VEIRANO
ADVOGADOS



SUSTAINABILITY REPORT

2023

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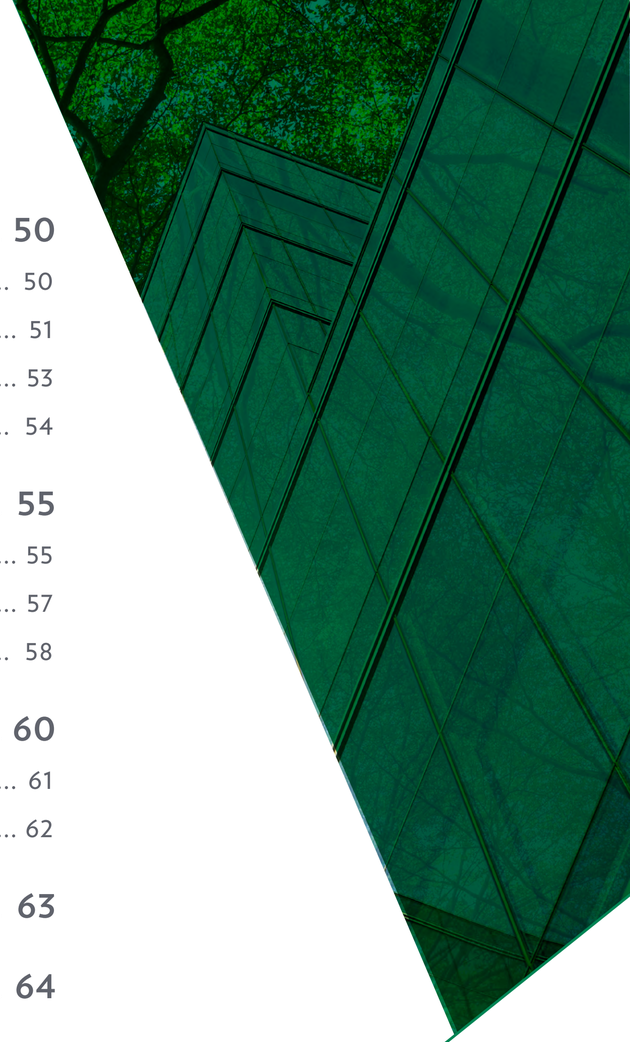

VEIRANO ADVOGADOS



“In 2023, we lived 50 years in 1.”

Paula Surerus, managing partner

Welcome

MESSAGE FROM THE STEERING COMMITTEE

In 2023, we lived **50 years in 1**. It was an intense year, of hard work, dedication, transformations, achievements, and challenges overcome, not only to maintain, but also improve our relevance in the select Brazilian legal market. We achieved a significant growth, with the arrival of robust and qualified teams for strategic areas. In all, there were **about 140 hires in the legal team.**

Focusing on technical excellence, we structured the **Agribusiness** and **Cybercrime** areas as well as **Blockchains and Digital Assets (Crypto VA)** area and strengthened the **Infrastructure & Energy** area (probably we now have the largest team in the market). We have also boosted the **Corporate & Mergers and Acquisitions**, **Environmental**, **Capital Markets** and **Investment Funds and Asset Management** areas, among other internal movements to meet in depth all challenges and new demands of our clients.

Last year, we expanded our participation in domestic and international rankings. We had, in all, **748 recognitions**, of which 215 institutional and 533 individual, and 110 professionals ranked, an increase of 17% compared to 2022. Among them, we highlight Chambers Global and Brazil 2023; The Legal 500 Brazil Awards 2023; BRALLAW 2023; IFLR Americas Awards 2023; Latin American Lawyer Energy & Infrastructure Awards 2023; and LACCA Approved 2024.

To boost our international DNA, we have structured and strengthened our presence in New York. Whether in Brazil or in the world, our guideline is to be a unique, integrated, and collaborative firm, with a deep fusion of legal knowledge to achieve increasingly expressive results.

We are extremely excited about the launch of **our first Sustainability Report**, a key milestone for Veirano Advogados, because we know how much ESG values are aligned with our business and where we want to get to. Moreover, this is a way to provide transparency to our actions and encourage the legal environment to do the same.

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We have a deep concern with this agenda. In 2022, we created an **ESG Coordination** and established the **ESG Strategic Committee**, focused on advancing this topic at the Firm. Last year, we conducted a participative **materiality study**, and the outcome based our **ESG and Sustainability Strategy.**

We share in this report our main achievements and advances in 2023. Among those, the Social pillar was strengthened with investments in social projects related to culture, education, health and sports via tax waivers, direct donations, *pro bono* advocacy and resources connected to childhood and adolescence and the elderly.

We also highlight the launching of the **Diversity & Inclusion Policy** and our participation in the **Legal Alliance for Gender Equity**. In 2023, we had a 75% increase in black professionals in the legal team. Also, for the second consecutive year, we are among the **"Best Companies for LGBTQIA+ People to Work for."**

We prioritize the maintenance of a light work environment that respects and values the potential of differences, a distinctive feature of Veirano in the legal market. Last year we also had a female advance in leadership and throughout the Firm.



Women are the majority in our Firm: of the 634 members, **366 are women (58%)** and 268 are men (42%).

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“Our professionals are our main value, and we understand that the person comes before the professional. We treat the human being as the core.”



We promote events designed to the strengthening and inclusion of women leadership.

In 2023, we boosted our care for the well-being, mental health, and professional development of all teams. We invested in the formation, training, programs, lectures, and events to further empower our talents. Of course, we apply this same vision and human attitude to our clients, partners, and members in general.

In governance, we continue to work with clear rules and focused on an ethical, transparent, responsible, and safe work for our members and clients, with whom we seek to have a continuing closer proximity. In keeping with worldwide trends, in 2023, we brought new **Artificial Intelligence (AI)** and **cybersecurity** tools to optimize and progressively protect our business.

To continue with this work and achieve new results, our daily work is aligned with our values, purposes, and the principles of the **UN Global Compact** and the **Transparency Movement 100%, of which we are the only Brazilian law firm to be a part.** The report also lists the goals and improvements to which we are committed for the next years.

Finally, **we strive and care to give back to society our values as a firm, with a humane look at the business, team, clients, and the community that surrounds us.** On this, although we already adopt “Message from the Board of Directors” advanced practices, we feel that there is always something more to learn, do and improve. The path is long, but we believe we are in the right direction.



Members of the Steering Committee: Paula Surerus, Marcelo Reinecken e Priscila Orsi.

WE SUPPORT
UN GLOBAL COMPACT

EMPRESA COMPROMETIDA
MOVIMENTO TRANSPARÊNCIA 100%
UMA INICIATIVA DO PACTO GLOBAL DA ONU DO BRASIL

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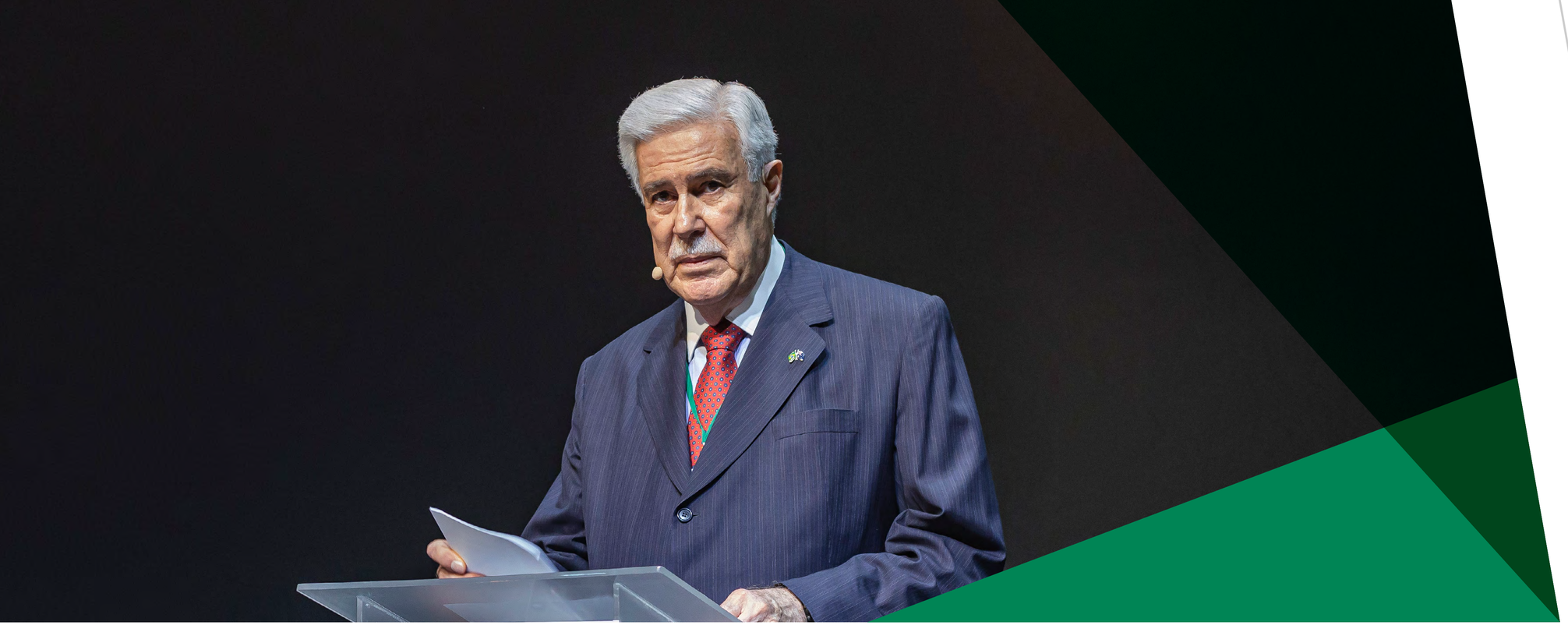

Ronaldo Veirano, founding partner

MESSAGE FROM THE BOARD OF DIRECTORS

The publication of the first **Sustainability Report of Veirano Advogados** is the consolidation of the efforts made for more than 50 years of operation in Brazil. We know how challenging it was – and still is – to structure the ESG area and apply the best practices to our business and daily routine. In 2023, we took consistent and meaningful steps to achieve this milestone.

We came from a place where the pieces were still loose and fragmented, but we successfully brought them together and built strategic and genuine actions, which reflect and reinforce our culture. Aligned with our values of **transparency and commitment to people, clients and society**, this report shares our initiatives, results and first cycle of goals. By doing so, we ensure the constant evolution of this agenda.

We have a genuine concern with commitments undertaken that can be **truly fulfilled**. At Veirano, studies and reflections are the background for the goals defined. There is a commitment to our purposes. The environmental, social and governance agendas push us to do more and do better. This is a booster and pressure that we want to have. As it will lead us to an increasingly sustainable place.

To achieve these goals, in our Firm there is no "let's do as it was done before." We are always innovating, attentive to what is new, market changes, learning and listening to different opinions. **We are persistent in our daily updating**, whether in relation to innovative technologies, data security, legal practices, diversity, well-being and mental health, manners to attract and retain talents, up to a greater connection with society and the future.

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To maintain our benchmark as a reference in the legal market and strengthen our principles, we rely on the synergy between the Board of Directors, the Steering Committee, and all members. **Our focus is to be a "unique firm," with relationships based on respect, transparency, and collaboration. Furthermore, the strategic action of Institutional Committees** helps us to supervise the management of our impacts on the economy, environment, and people.

In 2023, we made relevant achievements. Particularly, we highlight the greater representation of women in the Firm; the strengthening of **Diversity & Inclusion** initiatives; the arrival of robust teams and the whole challenge of integration. This comes in addition to positive operational and financial results and the growth of areas such as renewable energy, innovation, ESG, environment and climate change, among others.

Our **Corporate Governance** structure has also matured, and we improved **internal controls** and **security**, which are so fundamental to our business. Throughout 2023, we went through the challenge of adapting and fulfilling the process to obtain the **ISO 27001** Certification, the international recognition for our commitment to information security. This is a key step forward to improve the integrity, availability, and confidentiality of data of Veirano and its clients. This achievement was only possible with the participation of everyone and is the first step in our continuous journey of improvement.

For the next few years, we want to continue our solid growth. Our priorities are to expand our services and strengthen the relationship with, attract new clients; and improve our differentials, both internal — a true light and collaborative organizational climate — and in the market, with our strong and upstanding image. We aim to build a sustainable and perennial business that can adapt to changes and perpetuate the legacy and reputation we have built for future generations.



Ronaldo Veirano



Ana Caetano



Fábio Pereira



Luiz Guilherme Migliora



Marco Monteiro



Pedro Garcia



Ricardo Veirano



Robson G. Barreto

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ABOUT THIS REPORT

PRESENTATION

(GRI 2-1, 2-2)

This **Sustainability Report** is the first in the history of Veirano Advogados (VA) and represents a major step. It is a milestone that strengthens our commitment to a transparent, honest, and ethical conduct, in business, accountability and information to all stakeholders.

