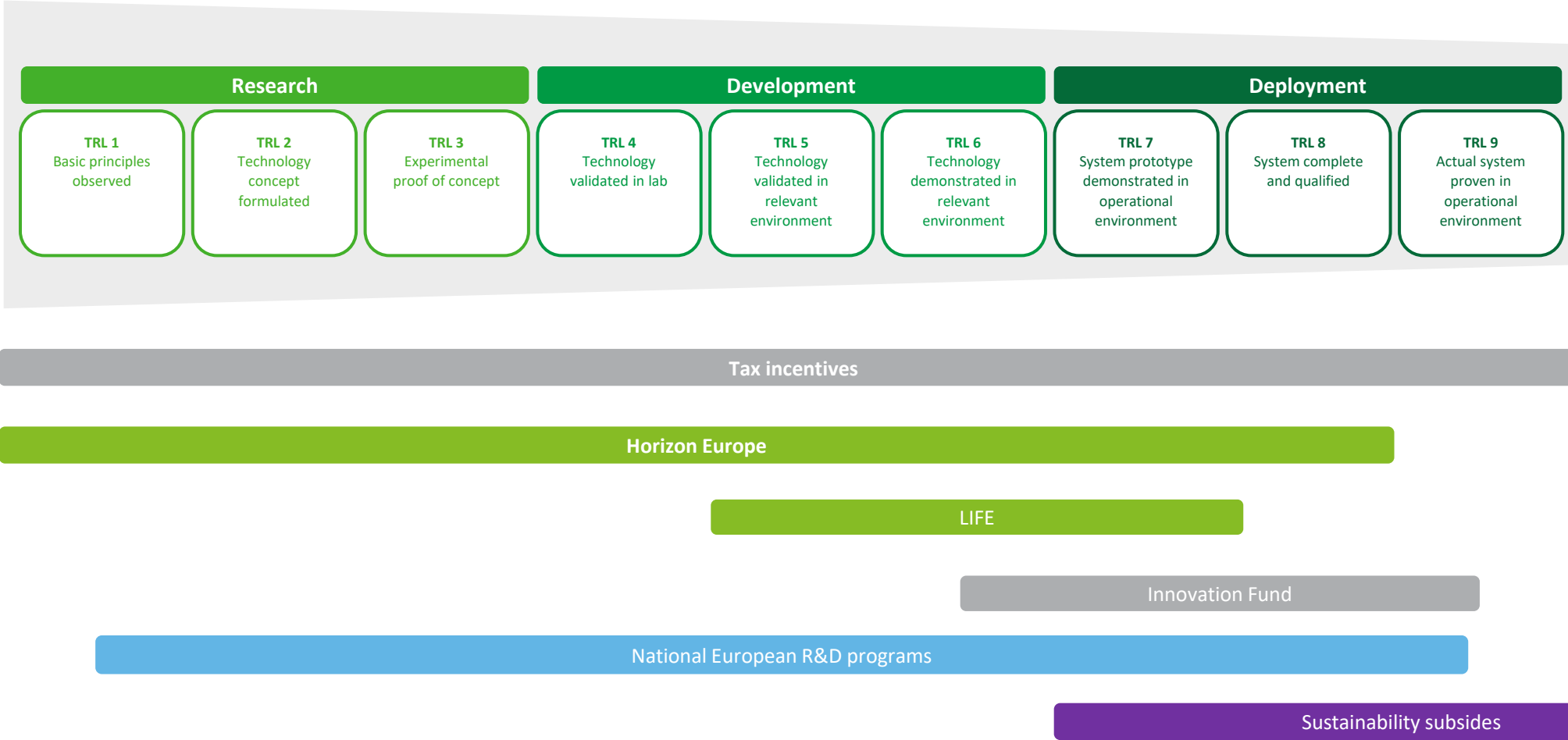


## COLLABORATION

- Collaborations with universities or research institutes
- Collaborations with customers or subcontractors/industrial partners to stimulate innovation

