

PERSPECTIVES FOR BRAZILIAN PHILANTHROPY 2026

Produced by



IDIS
DEVELOPING STRATEGIC
PHILANTHROPY

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INTRODUCTION

In 2026, Brazilian philanthropy needs to reaffirm its purpose and strengthen a long-term vision, responding to global developments and growing socio-environmental demands. This requires the continuous reassessment of practices and priorities, with a willingness to learn, correct routes, and adapt to expand their relevance and impact.

Climate and environmental issues emerge as a cross-cutting challenge affecting all philanthropic agendas. In Brazil, its effects are manifested in an increasingly concrete way, from extreme floods and droughts to the disproportionate impact on vulnerable populations, while, in the global scenario, political priorities have increasingly moved away from environmental commitments. This is an unavoidable issue for philanthropy, which demands the integration of climate into action, financing and governance strategies, recognizing it not as an isolated agenda, but as a structuring factor of sustainable development and social justice. Therefore, in this report, we have chosen to highlight actions that respond to this agenda in all perspectives for philanthropy.

Building trust opens this issue, reflecting on the new attitudes taken by social investors in the relationships they establish and in the donations they make. Next, the publication addresses the challenge of transforming innovative financing into effective practice, recognizing the role of private social investment in unlocking capital and scaling up solutions.

The need to move from collaboration to effective participation appears as a fundamental condition to strengthen the relevance and resilience of initiatives, especially through power-sharing with communities. The integration between public policies and private social investment is also highlighted, pointing out ways to expand scale and effectiveness not only seeking to improve the regulatory environment, but also from the existing legal frameworks.

The report also presents philanthropy as a strategic agent in strengthening the debate on the ethical use of artificial intelligence, as well as highlights the importance of planning legacies backed by values, purpose, and governance. Added to this is the expansion of the ecosystem that drives family philanthropy, creating conditions for more families to give strategically and with confidence.

Closing the edition, the climate agenda is reaffirmed as a structuring axis. By crossing different social agendas, climate change deepens vulnerabilities and redefines priorities, strategies, and forms of collaboration, requiring special attention from philanthropy, especially in view of the commitments made and the opportunities opened up in the context of COP30, held in 2025 in Belém do Pará, a city in the northern region of Brazil.

The eight perspectives presented here are the result of a collective process that brings together the diverse knowledge of our team and debates from the philanthropic field, reflecting our values of fostering learning and collaboration through inspiring productions for the sector.

Enjoy the read!

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CEO of IDIS



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By crossing different social agendas, the climate redefines priorities, strategies, and forms of collaboration in philanthropy.

To highlight the cross-cutting nature of the climate agenda, this edition of Perspectives for Brazilian Philanthropy features climate-related examples throughout all chapters, identified by the following icon. →



THE NEW DIRECTIONS OF TRUST-BUILDING

Social Investors assume new postures in the relationships they establish and in the donations they make.

Every year, the global study Edelman Trust Barometer reveals the levels of trust in institutions. In 2026, it drew attention to the behavior it called ‘insular mentality’. In a context of geopolitical turmoil, economic crisis, and misinformation, people isolate themselves – globally, 7 out of 10 are unwilling or hesitant to trust anyone who is different from them. They trust peers and close people, but with one caveat: as long as they have values, sources of information, approaches to solving social problems or backgrounds similar to their own. In the field of philanthropy, trust is also in check. The Brazil Giving Research 2024, a Brazilian study on the behavior of individual donors in the country, revealed that in the country, only 30% of people perceive NGOs as reliable, and that donors are less impulsive and seeking more information.

If this is the scenario in which we are inserted, there are people and organizations that go in the opposite direction and, as the Trust Barometer suggests, assume a role of intermediaries. They recognize and accept differences and instead of attacking what is apparently opposite, they invest in the common interests of the isolated parties and translate their needs, goals and realities to each other.

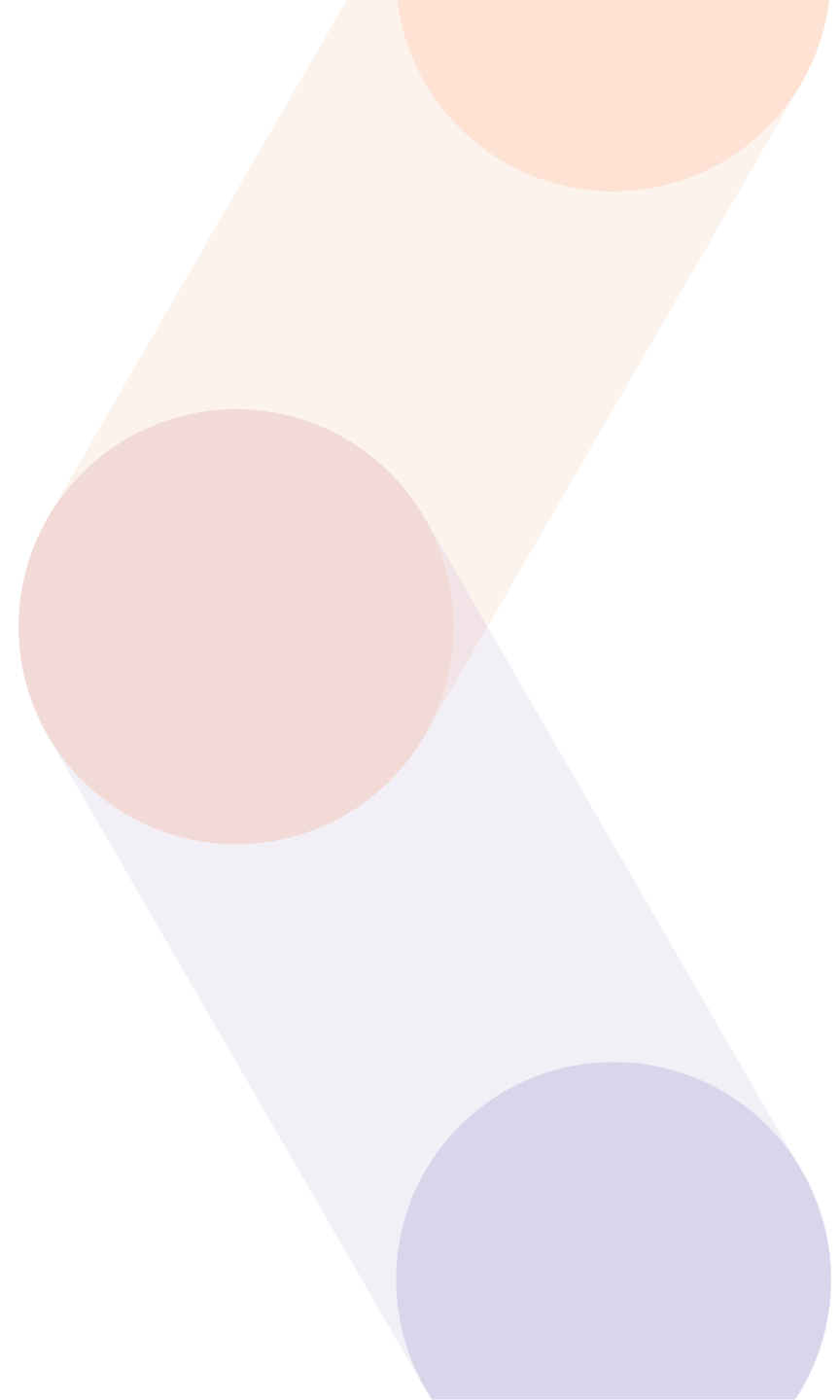
In the field of philanthropy, we have witnessed an interesting movement, with organizations taking new positions in the relationships they establish and in the investments they make, including this intermediary bias. The new times signal that building trust goes beyond accountability: it requires strengthening bonds, communicating responsibly, adopting technologies ethically, and building solid governance. Data remains

