

Chambers

Brazil —————

2021

The leading lawyers and law firms across
Brazil: Regional Focus



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Dispute Resolution Brasilia-based

Dispute Resolution: Brasilia-based
Leading Firms
Band 1
Advocacia Bettiol *
Caputo Bastos e Fruet Advogados
Eduardo Ferrão Advogados Associados *
Band 2
Advocacia Fernanda Hernandez *
Advocacia Velloso
Caputo, Bastos e Serra Advogados
Gordilho, Pavie e Aguiar Advogados
Ribeiro & Ribeiro Advogados
Band 3
FeldensMadruga
Mudrovitsch Advogados
Paixão Côrtes Advogados
Piquet Carneiro, Magaldi & Guedes Advogados
Senior Statespeople
Senior Statespeople: distinguished older partners
Ayres de Freitas Britto Carlos Augusto Ayres (ORL) ◇
Gordilho Pedro Gordilho, Pavie e Aguiar Advogados
Guimarães Passarinho Aldir Sole Practitioner (ORL) ◇
Ribeiro Eduardo Ribeiro & Ribeiro Advogados
Sepúlveda Pertence José Paulo Sepúlveda (ORL) ◇
Velloso Carlos Advocacia Velloso
Leading Individuals
Band 1
Bettiol Luiz Antônio Advocacia Bettiol *
Caputo Bastos Carlos Eduardo Caputo Bastos e Fruet
Lucho Ferrão Eduardo Antônio Eduardo Ferrão *
Band 2
Bettiol Luiz Alberto Advocacia Bettiol *
Caputo Bastos Gustavo Henrique Caputo, Bastos
da Costa Santos Júnior Alde ASJ Advogados (ORL) ◇
Henriques Ribeiro De Oliveira Marcelo Ribeiro
Hernandez Fernanda Advocacia Fernanda Hernandez
Paixão Côrtes Osmar Mendes Paixão Côrtes
Pavie Alberto Gordilho, Pavie e Aguiar Advogados
Queiroz Caputo Neto Francisco Caputo, Bastos e Serra
Velloso Filho Carlos Mário Advocacia Velloso
Band 3
Donaire de Mello e Oliveira Beatriz Caputo Bastos
Dutra Júnior José Cardoso Dutra e Associados (ORL) ◇
Madruga Antenor FeldensMadruga
Magaldi Guilherme Piquet Carneiro, Magaldi & Guedes
Up-and-coming individuals
Caputo Ana Carolina Caputo Bastos e Fruet Advogados
Mudrovitsch Rodrigo Mudrovitsch Advogados
* Indicates firm / individual with profile.
◇ (ORL) = Other Ranked Lawyer.
Alphabetical order within each band. Band 1 is highest.

Band 1

Advocacia Bettiol

See profile on p.34

What the team is known for Leading Brasília-based firm Advocacia Bettiol is highly respected in Brazil's capital for handling high-profile disputes in courts of last resort. It advises on both corporate and tax mandates. Important clients rely on this team for their most sensitive and high-stakes disputes. The firm maintains particular know-how handling litigation for players from regulated sectors.

Strengths "They are a great firm with a great team; they are very traditional in Brasília and very respected in the market," a source says.

Notable practitioners

Distinguished partner **Luiz Antônio Bettiol** (see p.26) has forged a strong reputation as one of Brasília's leading dispute resolution lawyers. He has longstanding experience representing major clients in high-profile disputes and leading cases before the Brazilian higher courts. Bettiol has notable capabilities in complex mandates arising from civil and tax issues. **Luiz Alberto Bettiol** (see p.26) is a seasoned practitioner who offers clients a wealth of experience across a range of different matters, including tax and energy law disputes. He is often retained by companies from the energy and infrastructure sectors to handle sophisticated dispute mandates before the Brazilian higher courts.

Caputo Bastos e Fruet Advogados

What the team is known for Caputo Bastos e Fruet Advogados is a renowned practice group with a solid track record assisting clients with demands before the highest courts in Brazil. It houses a team of expert lawyers who are hard-bitten litigators and who have experience with proceedings of the Supreme Court (STF) and the Federal Superior Court (STJ). The team also handles public law, corporate and tax mandates. Further offerings include electoral matters advice before the Superior Electoral Court (TSE).

Strengths An interviewee says: "They are a traditional household name in Brasília, a consistent and well-regarded practice."

Notable practitioners

Co-founding partner **Carlos Eduardo Caputo Bastos** is described by a source as "an authority" in

the dispute resolution arena in Brasília. He enjoys a remarkable reputation for his longstanding experience handling sophisticated judicial disputes before Brazilian higher courts, as well as administrative disputes. He is well equipped to assist key clients with high-profile mandates involving civil, international and electoral issues. Partner **Beatriz Donaire de Mello e Oliveira** is well regarded in the market and is singled out by sources for her hands-on approach. An interviewee says: "Beatriz is excellent, she works hard and stands out in this area." She has well-established experience in complex mandates before higher courts arising from constitutional, civil and public law matters. Mello e Oliveira is also active in administrative disputes. **Ana Carolina Caputo** is a prominent partner who is highly active advising clients in complex judicial disputes before the higher courts, especially mandates involving constitutional and tax law.