The material describes our main actions, commitments, and results in the economic, environmental, social and governance spheres, from January to December 2023. It also consolidates our history, general data, plans, and challenges for the coming years. (GRI 2-3)

This document was prepared in accordance with the **GRI (Global Reporting Initiative) Standards** for sustainability reporting, with quantitative and qualitative indicators based on our **materiality matrix** developed with the support of the specialized consultants Em Roda.

The Steering Committee analyzed and approved the information reported here.

Questions and suggestions about the content of this report, as well as requests for further information may be forwarded to esg@veirano.com.br.

We wish you all an enjoyable reading!



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MATERIALITY
(GRI 3-1, 3-2)

In 2023, we conducted our **first materiality study**, in which we address the most current trends of the so-called **dual materiality.** This concept emphasizes the need for organizations to evaluate not only the environmental and social activities that impact the business and surrounding environment, but also external factors that affect financial performance.

Therefore, this report considers the socio-environmental impacts – in line with the universal standard GRI3: material issues 2021, published by the **Global Reporting Initiative.** The report also addresses the perspective of financial impacts, with the ESG risks and opportunities for the business. The materiality process included four stages:

1. Context Study – Understanding the maturity stage of our sustainability practices and analysis of internal documents, such as corporate policies, Strategic Planning, Code of Conduct, presentations on projects and socio-environmental initiatives, results of the Confidential Channel, commitments made on ESG topics, among others. We have also held in-depth interviews with administrative managers from various areas, partners, members of the Steering Committee (CG) and leaders of legal practices. We also analyzed sector documents to support the survey of impacts, risks, and opportunities, such as the **Sustainability Accounting Standards Board (SASB)** standard for "Professional & Commercial Services." The ESG criteria considered by the **S&P Global Sustainability Yearbook 2023** and the references of the English think tank **Resilience Sustainability Growth Innovation (RSGI)** – which has been following the commitment of large law firms ("big law") to sustainability based on 13 indicators was also considered. Finally, the study involved a benchmarking analysis with consulting companies and domestic and international law firms.

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2. Identification of topics – to supplement the mapping of impacts, risks, and opportunities, we interviewed the members of the **ESG Strategic Committee** and **Diversity & Inclusion Committee.** We also interviewed some of our clients about their perception of our ethical positioning, ESG aspects in the commercial and contract relationship, evaluation of the service provided and identification of improvement opportunities. Based on the data collected, we consolidated a list of **13 most relevant topics:**

1. Climate change and emissions
2. Environmental sustainability
3. Community impact initiatives
4. Quality of services, satisfaction, and client relations
5. Diversity, equality, and inclusion
6. Healthy working environment
7. Talent attraction and engagement of members
8. Privacy and Data Protection
9. Business resilience and growth strategy
10. Quality of governance structures
11. Transparency
12. Ethical behavior and integrity
13. Innovation and technology

3. Evaluation and priority topics – based on the most relevant topics, the Consulting facilitated a workshop with members of the **ESG Strategic Committee** to establish the priorities. Subsequently, the result was re-evaluated and approved by the CG.

4. Determination of relevant topics – The priorities led to **eight** relevant topics which guided the reporting of the information in this report, as well as were the basis for the development of the **ESG and Sustainability Strategy of Veirano** Advogados and the preparation of the first cycle of public goals.

Our relevant topics:

- Ethical behavior and integrity
- Transparency
- Quality of governance structures
- Quality of services, satisfaction, and client relations
- Diversity, equality, and inclusion
- Talent attraction and engagement of members
- Ambiente de trabalho saudável
- Community impact initiatives

We are committed to reviewing the materiality study whenever necessary. We know that developing management for sustainability is a journey, so as we integrate these pillars in our organizational culture, we are dedicated to expanding the engagement process, encompassing other stakeholders in our value chain.

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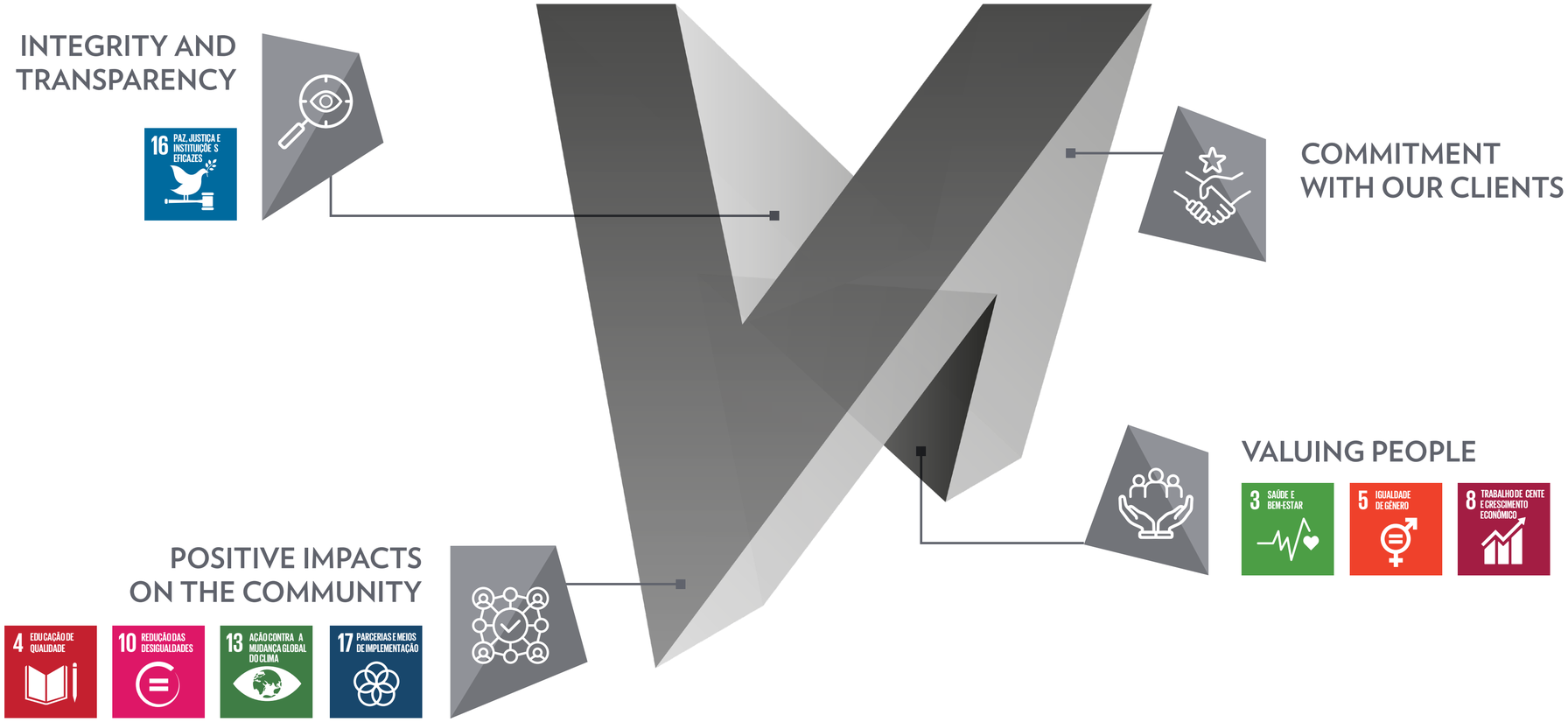
ESG AND SUSTAINABILITY STRATEGY
(GRI 2-22)

Our relevant topics were consolidated in **four strategic pillars**, with purposes and goals set for a short-term cycle (from 2023 to 2025), detailed below:



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1. INTEGRITY AND TRANSPARENCY

Alumni Event: strengthening the culture, connections, and sense of belonging among our former members.

This pillar demonstrates our commitment to the culture of integrity, vital to prevent conflicts of interest and unethical issues, backed by the highest standards of personal and professional behavior. We are responsible for constantly reinforcing anti-bribery and anti-corruption practices, with active risk management and initiatives to minimize those risks, such as disclosure of the reporting channel operated by a specialized third-party company, training, evaluations of ethical behavior and conduct, regulations, and internal policies. These requirements are also truly relevant for our clients, partners, and stakeholders. The pillar covers our Corporate Governance, which is guided by the application of good practices of management and administration for all areas of the business and our members. We are also attentive to market trends that point to the increasing relevance of diversity in decision-making bodies.

Relevant topics and SDGs to which we contribute the most:

- Ethical behavior and integrity
- Transparency
- Quality of governance structures

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In 2023 we held several events focusing on the Firm's commitments, including topics such as innovation, women empowerment, ESG, etc.

Goals:

UP TO 2023

- **Give 100% transparency to the Governance and Compliance structure.**
- ***Goal achieved.***
- See: https://www.veirano.com.br/Paginas/transparencia.aspx

UP TO 2024

- Develop and disseminate the **VA Anti-Corruption Policy.**
- Sign the **Business Pact for Integrity and Against Corruption.**

UP TO 2025

- Empower and train 100% of strategic partners and critical suppliers in the **Veirano Integrity Program.** Include anti-corruption and integrity clauses in 100% of the contracts with these partners.
- Give 100% transparency to the **Confidential Channel.**

In addition to these short-term goals (2023-2025), we have undertaken other commitments under the **Transparency 100% Movement.** Learn more on page https://www.pactoglobal.org.br/movimentos/movimento-transparencia/

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2. VALUING PEOPLE

#TimeVeirano 2023 Get together

Human capital is our main source of revenue generation, contributing with knowledge, talent, and various technical and soft skills. We are committed to ensuring a healthy, safe, and transparent environment for the people, supported by the organizational structure and leadership. The pillar reflects our commitment to the importance of caring for the mental and psychological health of the members, with emphasis on the balance between personal life and work, in addition to providing a stimulating work environment that values the people's development and collaboration among them. The topic also brings the importance of human diversity to develop the business, adding different perspectives and experiences in a scenario that favors the building of innovative ideas.

Relevant topics and SDGs to which we contribute the most:

- Diversity, equality, and inclusion
- Healthy working environment
- Talent attraction and engagement of members

Goals:

BY 2024

By 2024, implement the people management development program for legal practice leaders.

UNTIL 2025

- Structure the **feedback program for members** (bi-annual monitoring of engagement indexes).
- Expand the Veirano Multiplica Program to other functional categories. One of the goals, for example, is to increase the percentage of Black people from 35% to 42% in internship positions and enhance the hiring of those persons and other minority groups in the remaining legal positions.

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3. POSITIVE IMPACTS ON THE COMMUNITY

Actions with students at Escola Municipal Sergio Vieira de Mello

The pillar reflects our commitment to increasing the positive impact on communities around our operations as well as on society at large, By our social investments and *pro bono* advocacy, through free legal services. We are committed to having an investment policy, with established governance and strategy to provide transparency about these impacts and results.

Relevant topics and SDGs to which we contribute the most:

- Community impact initiatives

Goals:

UNTIL 2025

- Develop the **VA Social Investment Policy** with incentive funds and direct *Pro Bono* resources.
- Enhance the structure of the **institutional volunteer program**, with mentoring, training, and formation for our members.
- Establish partnerships with high-relevance projects and initiatives in the climate and environment agenda.

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4. COMMITMENT WITH OUR CLIENTS

Our business model depends on the development of our client's trust. To ensure long-term and mutually beneficial relationships, we seek to provide services that meet the highest standards and help create clear a value for the clients. This pillar involves our commitment to adopt smart legal technologies and innovations to ensure excellence and data protection and security. This also involves governance procedures with clear and strong rules to avoid conflicts of interest and our commitment to diverse client engagement initiatives.

Related relevant topic:

- Quality of services, satisfaction, and client relations

All practices and results related to the four Strategic Pillars of Sustainability will be detailed in the Report, with a chapter dedicated to each one.

Goals:

BY 2023

Give greater visibility to the clients' Information Security and Data Privacy Policies
We also publish our Security and Privacy Policies on the institutional website and work to develop a robust Information Security Management System.

Goal achieved.

Learn more on page 55

UNTIL 2025

Structure a formal client feedback program.

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MESSAGE FROM THE ESG STRATEGIC COMMITTEE

In 2023, the **ESG Strategic Committee** completed one year of operation, and, with the direct support of the senior management, we strengthened our practices focused on business integrity and transparency and the care for people and the environment. In this period, we have had many achievements. Among them, the launching of the **Diversity & Inclusion Policy**, the co-founding of the **Legal Alliance for Gender Equity**. Also, we were once more elected one of the **best companies for LGBT+ people to work for**.

In addition, we undertook an institutional commitment to international forums for the advancement of the **Sustainable Development Goals (SDGs)**, adhering to the **UN Global Compact** and the **Transparency 100% Movement.** To guide this work, we developed a Strategic Plan for the area that seeks to evolve internally and externally in a management committed to ESG values.

In the market, we update our menu of products and services in ESG scopes for customers, as a way to give more visibility and strengthen our business on these fronts, increasingly strong in Brazil and in the world. In parallel, we focus on the **constant formation and training** of our ESG experts' teams. (GRI 2-17)

We know that the journey to developing a management for sustainability is surrounded by many challenges. However, we are committed to progressively improving our actions toward building a more balanced, fair, and prosperous society, as well as building more sustainable businesses for us and our clients.