essential, but it is only part of a broader strategy to rebuild legitimacy and rapprochement with the two poles of a divided society.

“I believe philanthropy has a role to play in combating this fierce polarization; In fact, I consider this our responsibility. It will take a multifaceted, long-term approach that supports practical social initiatives to overcome divisions, while supporting reforms in our political system that foster partisanship. It will be necessary to support academic research that helps us understand the nature, depth, and likely trajectory of polarization. Collaboration between different sectors of philanthropy and the private sector will be required, working with educational institutions, companies and the government. It will require working with people from different ideological backgrounds and, crucially, it will require a robust, free and independent media environment that inspires confidence to provide objective information as an antidote to the chaos of social media.”

**Dame Louise Richardson,
president of Carnegie Corporation of New York**

The ‘intermediary’ behavior in the context of social investment paves the way for new practices, which mature every year and become a point of attention for all agents in the field.



WHERE DO YOU SEE THIS PERSPECTIVE

LIVING SOCIETY

To respond to a critical gap at this time: the distancing, low knowledge and lack of trust of the Brazilian population in CSOs, the collaborative initiative shows the importance and impact of the work of Civil Society Organizations (CSOs) for the Brazilian population and democracy. From content, data and campaigns, Sociedade Viva brings elements to strengthen the confidence of the sector, with different segments of society. Among the projects developed is the monitoring of the media during the parliamentary inquiry commission investigating NGOs in Brazil, a congressional investigation that sparked national debate about the role and transparency of civil society organizations. and the creation and distribution of a booklet for journalists with good practices in covering CSOs.

TIDE SETUBAL FOUNDATION

Recognizing the polarization in society, the Tide Setubal Foundation invested in listening, seeking to understand how to speak to create bridges and reduce these symbolic distances between conservative sectors and civil society organizations, which began to be coined as 'left-wing entities'. The research Conservatism and Social Issues, carried out by the Foundation in partnership with the CDE Plan, contributed to

the understanding of the values and concerns of 'non-radical middle-class conservatives' on various topics such as income, violence, politics and corruption; to raise discourses and concepts on specific topics such as social, racial, gender and LGBT inequalities (Lesbians, Gays, Bisexuals, Transsexuals and Transvestites) and the role of civil society organizations. The following year, she launched the publication Communication of Causes: reflections and provocations for new narratives with the Alana Institute and Rede Narrativas, bringing elements that can inspire days of communication and dialogue in the democratic field.

MY COUNTRY TALKS

A study conducted by researchers at Harvard and Stanford universities demonstrated that conversations between two people are effective in increasing tolerance between individuals with opposite positions. More than 90 percent of the thousands of survey participants reported enjoying the conversation they had with someone they disagreed with on a variety of political issues. The finding is the basis for the Brasil Fala project, the national version of *My Country Talks*, which has already promoted more than 90 thousand meetings in 14 countries. Held in Brazil in 2024 by the Sivilis Institute, with support from the RenovaBR Institute and media outlets, it had a simple and bold objective: to connect people with opposing positions to online conversations about their opinions and worldviews. Meetings take place between two participants through video calls on a customized platform.



CONNECT4CLIMATE

The World Bank Group's Connect4Climate program is an international example of an initiative that connects more than 500 diverse partners to amplify voices, increase climate literacy, and foster collaborative action. This platform acts as a mediator, bringing together governments, civil society, youth, and the private sector to foster trust and collective mobilization around the climate agenda, regardless of geographic or sectoral divisions.

TIPS FOR SOCIAL INVESTORS

Investing in the promotion of dialogue, building trust and strengthening the social fabric are ways to contribute to numerous causes, democracy and socio-environmental justice. In your practices, consider adopting the posture of intermediary and facilitator, combating polarization.

INNOVATIVE FORMS OF INVESTMENT: WHAT DO WE NEED TO TAKE A LEAP?

Brazil masters the vocabulary of innovative financing but still lacks practice. Scaling depends on data, regulation, the courage to test, and the recognition of philanthropy as a force to unlock capital.

The vocabulary of innovative forms of financing is no longer new in Brazil. Sustainable finance, blended finance, philanthropic funds, impact investing and matchfunding strategies are already part of the repertoire of Private Social Investment. Still, these solutions continue to operate below expectations. While socio-environmental demands grow rapidly, the practice remains restricted to specific arrangements and isolated operations.

Let's take the example of blended finance, analyzed in the article Blended finance in Brazil: a promise not yet fulfilled. The authors argue that although the concept is increasingly present in the discourse of investors and organizations, its practical application faces obstacles.

“There is, in the Global South, a chronic lack of patient capital, flexible instruments and institutional environments willing to collaborate. It is not a matter of “lack of money”, but of structural inadequacy.”

Christiane Bechara and Danilo Zelinsk

This mismatch reveals that the main obstacle is not necessarily technical, but structural. The challenge is not to create instruments, but to transform already known mechanisms into recurrent, replicable and scalable practice. Taking a ‘leap’, therefore, means facing the factors that today prevent innovative financing from ceasing to be an exception

and starting to function as central gears in the response to the country's great challenges. Three bottlenecks appear to be frequent in this process.

