



# Sustainability Pills

June 2026

Pay transparency, fairness and inclusion: Directive (EU) 2023/970 marks a turning point for companies and workers 2

ESG certifications: an investment that creates value and opens up new opportunities 3

EUDR: review of the simplification of the EU Regulation published 4

CONAI: increases in environmental levies on plastic packaging 5

Greenwashing: the strengthening of the regulatory framework and the risks for businesses 6



***Pay transparency, fairness and inclusion: Directive (EU) 2023/970 marks a turning point for companies and workers***

Directive (EU) 2023/970, adopted by the European Parliament and the Council on 10 May 2023, introduces new measures to strengthen the principle of equal pay for women and men for the same work or work of equal value. Member States are required to transpose it by 7 June 2026, marking the start of a new phase for companies, workers and job applicants.

The aim of the legislation is to make pay systems more transparent, combat pay discrimination and promote greater equity in career opportunities. This change goes far beyond administrative aspects and forms part of the broader path towards genuine gender equality in the workplace.

Among the key changes introduced by the Directive, candidates will have the **right to know the pay details for the position they are applying for right from the early stages of the selection process**. At the same time, companies will not be allowed to ask for information on salaries received in previous jobs, thereby preventing any past inequalities from continuing to influence people's career paths.

Employees will also see their rights strengthened. It will be possible to request information on average pay levels, broken down by gender, for occupational categories performing the same work or work of equal value. Organisations will also be required to ensure transparency regarding the criteria used to determine pay, pay rises and career paths, ensuring that these are based on objective and gender-neutral parameters.

New monitoring and reporting obligations are being introduced for businesses. Larger organisations will be required to collect and report data on the gender pay gap and, where significant differences emerge that are not justified by objective factors, they will have to take appropriate corrective measures.

**The link between pay transparency and gender equality is direct.** Making pay criteria visible creates the conditions for identifying and correcting any imbalances, fostering a more equitable and inclusive corporate culture. Transparency thus becomes a practical tool for ensuring that financial rewards are linked to skills, responsibilities and results, rather than to gender-related factors.



This approach is fully **in line with the Gender Equality Certification scheme**, which **recognises organisations committed to promoting pay equity, equal opportunities for career development and the development of talent**. In this context, **pay transparency** is not merely a **regulatory obligation**, but a strategic lever for strengthening **trust, meritocracy** and organisational **sustainability**.

In a labour market increasingly focused on ESG issues and social responsibility, pay transparency and gender equality are no longer separate objectives, but complementary elements of a single vision: to build organisations in which every person can be assessed, valued and remunerated solely on the basis of their contribution. Because a culture of fairness stems from the ability to make the opportunities, criteria and value of everyone's work visible.



### ***ESG certifications: an investment that creates value and opens up new opportunities***

A focus on sustainability does not merely generate reputational and competitive value. An increasing number of Chambers of Commerce are launching calls for proposals dedicated to ESG certifications, sustainability reports, specialist consultancy and organisational improvement programmes.

In **2026**, there are several **funding opportunities available, with non-repayable grants for businesses investing in sustainability, governance, inclusion and ESG reporting**. A clear signal: sustainability is no longer merely a strategic objective, but a pathway actively supported by dedicated tools and incentives.



Call for applications	Organiser	Eligible applicants	Objective	Grant
Towards Gender Equality Certification (2025–2027)	Lombardy Region (UCL)	SMEs with operational headquarters in Lombardy (min. 1 employee)	Obtaining UNI/PdR 125:2022 gender equality certification	Non-repayable grant of up to €9,000, variable depending on company size
Gender Equality Certification Grants 2026	Umbria Chamber of Commerce	Umbrian SMEs (micro, small and medium-sized enterprises)	Support for obtaining UNI/PdR 125:2022 gender equality certification	Non-repayable grant equal to 50% of eligible expenses, up to €2,000
Environmental sustainability (AGEF 2605)	Brescia Chamber of Commerce	Brescia SMEs (MSMEs)	Procurement of services/consultancy for environmental sustainability initiatives	Non-repayable grant equal to 50% of eligible expenses, up to €5,000
Adoption of certified systems and ESG training 2026	North-West Tuscany Chamber of Commerce	Companies (or consortia) in Lucca, Massa-Carrara, Pisa	Adoption of certified management systems and ESG certifications	Non-repayable grant equal to 50% of eligible expenses, up to €6,000



***EUDR: review of the simplification of the EU Regulation published***

On 4 May 2026, the European Commission published the results of the review aimed at **simplifying and facilitating the application of the EUDR** (to read more about EUDR, [click here](#)), the European Union Regulation on Deforestation.

This new package of measures is based on three pillars:

- Report from the European Parliament to the European Council
- Updated guidance document and FAQs (5th edition)
- Draft delegated act.

The **Report** estimates a **75% reduction in administrative costs** for obligated parties and demonstrates, with supporting data, how the EUDR is already transforming global supply chains, with a sharp increase in **investment in**

## traceability and transparency

The document also presents the introduction of **support tools** to facilitate risk assessment and due diligence processes, such as public databases containing the legislation of producer countries.

The **updated guidance document** and the fifth edition of the **FAQs** provide crucial **clarifications** on operational aspects that had previously raised doubts, in particular regarding:

- obligations for downstream operators
- simplified regime for micro and small primary operators
- geolocation
- re-imports, exports and e-commerce.

The draft delegated act, which is open for public consultation until 1 June 2026, proposes a **revision of the Regulation's scope**. The proposed changes concern **the inclusion of new downstream products**, such as instant coffee and certain specific palm oil derivatives, and the **exclusion of other products**, such as leather, retreaded tyres, commercial samples, used and second-hand products, and waste.