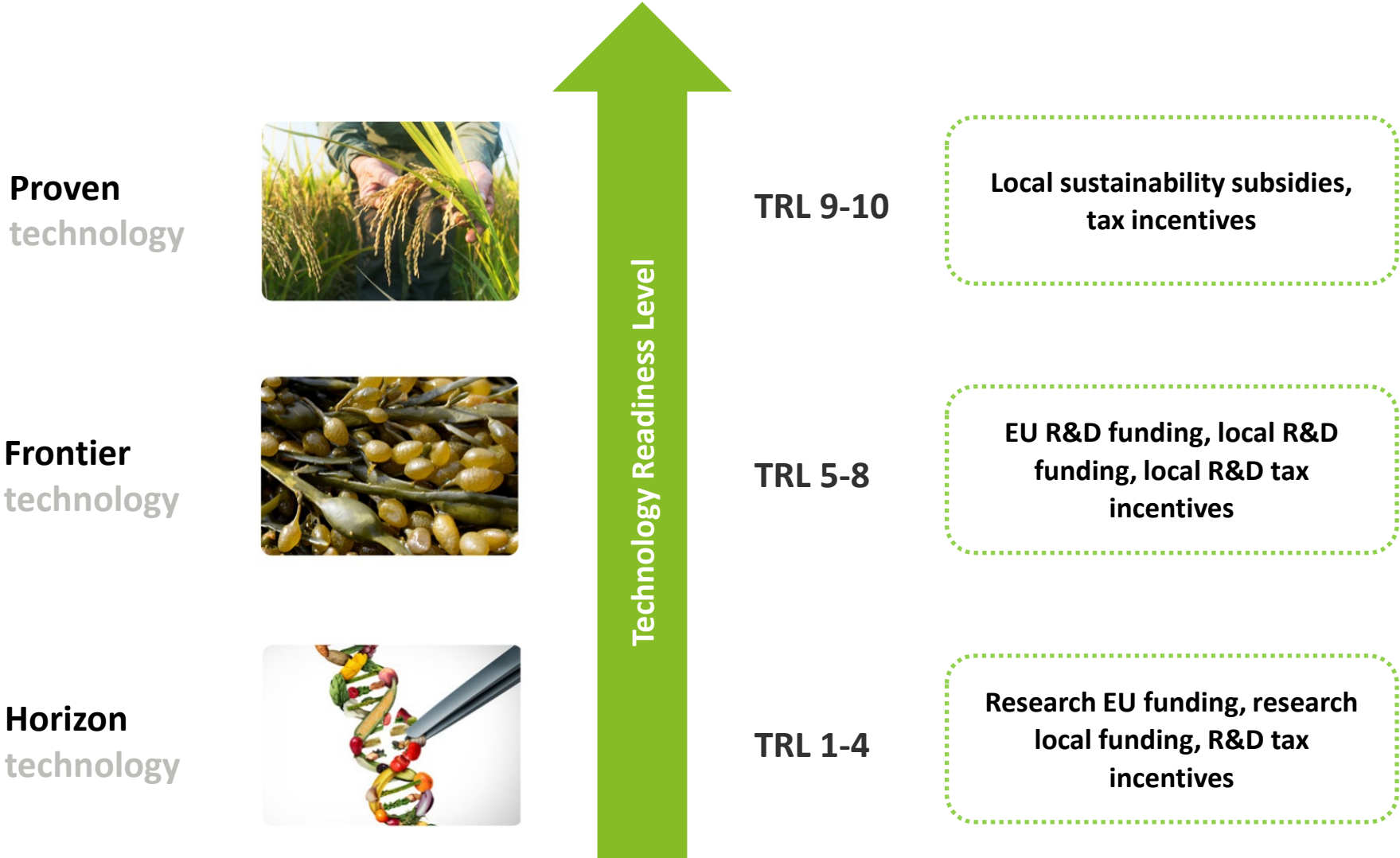
# Financing is available across the project pipeline