The first is the difficulty of structuring and scaling financially innovative operations in an institutional environment that is still poorly adapted to this type of arrangement. Blended finance structures, hybrid funds, or guarantee mechanisms require regulatory predictability, legal certainty, and instruments compatible with their degree of complexity. The tax reform, which will gradually take effect from 2026, opens a relevant window to rethink incentives and align the regulatory environment with the role of philanthropy as an agent of public interest. Without this alignment, innovative financing tends to remain confined to one-off experiences, which are difficult to replicate.

The creation of explicit tax incentives for blended finance operations and legal recognition of hybrid instruments can transform experiences that are currently isolated into replicable and scalable models, compatible with the urgency of Brazilian socio-environmental challenges.

The second bottleneck is that, although the culture of donation in Brazil is expanding, with significant advances in the number of donors and the volume of resources mobilized, the fragmented, short-term, and risk-averse logic still prevails. Innovative investments require another attitude: willingness to finance structures, assume uncertainties and sustain learning processes. Overcoming this bottleneck implies encouraging donors and social investors to adopt patient financing strategies, such

as multi-year contributions, first-loss funds, and capital dedicated to experimentation and evaluation, creating conditions for innovative initiatives to mature, learn from mistakes, and only then be able to scale with greater impact.

Finally, another problem is the fragmentation between capitals and agendas. Public, private, and philanthropic resources continue to operate, to a large extent, in a disconnected way, even when directed to the same territories or problems. Innovative financing depends, by definition, on strategic partnerships capable of articulating this flow of capital, combining grants, guarantees, first-loss capital, and market investments. Networks such as Latimpacto have demonstrated the potential of this intermediary role by structuring multi-capital operations in strategic biomes and vulnerable territories.

The urgency of overcoming these challenges becomes even more evident in tackling the climate crisis. The socio-environmental emergencies have exposed the insufficiency of fragmented responses and the need for financial architectures capable of operating at scale, with speed and coordination.

In this context, the role of the Social Private Investment is decisive in unlocking the necessary leap. There is a growing number of consistent movements by different actors in order to respond to these challenges. By acting as patient and catalytic capital, the philanthropy can reduce perceived risks and attract other capital to impact agendas.

PERSPECTIVE 2

The current moment requires moving beyond conceptual understanding. The leap will happen when innovative financing is no longer treated as an exception or experiment and starts operating as a central infrastructure to face socio-environmental challenges that are commensurate with its complexity.

WHERE DO YOU SEE THIS PERSPECTIVE

TOGETHER FOR HEALTH - matchfunding

An initiative of the National Bank for Economic and Social Development (BNDES), managed by IDIS, adopts a matchfunding model, adding public capital and private resources (non-reimbursable), to strengthen the Unified Health System (SUS), the country's universal public health system, in the North and Northeast regions of Brazil, historically, places with the greatest socioeconomic vulnerability in the country. Over four years, approximately R\$ 113 million will be allocated non-reimbursable to 14 projects, with emphasis on support for primary care, prevention and screening services and diagnostic support.

ORIZON INSTITUTE – venture philanthropy

The Orizon Institute operates through venture philanthropy, a model that combines medium and long-term donations with intensive technical support, inspired by private equity practices. Instead of just financing projects, the institute invests in the institutional strengthening of supported organizations, offering recurring financial resources and strategic support in areas such as governance, management, planning and fundraising, with close and continuous monitoring, with no expectation of financial return, but with a focus on expanding organizational impact and sustainability.

SUSTAINABLE COCOA ARC – blended finance applied to family farming

The CRA (Agribusiness Receivables Certificate - ARC) is a financing instrument used in the Brazilian capital market to finance agricultural production. The Sustainable Cocoa is one of the first examples in Brazil of a financial instrument based on blended finance applied to agribusiness and family farming. It was conceived in 2020 by Tabôa Fortalecimento Comunitário in partnership with the Gaia Group, the Arapyáu Institute and the Humanize Institute, integrating philanthropic and impact contributions to accessible financing and technical assistance services to family farmers. In the first 5 years, R\$ 10.3 million were raised through, benefiting about 270 families in 11 municipalities in the south of the state of Bahia. The project is now in the second phase, with even greater goals.

TIPS FOR PHILANTHROPISTS

Turn your capital into leverage, not just support. Instead of funding only final projects, direct part of the resources to structuring the system: offer patient capital, accept first-loss positions, invest in institutional design, data, and evaluation. This type of contribution reduces risks, attracts other capital, and allows already known solutions, such as blended finance, to stop being the exception and start operating at scale.

RAINFORESTS FOREVER FUND (TFFF)

The TFFF is a blended finance mechanism that combines public and private capital. In this modality, investors are remunerated. Launched by the Brazilian Government during COP30, the global fund aims to raise US\$ 125 billion. The fund recognizes tropical forests as assets capable of generating long-term sustainable financial value. For this reason, the proceeds are distributed annually to countries that keep their forests standing, with at least 20% of the resources allocated to indigenous peoples and local communities.



BEYOND COLLABORATION: PARTICIPATION IN DECISIONS AND CO-RESPONSIBILITY

Sharing power with communities is a decisive step towards systemic change.

Brazilian philanthropy has consolidated collaboration as a core practice. Coalitions and co-financed projects have become recurrent strategies to scale up and have impact. According to the Corporate Social Investment Benchmarking (BISC) 2025, 77% of the responding companies already participate in initiatives in partnership with other actors.

Today, a new and decisive challenge is imposed: to go beyond collaboration and start incorporating, in a structured way, the participation of the communities directly affected. This change in logic shifts the philanthropy from the financing of isolated initiatives to the promotion of truly systemic transformations, in which the community exercises effective decision-making power.

Models of community-led philanthropy, such as the one done in the Transforming Territories program in Brazil, co-management of resources contribute to reducing power asymmetries historically present in the philanthropic field, by shifting decisions to the territory and breaking with vertical logics that produce solutions disconnected from local realities. The debate is deepened in the publication Participatory Financing: an equitable form of donation, launched by the PIPA Initiative in 2025.

“The participatory financing model proposes to recognize the ownership and legitimacy of territorial organizations over the experiences, experiences, needs and demands of the problems that surround them and, based on this, enable their strategic

that surround them and, based on this, enable their strategic occupation in decision-making spaces for financing. This ensures that decisions are better informed, producing better results and impacts on the problems that are intended to be combated.”