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ESG LEGAL SERVICES

We want to be a reference in legal practices in the ESG area, meeting the growing demand of Brazilian and foreign clients, who are increasingly called to act and understand the legal, regulatory, environmental, social and ethics complexities involved. To stand out in this scenario, we have gathered an interdisciplinary team of experts to assist companies with robust and differentiated solutions. In 2022 and 2023, we were recognized by Brazil: Transactional as a leading firm in several areas of practice, most recently including ESG. The Chambers guide is considered one of the top rankings of quality reference for services provided by law firms worldwide.

Some assignments of this area are to:

- Help identify risks and opportunities for implementing ESG topics.
- Establish purposes and commitments according to the legislation and regulation of each subject.
- Propose implementation mechanisms and internal controls to monitor the purposes, assisting in the fulfillment of commitments undertaken.
- Align expectations regarding the purposes intended and communicate with shareholders, investors, and the general public on ESG issues, undertaking responsible commitment.
- Assist companies in ESG matters with a focus on obtaining investments and conducting transactions or business.

ESG TRAINING

To clarify and boost the knowledge of our teams about ESG aspects, the consulting firm Em Roda held a series of literacy actions in 2023, such as lectures, workshops, and trainings. We have also released access to the **knowledge platform developed by the UN Global Compact** to all our members. Thus, we deepen our undertaking to consolidate a culture committed to the ESG values we embrace.

To further raise our team's awareness of the importance of reflecting about and preserving the environment, last year we continued our partnership with ***Instituto de Pesquisas Ecológicas* (IPÊ)**. IPÊ held workshops on the **Sustainable Development Goals (SDGs)** and two dynamics called "ESG at stake.".



We also recorded two pod casts with members of IPÊ: "The importance of a systemic view of ESG education" and "Current ESG Paths: Carbon market, biodiversity and greenwashing."

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GENERAL DATA

51 YEARS of experience

634 profissionals

+40 areas

+60 *DEALS* submitted to *League Tables*

ABOUT 140 HIRES IN THE LEGAL TEAM:

17 partners

20 associates

48 lawyers

52 interns

110 professionals ranked

17% INCREASE compared to 2022

INSTITUTO VEIRANO:

200 people trained

100 HOURS of training

748 RECOGNITIONS:

215 Institutional

533 Individual

+1000 HOURS dedicated to general training for all members

100% TRANSPARENCY of the Governance Corporate and Compliance structure

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SOCIAL INVESTMENTS AND INCENTIVE LAWS

+BRL 2 million
invested in social projects

+20 organizations supported

PRO BONO

+700 hours
dedicated to *Pro bono*

+ 100
professionals involved

+BRL 500 thousand invested

9 organizations supported

DIVERSITY& INCLUSION

366 Women
in the office (58%)

75% increase of black professionals in the legal team

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RECOGNITIONS AND COMMITMENTS

AWARDS

- **BRALLAW 2023 (Brazil's Leading Lawyers Awards):** In 2023, **Paula Surerus**, managing partner of Veirano Advogados and one of the few women ahead of one of the largest law firms in Brazil, was elected the **Best Managing Partner of the Year** by Leaders League Brazil in BRALLAW.

- **Chambers Global 2023:** Leading firm in 19 practice areas and 30 leading individual recognitions.
- **Chambers Brazil 2023:** Leading firm in 39 practice areas and 61 leading individual recognitions.

- **IFLR Americas Awards 2023:** winner of the Deal of the Year in the Project Finance category for the financing of BRL 3.3 billion for Line 6 of the São Paulo subway.

- **Who's who Legal Brazil 2023:** 44 recognitions and 33 lawyers recognized.

- **LACCA Approved 2024:** Recommended firm with 23 individual recognitions in 10 practice areas.

- **Análise Advocacia 2023/2024** recognized VA as "Most Admired Firm" in 45 areas. The guide also highlighted 44 professionals from the Veirano team, totaling 118 individual recognitions.

- **Latin Lawyer 250 2024:** Recommended firm in 17 practice areas and 50 individual mentions.

- **The Legal 500 Brazil Awards 2023:** Recommended firm with 4 individual recognitions.
- **Legal 500 Latin America 2024:** Recommended firm in 35 practice areas and 27 leading lawyer recognitions.

- **Latin American Lawyer Energy & Infrastructure Awards 2023:** Marcelo Reinecken premiado como *Professional of The Year Energy Tax*.

- **Diversity & Inclusion: Future Leader:** Mayara Sant'Anna, associate in the labor area, was awarded Diversity & Inclusion: Future Leader.

- **Best companies for LGBT people+ to work for:** For the second year in a row, Veirano was elected one of the "Best Companies for LGBT People+ to Work for" by Instituto Mais Diversidade.

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COMMITMENTS

- **We are signatories to the United Nations Global Compact since 2022. Our commitment is to integrate the ten principles of the Global Compact into our strategy, operations, and organizational structure, increasingly consolidating our culture of service excellence. We are guided by ethics, transparency, social responsibility, sustainability and diversity and inclusion, for the benefit of all stakeholders.**
- Transparency 100% Movement of the Global Compact (2023)
- Co-founder of the Legal Alliance for Gender Equity (2023)
- Adherence to the UN Standards of Conduct for Business (2018)
- LGBTI+ Business and Rights Forum (2018)
- Women's Empowerment Principles (WEPs) UN Women (2017)
- Co-founder of the Legal Alliance for Racial Equity (2017)

FORUM OF COMPANIES AND LGBTI+ RIGHTS

*"Veirano is one of the most active companies among the signatories of the **Forum of Companies and LGBTI+ Rights.** From top leadership to the teams, I note that the Forum is a space of expression of what they live in the office daily routine and the intense participation reflects the doubts, achievements, willingness to share knowledge and learn more. Only those who are with the 'get their hands dirty' enjoy this space of exchange surrounding the concrete commitments that the Forum provides. We have advanced in recent years thanks to the permanent contribution of the Veirano professionals."*

Reinaldo Bulgarelli, Executive Secretary of the Forum on Business and LGBTI+ Rights



Special Meeting of the Committee of Presidents of the Forum for Companies and LGBTI+ Rights

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BUSINESS OVERVIEW

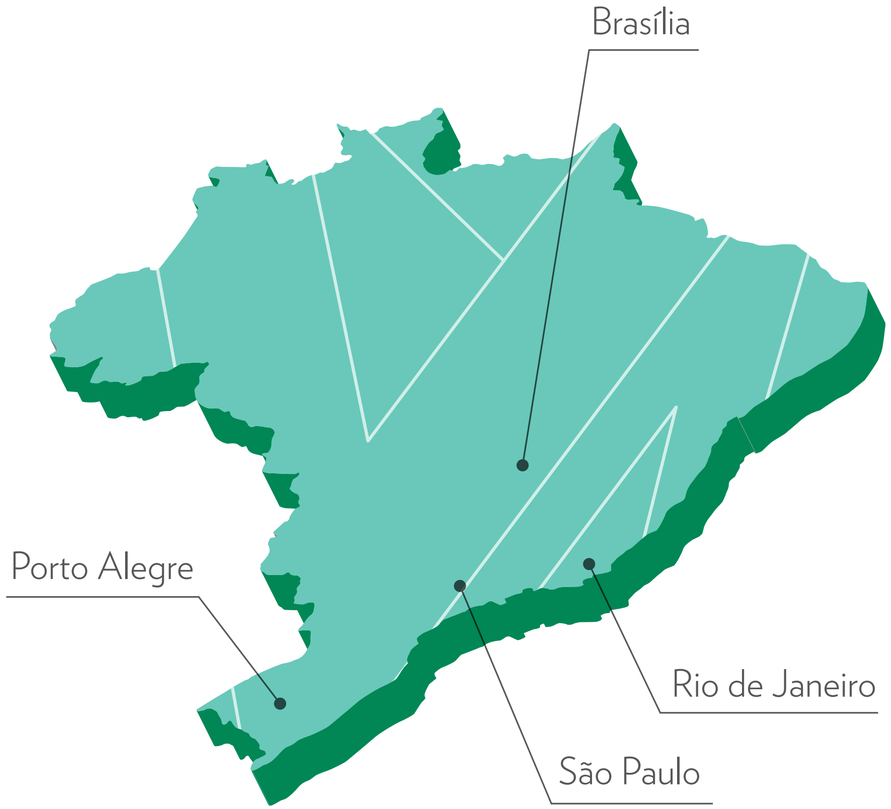
(GRI 2-1, 2-6)

With 51 years of experience and acting in more than 40 areas, we are one of the largest corporate firms in Brazil. Our services range from mergers and acquisitions consulting; privatization and structuring of companies; infrastructure and decarbonization projects; advice on tax and labor issues; representation of clients in disputes; to legal guidance to companies in various sectors, such as Corporate & Mergers & Acquisitions; Tax; Conflict Resolution and Arbitration; Labor; Energy & Infrastructure; Mining; Banking & Finance; Public and Regulatory Law; Environmental Law; Criminal Law; Agribusiness; Cybercrime; among others.

Focusing on technical excellence, more than 600 professionals work in integration to develop customized solutions for each client, enabling a safe and informed decision-making process. Present in Rio de Janeiro, São Paulo, Porto Alegre, and Brasília, we represent clients in Brazil and worldwide, with the support of a network of international partners. Since 2023, we have established a robust presence in New York (USA).

We know that our commitment to ethics, transparency, and respect, both with our members and with our clients and business partners, are the pillars of our reputation.

Over five decades, we have built relationships based on strong values, integrity business behavior and recognized legal experience. It is with this essence that we will pursue our growth plan.



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AREAS OF EXPERTISE

Practices

- Environmental
- Antitrust & Competition
- Banking & Finance
- *Blockchain & Digital Assets (CryptoVA)*
- Cybercrime (VA Response)
- Compliance & Investigations
- Commercial contracts
- Foreign Trade / WTO
- Consumer Law & Product Liability
- Public Law & Regulation
- ESG - Environmental, Social and Governance
- Investment Funds and Asset Management
- Global Mobility
- Insolvency & Restructuring
- Capital Markets
- Corporate Crime
- Estate Planning, Succession & Family Law
- Private Equity
- Intellectual Property
- Data Protection & Privacy
- Dispute Resolution - Arbitration
- Dispute Resolution - Litigation
- Corporate & Mergers & Acquisitions
- Labor
- Tax & Customs
- Venture Capital & Startups

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Industries

- Agribusiness
- Art & Culture
- Aviation & Aeronautical Financing
- Power
- Sports
- Real estate
- Infrastructure & Projects
- Life Science & Healthcare
- Media & Entertainment
- Mining
- Naval/Maritime & Port
- Oil, Gas & Biofuels
- Insurance, Reinsurance & Supplementary Pension
- Information Technology & Communications

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China Desk

We assist Chinese customers in understanding Brazilian legal, institutional, and regulatory frameworks, assess the risks associated with business or investment opportunities and negotiate strategic transactions. We also develop legal projects in sectors such as agribusiness, trade, energy, natural resources, pharmaceutical, health, biotechnology, infrastructure, transport, financial services, technology, and telecommunications.



French Desk

To meet the demands of French companies and investors, we offer a multidisciplinary team, composed of more than 20 French-speaking professionals, integrated into a full-service platform. We advise French reference companies in several sectors, including those requiring highly specialized legal advice, such as energy, infrastructure, and pharmaceutical industry.



German Desk

This Desk offers experience and a wide range of services to help German companies with business purposes in Brazil. Through a network of partners, we also support Brazilian customers in their business in Germany, Austria, and Switzerland.



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TIMELINE

1972 — **Veirano is founded in** Rio de Janeiro, associated to Baker & McKenzie

1990 — **Name change** to "Veirano Advogados"

1996 — Veirano Advogados becomes a Brazilian independente firm

1997 — Opening of the **São Paulo** and **Porto Alegre offices**

2000 — Opening of the **Brasília office**

2006 — Launching of the New Corporate Governance

2012 — Creation of **Instituto Veirano** w hich offers training and post-graduate allowances in Brazil and abroad.

2013 — Opening of the new **São Paulo office**

2015 — Creation of **Programa InclusiVA** to implement initiatives promoting respect and acceptance without distinction of gender, ethnicity, color, religious affiliation, sexual orientation, and social status.

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2017

- Signature of the **UN Women's Empowerment Principles** (WEPs) **UN Women.**
- Co-founder of the **Legal Alliance for Racial Equity.**
- Opening of the new **Porto Alegre** office.
- Opening of the new **Brasília** office.

2018

- Participation in the **LGBTI+ Business and Rights Forum.**
- Adherence to the **UN Standards of Conduct for Business.**

2019

- Launching of the **Start_ internship** program.
- Launching of **Veirano Wellness** health and wellness program.

2020

- Launching of **Veirano Transforma** social responsibility program.

2021

- Affirmative seat for women on the **Board of Directors.**
- Creation of the **Mentoring Program for Women.**

2022

- Election of the **first woman CEO** of the firm in 50 years.
- Adhesion to the **United Nations (UN) Global Compact.**
- Creation of the **ESG Strategic Committee.**
- Veirano is elected as one of **the best companies for LGBT+ people to work for.**
- Opening of the new **Rio de Janeiro** office.

