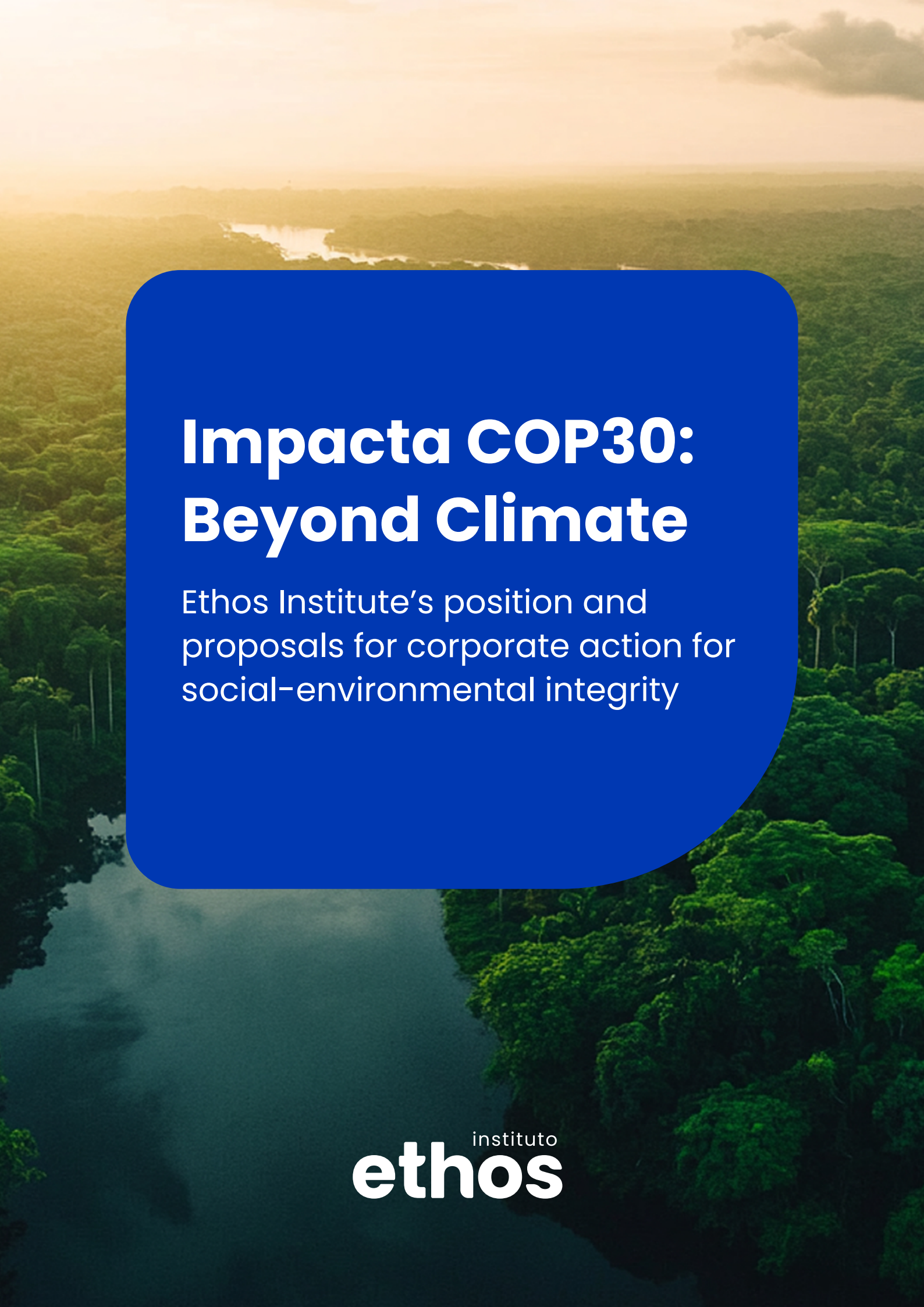




Impacta COP30: Beyond Climate

Ethos Institute's position and
proposals for corporate action for
social-environmental integrity

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Introduction

We are living in an era of intertwined crises. Climate change, with a global warming of 1.1 °C and the imminent prospect of exceeding the 1.5 °C limit before 2030 (IPCC), is the most urgent expression of a profound imbalance. Its impacts, however, far from being democratic, fall brutally on the most vulnerable populations, deepening historical injustices. The current scenario reveals how close we are to the point of no return, where irreversible changes in natural systems threaten the recovery of ecosystems, communities, and ways of life.