Participatory Financing: An Equitable Form of Giving, PIPA Initiative

This approach is especially relevant in territories exposed to climate risks, such as urban peripheries, rural areas, and traditional communities. Initiatives that involve residents in reading their realities, producing data, and designing responses demonstrate that solutions built from the territory and their knowledge are more efficient and adherent and perennial to local vulnerabilities.

For philanthropy, advancing this agenda requires making community participation a structuring practice and adopting new governance models. This involves the inclusion of local representatives in deliberative bodies, defined evaluations with the beneficiaries and the recognition of the value of grassroots activism, including through remuneration. It also presupposes that agendas and resources are defined with organizations and their leaders, considering their priorities and contexts. Power is no longer exercised unilaterally. Communities also decide and, consequently, also become responsible for success and risks.

The participation followed by territorial co-responsibility signals an advance in the maturity of the sector. If acting in a network has been, in recent years, a differential of Brazilian philanthropy, the challenge is now more profound. This movement points to a philanthropy more rooted in the territories, aligned with global agendas of equity, strengthening civic space, and confronting power asymmetries.

WHERE DO YOU SEE THIS PERSPECTIVE

MOVIMENTO BEM MAIOR

Through programs such as Futuro Bem Maior, it supports collectives and grassroots organizations in different states, in territories of high social vulnerability, with a focus on institutional strengthening and expanding local impact. It offers flexible financial support, training and mentoring on topics such as volunteering, management and fundraising. The monitoring and follow-up of impact indicators are customized and defined together with each organization, in order to generate elements that really contribute to the monitoring, improvement and communication of actions.

ENGAJAMUNDO

Brazilian network of civic engagement that fosters the use of tools for participation, advocacy and self-knowledge so that young people see themselves as agents of transformation and part of the solution to the socio-environmental problems of Brazil and the world. They work through thematic working groups, local nuclei guided by the specificities of each place, in addition to carrying out campaigns and projects in an articulated way.

GLOBAL FUND FOR CHILDREN

It adopts a funding model that prioritizes grassroots organizations in more than 100 countries, including Brazil, with a focus on youth empowerment and advocacy for the rights of children and adolescents. By offering flexible grants and reducing disproportionate reporting requirements, the fund gives more autonomy and agility for local groups to adjust strategies along the way, respond to changes in the territory and direct resources to what is most urgent - for example, maintaining educational actions and active protection networks in contexts of urban violence, without losing the long-term vision.

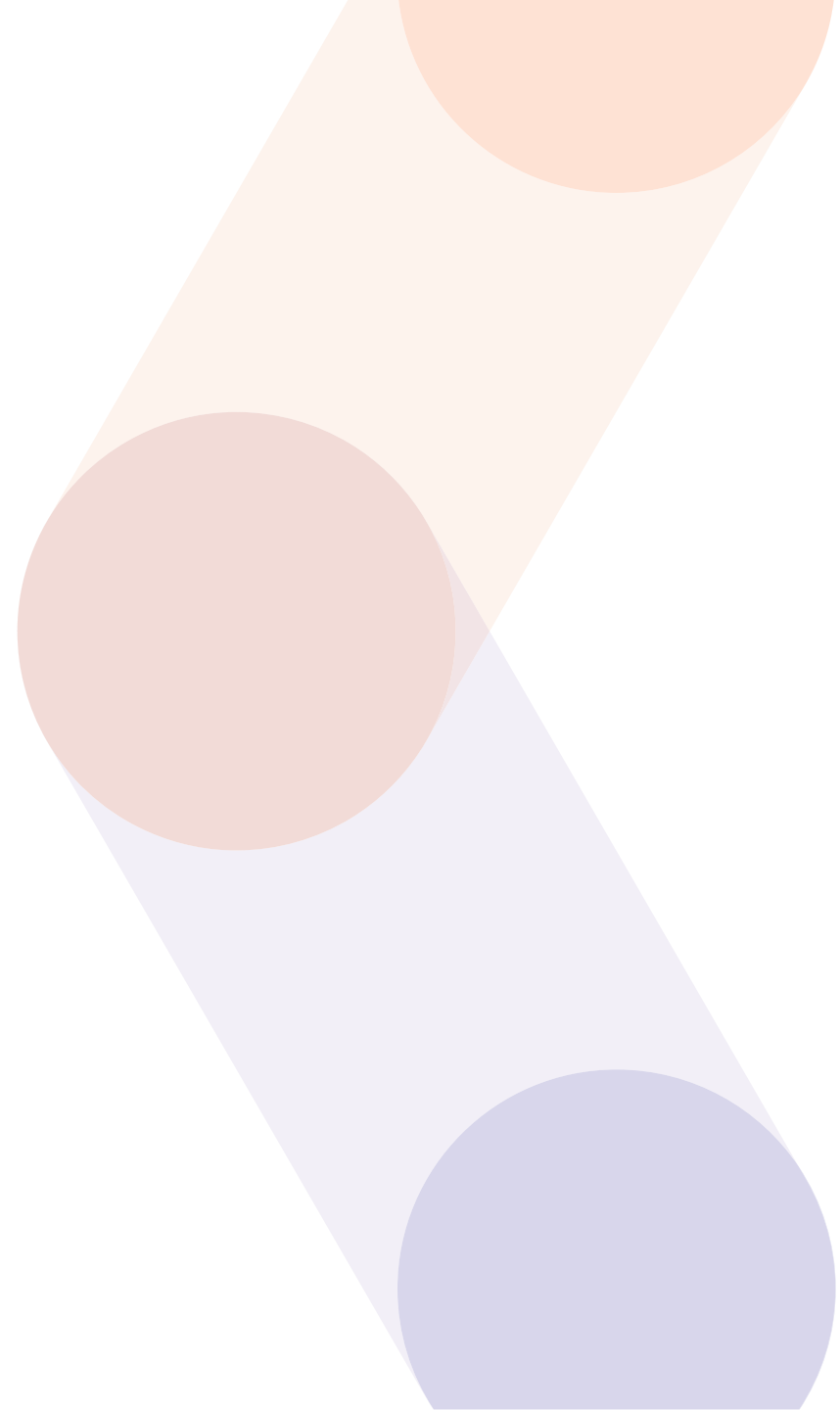
CASA SOCIO-ENVIRONMENTAL FUND

The Casa Socio-Environmental Fund structures its governance with the participation of leaders of indigenous peoples, traditional communities and grassroots socio-environmental organizations, which are part of committees and councils responsible for strategic decisions on the allocation of resources.



