



GREEN JOBS AND SUSTAINABILITY

Municipal Overview and
Articulation with the Private Sector

DEC 2025



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This project aims to activate and articulate the private sector in the green economy debate within the Municipality of São Paulo, encompassing different links of the production chain, with a focus on sustainable practices and green jobs.

In line with the objectives and guidelines of the 2022–2032 Municipal Economic Development and Labor Plan of the City of São Paulo, the initiative seeks to consult private sector stakeholders connected to the green economy, mapping demands, challenges, and proposals to be presented to public authorities.

The report includes a review of programs, incentives, and regulations related to sustainability, as well as the collection of primary data from companies in the main green economy sectors in the city of São Paulo.

A survey was conducted with 50 companies, complemented by individual interviews with 15 organizations. The initiative enabled the identification of the main sustainability practices adopted, the private sector's perception regarding green jobs and green skills, as well as bottlenecks, challenges, and recommendations directed to public authorities as drivers of sustainable initiatives.

Finally, as a result of interactions with companies and experts in the field, the report presents discussions on emerging agendas with potential for direct public sector action, such as the carbon market, cross-cutting green skills training initiatives, and mechanisms for payment for environmental services.

GREEN ECONOMY AND GREEN JOBS

According to the United Nations Environment Programme-UNEP[1], a **green economy** is defined as one that results in improved human well-being and social equity, while significantly reducing environmental risks and ecological scarcities. A green economy can be considered low-carbon, resource-efficient, and socially inclusive.

Green Jobs, as described by the International Labour Organization-ILO[2], refer to jobs that contribute to preserving or restoring the environment, whether in traditional sectors such as manufacturing and construction, or in new and emerging green sectors such as renewable energy and energy efficiency.

Related to this concept is **Green Skills**, defined as the set of knowledge, values, and attitudes necessary to live in, develop, and support a sustainable and resource-efficient society. (United Nations, 2022[3]). Many existing occupations and industries will undergo sustainable transformations in their tasks, adapting to the demands of the green economy.

According to the Green General Skill Index, four groups of skills stand out in green occupations:

- Engineering and technical skills
- Scientific skills
- Operational management skills
- Monitoring skills



[1] UN ECE (2018).

[2] OIT (2025).

[3] United Nations (2022).

GREEN ECONOMY IN THE 2022–2032 MUNICIPAL ECONOMIC DEVELOPMENT PLAN[4]

Indicated as one of the 10 strategic sectors, the Green Economy and Sustainability hold substantial importance in shaping the future of São Paulo. In the Municipal Plan, the sector was framed with the following development priorities:

NEW COMPETENCIES

The pandemic accelerated the digital transformation of sectors. With this transformation underway, it is necessary to train and retrain workers to meet the new work standards aligned with the Fourth Industrial Revolution (Industry 4.0).

ENTREPRENEURIAL TRAINING

Entrepreneurial training will be even more important in the economic recovery, whether for entrepreneurs who were able to keep their businesses operating or for those who are just beginning their journey.

FISCAL INCENTIVES

Development and achievement of the maturity of new businesses, aiming to foster a diversified economy and a robust labor market. The design of incentives and clear tax regulation ensures predictability for investors, contributing to the retention of strategic sectors in the city and the attraction of new investments.

TERRITORIAL DEVELOPMENT

More polycentric cities, with easier access to public services and nearby retail. These transformations pose new challenges for municipalities in regulating and operating urban space, particularly in revising Master Plans. The strategy of further spreading economic activities across the different regions of the city was more strongly discussed in meetings with the commerce and retail, tourism, IT, and green economy sectors.

Concerning the **strategic goals**, the Green Economy and Sustainability segment outlines the following objectives:

- Strengthening the green economy, including support for family farming, cooperatives, and ecotourism as job generation strategies
- Creating a municipal seal to encourage and promote social and environmental responsibility practices
- Promoting partnerships between the public and private sectors to build solutions to public challenges

[4] Prefeitura da Cidade de São Paulo (2025).

Strategic indicators related to circular economy, sustainability, and green economy include:

- Solid waste collection and selective collection
- Selective collection rate
- Number of cooperatives qualified for selective collection
- Number of cooperative waste pickers
- Total installed photovoltaic capacity in the municipality (kW)
- Public sector share in total installed photovoltaic capacity (%)

Objective 3 of the Municipal Plan, related to Sustainability, provides for:

- Promoting a cultural and mindset shift starting from the green economy sectors and extending beyond them, disseminating concepts and practices that demonstrate the value that can be generated through a transformation in resource use and job creation. With emphasis on:

LEVERAGE OPPORTUNITIES

between corporate socio-environmental responsibility agendas and strategic public sector programs and initiatives.

PRODUCTIVE TRANSITION

Promote São Paulo's transition toward a low-carbon economy.

The Plan includes guidelines such as:

Activate the Sustainable Economic Development Production Chain, with emphasis on the proposal to:

- Promote the green economy and circular economy sectors in order to maximize business opportunities and generate green jobs in the city.

Position the City of São Paulo as a global reference in sustainable economic development.

- Combine the green performance of the urban economy with strategic city branding and the ability to attract green finance (green bonds), with special rates dedicated to environmental infrastructure.

Among the proposals included in the Plan related to Green Economy and Green Jobs, the following stand out:

- 3.1.1 Strengthen and coordinate the green economy and circular economy ecosystem in the city;
- 3.1.2 and 3.2.1 Promote the green economy and circular economy sectors to maximize business opportunities and generate green jobs in the city;
- 3.2.2 Boost businesses related to green areas and food production in both the rural and urban zones of the capital.

- 3.3.1 Encourage the adoption of appropriate Environmental, Social, and Governance (ESG) practices by companies conducting economic activities in the municipality;
- 3.3.1 Encourage the people of São Paulo to embrace the concepts of Sustainable Development;
- 3.3.3 Position the Municipality of São Paulo as a global reference in sustainable economic development.

OVERVIEW OF THE GREEN ECONOMY IN SÃO PAULO



According to InvestSP[5], the State of São Paulo has the largest and most diversified green economy market in Brazil and the cleanest energy matrix in the country. It is also the world's largest producer of sugarcane ethanol.