2023

- Launching of the **Diversity & Inclusion Policy.**
- Co-founding of the **Legal Alliance for Gender Equity**
- Structuring of the presence of Veirano in **New York.**

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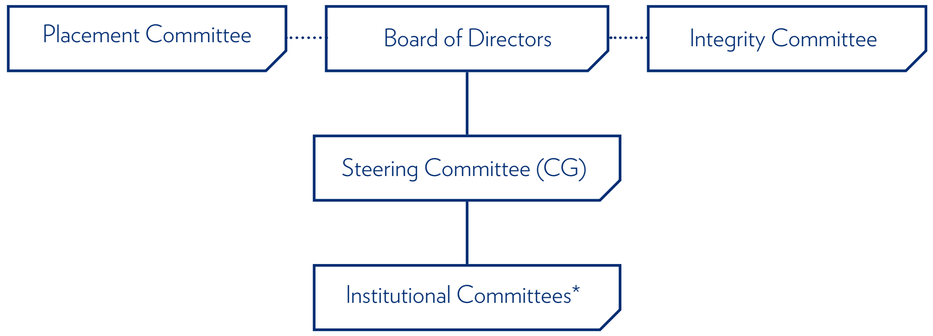
GOVERNANCE AND COMPLIANCE STRUCTURES

(GRI 2-9)

Over 51 years of experience, we have always valued integrity, transparency, and earnest in business. Historically, we are recognized by clients and peers for our ethical culture. In all works, actions, and relationships, both with the internal and external public, we strive to maintain and strengthen good practices of **Corporate Governance.**

Our Corporate Governance consists of a **Board of Directors (CA)** and a **Steering Committee (CG).** The Board of Directors is formed by eight members with a unified term of office of two years and is in charge of electing the Steering Committee and approving the Strategic Plan and annual budget, among other matters. (GRI 2-12)

To advance the discussions on relevant topics and support the CA and CG in the decision-making process, we have Institutional Committees on different topics, including the **Integrity Committee** and the **Placement Committee**, linked to the CA, and other committees such as: **Information Security Committee, Diversity & Inclusion Committee** and **ESG Strategic Committee**, subordinated to the CG. The committees are entrusted with the management of the organization impacts on the economy, environment, and people, as well as the analysis and approval of the information contained in this report. (GRI 2-13, 2-14).



(*) Institutional committees: Alumni, Business Development, Commercial, ESG, Diversity and Inclusion, innovation, Transform, and Information Security.

BOARD OF DIRECTORS

The Board of Directors is elected by direct vote of the firm's partners. Any partner with more than two years in the firm and previous experience in area coordination roles may apply. Seats are guaranteed by seniority level, so that all partner tiers are represented. At least one seat must be occupied by a partner who identifies as a woman. (GRI 2-10, 2-11)

The CA currently has the following composition:


Ronaldo Veirano


Ana Caetano


Fábio Pereira


Luiz Guilherme Migliora


Marco Monteiro


Pedro Garcia


Ricardo Veirano


Robson G. Barreto

As an increasingly demanded by the market, the area is undergoing a process of formalization of its structure with a decision flow, matrix of responsibilities and description of its model.

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STEERING COMMITTEE (CG)

Created in 2006, the **Steering Committee** is composed of three members with a term of office of two years (re-election permitted). This collegiate body develops and executes the **Strategic Planning**, approves policies and procedures supplemental to the Code of Conduct, and the firm's budget. It is also in charge of communicating to the CA any relevant concerns, including regarding the ESG agenda, in ordinary or extraordinary meetings. (GRI 2-16)

Currently, the CG has the following composition:



Paula Surerus
Managing Partner

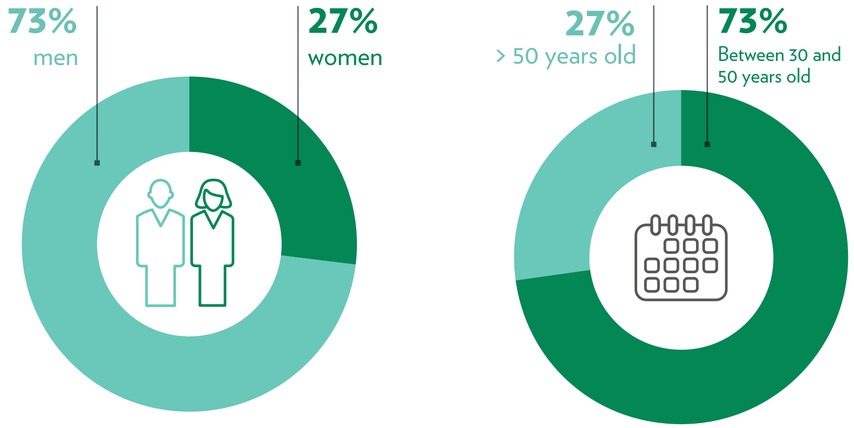


Marcelo Reinecken
Vice Manager



Priscila Orsi
Executive Director

Percentage of individuals who form the governance bodies by gender and age (GRI 405-1) (*)



(*) Includes CA and CG members (11 persons).

INTEGRITY COMMITTEE

The **Integrity Committee** acts as an agent for transformation and multiplication of our culture of corporate integrity. It oversees the application and frequent review of the **Code of Conduct** and compliance of the good practices of ethics and integrity.

It also receives complaints of violations of the Code of Conduct, leads investigations, and recommends and applies the educational or corrective measures resulting from the investigation. The Integrity Committee is autonomous and independent and reports to the management organs.

If there is any internal investigation, after assessing the case, the Integrity Committee sends the recommendations to the Board of Directors, Managing Partner, or Steering Committee, as applicable. Such organs will analyze the disciplinary measure recommended by the Committee and determine its application.

The Integrity Committee currently has the following composition:



Ronaldo Veirano
Partner



Leila Zaidhaft Kampel
Human Resources Manager



Renata Fialho de Oliveira
Partner



Roselaine Cristina Borges
Legal and Compliance Coordinator



Luiz Antonio dos Santos Junior
Partner

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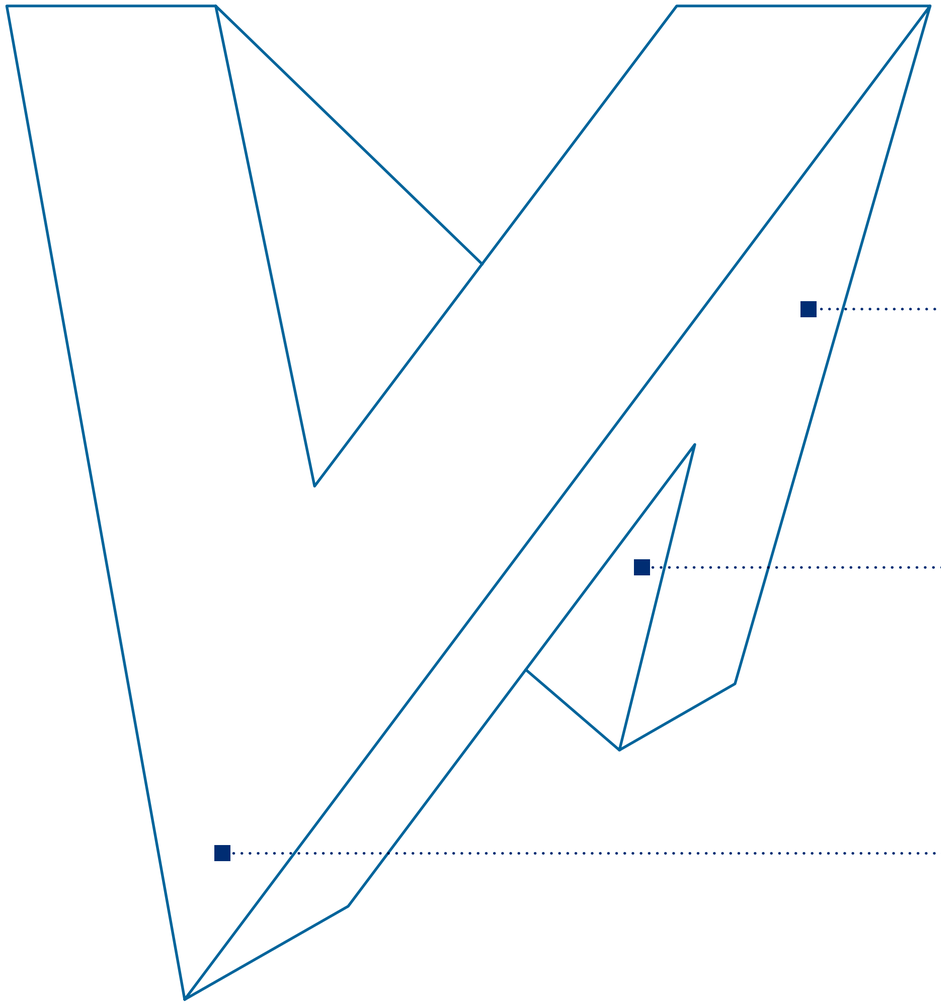
MISSION, VISION, AND VALUES

The Veirano Way

Our Mission, Vision and Values define our business strategies, guide the behavior we expect from our members, and consequently all the guidelines stated in in the **Code of Conduct.**



MISSION

To create high quality legal solutions for our clients' businesses, providing the most talented team.

VISION

To be the first choice for clients and market talents,' representing a competitive difference for our clients' businesses.

VALUES

- One Firm
- Commitment to people, customers, and society
- Transparency
- Plurality
- Creativity
- Perpetuity and sustainability



BUSINESS STRATEGIES

In December of the previous year, we carefully prepare our Strategic Planning to address the contemporary challenges of the legal sector and maximize our growth opportunities. In a context where revenue growth is essential to this growth, we work to avoid commoditization and bureaucratization of legal services, and always maintain our competitive differentials and reputation within and outside the organization.

In our business strategy, the commitment to quality relationships and delivery of excellent personalized services are undisputed priorities. We also seek cross selling opportunities to meet our clients' comprehensive legal needs fully and more efficiently. Additionally, we invest in Business Development and marketing, making the areas even more strategic and agile, delivering analyses and solutions based on data.

With our **ethical and human DNA**, we want to ensure that the fundamental values of integrity and social responsibility are present in all our operations. To attract talent and ensure a qualified team, we will continue investing to attract and retain professionals, lateral hiring, training, and formation. The development of leadership skills is also a goal, especially for practice leaders, to strengthen management and innovation capacity.

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ETHICAL BEHAVIOR, INTEGRITY, AND TRANSPARENCY

Strict adherence to ethical, integrity and transparency behaviors is intrinsic to our values and business. By following high ethical standards, we ensure justice in our practices and build lasting relationships with our clients.

In this context, we emphasize our **anti-bribery and anti-corruption practices**, with an active risk management, constant monitoring, and initiatives to minimize potential risks. We also established internal policies, created the whistleblower channel operated by a specialized third-party provided and conducted training.

Our culture of integrity, a key for the prevention of conflicts of interest and unethical issues, is an extraordinarily strong requirement for all members, clients and other stakeholders. (GRI 2-15)

CODE OF CONDUCT

In 2015, we pioneered to launch of a Code of Conduct, as at that time only a few firms had similar initiatives. In 2022, we developed our new **Code of Conduct** based on domestic and international best practices, Brazilian laws, and guidelines on compliance issues.

The document contemplates the values and principles that steer our culture and performance, whether in internal relationships, as well as in the relationship with clients, suppliers, partners, the government, and society.

Updated whenever necessary, the Code covers topics such as conduct and responsibility; anti-corruption and anti-bribery; money laundering prevention; compliance with labor legislation; environment and sustainability; donations; and investigation and sanction of Code violations.

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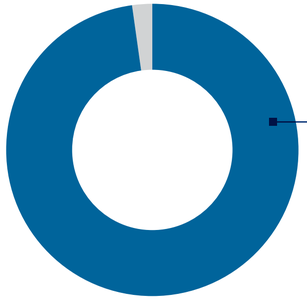
It also contains guidelines and benchmarks of desired conduct, including basic rules to promote a safe, welcoming, respectful, cooperative, transparent, and upright work environment. The document is available on our website: www.veirano.com.br/conduta

Code violations are subject to disciplinary measures applied individually or jointly: new training, warning, suspension and, in most serious cases, dismissal with or without cause or exclusion from the law firm.

We offer continuous training, online or face-to-face, about the Code for new members and other employees - online or face-to-face, and the proof is managed by Compliance management tools.



By the end of 2023, **98%** of the members were informed of and trained in anti-corruption policies and procedures. (GRI 205-2)

Total number and percentage of members of the highest governance body who were informed of and received training on anti-corruption procedures and policies. (GRI 205-2)

	RJ	SP	DF	POA	TOTAL
Total number of governance members.*	5	5	1	0	11
Total number of governance members who received the communication	5	5	1	0	11
Percentage	100%	100%	100%		100%

(*) Including members of the CG (11 persons).