TIPS FOR PHILANTHROPISTS

If impact is the goal, sharing resources is not enough. It is necessary to share power. Incorporating communities into decisions about priorities, strategies, and use of resources is the next step towards a philanthropy that is relevant, legitimate, and capable of promoting systemic change.



INTEGRATION BETWEEN PUBLIC POLICIES AND PHILANTHROPY

Based on legal frameworks, philanthropy acts in the implementation of public policies and expands impact.

Public policies continue to be the main instrument to guarantee rights and structure universal responses. However, between the normative formulation and implementation, challenges remain, such as capacity limitations in the territories, difficulties in coordination between actors, scarcity of operational data, and low margin to test solutions before scaling them up. It is in this space that Private Social Investment acts in a complementary way.

With greater flexibility, the Social Private Investment has the capacity to finance risk, learning and innovation, supporting the experimentation of solutions in real contexts. By driving pilot projects, innovative governance arrangements, and new service delivery models, philanthropy contributes to the production of applied evidence, which is essential to qualify public decisions and accelerate the effectiveness of policies.

Another axis of this integration is the acceleration of implementation. In time-sensitive agendas, such as health, education, sanitation, and climate, the philanthropy can anticipate investments in vulnerable territories, strengthen local organizations, support the training of professionals, and unlock existing policies.

In addition to acting in parallel with the State and influencing new regulations, the Social Private Investment starts to operate in a way that is intentionally integrated with public policies. In a scenario marked by urgency and growing pressure on social policies, this trend tends to deepen. Thus, a field of practices is consolidated in which the State and

philanthropy act interdependently: public policy establishes the floor, and the philanthropy broadens the horizon of the possible, transforming rights into reality.

WHERE DO YOU SEE THIS PERSPECTIVE

ARCELORMITTAL AND THE CIRCULAR ECONOMY

Based on a study by the ArcelorMittal Foundation with Ago Social, which analyzed the role of the philanthropy in Brazil, the company identified that only between 5% and 10% of resources in Brazil are linked to circular economy practices. Based on this diagnosis, the Foundation began to structure its activities to strengthen the social dimension of circularity, supporting productive inclusion, formalization and development of waste pickers and cooperatives, and connecting this work to public policies on waste and reverse logistics.

RIVER FAMILY HEALTH PROGRAM

Based on the successful experience of the Saúde e Alegria, with the ship Abaré turned into a hospital that could provide health care for riverside populations, the Brazilian Ministry of Health created the River Family Health Program, incorporating the experience into the public health system. The initiative tested and consolidated an innovative and effective solution, adapted to territorial conditions, expanding access to health services in contexts where traditional infrastructure does not reach.



SUSTAINABILITY AND TERRITORIAL INCLUSION

The collection 'This known animal' is a collaborative initiative by Amazônia Sustentável Foundation, A Gente Transforma Institute, business partners and riverside communities, to promote income generation by transforming forest management waste into artisanal products. The project operates in line with public agendas for environmental conservation and sustainable development, reinforcing practices that are aligned with guidelines such as those promoted by the Amazon Fund and public policies for sustainability and territorial inclusion.

TIPS FOR PHILANTHROPISTS

Position social investment as a strategic complement to state action, supporting experimentation, learning, and coordination among actors. By financing what the public sector cannot test or accelerate alone, Social Private Investment contributes to more effective policies, adapted to the territories and sustainable in the long term.

ENGAGEMENT OF PHILANTHROPY IN THE DEBATE ON THE ETHICAL USE OF AI

From hype to responsibility: the role of philanthropy in guiding and expanding the use of technology for the public interest and combating deepening inequalities

The popularization of Artificial Intelligence (AI) has triggered a series of important gains for different sectors of society. At the same time that it became part of our daily lives, the urgency of a more qualified debate on the rights and responsibilities linked to the use of technology became evident, which can amplify already known risks, such as the reproduction of biases. The year begins marked by controversies around the misuse and criminal use of technology, with tools trained from photos taken from the internet to generate sexualized images of real people, including children and adolescents. Added to this is the low willingness of big techs to recognize and confront these practices, which increases the seriousness of the scenario and reinforces the urgency of the debate. In addition, it is a fact that the use of Artificial Intelligence will have impacts on elections around the world, and the debate is effervescent in Brazil, with the direct involvement of the Superior Electoral Court to give legal contours, combating disinformation and fraud.

In the Brazilian scenario, the advancement of AI is still permeated by unequal relationships and access, especially in the third sector. A survey by Canal SablAr shows that only 6% of the 414 CSOs responding say they integrate technology into their operations in an advanced way; 11% of them have not even started to adopt AI. When applied to gender, race, and regional diversity, the survey further illustrates inequalities: women and racialized people report less familiarity with this technology than white men. Social organizations in the North and Midwest are also the ones with the lowest level of AI adoption.

For philanthropy, the scenario represents an opportunity to strengthen the debate on the ethical use of Artificial Intelligence, in order to ensure that it serves the needs of society in a purposeful way, without leaving anyone behind. It can play a central role in guiding inclusive and efficient governance mechanisms, such as funding independent research on its ethical use, or direct advocacy to accelerate regulatory advances.

To advance AI adoption more equitably, strategic partnerships between philanthropists, technology companies, and civil society organizations are also effective in expanding access to AI infrastructure, knowledge, and resources. Networking is essential to make this universe more responsible, in line with UNESCO's Recommendation on the Ethics of Artificial Intelligence, which emphasizes that the development of AI should be human-centered, on justice, on non-discrimination and on the protection of fundamental rights.

The central discussion is how to ensure that AI contributes to the expansion of the positive socio-environmental impact. The role of philanthropy should not be to indiscriminately and uncritically accelerate the adoption of technology, but to act so that its development and use occur in a transparent and ethical manner.

WHERE DO YOU SEE THIS PERSPECTIVE

IA.3 - ARTIFICIAL INTELLIGENCE FOR THE THIRD SECTOR

A project carried out by IDIS with the support of Google.org and technical support from the Canal SablAr, aims to train CSOs operating in Brazil in the use of AI, offering conditions for them to incorporate this technology in a conscious and strategic way. Through intensive training with synchronous and asynchronous meetings, as well as a face-to-face event and mentoring for the most engaged organizations, the program seeks to democratize access to AI among the Brazilian third sector. Specific content on the ethical and responsible use of technology is part of the training.