The State was a pioneer in incorporating the theme into regulations, such as:

- State Law No. 12,300/2006 – Solid Waste.
- State Law No. 13,798/2009 – Climate Change.
- São Paulo Environmental Agreement (2019) – aimed at encouraging companies in São Paulo to undertake voluntary commitments to reduce greenhouse gas emissions.
- Environmental ICMS Law (2021) – reoriented the allocation of ICMS tax revenue transfers to municipalities (Value Added Tax).

At the municipal level, the City of São Paulo promotes initiatives focused on economic development aligned with sound environmental and sustainability practices. In addition, the Municipality has regulations and incentives that encourage good environmental practices.

[5] [InvestSP \(2025\)](#).

Programs and initiatives include:



Municipal Secretariat for Green and the Environment:

Created in 1993 (Law No. 11,426/93), the Secretariat is responsible for: planning, regulating, and coordinating environmental protection activities in the Municipality of São Paulo; maintaining relations and contacts aimed at technical and scientific cooperation with environmental agencies and entities; and establishing, together with federal and state bodies of the National Environmental System (SISNAMA), criteria to optimize environmental protection actions.

The following bodies are linked to the Municipal Secretariat for Green and the Environment:

- Municipal Council for the Environment and Sustainable Development
- Council of the Special Fund for the Environment and Sustainable Development
- Special Fund for the Environment and Sustainable Development
- Climate Change and Eco-Economy Committee
- Advisory Council of UMAPAZ



CLIMASP Plan: São Paulo Municipal Climate Action Plan 2020–2050. The Plan was developed to address this challenge and guide municipal government action in incorporating the climate variable into its decision-making processes, as well as to show how the population can prepare to face the impacts of climate change.



Executive Secretariat for Climate Change: Established by Decree No. 60,290/2021, it is part of the organizational structure of the City of São Paulo, linked to the Municipal Secretariat of Government. Its institutional purpose is to coordinate, manage, and monitor initiatives related to climate change adaptation, mitigation, and resilience.

SÃO PAULO PELO CLIMA

São Paulo for Climate: São Paulo positions itself as a strategic hub for COP30, offering infrastructure, connectivity, and opportunities for those who will participate in the conference in Belém. As the largest economic center in Latin America, the city aims to act as an intermediary among public and private sectors and civil society, facilitating dialogue and driving innovative solutions for the climate agenda.

The São Paulo for Climate website brings together a series of events, debates, and preparatory meetings throughout 2025, connecting companies, researchers, political leaders, and environmental advocates around the discussions that will be taken to COP30.



Summit Agenda SP +Verde: pre-COP event, taking place on November 4 and 5 at Parque Villa-Lobos, aims to bring together a high-level audience for more than 20 hours of content, debates, presentations, as well as cultural attractions, gastronomy, and networking opportunities.



Green Sampa: Program of the City of São Paulo aimed at accelerating and fostering startups focused on sustainable solutions. The program offers mentoring, advisory support, workspace, and networking opportunities for companies that develop green products and services.

The Centro de Inovação Verde Bruno Covas - Hub Green Sampa is a physical space that hosts and supports the startups accelerated by the program. Hub Green Sampa also hosts events and activities focused on innovation and the environment, such as SP Climate Week.



São Paulo Green Capital Program: A City Hall initiative that promotes environmental preservation actions, urban afforestation, and pollution control. The city was recognized as the Ibero-American Green Capital in 2022 for its performance in this area.

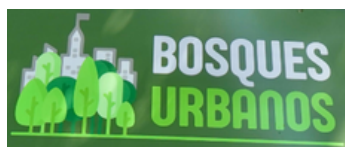
The program includes tree planting, the “Rain Garden Program,” and efforts to combat forest fires, as well as the declaration of public utility status for privately owned green areas in order to expand the amount of green space under municipal management.



Viva o Verde SP: A project developed in partnership with ONU-Habitat aimed at increasing equity in access to public green areas in the city. The project promotes community participation in the planning and revitalization of parks.

CARAVANA VERDE

Green Caravan: An initiative that brings tree-planting activities to different regions of the city, with the support of various municipal secretariats.



Urban Forests: The creation of small urban forests aimed at preserving biodiversity.

VAGAS VERDES

Green Spaces: Projects aimed at increasing soil permeability and enhancing biodiversity in urban areas.

ATERROS SANITÁRIOS E BIOGÁS

Landfills and Biogas: Facilities at sanitary landfills that convert methane into electricity and generate carbon credits. The project reduces greenhouse gas emissions and generates resources for socio-environmental initiatives in areas surrounding the landfills.

COMPENSAÇÃO DE CARBONO

Carbon Offsetting: Reforestation projects aimed at removing and storing carbon from the atmosphere.

Regulations and Incentives:

IPTU VERDE

The City of São Paulo offers property tax (IPTU) discounts for properties that adopt sustainable practices, such as selective waste collection, the use of solar energy, and other energy-efficiency measures. Taxpayers may apply for the following IPTU discounts, in accordance with specific legislation:

1. Properties covered with tree vegetation are declared as permanently preserved or perpetually protected;
2. Land located within Environmental Protection Areas for Water Sources (ZEPAM);
3. Properties that have been restored, provided they are located within the perimeter specified by law, as well as properties of historical or exceptional artistic, cultural, or landscape value protected under municipal law.

SUSTAINABLE PUBLIC TRANSPORTATION:

Municipal laws establish the goal of progressively reducing the use of fossil fuels in public transportation, prioritizing the adoption of renewable fuels.

Home to the largest electric bus fleet in Brazil, São Paulo has more than one thousand buses powered by clean energy.