Europe example

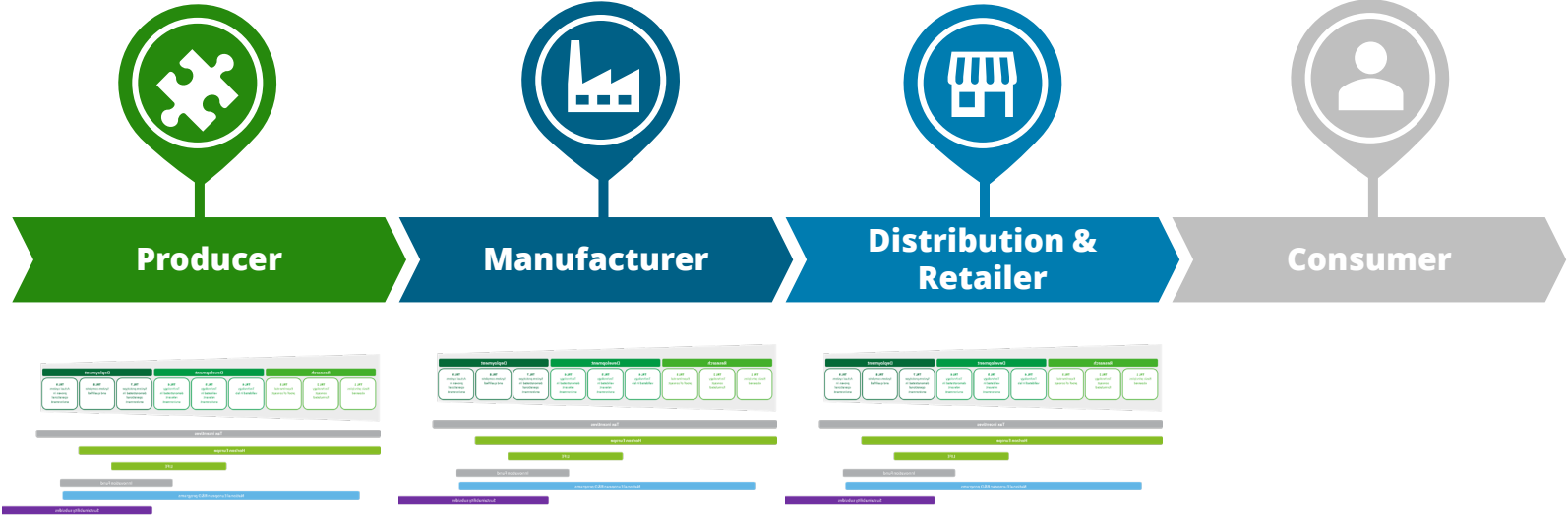


# Financing technologies from WIPO Green

Europe: Financing possible across the entire project pipeline

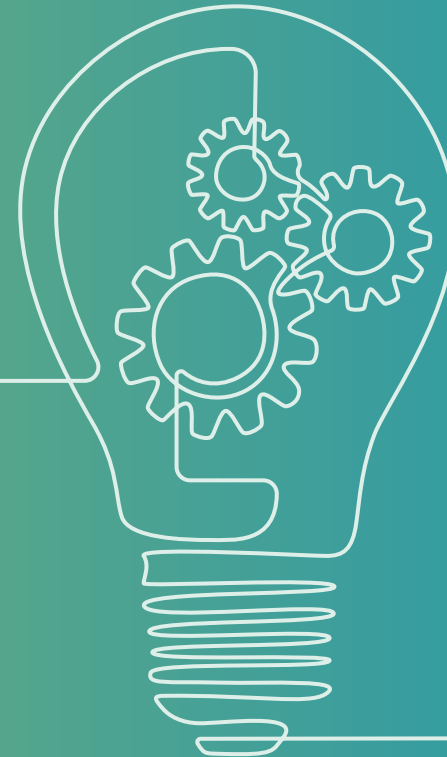


# Financing is available for any production step - **across the supply chain**





# From WIPO GREEN to a funded project



# From an ambition to a funded project

01

## Identify

Identify the idea/ **green technology**/investment of interest

02

## Screen for financing opportunities

Consider technology maturity, partners, your location, budget, ...

03

## Define the funding strategy

A well-defined, tailored strategy enables benefitting from grants and incentives from early R&D to commercialization.

04

## Apply for a selection of grants/subsidies/incentives

Apply timely and before incurring any costs (in case of funding)