MOMENTUM – JOURNALISM AND TECH TASK FORCE

The organization works on building solutions that can positively impact journalism. From contributions to new regulatory models and public policies in the area, to guidelines for the development of technology, including Artificial Intelligence, which is at the service of public interest journalism. Through regional and transnational collaboration, they want to ensure that visions of the Global South are represented in this debate that is of global interest. The initiative is supported by the International Fund for Public Interest Media – IFPIM.



AI NATURE & CLIMATE CHALLENGE – INSTITUTE FOR CLIMATE AND SOCIETY

The Institute for Climate and Society (iCS) has launched an initiative to support projects that apply AI and other digital technologies to climate and biodiversity challenges. The financial and technical support seeks to stimulate innovative solutions in regenerative agriculture, bioeconomy and environmental conservation, with the objectives of strengthening the responsible use of AI and generating positive socio-environmental impact in Brazil.

TIPS FOR PHILANTHROPISTS

When investing in Artificial Intelligence, prioritize initiatives that combine training, governance, and responsible use of technology. Supporting technical training, independent evidence production, and collaborative arrangements between CSOs, universities, and technology companies is a strategic way to reduce inequalities in access, mitigate biases, and ensure that AI is applied in favor of the public interest.

LEGACY THAT ENDURES

Planning succession based on values, purpose, and governance is what transforms equity into lasting impact.

One of the meanings of the word legacy is “that which is transmitted to the generations that follow”. Beyond the conceptual definition, the term gains new nuances and invites other questions: how to transmit, why transmit and how to do it. The concept of legacy is directly related to philanthropic practice, which is increasingly supported by different mechanisms to transform intention into permanence and sustain positive impacts from generation to generation.

On a personal and family level, according to the Charities Aid Foundation’s (CAF) Legacy Giving Report 2024, 56% of high-net-worth Americans intend to allocate part of their assets to socio-environmental causes in their will. This practice, which in Brazil we call a solidary will, allows the values and socio-environmental commitment of individuals and families to be preserved in the succession process.

In addition to ethical motivation, demographic trends help explain this movement. The aging population and the higher proportion of people and couples without children increase the search for succession arrangements that guarantee the transmission of resources or the continuity of support for causes and institutions with which they identify, organizing care for the future beyond the family nucleus.

When the practice of the solidary will is combined with another strategic structure for the formation of legacies, such as endowment funds, the resource starts to generate stable income that ensures continuous support for the chosen causes over the next generations.

“Contemporary discussions about wealth and succession point to a silent but decisive transformation in the way families structure their future. The organization of the legacy is no longer limited to the sharing of goods and has come to involve the definition of values, principles and the role that wealth will play in society.”

Laís Figueirêdo Lopes and Silvia Felipe Marzagão

From a business perspective, the concept of steward-ownership is gaining strength as a way to ensure that companies continue to serve their purpose over the decades. The model focuses on the governance of strategic decisions, which should prioritize the shielding of the organization's values, and not the generation of maximum profit in the short term.

In practice, the company becomes part of its purpose, often having its shareholding control exercised by a non-profit institute or foundation of public interest, responsible for being the guardian of its values. In this case, the structure works as an endowment fund, in which the company is the asset that makes up the fund's equity; recurring profits finance the institute or foundation's work in favor of its cause; and capital, organized in this way, becomes the engine of continuous socio-environmental transformation.

This scenario gains even more potential when we consider that, according to UBS's Global Wealth Report 2025, Brazil has about US\$ 9 trillion with the prospect of generational transfer in the coming years. Women will be especially important in this process, due to a movement to assume large fortunes, in addition to having a more focused look at the positive socio-environmental impact. In the face of the country's high social inequality and growing environmental challenges, succession planned around values and purpose and structured based on the perpetuation of the legacy, has great potential to become relevant to strengthen civil society and promote the common good.

WHERE DO YOU SEE THIS PERSPECTIVE

UNICEF LEGACY GIVING PROGRAM

A UNICEF supporter for more than 20 years, cardiologist Maria Regina decided to include the organization in her will so that her commitment to children and adolescents can continue creating impact in the future. The UNICEF Legacy Giving Program provides guidance on how to formalize this decision and emphasizes that any legacy - regardless of its size - can help support initiatives in health, education, and child protection.

STEWARD-OWNERSHIP: OWNERSHIP AND PURPOSE MODELS

Models such as Patagonia, Novo Nordisk and Brazilian organizations such as the Gaia Group and Bradesco Foundation show that resilience and legacy are born from governance that balances financial gains and purpose. In all cases, a foundation is the largest shareholder in the company.

WARREN BUFFETT

The billionaire investor exemplified the impact of planned donations on the succession process by converting his 'Class A' shares (of high value and voting power) into millions of 'Class B' shares (more accessible and

divisible). This move allowed Buffett to fully allocate stock donations to 4 family foundations, without fragmenting the company's corporate control, uniting succession strategy and philanthropic legacy.