ESG REPORTS

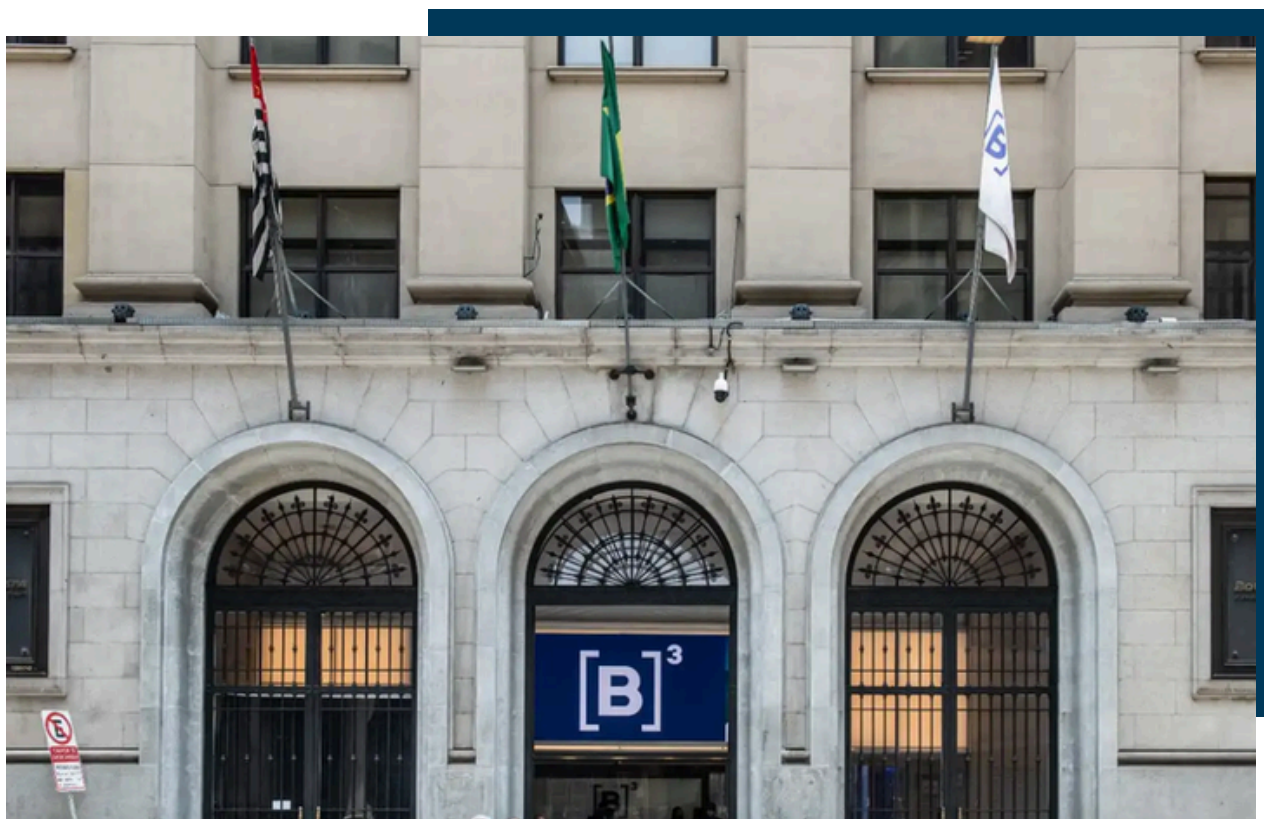


Sustainability reporting has been a topic of intense debate and evolution over the past three decades, reflecting changes in how companies perceive their environmental, social, and governance responsibilities (Du Toit, 2024[6]). Initially, the focus was primarily on environmental disclosures, driven by environmental concerns and growing demand for greater corporate accountability in the 1990s. However, the scope later expanded to include social, governance (ESG), and economic issues, recognizing the interconnected nature of sustainable development (Du Toit, 2024).

The adoption of sustainability reporting has been driven by regulatory requirements and investor expectations, aligning with global frameworks such as the Global Reporting Initiative (GRI) and the United Nations Sustainable Development Goals (SDGs) (Du Toit, 2024).

At the national level, since 2012, B3 (Brazil's sole stock exchange)[7] began recommending that listed companies disclose in their Reference Form whether they published sustainability, integrated, or similar reports, and explain the absence of such reports if they did not. The initiative, called “Report or Explain for Sustainability or Integrated Reporting,” was carried out with the support of Global Reporting Initiative and the International Integrated Reporting Council, aiming to encourage ESG disclosure.

In 2016, with the update of the Reference Form by the Comissão de Valores Mobiliários, this type of disclosure became mandatory, bringing the initiative in its original format to an end in 2015, as the commitment became regulatory. In addition, B3 maintains a set of indices to track the performance of companies committed to best practices in social responsibility and sustainability.



[7] [B3 \(2025\)](#).

STRATEGIC SECTORS



The Association for Project Management[8] highlights that the transition to a green economy is creating a wide range of new job opportunities across all sectors. These roles require a combination of technical knowledge in sustainability-related areas and interpersonal skills, such as systems thinking, stakeholder engagement, and adaptability. Organizations must invest in training programs that encompass both technical sustainability skills and broader competencies to drive sustainable change.

[8] Association for Project Management (2024).

The Sustainability Interest Network of the Association for Project Management[9] describes the transformations, priorities, dilemmas, and skills related to Green Work across several key sectors of the economy:

ENERGY

Priorities and Dilemmas: Transition from fossil fuels to renewable energy sources; impact on the transmission grid caused by multiple geographically dispersed generators and energy storage systems (such as rooftop solar panels, onshore wind power, and car batteries); improvement of energy efficiency and storage technologies; balancing immediate energy needs with long-term sustainability goals; and reducing dependence on fossil fuels.

Main Projects and Roles:

- Renewable Energy Project Managers, working on the installation of wind and solar farms;
- Smart Grid Engineers, involved in projects to modernize the electricity grid;
- Energy Efficiency Consultants, working on the development of energy storage systems.

Required Skills:

- Knowledge of renewable energy technologies;
- Understanding of energy policies and regulations;
- Skills in data analysis and modeling.

Main Stakeholders:

- Government Regulatory Agencies
- Local Communities
- Environmental Scientists



[9] Association for Project Management (2024).

Priorities and Dilemmas:

Implementation of circular economy principles; waste reduction and increased resource-use efficiency; balance between profitability and sustainable practices.

Main Projects and Roles:

- Circular Economy Specialists, focused on product redesign;
- Green Manufacturing Engineers, focused on implementing zero-waste manufacturing processes.

Required Skills:

- Knowledge of life cycle assessment
- Lean manufacturing principles
- Expertise in materials science
- Green auditing and environmental accounting
- Product and packaging design
- Process design

Main Stakeholders:

- Suppliers and vendors
- Recycling and waste management companies
- Consumers



Priorities and Dilemmas:

Vehicle electrification and development of alternative fuels; improvement of public transportation systems; management of the environmental impact of battery production; batteries are mostly imported, making the electrification process more costly for companies; integration of the supply chain and supporting industries.