VEIRANO ADVOGADOS CONFIDENTIAL CHANNEL
(GRI 2-26)

Launched in April 2023, our **Confidential Channel** is operated by Deloitte, in bilingual format (Portuguese and English), and is available on www.relatoconfidencial.com.br/veirano/, by e-mail veirano@relatoconfidencial.com.br and by toll-free phone 24/7: 0800 721 2609.

The reports may be anonymous, preserving the identity of the source. Should the source be identified, the internal investigation procedure will be confidential to preserve independence and impartiality.

Complaints made in good faith are encouraged to ensure effectiveness in the application of the Code of Conduct. Retaliation against the source or the target under investigation is prohibited. In addition, it is prohibited to influence or obstruct any ongoing investigation.

In our history, no member was ever involved or investigated for criminal conduct, corruption, or fraud.

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CONFLICTS OF INTEREST

(GRI 2-15)

To avoid conflicts of interest, we have established clear policies and internal procedures which guide all members on how to deal with potential conflict situations. This includes early identification of possible issues before accepting new clients or cases.

We also have a concern to maintain a culture of transparency and open communication in the firm to facilitate the identification and resolution of conflicts of interest in an effective and ethical manner. Another practice is the maintenance of detailed records of client relationships and ongoing cases to avoid inadvertent conflicts.

At the level of the Board of Directors, to avoid conflicts of interest, matters of CA approval that involve members of the Board itself or related parties are discussed without the participation of such Board member. Conflicts involving client matters are submitted to a **Commercial Committee**, composed of members elected by the CA, which has the power to resolve any conflicts.

TRANSPARENCY 100 MOVEMENT

EMPRESA COMPROMETIDA
MOVIMENTO TRANSPARÊNCIA 100%
UMA INICIATIVA DO PACTO GLOBAL DA ONU DO BRASIL

In 2023, we joined the Transparency 100% Movement, an initiative linked to the UN Global Compact Brazil Network and became the only Brazilian law firm to join the movement. The initiative aims to develop responsible and transparent institutions at all levels, encouraging and empowering companies to go beyond legal obligations to strengthen transparency and integrity mechanisms. **We closed 2023 with the fulfillment of the first goal: 100% transparency of the firm's Corporate Governance and Compliance structure, including the publication of the structure on our website.**

The initiative sets five goals, which must be achieved by 2030:

GOAL 1 ▶ *100% transparency of interactions with the Government.*

TARGET 2 ▶ *100% integrity of the compensation of the senior management.*

TARGET 3 ▶ *100% of the high-risk value chain trained in integrity.*

GOAL 4 ▶ *100% transparency of the Compliance and Governance structure.*

TARGET 5 ▶ *100% transparency of the reporting channels.*

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Fomenting personal development and strengthening our innovation culture with the event "Corporate conflicts mediation: from Law to Neuroscience"

CORPORATE RISK MANAGEMENT AND INTERNAL CONTROLS

(GRI 205-1)

We currently do not have a specific process for risk management. However, we follow risk mitigation mechanisms and strategies, including Code of Conduct, Confidential Channel, numerous policies, and training on related topics.

We have taken preventive measures the to avoid any type of money/in-kind transaction. All payments to suppliers are made by identified electronic transfer, as well as the receipt of attorney fees. Donations and sponsorships are also supported by documents and incentive laws.

We also stress that the lawyers and Veirano Advogados are subject to professional regulations, according to Federal Law 8.906 of 1994, which provides, among other obligations, professional secrecy, analysis of conflict of interests, incompatibilities, and impediments to exercise the profession, as well as the application of sanctions for any violations of the OAB Code of Ethics.

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RELATIONSHIP WITH SUPPLIERS AND PARTNERS GENERALLY

To ensure that the relationship with third parties is based on values consistent with those of the **Code of Conduct**, we conduct a prior evaluation of all suppliers and partners before their engagement, by review and analysis of history and judicial background.

Among the relevant points analyzed are lawsuits in which the supplier or partner is involved; adoption of compliance rules, and other resources considered relevant to determine the reputation and image of the provider.

To improve internal controls, another ongoing initiative is the process of centralizing the information of all strategic partners and suppliers – such as correspondent firms and lawyers. For this, we have developed a standard contract based on Service Level Agreements, which foresees the supplier's adherence to our Code of Conduct, and clauses such as the General Data Protection Law (LGPD), among other issues.

In addition, in 2023, we conducted the restructuring of the **DPC – Legal Controllership .** The area is in charge of the control and prevention of potential legal problems, risk assessment, internal regulations, and policies compliance, as well as implementation of preventive measures to avoid litigation and other legal issues.

Learn about our commitments and goals on "Integrity and Transparency" in Chapter 2, Materiality.



In 2023 we held two sessions of the "Women Leadership Cocktail"

Valuing people
(GRI 3-3)

HUMAN RESOURCES

Last year was marked by a significant growth of our team. In all, there were about **140 hires in the legal team**, including 17 partners, of which 65% are women. This figure also includes 20 associates, 48 lawyers and 52 interns. The new members strengthened our performance in strategic areas, completing the total team of 634 members. **This represents a growth of almost 10% compared to 2022.**

Number of employees by gender[1,2]

	FEM	MALE	TOTAL
FULL TIME	320	235	**555**
PART TIME	46	33	**79**
	366	268	**634**

Number of employees by region[1,2] (GRI 2-7)

	RJ	SP	DF	POA	TOTAL
FULL TIME	241	261	18	35	**555**
PART TIME	36	29	4	10	**79**
	277	290	22	45	**634**

1. *The interns were considered members since they are employed directly by Veirano Advogados without intermediation of a third-party.*
2. *Veirano Advogados has no members without guarantee of workload, nor temporary employees.*

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RECRUITMENT & SELECTION

To optimize the **recruitment & selection process**, in 2023 we changed the selection platform to a more modern, objective option that includes **diversity** issues. The new system allows candidates to signal whether they belong to minorities, which permits a more assertive analysis of candidates especially in vacancies dedicated to these groups. The platform also allows inclusion of exclusive pages for affirmative vacancies, highlighting diversity data, inclusion policies adopted and practiced, as well as the input from people hired through these programs.

TURNOVER[3] % (GRI 401-1)	
By Gender	
Women	15,31
Men	14,47
By Age	
< 30 years old	18,13
Between 30 and 50 years old	14,17
> 50 years old	8,57
By Region	
RJ	12,03
SP	17,24
DF	5,56
POA	22,86

3. *Calculation of the turnover rate: (dismissals / total active members) * 100.*

PERFORMANCE ASSESSMENT AND PROMOTION

In 2023, we changed our performance assessment model for lawyers, associates, and administrative staff to make it even more intuitive and succinct. The new format brings an evaluation panel, where the members are evaluated according to three macro skills: values, hard skills, and soft skills, favoring comments and exchanges.

There is also a parameter that evaluates the level of engagement in the causes of diversity, which can directly affect the grade of each professional. **Last year, 100% of eligible employees (those with more than 90 days worked in 2023) received performance and career development evaluations.** The new performance evaluation will be adopted in 2024 for the partners, after the definition of the factors. (GRI 404-3)

To ensure greater transparency in internal career development processes, compensation, and promotion policies, we plan to carefully review the models of performance measurement of and compensation of the members. We intend to simplify and clarify our compensation policies, ensuring they can be easily understood by all. In 2023, we made a presentation on career ascension, profit sharing (PLR), bonus and promotion for all members.

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Well-being actions under the Wellness Program

HEALTHY WORKING ENVIRONMENT

Although inserted in a market with fierce competition, we are recognized for the collaborative, pleasant and healthy environment. For this, we continuously invest in training, programs, campaigns, internal actions, and benefits aimed to foment physical activities, mental health, and integration. To attract and retain talents and promote the continuous engagement of members, we conduct a series of actions and initiatives detailed below.

VEIRANO WELLNESS PROGRAM

The concern for the physical and mental health of the members is central to the **Veirano Wellness Program**, launched in 2019. The initiative has the following pillars: to encourage the practice of physical activities and sports, boost healthy eating and stress management.

Among the Wellness practices, we highlight:

- **Online therapy** for interns.
- **Health check-up** for early detection of health issues.
- **Lectures** on "Organization for a Better Life" and "Change of Habits," held in 2023.
- Organization of campaigns on **Yellow September, Pink October**, and **Blue November**, in partnership with the Dasa health providers.
- **Street races** and **soccer and beach tennis tournaments** as a manner of integration and physical activity.
- **Massage and *shiatsu*** for members, at the office on determined days.
- **Happy Day**, day-off on the birthday day for celebration and self-care.
- **Casual Fridays** with comfortable dress code.

VEIRANO UNPLUGGED

Aware of the importance of caring for the health of the team in a hyper-connected reality, we developed **Veirano Unplugged** within the scope of our wellness program. The purpose is to highlight the importance of disconnection moments, physical activities, and the respect for leisure moments, as a way of caring for mental and physical health.

Some of the suggested actions are:

- No-meeting shifts to focus on planning.
- Respect for lunch time, avoiding conflict between meals and internal meetings.
- Coffee break, for interaction with colleagues and networking.
- Interval between meetings to decompress and preserve mental health.
- Summer Season, disconnecting two hours earlier on Fridays during January and February.

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Wellness Program

SUPPORT PASS

Another front is **the offer of the telephone guidance and counseling program with professionals specialized in the fields of psychology, social, financial, and legal.** As a way to protect the members, we do not have access to the requests and contacts made. The channel is available 24 - 7 for emergency situations. The connection is free of charge from anywhere in the country.

NAV

The members also benefit from a **digital platform for medical** appointments by video call 24/7. Prompt assistance in medical appointments (outpatient) and unlimited telemedicine – for members and active dependents listed in Bradesco or Unimed health insurance plans.

GYMPASS

To encourage the practice of sports, we offer Gympass, a **corporate platform of access to gyms, studios, online personal trainers, therapy apps, nutrition, and live classes.** In 2023, we this was expanded to the dependents of the associated members.

OTHER BENEFITS (GRI 401-2)

Our members have the following benefits: meal/food voucher, transportation voucher, health insurance, dental plan, allowance for those who work in hybrid format to help with Internet/light expenses, profit sharing (PLR) and allowance for purchase of medicine through the e-Pharma program. This is in addition to discounts that can vary between 10% and 80% in the value of medicines for active employees listed in the Bradesco or Unimed health plan. There is also a 15% discount on several vaccines in the network of accredited laboratories.

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In 2023 there were six classes of the Start_ Program - Vacation Edition

TALENT ATTRACTION AND ENGAGEMENT OF MEMBERS

To attract talent and engage members, we also invest in corporate education with a wide range of training, courses, and scholarships, detailed below. In 2023, the members dedicated 1,024 hours in total for training.

VEIRANO MEMBERS DEVELOP PROGRAMS

Programa Start_ (GRI 404-2)

A wide gateway to VA is Start_, our **internship program**. Our interns are the main source of lawyers and future partners. During the learning journey, we teach the specifics of legal practice and encourage professional development along with university learning. The **Start_ Program** offers training through Boot Camps, Start_ Careers, lectures, and other activities. With this, we invest in the technical and behavioral development of our human capital.

Boot Camps: training where interns are presented to different areas of practice during the year. In 2023, we held six Boot Camps.

Lectures: Regular presentations on non-legal issues with external guests, in partnership with Instituto Veirano.

Start_ Carreiras: Meetings where partners share their professional trajectories with the trainees.

Mock Trial: periodic simulated trials with interns.

Mentoring and Performance Assessment: All interns have a mentor to accompany them throughout the program. Feedback meetings are held regularly for performance evaluation.

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To promote our work and attract new talents, in 2023, we also participated in the **internship fairs** of the University of São Paulo (USP), State University of Rio de Janeiro (UERJ), Fundacão Getúlio Vargas (FGV SP) and Insper.

2023 Start_ participant stories

> "*I would like to express my deep gratitude for the incredible internship experience I had. During this period, I was able to experience a dynamic and welcoming work environment, where I learned not only about my field of activity, but also about the importance of collaboration and professionalism. The challenges faced were opportunities for growth, and the guidance received was fundamental to the development of my skills. I sincerely thank the team and mentors for sharing their knowledge and for contributing significantly to my learning and professional maturity. This experience was enriching and will leave a positive mark on my academic and professional trajectory, especially because it was my first internship.*"
>
> **Giulia Bortoleto de Iudicibus (São Paulo)**

> "*The Internship at Veirano was a memorable experience. In addition to experiencing everyday life in the office, the internship allowed me to learn deeply about diverse topics from extremely competent professionals. I could visualize Law in action, prepare motions and clarify doubts, aware that the Veirano team would help me in this fundamental process. Moreover, I was very welcomed by everyone, which only made this opportunity even more special. Thank you for the opportunity to evolve with this Team and I hope to come back soon!*"
>
> **Poliana Schneider (Rio de Janeiro)**

> "*The Veirano Vacation Internship Program, as my first professional experience, was extremely rewarding and enriching. Participating in the day-to-day life of a large firm, understanding how the whole structure of a professional environment operates and work with experienced lawyers are some of the results of this month I spent in Veirano. Undoubtedly, the reception of people and the environment were facilitators in this learning process.*"
>
> **Antonio de Mello Canato (São Paulo)**

Instituto Veirano

Professional development is considered paramount for our growth. With this mission, in 2012, we created **Instituto Veirano (IVE)**, that subsidizes the participation of selected members in domestic and international courses, seminars and internal training programs.