The review confirms the European institutions' approach towards striking a balance between environmental objectives and the operational sustainability of companies covered by the EUDR, with a path that is therefore more guided and, on paper, less burdensome. In light of the imminent regulatory deadlines and the ongoing product reviews, it is essential for companies to promptly initiate a screening process of their value chain.



### **CONAI: increases in environmental levies on plastic packaging**

From 1 October 2026, the rates of the CONAI Environmental Contribution will increase for all nine contribution brackets for plastic packaging. The contribution, established under the consortium system governed by Legislative Decree 152/2006, is the mechanism through which the costs associated with the separate collection, recycling and recovery of packaging waste placed on the domestic market are shared between producers and users.

The decision was taken by the CONAI Board of Directors following discussions with COREPLA and operators in the supply chain, in light of developments in the economic and industrial situation regarding plastics recycling. According to CONAI's statement, the context continues to be characterised by market

volatility, rising operating costs and persistent challenges in the European market for recycled plastics.

The new rates, effective from 1 October 2026, are divided into the nine contribution bands provided for plastic packaging. Specifically, the contribution will increase:

- for category A1.1, from 40 to 51 euros per tonne
- for category A1.2, from 87 to 92 euros per tonne
- for category A2, from 258 to 264 euros per tonne
- for band B1.1, from €219 to €260 per tonne
- for band B1.2, from €228 to €304 per tonne
- for band B2.1, from €611 to €639 per tonne
- for band B2.2, from €724 to €856 per tonne
- for band B2.3, from €785 to €917 per tonne
- for band C, from €790 to €922 per tonne.

The revision is designed to ensure the **continuity of supply chains and to maintain a recycling rate of at least 50%**, against a backdrop where the secondary raw materials market continues to show signs of instability. The deferred effective date of 1 October 2026 also meets the need to provide businesses with an adequate lead time to adapt their administrative, contractual and invoicing systems.

The increase in the levy confirms the growing importance, including economic importance, of the obligations associated with the management of packaging and related waste. For the businesses concerned, the amendment makes it **advisable to promptly verify the correct classification of packaging** within the CONAI levy categories, as well as any impact on supply contracts, procedures for importing full packaging and the method of showing the levy on invoices.



### ***Greenwashing: the strengthening of the regulatory framework and the risks for businesses***

The fight against **greenwashing** is increasingly becoming one of the key areas of focus in the field of ESG, particularly in light of the strengthening of the European and national regulatory framework on **environmental communications**. Companies are now required to pay increasing attention not only to the environmental claims used in marketing campaigns, but also to the overall consistency between sustainability statements, climate targets, ESG reporting and the industrial strategy actually pursued.

In Italy, **Legislative Decree No. 30 of 20 February 2026** transposed Directive



(EU) 2024/825, amending the Consumer Code and introducing new rules aimed at combating unfair commercial practices based on generic, unverifiable or inadequately supported environmental information. The decree came into force on 24 March 2026, but its provisions will apply from **27 September 2026**.

Among the key changes, the decree introduces definitions of “**environmental claim**”, “**generic environmental claim**”, “**sustainability label**” and “**certification scheme**”, whilst expanding the list of unfair commercial practices. Of particular importance is the so-called “**blacklist**” of practices considered misleading in all cases, which includes, amongst other things, the use of sustainability labels not based on a certification system or not established by public authorities, as well as the formulation of generic environmental claims not supported by recognised excellence in environmental performance.

Particular attention must also be paid to statements regarding **future environmental performance**, such as emission reduction targets, carbon neutrality targets or climate transition plans, which may be misleading if they are not supported by clear, objective, publicly available and verifiable commitments, set out in a detailed and realistic implementation plan with measurable objectives and precise deadlines.

The tightening of the regulatory framework comes against a backdrop of increasing scrutiny across Europe of companies’ climate-related communications. In France, for example, **TotalEnergies** has been the subject of several initiatives concerning its environmental communications. In a ruling dated **23 October 2025**, the Paris Court found that certain communications issued by the company, relating to its 2050 carbon neutrality target, **constituted misleading commercial practices**, as they were likely to lead consumers to believe that the company was making a significant contribution to the fight against climate change, despite maintaining a business model that remains heavily reliant on fossil fuels. More recently, in **May 2026**, a number of NGOs reported TotalEnergies to the French market authorities, requesting an investigation into **certain communications directed at investors** concerning, amongst other things, the group’s climate strategy, the 2050 carbon neutrality target, investments in new oil and gas projects, and the role of Scope 3 emissions.

The shift from the previous consumer-focused assessment to the new reporting to market regulators thus highlights an **evolution in greenwashing risk**: from promotional communications aimed at consumers to corporate and financial information aimed at investors. In both cases, **the central issue remains the consistency between climate-related statements, actual business**

**strategy, investment plans and verifiable data.**

The resulting picture confirms the importance, for companies, of **carefully verifying the consistency between environmental claims, ESG reporting and market communications**, ensuring that stated climate targets are supported by clear, verifiable data and implementation plans that are consistent with the industrial strategy actually being pursued.





# The department

The Andersen team offers **integrated consulting services** to help clients understand the possibilities associated with sustainable innovation, seeking a **combination of ethics and business practice** within the current regulatory framework.

The department's **cross-cutting skills** enable business operations to be carried out in a responsible manner, thanks to assessments and measurements of the organisation, policies, expected and generated impacts, and stakeholder representation.

The result is the definition of new business models that focus on people and the environment with a view to innovation.



## Key Contacts



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