Main Projects and Roles:

- Sustainable Transport Planners, focused on sustainable urban mobility planning;
- Electric Vehicle Infrastructure Project Managers, focused on the development of EV charging infrastructure;
- Alternative Fuels Researchers, focused on developing sustainable energy sources;
- Fleet Sustainability Managers, focused on fleet electrification programs;
- Transportation User Experience Designers, focused on improving the public transportation user experience.

Required Skills:

- Understanding of transportation systems and infrastructure
- Knowledge of electric vehicle technology
- Principles of urban planning
- Regulations, planning, and public consultation

Main Stakeholders:

- Urban planners
- Automobile manufacturers
- Public transport authorities



Priorities and Dilemmas:

Improve energy efficiency in buildings; use sustainable and low-carbon materials; balance short-term costs with long-term sustainability benefits.

Main Projects and Roles:

- Project Managers and Sustainable Building Architects, involved in the design and construction of buildings;
- Energy Efficiency Consultants, focused on the energy-efficient retrofit of existing buildings;
- Building Performance Analysts, responsible for monitoring and optimizing building performance;
- Sustainable Landscape Architects, working with sustainable landscaping and urban tree planning.

Required Skills:

- Knowledge of sustainable building standards
- Understanding of sustainable construction materials and techniques
- Expertise in energy modeling for sustainable compliance

Main Stakeholders:

- Building owners and property managers
- Industry certifiers
- Material suppliers



Priorities and Dilemmas:

Implementation of sustainable agricultural practices; reduction of food waste across the supply chain; balancing increased food production with animal welfare protection; automation and efficiency in production; alternative food production.

Main Projects and Roles:

- Sustainable agriculture specialists, working on the development of sustainable irrigation systems and the implementation of precision agriculture;
- Engineers, involved in vertical farming projects;
- Chemical engineers, working in laboratory-grown food production;
- Coordinators for food waste reduction programs;
- Sustainable packaging developers.

Required Skills:

- Understanding of sustainable agricultural practices
- Knowledge of agricultural technology and IoT
- Expertise in food supply chain management
- Marketing of fast-moving consumer goods (FMCG)

Main Stakeholders:

- Farmers and cooperatives
- Retailers and distributors
- Agricultural technology providers



Priorities and Dilemmas:

Development of energy-efficient hardware and data centers; creation of software solutions for environmental monitoring and management; balancing data privacy concerns with the need for environmental data collection.

Main Projects and Roles:

- Green Technology Project Managers, involved in the implementation of sustainable data centers;
- Data Scientists, working on the development of environmental monitoring systems;
- Artificial Intelligence Developers, focused on sustainability applications;
- Specialists in green coding initiatives.

Required Skills:

- Knowledge of green IT practices
- Experience in data analysis and machine learning
- Understanding of environmental monitoring techniques

Main Stakeholders:

- Hardware manufacturers
- Environmental agencies
- Cloud service providers
- Data center clients



Priorities and Dilemmas:

Development of sustainable financial products and services; implementation of ESG criteria in investment decisions; addressing practices such as greenwashing and ensuring the credibility of green investments.

Main Projects and Roles:

- Financial specialists involved in the issuance and management of green bonds;
- ESG Investment Analysts, working on the development of sustainable investment funds;
- Sustainable Fund Managers, integrating ESG into financial analysis and reporting;
- Specialists in structuring carbon accounting and reporting systems;
- Specialists in developing sustainability risk assessment frameworks.

Required Skills:

- Understanding of green finance principles
- Experience in ESG analysis and reporting
- Knowledge of sustainability accounting standards

Main Stakeholders:

- Regulatory bodies
- Corporate sustainability leaders
- ESG data providers



RESULTS



To collect primary data and engage the private sector in the debate on the Green Economy and Green Jobs, the following sector selection represents strategic segments of São Paulo's economy prioritized for outreach, focusing on companies with green initiatives or sustainable practices.

- Transportation
- Construction
- Finance and Technology
- Sustainable Solutions
- Food Industry
- Energy

Consultation with the private sector enables the validation of initiatives and the mapping of sectoral demands. The objectives of the survey are:

- Identify the company's level of strategic engagement with the green agenda and its openness to public-private collaboration;
- Understand how companies are positioned within the transition to a green economy;
- Assess whether the company already generates or plans to generate green jobs;
- Evaluate whether the company measures and communicates its environmental actions and recognizes the value of certifications or public incentives;
- Foster regulatory dialogue and collaboration with public authorities to address bottlenecks and expand opportunities.

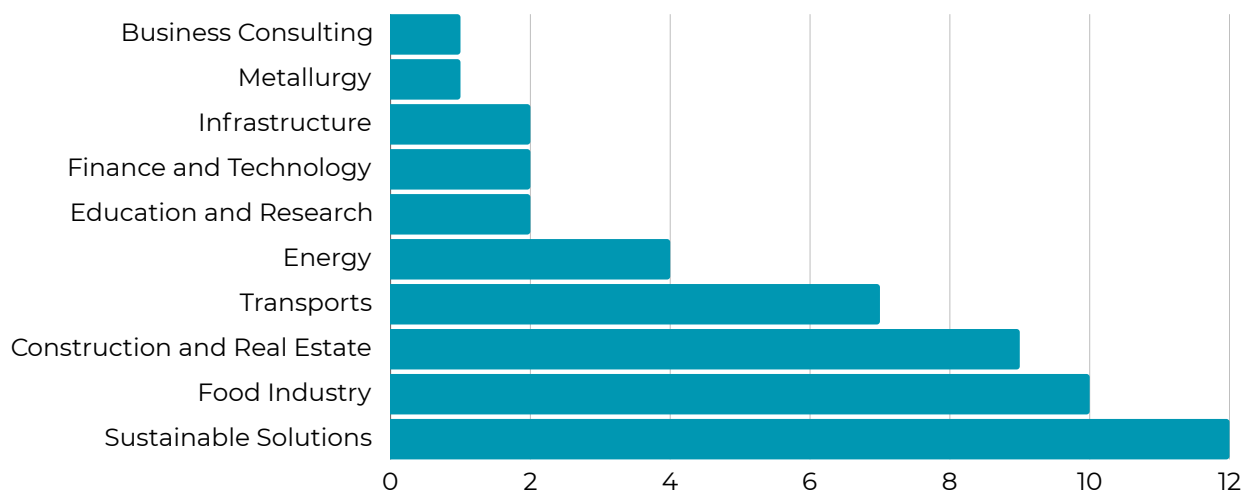
As a result, the report aimed to support the debate promoted by the Strategic Sectoral Cooperation São Paulo & Copenhagen.