# Financing innovation and sustainability

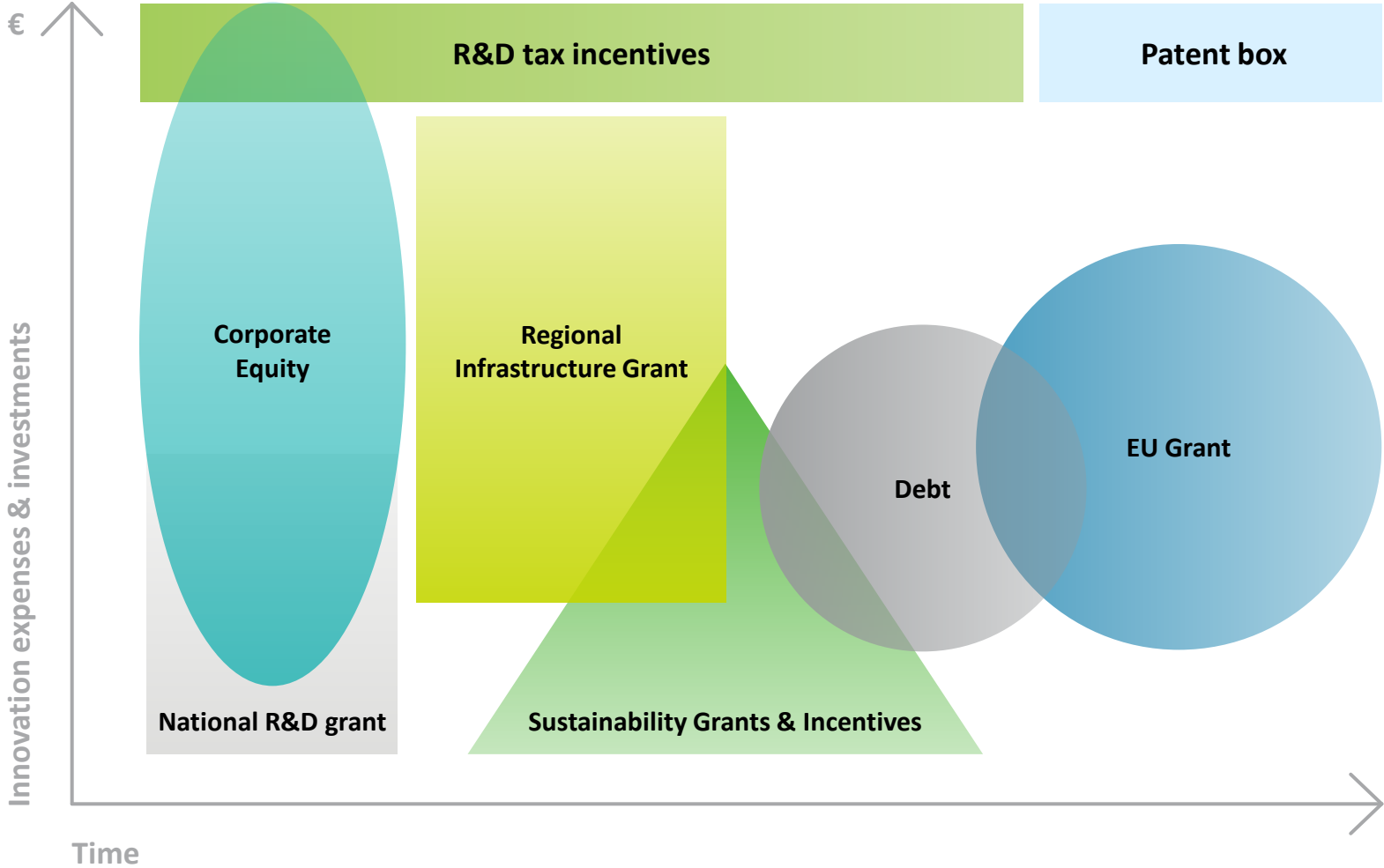
In practice



# G&I landscape: An increased complexity

1. We assist our clients identifying the appropriate finance mix (tax incentives, cash funding, equity, debt, ...) to realize their innovation and sustainability strategy.
2. We assist our clients in deploying their innovation and sustainability strategies and complying with their obligations.

*The incentives landscape is rapidly changing and accessible incentives will largely depend on the project timeline and the technology's maturity. There is a variety of incentives available at different stages of the project and a single project can access multiple incentives throughout its timeline.*



# Types of Governmental Sustainability Support



## FUNDING



Cash ( or loans), up to 100% eligible costs; usually 20-50%



Temporarily/ call-based (dedicated budgets)



Regional – National - European



Before a project



## TAX INCENTIVES



Tax deduction or credit



Always open (through tax return)



Regional -- National



Can be retro-active

# Financing

## Overview of financing opportunities in selected countries (local opportunities)

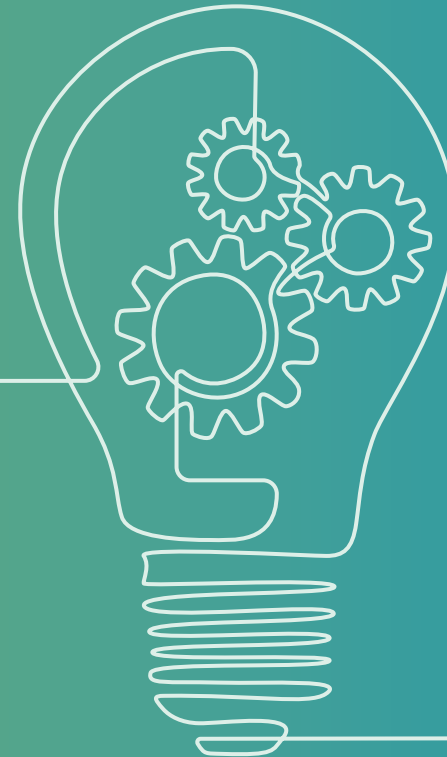
Most of the opportunities are accessible both for SMEs and large enterprises