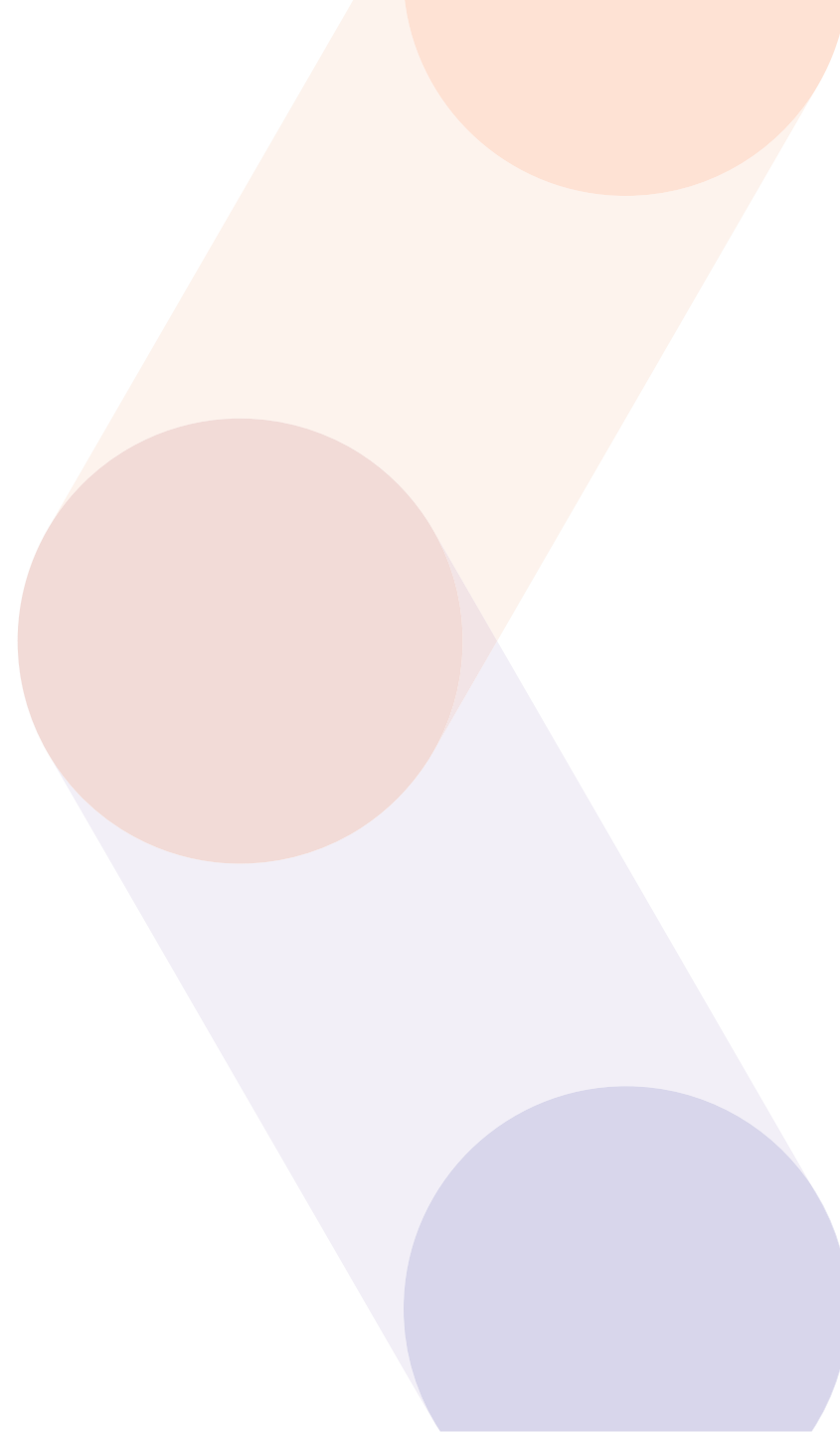
DONATION OF FAMILY LEGACIES

The Onçafari Legacy project encourages planned donations and patrimonial legacies as a strategy to ensure long-term financial sustainability for initiatives aimed at biodiversity conservation and climate resilience. Supported by individual philanthropists, Onçafari articulates the protection of strategic biomes, territorial strengthening and intergenerational vision, having its performance recognized by the Best NGOs 2025 Award and the Folha Social Entrepreneur Award 2025.



TIPS FOR PHILANTHROPISTS

Anticipate the debate on legacy and succession by incorporating values and purpose into equity and governance decisions.



EXPANDING THE ECOSYSTEM THAT DRIVES FAMILY PHILANTHROPY

With different specialties and levels of influence, actors guide families to donate safely, strategically, and with impact.

Family philanthropy in Brazil has undergone relevant transformations. Practices historically associated with charity and welfare have been replaced by more strategic, evidence-driven approaches connected to long-term public agendas. The movement is directly aligned with the unique potential that family philanthropy has in the field of philanthropy, especially due to its possibility of acting with greater decision-making flexibility, willingness to risk and openness to innovation.

Recent analyses indicate that this profile tends to intensify with the rise of new generations to the management of large assets. The Philanthropy and Family Offices report found that, in Brazil, 77% of the families interviewed say they bet on the philanthropy theme as a way to generate effective social transformation, although operationalization still faces internal obstacles in wealth management structures.

Despite this maturation, some challenges persist. The survey High-net worth families in Brazil – Impact Investment and Philanthropy, by Sitawi Finanças do Bem, shows that, although 83% of high-net worth families express interest in philanthropy, only half are consistently involved with the topic and more than 25% do not have a defined pattern of annual giving - a result that reflects both the potential and the practical gaps in the articulation of more robust philanthropic strategies. Fear of exposure, succession conflicts, lack of knowledge about the causes and insecurity regarding legal and financial instruments are among the main barriers to the entry of new families.

This scenario shows that the expansion of family philanthropy depends not only on individual motivations, but also on the existence of an ecosystem imbued with supporting it. Lawyers, financial planners, accountants, family offices prepared to incorporate philanthropy into wealth strategy, and expert advisors are key players in reducing perceived risks and increasing family confidence. Equally necessary are an attractive regulatory environment, the inclusion of the topic from basic to higher education, and the strengthening of the culture of giving.

In the study Paths to a Broader and Strategic Action of Family Philanthropy, promoted by IDIS and which consulted a broad group of philanthropists working in the country, the importance of creating networks and articulations between donor families was also emphasized, promoting the exchange of good practices, co-creation of solutions and collective initiatives, as ways to not only increase the volume of resources, but intensify collaboration.

When dealing with decisions shared between generations and mediated by multiple technical actors, a systemic approach becomes indispensable. A receptive, qualified and culturally favorable ecosystem is an essential condition to sustainably expand the volume and impact of family philanthropy in Brazil.

WHERE DO YOU SEE THIS PERSPECTIVE

PEER NETWORKS AND RECOGNITION

Recognizing the social performance of organizations and individuals is a way to give visibility to good practices and encourage new families and individuals to become interested in the topic of philanthropy. In this sense, the **Family of Impact Award**, promoted by the Family Business Network (FBN), emerges as a relevant initiative by highlighting business families that integrate the generation of socio-environmental impact into their family and business strategies.

CULTURE OF GIVING

Engaging new individuals in philanthropy is not a simple task or a short-term one. Recognizing this challenge, the Fefig Institute and Turma do Jiló created Philanthropics: All for All, an initiative that promotes education for donation by bringing children, young people and their families closer to values such as solidarity, empathy and socio-environmental responsibility. By operating since childhood, the project contributes to the formation of a culture of long-term donation, an essential element to expand and sustain family philanthropy in Brazil.