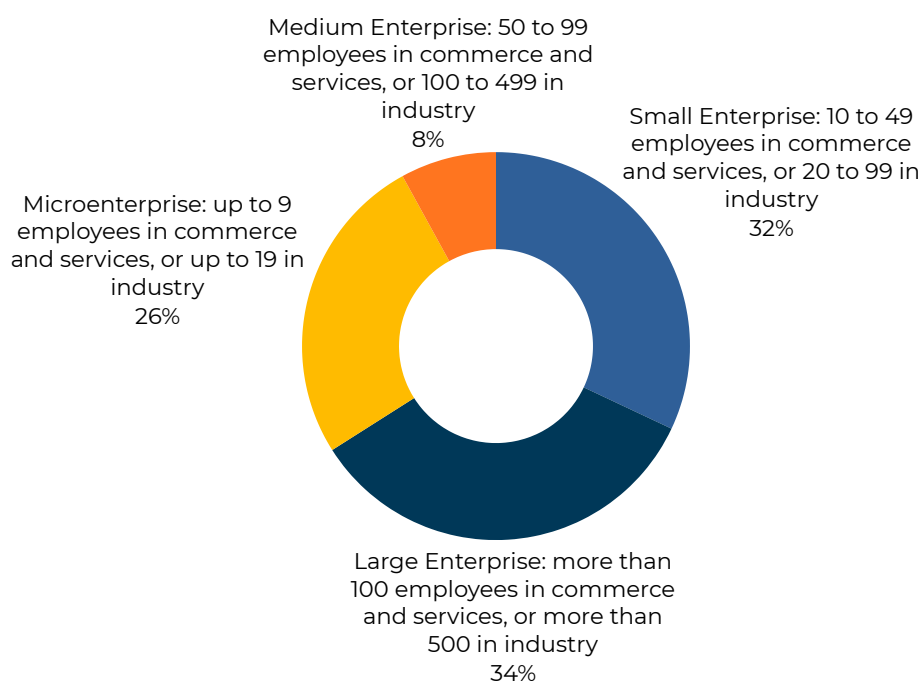
SURVEY RESULTS

The survey was disseminated through digital channels such as email, WhatsApp, and social media, targeting companies in the selected sectors. A total of **50 responses** were collected.