This is not, however, just a climate crisis; it is a crisis that multiplies risks, feeding and intensifying other equally serious threats: misinformation, which corrodes public debate; human rights violations; and environmental degradation. This picture shows that tackling the climate crisis must be directly linked to the promotion of socio-environmental rights, ensuring decent living conditions, protection of territories, and community participation in the decision-making processes that define their future.

It is now widely understood that the very much needed response to the climate crisis cannot be limited to government action. All sectors of society have responsibilities in this process, including the business sector, which occupies a strategic position. Given this, and the worsening inequalities, corporate responsibility must transcend discourse and become concrete action. Companies are called upon

to go beyond isolated initiatives and structurally rethink their business models, integrating sustainability into their governance as a central premise and not as an accessory.

The transition to a low-carbon economy requires bold commitments and real transformations. It is urgent that we review production chains, combat predatory practices, and adopt regenerative models, ensuring that due socio-environmental diligence is effective and not just a formality. As key players in this change, companies operating in Brazil have the opportunity—and the duty—to lead this process. This means implementing robust governance, prioritizing measurable results in human rights, and ensuring that the transition is fair and inclusive, taking into account the most vulnerable. It is time for unity and collective action. Alone, our efforts aren't enough; together, we can build a future in which prosperous businesses go hand in hand with equitable societies and a healthy environment.

For over 27 years, the Ethos Institute has consolidated its commitment to corporate sustainability through initiatives that have become a benchmark for the business sector in Brazil and Latin America. Its work has been fundamental in advancing the ESG (Environmental, Social, and Governance) agenda, with an emphasis on systemic cross-sectional efforts to address the climate emergency.

Among actions of this nature, encouraged and/or led by the Ethos Institute throughout its history, the following multisectoral and collective initiatives stand out: the Climate Forum: Business Action on Climate Change, created in 2009 to monitor public policies and improve business practices on climate; the Sustainable Amazon Forum (FAS, in the Portuguese acronym), which came about in 2007 as a space for mobilization and debate focused on a fair and sustainable Amazon; Sustainable Connections: São Paulo—Amazon, whose goal was to engage the livestock, timber, and soybean production chains, enabling the creation of sectoral pacts for the preservation of the Amazon Forest and the protection of its peoples; the Brazilian Conference on Climate Change (CBMC, in the Portuguese acronym), created in 2019 as an alternative forum in response to the lack of priority given to the issue by the federal government at the time; and participation in the Conferences of the Parties on Climate Change (COPs), expanding the influence and presence of civil society in multilateral decision-making and negotiation forums.

These initiatives reflect Ethos' trajectory in building connections between companies, civil society, and governments, always with the goal of promoting a more responsible business sector, committed to the territories where it operates. This commitment has materialized in the recognition that sustainability requires contextualized action: each territory has its own dynamics, specific vulnerabilities, and unique potentials that demand equally specific business responses. There is no single solution to complex challenges. Corporate responsibility, therefore, must be locally arti-

culated and globally aligned, considering the socioeconomic realities, cultures, traditional knowledge, and ecosystems of each region where companies operate. Only then will it be possible to build truly regenerative, fair, and sustainable business models.

In this context, the Ethos Institute sees the 30th edition of COP, to be held in 2025 in Belém do Pará, as a milestone for guiding and increasing the climate ambition of the Brazilian business sector. As part of this effort, Ethos participated in the 1st Amazon Climate Week, a long-term initiative aimed at collectively building solutions to ensure the future of the forest and its peoples, strengthening the region in the global climate change scenario. In addition, it made available to COP30 its main platform for dialogue on Corporate Social Responsibility, Sustainability, and ESG, the Ethos 2025 Conference, to foster cross-sectional debates focused on the climate agenda.

This document consolidates this historical trajectory and the diagnoses accumulated over more than 27 years of activity, putting Ethos in a position of guidance and mobilization for the business sector. Its guidelines articulate climate action with the dimensions interconnected with it—human rights, integrity, the environment, and socio-environmental justice—and emerge both from this institutional accumulation and from the dialogues held during the First Amazon Climate Week and the Ethos 2025 Conference, within the scope of COP30.

We hope that this position and these proposals will inspire and mobilize companies to continue building a more just and sustainable society.