In 2023, more than 200 members were trained, and more than 100 hours were dedicated. Eight scholarship participants were selected in graduate programs in Brazil and in abroad. Each year, **IVE** offers a grid of internal courses for lawyers and partners of all levels. The subjects cover from legal issues to law tools such as Excel.

To encourage the involvement of all, participation in the annual training defined by **IVE** is one of the objective criteria considered in the performance evaluations to promote practice area members. To achieve the minimum expected participation, the professional must have a course attendance of at least 75%.

LL.M. (Legum Magister)

To encourage the continuous search for the advanced academic knowledge of our members, another front is the LLM abroad. Every year, scholarships are available to selected enrolled candidates. The criteria to grant scholarships are the results of performance and productivity evaluation, participation in in-company training and identification with our values

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Programa DesenvolVA (GRI 404-2)

Designed for the administrative team, **Programa DesenvolVA** offers opportunities to participate in undergraduate, extension, graduate, MBA, technical and languages courses. The selection of the members contemplated in the programs observes the commitment to equality and inclusion, since among those selected, there must always be representatives belonging to minority groups.

The table below shows the average hours of all trainings offered by Veirano.

AVERAGE TRAINING HOURS PER YEAR, PER EMPLOYEE. GRI 404-1

Functional category	Hours	No. of employees	Average hours
Partners*	8,00	95,00	0,08
Associates	120,00	71,00	1,69
Lawyers	104,00	145,00	0,72
Interns	50,00	79,00	0,63
Executive Management	72,00	1,00	72,00
Managers	8,00	4,00	2,00
Coordinators	16,00	17,00	0,94
Secretaries	227,00	26,00	8,73
Specialists	150,00	7,00	21,43
Analysts	278,00	74,00	3,76
Assistants	170,00	93,00	1,83
Support	0,00	13,00	0,00
Waiters and Waitresses	0,00	9,00	0,00
Total	**1203,00**	**634,00**	**1,90**

** The functional category "Partners" considers partners and consultants*

Average training hours per year, per employee GRI 404-1

	MEN	WOMEN
HOURS	344	859
Nº OF EMPLOYEES	266	368
AVERAGE HOURS	**1,29**	**2,33**

Team integration

We have a great concern to promote the integration and engagement of all members. As such, during 2023 we organized five **Happy Hours** and one end of the year celebration to reunite the teams from Rio de Janeiro, São Paulo, Porto Alegre, and Brasília. On the Children's Day, we also held activities for the children of our members at each office, as well as other specific actions in the day-to-day routine.

Inside Veirano

In a work environment where information, precision and integration are essential, having a well-established and transparent communication channel is key. Focused on this mission, we created **Inside Veirano**, a bi-weekly briefing of the Steering Committee. In it, we share the main events, movements, events, awards and other relevant and up-to-date information about the Firm and the market.

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DIVERSITY, EQUALITY, AND INCLUSION

(GRI 405-1)

Aware of the importance of our human capital and of maintaining an integrative, respectful, and diverse environment, we seek to aggregate different perspectives and experiences to encourage a greater exchange of experiences and innovative ideas. In 2023, consolidating an inclusive culture, we launched the **Diversity & Inclusion Policy** and an internal study on **gender equity** to leverage the rise of new women partners. We also have several other policies and practices that foster the theme, in association with external institutions.

Furthermore, we follow the **Standards of Conduct for Companies in tackling discrimination against LGBT+ persons** proposed by the United Nations Human Rights Office in 2017. The following basic commitments are among the guidelines:

- **Always:** respect the human rights of employees, clients, and members of the LGBT+ community.
- **At the workplace:** end discrimination against LGBT+ employees and support them the workplace.
- **In the market:** not discriminate LGBT+ clients, suppliers, and distributors, and insist that their business partners do not discriminate either.
- **In the community:** defend the human rights of LGBT+ people in the communities where they conduct business.

	GENDER		REGION				AGE GROUP			ETHNICITY					
Functional Category	% Female	% Male	RJ	SP	DF	POA	< 30 years old	30-50 years old	50+	White	Black	Brown	Indigenous	Not declared	Total
Partners*	37%	63%	38%	55%	3%	4%	0%	82%	18%	*	*	*	*	*	95
Associates	59%	41%	27%	63%	6%	4%	1%	99%	0%	85%	1%	13%	0%	1%	71
Lawyers	69%	31%	35%	52%	3%	10%	73%	27%	0%	86%	3%	10%	1%	0%	147
Interns	58%	42%	46%	37%	5%	13%	96%	4%	0%	61%	19%	18%	3%	0%	79
Executive Management	100%	0%	0%	100%	0%	0%	0%	100%	0%	100%	0%	0%	0%	0%	1
Managers	100%	0%	50%	50%	0%	0%	0%	100%	0%	100%	0%	0%	0%	0%	4
Coordinators	88%	12%	65%	29%	6%	0%	0%	82%	18%	71%	6%	24%	0%	0%	17
Secretaries	96%	4%	35%	54%	4%	8%	31%	62%	8%	62%	4%	27%	8%	0%	26
Specialists	29%	71%	71%	29%	0%	0%	0%	100%	0%	71%	14%	14%	0%	0%	7
Analysts	54%	46%	57%	37%	2%	4%	13%	82%	5%	67%	11%	20%	2%	0%	101
Assistants	49%	51%	55%	31%	3%	11%	34%	60%	6%	66%	14%	20%	0%	0%	65
Support	38%	62%	69%	15%	8%	8%	54%	38%	8%	62%	15%	23%	0%	0%	13
Waiters and Waitresses	38%	63%	50%	50%	0%	0%	25%	38%	38%	38%	13%	50%	0%	0%	8
Totals	**58%**	**42%**	**44%**	**46%**	**4%**	**7%**	**37%**	**57%**	**38%**	**72%**	**8%**	**18%**	**1%**	**0%**	**634**

** The functional category "Partners" considers partners and consultants.*

***In 2024, we are updating the partners' record data. These figures will be presented in our next report.*

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DIVERSITY & INCLUSION COMMITTEE

To disseminate an equal, diverse, and inclusive culture, we created the **Diversity & Inclusion Committee (D&I)** in 2015, through which we seek to implement initiatives focused on respect and acceptance, without distinction. The Committee also has the mission to develop and periodically review the D&I practices.

In partnership with the Human Resources area, the group promotes campaigns, educational actions and raises awareness to eliminate discriminatory behaviors and provide all members with the same access to training, development, and career opportunities.



Meeting of Adhesion to the Forum for Companies and LGBTI+ Rights

PROGRAMA INCLUSIVA (GRI 404-2)

To implement initiatives that promote respect and acceptance without distinction, we have created **InclusiVA**, our **Diversity & Inclusion Program**. The engagement of the high management and members has always been a key element to advance the D&I guidelines and their consolidation in our culture. In recent years, we have registered some particularly important achievements from the point of view of gender equity.

In 2022, we elected the **first woman managing partner in our history** and had the first class of the **Women Mentoring Program** directed to partners and senior associates with a view to advancing to the top of the career.

In 2023, the goal was to structure the learnings by launching the **Diversity & Inclusion Policy** and an **internal study on gender equity** to leverage the rise of new women partners. As a result, in 2023, we had 11 new women partners.

To further leverage this topic, 2023 marked with our participation in the **Legal Alliance for Gender Equity**, an initiative inspired by the Legal Alliance for Racial Equity, which congregates full-service law firms to empower female talents for their rise to partners.

Another highlight of the year was the focus on hiring trans professionals. Currently, we have four trans professionals on our board.

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AFFINITY GROUPS

We also have **Affinity Groups** that operate as an open space for the participation of all members who identify with or want to support certain causes, such gender diversity, ethnic-racial, LGBT+, socioeconomic and generational. We also consider other fronts, even if not by a formal group.

There are currently five established groups: **Ethnic-Racial, Gender, Generational, Sexual (LGBT+) and Socioeconomic Diversity**, which can be reviewed in the future if necessary. The groups aim at valuing and promoting diversity and inclusion, by stimulating learning, engagement, collaboration, exchange of opinions and experiences. With this, the groups expand the perspectives, propose innovative solutions, and generate mutual growth.

Ethnic-Racial **Gender** **Generational** **Sexual** **Socioeconomic Diversity**

Approximately 1/4 of our members are in affinity groups, including the legal and administrative body. Among the main deliveries are periodic production of content and educational material, direct contribution to our programs and strengthening of the culture.

VEIRANO MULTIPLICA

To make our hiring process more inclusive by attracting and retaining multiple talents, we created the **Veirano Multiplica Program**, an initiative focused on affirmative vacancies.

In 2022, we opened internship positions exclusively for Black people. During the learning journey, we offer English scholarships, lectures, mentoring and mock tests, as well as other trainings aimed at including and developing these professionals. In 2023, the Program expanded its offer of vacancies for Persons with Disability and LGBT+. Until 2025 the goal is to expand the program to other categories.

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Key achievements of D&I

- **Launch of the Diversity & Inclusion Policy** and internal study on **gender equity** in 2023 to leverage the rise and participation of new women partners.
- Certification for the second consecutive year, as one of the **best companies for LGBT+ people to work for**, by the Human Rights Campaign Foundation.
- Promotion of the second edition of **Veirano Multiplica**, with internship vacancies directed to Black People, LGBT+ and Persons with Disability.
- Periodic review of **HR policies** and monitoring of internal metrics to identify imbalances, improve indicators and understand the areas in which we can progress further.
- Maintenance of **English scholarships** for self-declared Black people (black and brown) and/or who, for socioeconomic reasons, did not have the opportunity to study a foreign language.
- Adherence to the **Principles of Women Empowerment** (UN Women and Global Compact) and adoption of specific measures to ensure that the principles upheld by the United Nations are widely disseminated and applied.
- Participation in the **LGBTI+ Business and Rights Forum**. Our managing partner is in the Committee of Presidents and we are part of several working groups.
- Adherence to **Projeto Incluir Direito**, organized by the *Centro de Estudos das Sociedades de Advogados (CESA)*, in partnership with *Instituto Presbiteriano Mackenzie* to reduce racial inequality in law firms.
- Co-founding of the **Legal Alliance for Racial Equity**, in partnership with FGV Direito SP, CESA and eight large law firms in Brazil to promote racial inclusion and equity in the legal market.
- Co-founding of the **Legal Alliance for Gender Equity**, which congregates full-service law firms to connect and empower female talents for their rise to partnership, making women visible in the legal market.
- Partnership with ***Instituto Social para Motivar, Apoiar e Reconhecer Talentos (ISMART)*** to expand market opportunities for low-income students and offer professional training.
- Partnerships with other law firms to discuss diversity and inclusion matters.
- Partnership with **TransEmpregos** to we advertise our vacancies and promote work awareness.
- Since 2019, we have retrofitted the identification of the firm's bathrooms for use according to the gender with which the person identifies.

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DIVERSITY CENSUS

To know better those who are of our team is essential for the advancement of D&I strategies. With this in mind, we conducted two editions of the **Diversity Census**, one in 2018 and the other in 2021, in partnership with the **Legal Alliance for Racial Equity** and the **Center for Studies on Labor Relations and Inequalities (CEERT)**. Through those, we can understand our demographics to help us in planning and setting internal goals.

Learn about our commitments and goals in "Valuing people" in chapter 2, Materiality.

Last year we also had a female leadership advance at the Firm. Currently, of the 634 members, **366 are women (58%)** *and 268 are men (42%). We also had an* **increase of 75% of black professionals** *in the legal team.*



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(GRI 3-3, 413-1, 413-2)

COMMUNITY IMPACT INITIATIVES

Being socially responsible implies transforming all the values we believe in into daily practices that guide our attitudes in each relationship. Although our business is focused on providing legal advice with excellence, our purpose goes far beyond that.

We are concerned to give back to society a part of our human and financial resources . Since our foundation, we have been committed to help in the personal and professional development of thousands of Brazilians. Neste sentido, realizamos projetos voluntários, pro bono, além de apoiarmos iniciativas sociais.