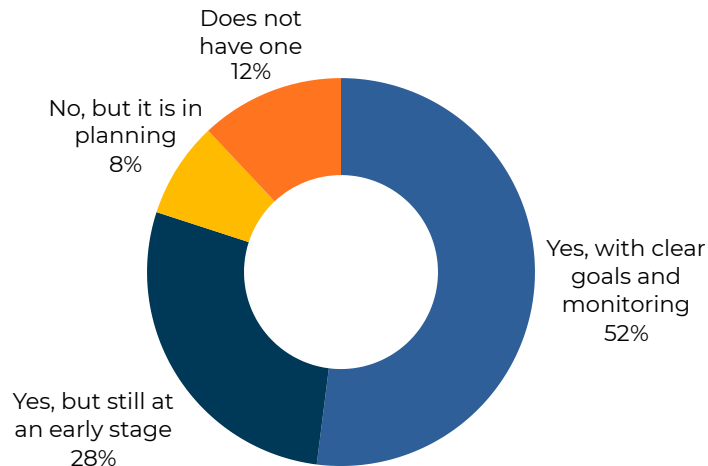
SECTORS



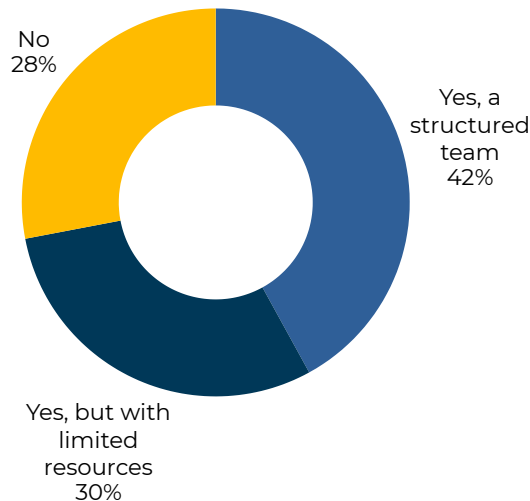
COMPANY SIZE



FORMAL SUSTAINABILITY STRATEGY



AREA, COMMITTEE, OR PROFESSIONAL DEDICATED TO SUSTAINABILITY

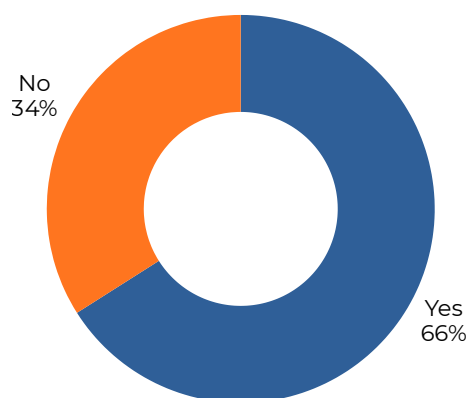


Profile and Engagement in the Sustainability Agenda

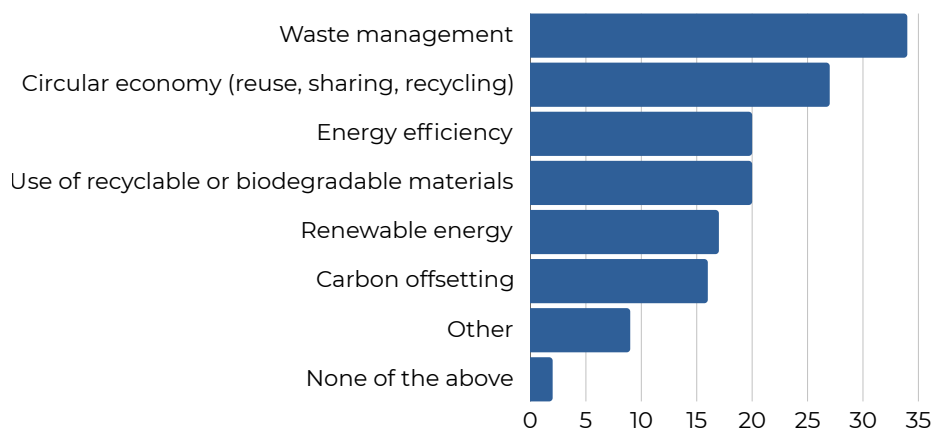
The sample is composed of companies from different sectors, with emphasis on areas such as Sustainable Solutions, Construction and Real Estate, Energy, Education and Research, and Finance and Technology, highlighting the cross-cutting nature of the sustainability agenda. Regarding company size, there is a predominance of large companies (34%) and small companies (32%), followed by microenterprises (26%), while medium-sized companies represent 8% of the sample, suggesting greater engagement from organizations that are already structured or have higher institutional capacity.

The data indicate that sustainability is linked to corporate strategy, with a significant number of respondents demonstrating formal strategies and structures dedicated to the topic.

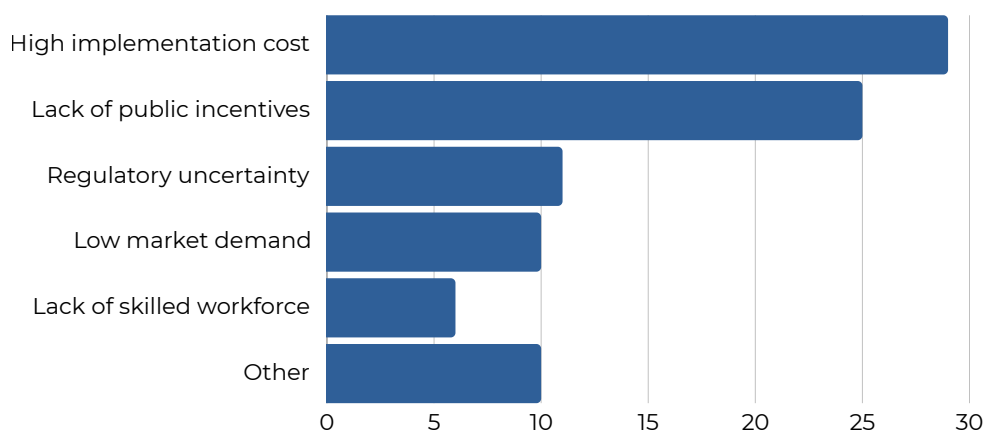
DIRECT INVOLVEMENT WITH PRODUCTS, SERVICES, OR SOLUTIONS RELATED TO THE GREEN ECONOMY



Sustainable Practices in the Business Model



BARRIERS TO THE ADOPTION OR EXPANSION OF SUSTAINABLE PRACTICES

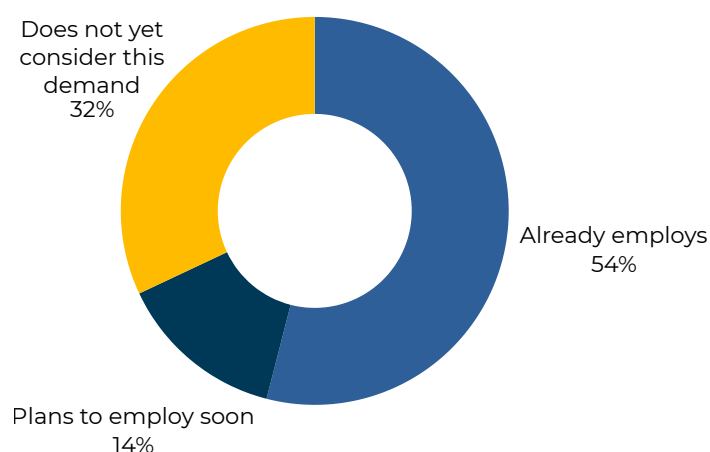


Key Practices and Barriers

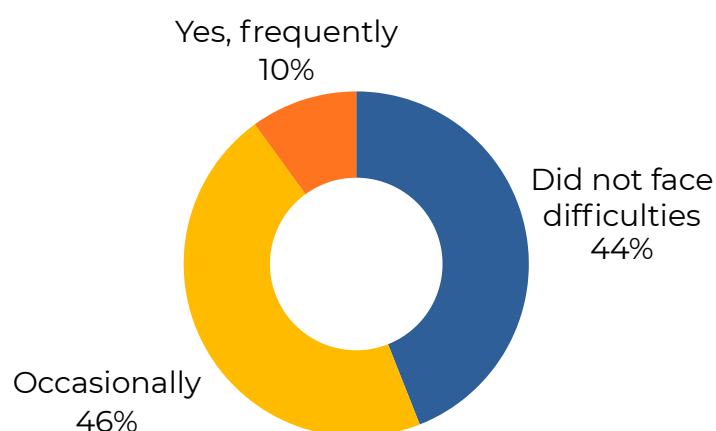
Concerning adopted practices, initiatives related to waste management, the circular economy, energy efficiency, and the use of recyclable materials predominate, indicating a focus on operational measures and resource optimization.

On the other hand, the barriers identified highlight the importance of greater regulatory predictability and of enabling policies promoted by the public sector.