CLIMATE AND LAND USE ALLIANCE (CLUA)

CLUA brings together foundations and major donors, including business families, to fund land use, climate, and forest conservation strategies. By operating as a philanthropic alliance, the initiative offers coordination, strategic intelligence, and risk reduction, enabling families to support systemic environmental agendas without acting in isolation.

TIPS FOR PHILANTHROPISTS

Structure family philanthropy in an integrated way with the wealth strategy, with specialized technical and legal support that brings security to donation decisions. Seek peer networks and spaces for exchange between donor families, strengthening governance, intergenerational vision, and recurrence of donations to amplify long-term impact.

PHILANTHROPY & CLIMATE: PARADIGMS FOR A NEW ERA

By crossing different social agendas, the climate redefines priorities, strategies, and forms of collaboration in philanthropy.

Climate is decisive for life on earth. The past brings proof of its influence and now we have the feeling of experiencing history. Global warming and climate change, which seemed to be alarmist speeches by scientists, show their consequences in everyday life, with floods, extreme droughts, tornadoes, tsunamis. The debate leaves the room of environmentalists and is incorporated into various areas, such as health, education, income, food security, public security and many others.

It is time to accept that the climate agenda crosses us in all dimensions in which there is life and that is why it is so necessary for philanthropy to consider the topic as central to its strategic definitions and ability to generate positive social impact. Throughout this publication, we have always chosen to bring examples of how each of the perspectives addresses the climate issue. But given its centrality, we deepen the reflection here.

This centrality, for the coming years, will be crucial in three aspects: (i) climate as a structuring criterion for defining social investment strategies, (ii) increased need for collaborative arrangements, and (iii) protagonism of territories as generators of solutions.

Regarding climate as a structuring criterion, examples show that organizations and social investors need to consider the effects of climate change for strategic definitions.

In the context of Together for Health, a program of the National Bank for Economic and Social Development – the country’s main public development bank –, managed by IDIS, for example, public health projects carried out in riverside regions of the lower Amazon began to face more prolonged droughts that affect the logistics of care, and states such as Amazonas, Roraima and Acre are already suffering peaks in hospitalizations due to respiratory diseases associated with smoke from fires. Assessing climate as a risk that affects the effectiveness of interventions is a premise for strategic action in the coming years.

Climate change also demands an acceleration of collaborative arrangements. According to the Corporate Social Investment Benchmarking 2025 (BISC), 87% of companies acted in disasters through their social investment, but only 26% via co-investments, that is, through collaborative arrangements. When looking at this low rate of co-financing in disasters and the concentration on immediate response, there is a need for collaborative arrangements and philanthropic or blended finance funds dedicated to prevention and adaptation, in order to bring more actors to the table to discuss and implement resilience for vulnerable territories and populations.

The territorial aspect of philanthropy, which is increasingly gaining traction in Brazil, may have more influence on effective climate action. The post-COP30 cycle tends to shift commitments to concrete deliveries in Amazonian territories and other regions of high vulnerability, supported

by the expansion of instruments such as the Climate Fund and new donor coalitions. However, solutions “imported” or taken without the effective participation of vulnerable populations and territories tend to be less effective. Territorial knowledge, therefore, is essential to seek local and more effective solutions, bringing greater robustness to the confrontation of climate-related impacts, and philanthropy will be able to unlock arrangements and solutions that place territories at the center of discussions.

The study Comuá pelo Clima illustrates this movement by showing how organizations historically focused on guaranteeing rights have started to incorporate climate confrontation into their financing strategies. The research highlights local initiatives in the areas of water, food, housing, territorial protection and income generation, funded, developed or co-created in partnership with civil society organizations and groups that work directly in the territories most impacted by climate change. These cases reinforce the potential of solutions rooted in the local context to respond more effectively and sustainably to the challenges posed by the climate crisis.

Philanthropy has already been mobilizing in the face of the effects of the climate crises, especially in emergency situations. However, looking at the cycle of coping with natural disasters, according to BIC data, only 10% of companies acted in prevention and only 15% in climate adaptation. There is room - and urgency - to expand structuring and preventive actions.

Finally, climate change also demands a response from social organizations and investors to strengthen an evaluative culture. It is necessary to understand how and why the effects of climate change may be impacting the results of projects and interventions, regardless of the areas of activity of organizations and social investors. In this context, outcome and impact assessments, in the coming years, should increasingly incorporate climate risks and co-benefits into their evaluation processes.

WHERE DO YOU SEE THIS PERSPECTIVE



BRAZILIAN PHILANTHROPY COMMITMENT ON CLIMATE CHANGE

An initiative that proposes to expand the integration between climate and development, recognizing that the effects of the climate crisis cross social, economic and territorial dimensions. The signatory organizations take on the challenge of rethinking their ways of operating, from internal management and investment decisions to financing strategies, to their performance in communication and advocacy.

RAÍZES - CLIMATE JUSTICE FUND FOR INDIGENOUS PEOPLES AND TRADITIONAL COMMUNITIES [CLIMATE & EQUITY]

It finances the defense of territories, Territorial and Environmental Management Plans, agroforestry systems, recovery of degraded areas and adaptive infrastructures. By directly supporting indigenous peoples and traditional communities, it integrates climate justice, race, gender, and territory into practice.

EDUCATION AND THE CLIMATE CRISIS: ALL FOR EDUCATION **[CLIMATE & EDUCATION]**

Todos pela Educação launched a set of 25 recommendations for networks and schools to be more prepared for the impacts of climate change. Recommendations cover governance, infrastructure, equity, and curriculum, highlighting the support of philanthropy as a producer of knowledge and a driver of policy.

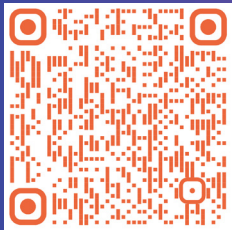
TIPS FOR PHILANTHROPISTS

Consider climate change as a cross-cutting factor for decision-making in private social investment, incorporating climate risks and impacts from planning to evaluation of supported initiatives. Seek to act collaboratively, prioritizing co-investment arrangements and instruments that strengthen prevention and adaptation actions, and value solutions built from the territories, recognizing the role of local organizations and community knowledge.

This publication was produced by the IDIS team of experts.

Generating and sharing knowledge is one of the pillars for achieving our mission as an organization. Through publications, technical notes, articles, trainings, and events, we inspire, support, and strengthen private social investment and its impact.

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