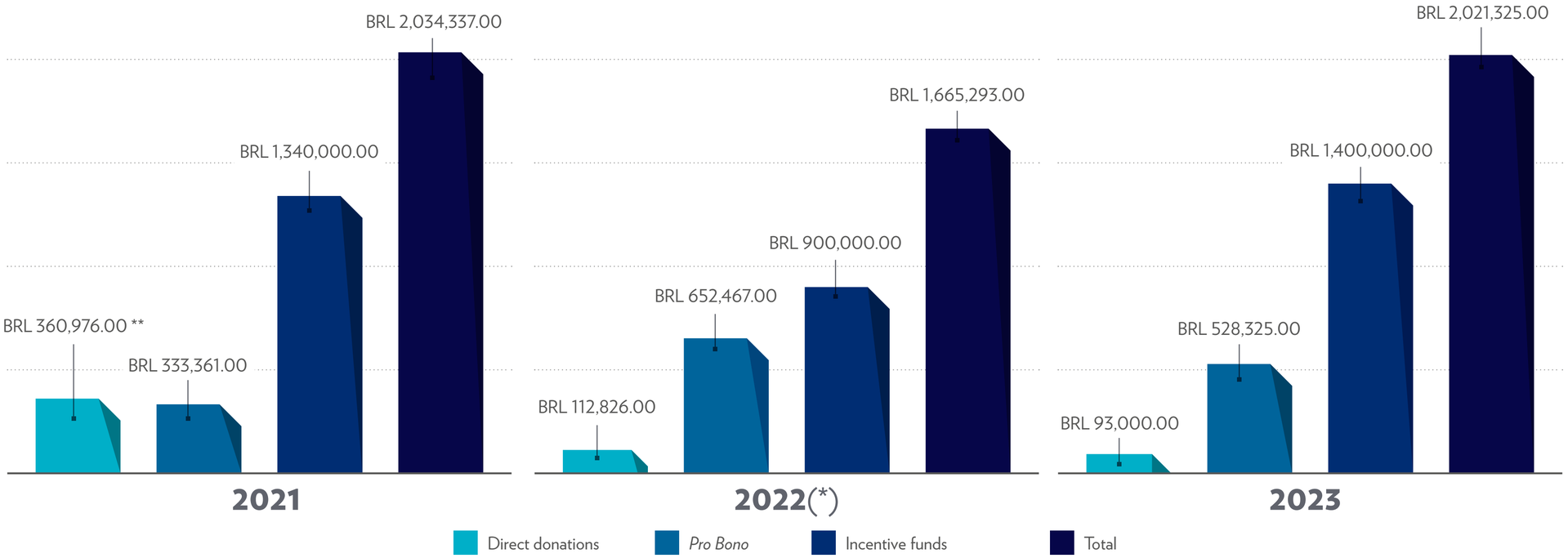
We seek to help strengthen Brazilian society through social actions connected to culture, education, diversity, and sport. **In 2023, we invested more than BRL 2 million in projects via tax waiver, direct donations, and *pro bono***, detailed below.

PROGRAMA VEIRANO TRANSFORMA

In 2020, we formalized the creation of the **Social Responsibility Committee**, which, via ***Programa Veirano Transforma***, operates in the following lines of action:

- Donations by tax waiver
- Direct donations (financial and non-financial)
- *Pro Bono Advocacy*
- Corporate volunteering

Private Social Investment (GRI 413-1)



** We clarify that, given the Government did not approve timely, we were unable to contribute the amounts donated pursuant to PRONAS and PRONON laws, resulting in a lower amount.*
***In 2021, direct donations were in higher amount due to our support for institutions focused on combating food insecurity during the pandemic.*

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PROJECTS SUPPORTED VIA INCENTIVE FUNDS

- ***Instituto Carioca Cidade Criativa (ICCC)*:** A non-profit organization dedicated to connecting people, the government and private sector to enable the construction of a collaborative network to support creation, maintenance, and urban development.
- ***Instituto Brasil Solidário:*** Aimed at valuing the human being through quality public education, expanding opportunities for local development of children and young people. Impact in 2023: 987 schools, 21,424 educators and 354,311 students.
- ***Programa Imagens em Movimento:*** offers free film workshops for public school students in partnership with the international program 'Cinema, one hundred years of youth.' Supported via tax waiver and *pro bono*.
- **Brazilian Symphony Orchestra *(Orquestra Sinfônica Brasileira)*:** In 80 years of uninterrupted trajectory, more than 5 thousand performances were held in Brazil and abroad, reaching an estimated audience of 20 million people. Supported via tax waiver and pro bono.
- **São Paulo State Symphony Orchestra *(Orquestra Sinfônica do Estado de São Paulo)*:** the OSESP Foundation was established in 2005 to support, encourage, assist, develop and promote culture, education, and social assistance, with emphasis on concert, instrumental and vocal music.
- **Barretos Cancer Hospital:** the largest center of oncology care in Brazil, with 100% free care.
- ***Hospital Pequeno Príncipe*:** the largest pediatric-only hospital in Brazil. In 2023, 17,718 psychological support counseling sessions were offered to patients, family members and employees, contributing to the emotional balance during health care treatments.
- **Academia Pérolas Negras:** combines physical exercise with basic education, values, and citizenship. The activities develop the physical and people skills of young people, as well as a sense of responsibility.

PROJECTS SUPPORTED VIA DIRECT DONATIONS

Education

- ***Amplia FGV*:** social university preparatory course for low-income students who wish to study law at Fundação Getúlio Vargas (FGV), in Rio de Janeiro.
- **ISMART:** The Social Institute to Motivate, Support and Recognize Talents (ISMART) (*Instituto Social para Motivar, Apoiar e Reconhecer Talentos* (ISMART)) acts from the identification of young low-income talents, granting scholarships in excellence schools and access to development programs and professional guidance, from elementary school to university.
- **Adopt a student (*Adote um aluno*):** An unprecedented program that offers scholarships to support low-income undergraduate students at the Law School of the University of São Paulo (USP) (*Faculdade de Direito da Universidade de São Paulo* (USP)).

Insegurança alimentar

- ***Gastromotiva*:** offers professional training for its students to become entrepreneurs, assistants, as well as replicators of its methodology.
- ***Se tem gente com fome, dá de comer*:** campaign of humanitarian support of the Black Coalition for Rights that congregates 200 organizations, groups, and allies of the Brazilian Black movement throughout the country.

Meio ambiente / educação ambiental

- **Instituto Ipê:** promotes actions to protect the environment and helps communities create ecological practices.

Instituto *Pro Bono*

We are also an *"Amicus Pro Bono"* Firm of ***Instituto Pro Bono*** since 2020. This organization's mission is to combat inequality in access to justice, serving vulnerable populations and civil society organizations by fomenting voluntary advocacy and generation of legal knowledge.

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PROJECTS *PRO BONO*

To strengthen our social role, over the last two years, we invested more than BRL 1 million in our *Pro Bono* practices. About 700 hours were dedicated overall during 2023. *Pro Bono* projects are those provided free of charge to non-profit social institutions or parties they assist, or to individuals, provided they do not have the resources to hire professional services. Currently, we are working to improve the hours dedicated to *Pro Bono*.

Initiatives supported by *Pro Bono Advocacia*

Social vulnerability

- ***Instituto DARA*:** promotes health and human development by implementing and disseminating an in-tegrated approach to combat poverty.
- ***Associação Cruz de Malta*:** a non-profit organization that welcomes children, young people, and elderly in vulnerable situations.
- ***Projeto Remar*:** Donation of food and staple items to people in situations of social vulnerability, es-pecially homeless people.

Health/Education

- **PROA:** creates opportunities for young people in public schools to develop and design a specific and sustainable life project, through access to quality education, behavioral and cultural training, and orientation at the beginning of the professional career.
- **All Out:** Global movement for love and equality that fights attacks against LGBT+ rights.
- ***Instituto Protea*:** enables the treatment of breast cancer for low-income women with speed and quali-ty.
- ***Instituto Millenium*:** promotes values and principles to guarantee a free society, with individual freedom, market economy, representative democracy, and the Rule of Law.

Environment

- ***Instituto Mar Adentro*:** knowledge management of aquatic ecosystems; maintenance of environmental balance, aiming at the benefit of today's citizens and future generations.
- ***Instituto de Pesquisas Ambientais Littoralis*:** develops, performs, and foments actions to preserve the environment, promoting the maintenance of ecological balance and sustainable social development.

Testimonial Partnership with the Dara Institute

"Instituto Dara works in five areas: health, education, housing, income, and citizenship. It has a multidisciplinary team of doctors, psychologists, nutritionists, architects, and the precious help of Veirano Advogados in the area of citizenship. For more than two years, Veirano's lawyers have provided humanized care and legal guidance on issues related to the demands of the vulnerable families we serve. Among them are access to medicine fundamental for the survival of several family members, dairy and high-cost inputs, as well as legal support in child support cases and continued benefit for children (BPC - benefício de prestação continuada). In short, Veirano's lawyers often promote an improvement in the quality of life and human development of the people who need it most. My deep gratitude on behalf of the families we serve"

Vera Cordeiro – Founders and President of *Instituto Dara*

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Children's Playground: first round of planned deliveries to generate positive impacts.

SURROUNDING COMMUNITY

ADOPTION OF PRAÇA LARGO DA MEMÓRIA SÉRGIO VIEIRA DE MELLO

In 2023, we announced the adoption of Praça Largo da Memória Sérgio Vieira de Mello located in front of the building that houses our office in Leblon (RJ). The contract with the Municipality of Rio de Janeiro provides for several improvements on the site. Among them, the installation of a new playground, with the modern toys in sustainable wood. The space also hosts the permanent exhibition of the sculpture *"Coracão que bate...coracão que voa,"* by sculptor and landscape artist Maritza de Orleans and Bragança, which represents the dedication of all who perform humanitarian work.

For 2024, other improvements are planned, such as landscaping, *parCão*, recovery of the elderly academy and revitalization of the sidewalk and the walking track. For the next steps, we will count on the partnership of clients who have also prioritized the ESG agenda and are excited to contribute actively to the improvement of the city.

Learn about our commitments and goals in "Positive impacts on the community" in chapter 2 – Materiality.

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Event promoted by Confederação Nacional da Indústria (CNI), COP28, Dubai

Commitment with our clients
(GRI 3-3)

QUALITY OF SERVICES, SATISFACTION, AND CLIENT RELATIONS

We are recognized in the market for the **long-lasting** relationships built and the ability to immerse ourselves in the business of our thousands of clients. We not only provide a legal opinion, but our differential is also the fact that we "walk in the shoes" of each client to understand the context, the real concerns, and the challenges. Thus, we can act with greater authority in an interdisciplinary way, involving different teams and specializations to support and guide clients with the best decisions and defenses.

Constantly striving to improve and strengthen the relationship with and loyalty of our current clients, as well as attract others, in 2025 we plan to structure a **formal feedback program** with the Veirano clients.

To provide our clients with always-up-to-date information on the most relevant legal events in the country, such as changes in legislation and market trends, we periodically forward information via **Client Alerts, Newsletters**, Infographics, and other timely communications.

In line with the most up-to-date discussions of the moment, we were present at the **2023 United Nations Climate Change Conference (COP28)** held in Dubai, represented by our Environmental and ESG partner. To foster discussion and bring insights, the executive analyzed in her articles "The impacts of COP28 decisions in the Brazilian private sector – the energy transition from fossil fuels to clean energy systems" and "The role of Brazil in the COP 28 negotiations".

During 2023, we also held **lectures** and **networking meetings**. Among the events opened, we highlight "DeFi & Regulation - An International View", for which we brought to Brazil one of the world's leading crypto asset experts, J. Christopher Giancarlo. In addition to two editions of the agenda "Mediation of Business Conflicts: from Law to Neuroscience" , in which the importance and potentials of soft skills for the mediation of complex business conflicts were highlighted.

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We also promoted other events for clients focusing on topics such as female leadership, alumni and ESG. Overall, we held 39 in-house meetings led by the Marketing team with the practice and industry groups of in 2023. In the São Paulo office, we doubled the number of events compared to 2022. Additionally, we were present at 114 external events during 2023, an increase of 35% compared to 2022.

We also offer a **complimentary catalog of customized training** according to the needs of clients and potential clients. These are more 60 trainings that cover different subjects related to some of our practice areas. We also produced **Webinars** and **Podcasts** to discuss events that impact the legal market, such as the special on Tax Reform and the General Data Protection Law (LGPD).

Access our Podcasts:

Breakfast with Sindicato das Sociedades de Advogados (SINSA – Union of Law Firms): we held the meeting for the debates with Dione Assis, founder of Black Sisters in Law



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SMART LEGAL

Innovation and technology have always been at the heart of our investments. In the constant search for greater efficiency, accuracy, and speed for our daily work, in 2023 we acquired new Artificial Intelligence solutions and software specialized in case management, legal research, process automation and data and document management.

To promote a culture of innovation, encouraging experimentation and the development of innovative ideas, we created the **Innovation Committee**. Formed by members of Legal and Administrative teams, its purpose is to identify process improvements and productivity gains in each area and bring market news for experimentation.

Currently, we use tools of Artificial Intelligence, translation, jurisprudence and jurimetrics solutions, prospecting, and monitoring of court cases, among others.

As next steps, the IT area plans to continue the improvement and renewal of equipment. In 2023, we renovated 20% of the notebook equipment. New modules of the Enterprise Resource Planning (ERP) system are also planned, as well as infrastructure renewals and new Business Intelligence panels in the area of data.

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DATA PROTECTION AND SECURITY

We have a robust framework of policies and processes to preserve the security of information and ensure the proper use of data, both of the members and of the clients. Such as: **Information Security Policies** and **Data Privacy Policy**, as well as related training. The matter is also covered in our Code of Conduct.

Know our policies

- **Information Security Policy**
  https://www.veirano.com.br/Paginas/politica-de-seguranca.aspx
- **Data Privacy Policy**
  https://www.veirano.com.br/paginas/politica-de-privacidade.aspx

ISO 27001 CERTIFICATION

Data protection and security is a priority for us, so much so that 2023 marked the preparation for ISO 27001/2022 certification. This is an internationally recognized and fundamental certification for organizations seeking to ensure information security in an increasingly digitized scenario vulnerable to cyber threats. It is a significant step, as it also strengthens the trust of our clients and partners.