EMPLOYMENT OF PROFESSIONALS WITH A TECHNICAL PROFILE OR SPECIALIZED IN SUSTAINABILITY



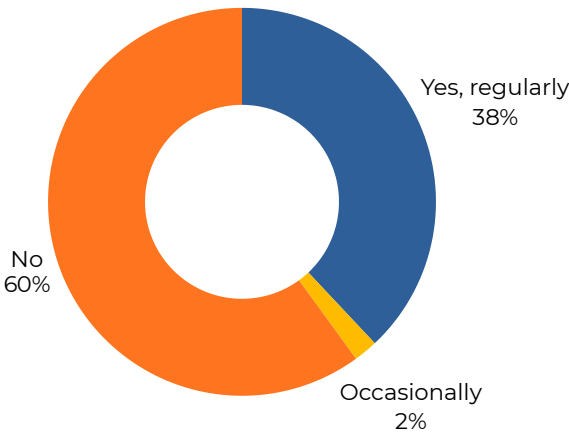
DIFFICULTIES IN HIRING GREEN PROFESSIONALS



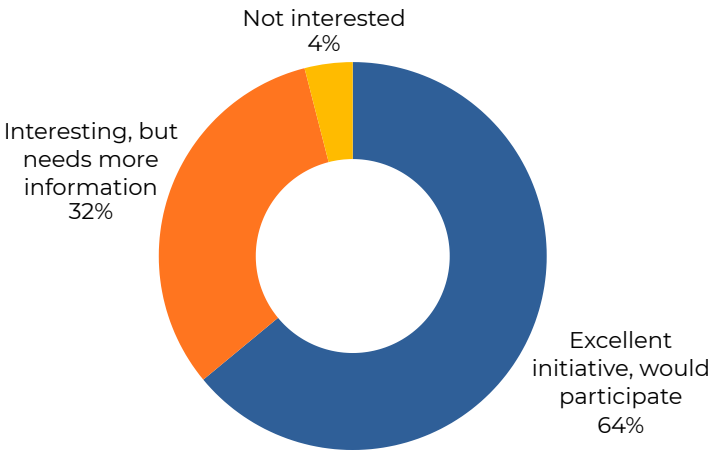
Employment of Professionals with Green Skills

Regarding green skills, more than half of the companies already employ professionals with a technical or specialized profile in sustainability. However, a significant portion still reports occasional difficulties in hiring, indicating the existence of a consolidated demand, albeit with specific qualification challenges.

PUBLICATION OF SUSTAINABILITY REPORTS



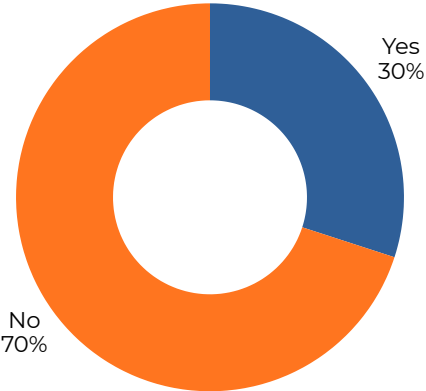
CREATION OF A MUNICIPAL SEAL OF GOOD PRACTICES



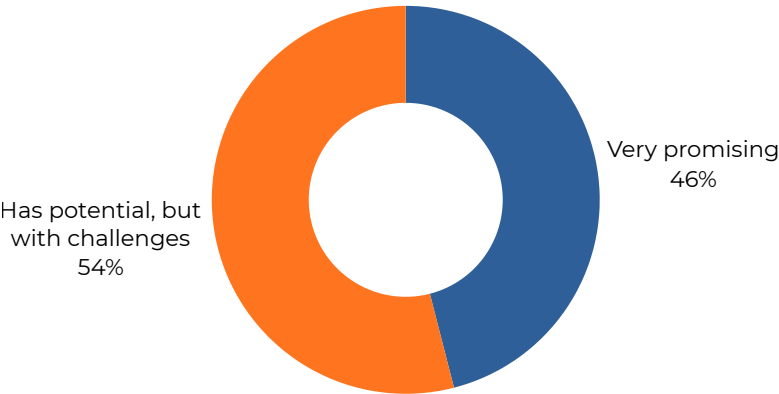
PARTICIPATION IN PROGRAMS, PUBLIC NOTICES, OR PARTNERSHIPS WITH THE PUBLIC SECTOR



ARE THERE REGULATORY OBSTACLES THAT AFFECT YOUR SUSTAINABLE OPERATIONS?



SÃO PAULO'S POTENTIAL AS A GLOBAL SUSTAINABILITY REFERENCE



Regulatory Obstacles and Public Initiatives

Among the respondents who reported facing regulatory challenges, the most frequently mentioned issues were bureaucracy and slow public administrative processes, a high tax burden, as well as market barriers and operational constraints that hinder the implementation and scaling of sustainable initiatives.

The data point to a business ecosystem that already recognizes sustainability as a strategic agenda but still depends on greater institutional coordination, as well as financial and regulatory incentives, to expand scale and impact.

INTERVIEW RESULTS

Between September and December 2025, 15 meetings were held with companies from the sectors covered by the survey. To ensure a representative sample in terms of maturity, size, and business model, at least two companies from each of the following sectors were included:

- Sustainable Solutions
- Food Industry
- Financial Services
- Real Estate
- Education
- Energy
- Mobility

Based on the information collected, it was possible to classify it into two main groups:



Large companies that have a dedicated department for the development of sustainability strategies.



Companies with sustainability fully integrated into their business model, despite not having formal policies.

Individual interactions enabled the identification of a set of recurring recommendations across the companies and institutions consulted. In general, the proposals converge on the need to create a more enabling environment for advancing the green economy, with emphasis on improving incentive instruments, increasing regulatory predictability, and strengthening professional qualification and specialization.

Based on the interviews, distinct patterns were identified in terms of organizational structure, the maturity level of adopted practices, and the capacity to measure actions, enabling a deeper analysis of how company size influences strategic formulation and the operationalization of the green agenda.

The comparative matrix highlights the key differences and areas of convergence between large and small companies in integrating sustainability into their business models.



Comparative Matrix

Large x Small Companies

Dimension	Large Company	Small Company
Sustainability Structure	• Formal ESG/Sustainability departments with dedicated teams; • Mature governance, compliance, metrics, and reporting processes.	• Small or non-existent structures, where the owner or manager often leads the agenda; • Sustainability integrated intuitively into the business, with limited capacity to produce reports, inventories, and complex metrics.
Sustainability Practices and Actions	• Robust decarbonization targets; • Structured circular economy initiatives; broad reverse logistics programs; • Large-scale projects in clean energy, regeneration, and value chains.	• Innovation applied directly to the product/service; • Sustainability as a competitive advantage.
Green Jobs	• Presence of professionals with academic background and/or specialization in sustainability-related topics; • Internal investments in continuous capacity building.	• Green jobs embedded across the organization and integrated into core operations.
Bottlenecks and Challenges	• Regulation and Licensing.	• Access to Credit and Financing; • Scalability limited by logistics and operational costs.