	Topic	Belgium	Germany	USA	Singapore	South Africa
Tax incentives	R&D tax credit	●	●	●	●	●
	Patent box	●	●	●	●	●
Funding / Subsidies	R&D grants	●	●	●	●	●
	Investment/Capex	●	●	●*	●	●*
	Training and/or employment	●	●	●*	●	●
	Environmental sustainability	●	●	●	●	●

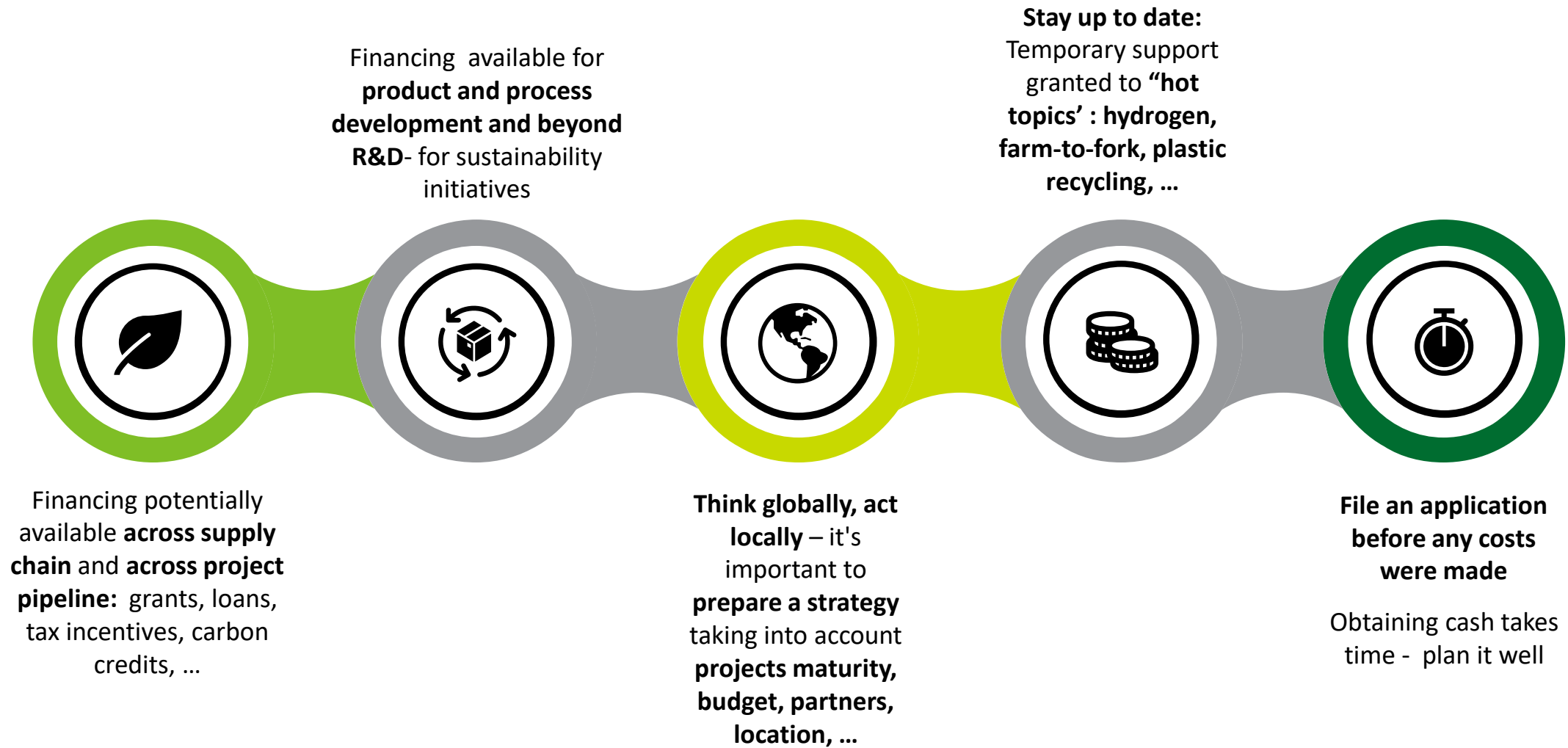
- Readily available
- Temporarily available
- Limited availability
- Not available
- \*Limited or temporary availability for specific cases

# Summary

Key takeaways



# Key Takeaways







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