Last year, we went through a long preparatory work for the Certification obtained in early 2024. The standard establishes guidelines and best practices to implement a robust **Information Security Management System (ISMS)** with 93 security controls.

The entire process involved extensive work, which included risk analysis, identification of all information assets and potential threats. It was also necessary to develop and implement policies and procedures, from access to systems to incident management, As well as internal and external audits conducted by an independent certification body. Annual evaluations are also planned to ensure continued compliance.

As reinforcement, we invest in training and communications to increase awareness and engagement of all members on the adherence to information security practices..

In 2023, there were no leaks, theft, or loss of client data, nor complaints of client privacy breaches. (GRI 418-1)



SPONSORSHIP OF NATIONAL AND INTERNATIONAL

To expand our presence in strategic agendas, networking, and the dissemination of our legal services, we sponsored numerous domestic and international events in 2023. Highlights: Agri-show Labs 2023; 61st AIJA Annual Congress; ISTAT Latin America Forum; Digital Assets and the New Brazilian Legislative Framework: Finding Opportunities and Navigating Risks in Cryptocurrencies, NFTS, Tokens, and Other Digital Assets in Brazil; Latin America and Caribbean Chapter Event "Oil and Gas Regulatory Evolution in Brazil"; Business Seminar BioAgriculture; and O&G Industry's role in Energy Transition: What's next?

PRESENCE ON SOCIAL NETWORKS AND MEDIA

In an increasingly digital world, we are focused on increasing our participation in social networks. As such, virtual strategic integration not only amplifies our visibility, is also an opportunity to strengthen our expertise, humanize the brand, strengthen reputation, and maintain a transparent dialog with the legal community and the general public.

In 2023, we expanded our presence on social media. On LinkedIn, we reached 125 thousand followers in October, an increase of 25% compared to 2022. This figure places us among the five largest growing firms in the last year. On Instagram, we reached 10 thousand followers also in October 2023. We expanded our interaction with the audience on social networks, including the creation of the FAQ for private messages.

Click on the icons to access our social networks:

Last year, our presence also grew in the press, with about 550 mentions. We highlight the month of October with 57 mentions, including five inserts in *Valor Econômico*, three in *O Estado de São Paulo* and two in *O Globo* and *Valor Investe*.

Learn about our commitments and goals in "Commitment with our clients" in chapter 2 – Materiality.

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Environmentally sustainable practices

Committed to sustainability and the preservation of the environment, we observe all environmental standards applicable to our activities and commit to environmental protective measures.

PrintReleaf

printreleaf.

In 2023, we won the ESG certificate by Print ReLeaf, with more than 287 pages of recycled paper.

We also play a significant role in providing expert legal guidance to help our customers comply with environmental regulations and adopt sustainability policies in their operations..

In recent years, the Marketing+BD, Facilities, Technology and Purchasing teams led actions that have enabled a change of mind and behavior to reduce the environmental impact of our activities. The engagement of all members has been key to the success of each of these measures:

VEIRANO PRACTICES

- Distribution of **China mugs** and towels for all members.
- Removal of **disposable cups** from the pantries and meeting rooms and replacement by China tableware in all offices.
- Project **Towards zero paper consumption.**
- Installation of drinking fountains with reusable bottles.
- Awareness campaign to **reduce the consumption** of paper towels in bathrooms.
- We promote actions for the non-generation of waste and 2initiatives to value the waste generated.
- Removal of the waste bins from the workstations to encourage the use of **the 'ecopoint'** stations distributed around the office.
- **Waste sorting** at the offices (plastic, paper, metal, glass, compostable and others).

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GREEN IT

We also apply in our offices the concept of **Green IT** on several fronts:

- Reduction of **unnecessary printing.**
- We offer tools to **automate the document execution flow**, consequently ensuring greater agility, integrity, security, management, and paper economy.
- Expansion of the **digitization of documents** of the library and files.
- **Migration of systems to the cloud.** With this, in addition to reducing energy consumption, we guarantee more safety, productivity, organization and flexibility at work.
- Conscious purchase of technology equipment: we hold audits to select the least energy-consuming products.
- Responsible disposal and recycling: we dispose of IT equipment properly at specialized collection stations.
- We send 99.96% of invoices via email or through billing portals.
- Awareness campaigns: we regularly publish content, encouraging the members to adopt sustainability criteria.



GREEN BUILDINGS

Our São Paulo office, located at Edifício Pátio Victor Malzoni received Level A in the ranking of **Projeto Aterro Zero** for the second consecutive year, highlighting its good practices for the non-generation of waste, prioritizing recycling, composting and bio digestion processes.

In addition, the São Paulo office receives monthly reports of waste generation prepared by a company engaged by the building management. The building also has the **LEED Platinum Certificate** (Leadership in Energy and Environmental Design).

The offices of Porto Alegre, Rio de Janeiro, São Paulo, and Brasília are located in buildings that have the **Solid Waste Management Plan (PGRS)**. The Rio office also hired ***Awake Energia***, which offers renewable source energy from generation projects developed by such company.

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We know our main stakeholders, who are the partners, associates, employees, partner firms, clients, suppliers, business associations, surrounding communities, among others. However, we still do not have a formalized and prioritized map that details, for example, the impact, influence, power, proximity, and dependence to guide our relationship and engagement strategies. (GRI 2-29)

ASSOCIATIONS AND ORGANIZATIONS
(GRI 2-28)

We have relationships with various associations, organizations, and Chambers of Commerce, which provide us with numerous benefits such as access to up-to-date information on legal trends, opportunities for professional development, and support on specific technical issues. This also brings the opportunity to establish and strengthen relationships with other industry professionals, expand network contacts, increase our visibility, and attract potential clients. Among those, we cite the following:

- *Centro de Estudos das Sociedades de Advogados* (CESA)
- International Bar Association (IBA)
- Brazilian Institute of Corporate Governance (IBGC
- Instituto Brasileiro de Direito Empresarial (IBRADEMP)
- International Chamber of Commerce (ICC)
- Ius Laboris
- Global Advertising Lawyers Alliance (GALA)
- Brazilian Union of Environmental Advocacy (UBAA)
- World Services Group (WSG)
- Brazil-China Business Council (CEBC).
- Brazilian Center for International Relations (CEBRI)

CHAMBERS OF COMMERCE

- Brazil-Germany Chamber of Commerce and Industry (AHK)
- American Chamber of Commerce (AMCHAM)
- Chamber of Commerce France Brazil (RJ).



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SUMMARY OF CONTENTS

Statement of use Veirano reported in accordance with GRI standards for the period from January 01, 2023, to December 31, 2023.

			OMISSION		
GRI STANDARD	CONTENT	PLACE	REQUIREMENTS OMITTED	REASON	JUSTIFICATION
GRI 2: Content 2021 General	2-1 Details of the Organization	Page 08			
	2-2 Entities included in the sustainability report of the Organization	Page 08			
	2-3 Reporting period, frequency and point of contact	Page 08			
	2-4 Restatement of information	There are no reformulations; this is the first report.			
	2-5 External check	There was no external verification.			
Activities and Workers	2-6 Activities, value chain and other business relationships	Page 23			
	2-7 Employees	Page 38			
	2-8 Workers who are not employees	We include apprentices (by the end of the fiscal year there were 8 apprentices). We have no control for self-employed workers			
Governance	2-9 Structure and composition of governance	Page 29			
	2-10 Appointment and selection of the main governance body	Page 29			
	2-11 President of the main governance body	Page 29			

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Governance	2-12 Role of the main governance body in the supervision of impact management	Page 29			
	2-13 Delegation of responsibility in impact management	Page 29			
	2-14 Role of the main governance body in the Sustainability Report	Page 29			
	2-15 Conflicts of interest	Pages 33 and 35			
	2-16 Statement on critical issues	Page 30			
	2-17 Collective knowledge of the main governance bodya	Page 17			
	2-18 Evaluation of the development of the main governance bodies		Content	Information not available	Veirano Advogados has no formal evaluation mechanism for CA and CG members.
	2-19 Compensation Policies	The management activity of the members of the Board of Directors is not subject to compensation. Members who occupy management roles in the Steering Committee are also not compensated for this role. However, these activities are considered in the subjective evaluation of the partners and may contribute to the variable compensation.			

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Governance	2-20 Process to determine compensation	The compensation of the members is defined by a committee elected by the CA, formed by partners (Placement Committee). There are no independent members on the Placement Committee.			
	2-21 Proportion of the total annual compensation		Content	Confidential Information	Due to the sensitivity and confidentiality of compensation data, Veirano reserves the right not to inform the requirements of the content.
Strategy, policies, and practices	2-22 Declaration on the strategy of sustainable development	Page 11			
	2-23 Policy commitments	The main policy commitment is represented by Veirano's adherence to the UN Global Compact, which provides for the observance and implementation of Ten Universal Principles in the areas of Human Rights, Labor, Environment, and Anti-corruption in our activities.			
	2-24 Incorporation of policy commitments	The Sustainability Strategy, its commitments and goals are overseen and monitored by the ESG area and by the ESG Strategic Committee, with direct supervision of the CG. The goals unfold in action plans with deadlines and responsibilities defined.			

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Strategy, policies, and practices	2-25 Processes to repairing negative impacts	The Confidential Channel is the main channel to identify and address complaints. In situations of negative impacts that we may cause or contribute to, we are committed to deepening the understanding and seeking repair solutions through our Integrity Committee.			
	2-26 Mechanisms for consultation and raising of questions	Page 34			
	2-27 Compliance with laws and regulations	In 2023, there were no fines imposed or monetary sanctions for breach of laws and regulations.			
	2-28 Membership in associations	Page 63			
Stakeholders engagement	2-29 Approach to stakeholder engagement	Page 63			
	2-30 Collective bargaining agreements	61% of the members are covered by collective agreements in their respective professional territorial bases..			
MATERIAL TOPICS					
GRI 3: Material topics 2021	3-1 Procedure to define material topics	Page 09			
	3-2 List of material topics	Page 09			
VALUING PEOPLE					
GRI 3: Temas Materiais 2021	3-3 Management of material topics	Page 38			
GRI 401: Employment 2016	GRI 401-1 New hires and employee turnover	Page 39			

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GRI 401: Employment 2016	GRI 401-2 Benefits offered to full-time employees which are not offered to temporary or part-time employees.	Page 41			
	GRI 401-3 Maternity/ Paternity leave	All employees are entitled to maternity/ paternity leave. In 2023, 9 women and 7 men took leave and returned after its expiration.	401-3d 401-3e	Confidential information.	There was no time to calculate the contents, because the return period did not reach 12 months.
GRI 404: Training and education 2016	GRI 404-1 Average training hours per year, per employee	Page 44			
	GRI 404-2 Programs for improving employee skills and career transition assistance	Pages 42, 44 e 46			
	GRI 404-3 Percentage of employees who receive regular performance and career development evaluations	Page 39			
GRI 405: Diversity and equal opportunities 2016	GRI 405-1 Diversity in governance bodies and employees	Pages 30 e 45			
	GRI 405-2 Proportion between the base salary and the compensation received by women and those received by men		Content	Confidential information	Due to the sensitivity and confidentiality of compensation data, Veirano reserves the right not to inform the requirements of the content.
GRI 406: Non-discrimination 2016	GRI 406-1 Cases of discrimination and corrective measures taken	There were no cases of discrimination recorded in 2023.			
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GRI 3: Material topics 2021	3-3 Management of Material topics	Page 33			
GRI 205: Fighting corruption 2016	GRI 205-1 Transactions analyzed for corruption-related risks	Veirano does not have a specific Risk Management process, however, it has risk mitigation mechanisms and strategies within our compliance and integrity processes. Veirano adopts preventive measures to curb any money/in-kind transactions All payments to suppliers and receipt of attorney's fees are made by bank account deposit and linked to a fee proposal/contract. Donations and sponsorships are also supported by documents and incentive laws. Although it is not mandatory for our activity we submit our financial statements to an annual review by External Audit.			
	GRI 205-2 Communication and training in policies and procedures to combat corruption	Page 34	Requirement C	Information not available	Currently implementing formal processes, final schedule of 2024
	GRI 205-3 Number of confirmed cases of corruption in the organization	There were no confirmed cases of corruption in 2023.			

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POSITIVE IMPACTS ON THE COMMUNITY					
GRI 3: Material topics 20211	3-3 Management of Material topics	Page 50			
GRI 413: Local Communities	413-1 Engagement operations, impact assessments and development programs targeting local communitiesl	Page 50			
	413-2 Operations with significant real or potential negative impacts on local communities	Page 50			
COMMITMENT WITH OUR CLIENTS					
GRI 3: Material topics 2021	3-3 Management of Material topics	Page 55			
GRI 418: Client Privacy	418-1 Proven complaints regarding privacy violations and loss of client data	Page 59			

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VEIRANO ADVOGADOS

www.veirano.com.br

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ESG Strategic Committee

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