1) Analysis of common themes in the interviews



a) Sustainable Practices

The reports demonstrated that most companies, whether informally or through periodic reporting, treat sustainability as a strategic part of the business rather than just social responsibility. Among the most frequent practices are:

- Emissions management and reduction;
- Circular Economy and waste repurposing;
- Investment in renewable energy sources;
- Training and education on green topics;
- Transparency and climate impact measurement.

The interviews revealed that smaller companies promote environmental responsibility and sustainability as a competitive criterion, even without structured indicators or tracking goals—elements more common in large corporations with more robust programs and dedicated teams.



b) Green Jobs and Skills

Across the different sectors, sizes, and maturity levels of the companies addressed, there is a convergence in the view that the concept of "green jobs" should be understood transversally, as the categorization and labeling of activities impose a limitation to its application.

The accounts indicated:

- There is a high demand for professionals with practical and specialized experience in sustainability applications.
- Educational institutions, such as Fundação Getulio Vargas (FGV) and SENAC, highlighted a prioritization of green skills development and the reskilling of management-level professionals for the ecological transition. This trend is also noticeable in corporate training and awareness activities aimed at employees, suppliers, and the supporting industry.
- As a medium-to-long-term trend, companies envision a movement toward integrating sustainability across all corporate areas, rather than just in dedicated departments. Furthermore, green jobs are understood as a result of the transition to an economy necessitating climate adaptation and mitigation, rather than as a dedicated incentive.



c) Bottlenecks and Challenges

The main bottlenecks identified, especially among smaller companies, refer to the high tax burden and the difficulty in accessing low-interest credit lines—factors that limit expansion and competitiveness. The interviews revealed that sustainable business models and programs do not yet receive priority or incentives in fundraising. Consequently, even when incorporated into corporate values or strategy, these initiatives tend to be the first to face budget cuts or reductions.

Among the primary difficulties, the following stand out:

- Access to green credit and financing: SMEs and sustainable startups face unfeasible collateral requirements and high interest rates.
- Unequal tax burden: Sustainable products and services are sometimes more heavily taxed than their conventional counterparts.
- Regulatory uncertainty: A lack of clarity regarding the carbon market and environmental licensing hinders the widespread adoption of mitigation measures.
- Technical skills gap: A shortage of qualified professionals in sustainability and climate change.



d) Policy Recommendations for the Public Sector

Based on the interviews and analyses conducted, it was possible to identify a set of recurring recommendations among the consulted companies and institutions. The proposals converge toward creating a more favorable environment for the advancement of the green economy, focusing on incentive instruments, regulation, professional qualification, and institutional strengthening.

The main recommendations are concentrated within the following pillars:

Funding and Incentives (Fiscal and/or Financial):

- Promotion of programs such as "ISS Neutro" (Neutral Service Tax) by the City of Rio de Janeiro. This project reduces the ISS tax rate for companies operating in the carbon credit market based in Rio and offers tax offsets as compensation for companies participating in the program.
- Creation and expansion of green credit lines, as well as blended finance mechanisms and guarantee funds, backed by public guarantees and streamlined financial conditions, in order to expand access for companies with lower capital or collateral capacity.

**Carbon Market Structuring:**

- Development of guidelines for a municipal market that anticipates the national carbon market, promoting compliance and best practices for companies located within the Municipality.

Green Skills Workforce Training:

- Inter-institutional partnerships to create modular, fast-track training pathways.
- Focus on reskilling workers from carbon-intensive sectors.

Sustainable Public Procurement:

- Adoption of green criteria in public bidding processes, contracts, and investments.

Governance:

- Permanent structures to ensure the political and technical stability of the green agenda.

Thematic Integration:

- Policies that systemically connect sanitation, agriculture, energy, waste, and mobility.

Training Campaigns for Micro and Small Enterprises (MSEs):

- Qualifying companies to act as suppliers, meeting the environmental requirements and practices demanded by the market.

Promotion of Circular Economy & Disposal:

- Payment for Environmental Services (PES) provided by recycling cooperatives.
- Green currencies / Municipal cashback to reward the collection of waste and recyclable packaging.

2) Areas for Further Development and Ongoing Action

Beyond the consultation on sustainability and jobs, the outreach revealed the importance of emerging themes with the potential for direct action by the São Paulo City Hall, through its Secretariats.



a) Carbon Market

The carbon market is an economic instrument aimed at reducing greenhouse gas (GHG) emissions through the trading of credits, where each credit represents one ton of CO_2 avoided or removed from the atmosphere. In Brazil, this market still operates primarily voluntarily, without a consolidated national regulation. This means that companies and institutions participate of their own accord—whether to meet internal sustainability goals, strengthen their environmental image, or prepare for a future regulatory framework.

The creation of a municipal certification and carbon credit procurement program could establish the Municipality as a regional hub, integrating companies, startups, and research centers already operating within the city.

By implementing a "Green ISS" or "Neutral ISS" (Service Tax), drawing on the experiences of other municipalities, the program could offer incentives to those who generate carbon credits. This would allow for the regulation of the municipal emissions inventory and stimulate local certifications and projects, particularly in the mobility, waste, and energy sectors.



b) Training in Green Skills

Interactions with professional education institutions indicated an openness to collaboration with the public sector, aiming for vocational training focused on the future of work, through modular training pathways aligned with the actual demands of the green market.

As noted by the consulted companies, it is essential to ensure that green jobs are a core pillar of labor and productive inclusion policies, rather than an isolated category. This requires establishing professional reskilling, applied technical training, and a transversal curriculum covering the green economy, ESG, and clean technologies. Furthermore, it is important to consider offering training campaigns for smaller enterprises, ensuring they meet sustainability requirements and allowing them to align with the standards of large corporations.



c) Payment for Environmental Services: Disposal and Circular Economy

Payment for Environmental Services (PES) is a financial instrument that offers compensation to rural producers, family farmers, and settlers, as well as traditional communities, for the environmental services performed on their land, which result in benefits for society as a whole.

When applied to the municipal context, this dynamic can be extended to waste picker cooperatives, shifting the compensation logic from a purely volume-based model of collected materials to one based on service provision.

Additionally, it is possible to engage citizens by allowing a portion of taxes to be converted into environmental credits linked to the return of packaging, through mechanisms similar to "environmental cashback." In this way, proper disposal practices for recycling are rewarded.



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