Eduardo Ferrão Advogados Associados

See profile on p.61

What the team is known for Eduardo Antônio Lucho Ferrão Advogados e Associados is a revered practice group with longstanding expertise handling criminal and civil mandates before the higher courts. Its seasoned team often assists clients with complex disputes arising from consumer and public law as well as regulatory issues. The team also earns praise for its expert advice on electoral matters.

Strengths A client says: "They provide a good service, have a very strategic approach and read the higher courts very well."

Notable practitioners

Founding partner **Eduardo Antônio Lucho Ferrão** (see p.30) is widely recognised by the market as highly deserving of his top ranking. He draws on many years of experience in the dispute resolution arena in Brasília to advise high-profile clients in sophisticated mandates before the Superior Court of Justice and Supreme Court. He is described as "an authority," "highly active" and "extremely eloquent" by market commentators.

Band 2

Advocacia Fernanda Hernandez

See profile on p.35

What the team is known for Advocacia Fernanda Hernandez invites a high level of respect for its dispute resolution practice. It is particularly admired for handling high-stakes tax matters before courts of last resort. The team also offers superb capabilities handling administrative cases before CARF, including the most complex matters involving ICMS, IPI, PIS and COFINS taxation. The firm boasts additional capabilities undertaking public law and labour matters. Its client roster comprises domestic and foreign players from the energy, construction and food industries. Expressa Distribuidora de Medicamentos is a new client win.

Strengths A client says: *"They provide excellent service, are highly skilled and committed, and have a high success rate."*

Work highlights Advocacia Fernanda Hernandez represented Expressa Distribuidora de Medicamentos in a lawsuit before the Supreme Court discussing legislation around state taxation ICMS.

Notable practitioners

Fernanda Hernandez is described by a source as *"an excellent professional."* She is widely recognised for handling complex mandates, being particularly noted for advising on tax-related disputes. A client says: *"She has a great legal knowledge and a high level of commitment,"* while another appreciates her *"clear and easy communication and practical approach."* Another interviewee adds: *"Fernanda is extremely well prepared and focused on results."*

Advocacia Velloso

What the team is known for Advocacia Velloso is a much-admired firm routinely acting before higher courts on sensitive issues. Its seasoned team benefits from considerable expertise in criminal, civil and constitutional law, offering particular proficiency in the draft of legal opinions on procedural matters. The team is well placed to advise companies and trade associations hailing from the technology and banking sectors.

Strengths Market commentators frequently single out the firm for its great work, with one saying: *"They have a very sophisticated practice."*

Notable practitioners

Senior statesperson **Carlos Velloso** has a stellar reputation in the market. He benefits from years of experience as a Supreme Court justice and former president of the Supreme Court and the Superior Electoral Court. He remains active providing legal opinions on high-end mandates. He is highly commended for his expertise in constitutional and tax law matters. *"Very eloquent"* **Carlos Mário Velloso Filho** is highly regarded for his broad experience and often advises significant clients on public and private law disputes before the higher courts. *"He is highly sought after to handle important mandates,"* says a source, who adds: *"He takes on cases which require a very personal touch, he works on cases in a very personalised way."*

Caputo, Bastos e Serra Advogados

What the team is known for Caputo, Bastos e Serra Advogados maintains a prolific and respected practice in Brasília. It represents key clients before regional and federal courts and

has a solid track record on last resort court cases, including disputes before the Superior Labour Court and Superior Court of Justice. It boasts solid capabilities in matters connected to consumer, civil and tax law as well as corporate and real estate disputes. The firm also handles competition matters. Flora Produtos de Higiene e Limpeza is a new client.

Strengths A client says: *"They have in-depth knowledge and are always up-to-date with what is being discussed in the higher courts."*

Work highlights Caputo, Bastos e Serra helped Shopping Center Iguatemi with a lawsuit contesting a decision from Brazil's competition watchdog, CADE.

Notable practitioners

Much-admired **Gustavo Henrique Caputo Bastos** is well regarded by clients and peers alike. A client says: *"He is technically extremely skilled and develops the strategy very well."* He frequently advises clients from the energy, technology and real estate sectors on complex litigation. *"He is an excellent lawyer,"* says an interviewee, while another notes: *"He has a vast practice and is an important lawyer in Brasília."* **Francisco Queiroz Caputo Neto** is admired by market commentators for his vast experience. *"He is a great lawyer and has a significant presence in the sector,"* says an interviewee, and adds: *"He is very well known in Brasília and does important work."* Another source states: *"He is very communicative, eloquent and charismatic."* Caputo Neto is active assisting important clients with high-stakes judicial disputes.

Gordilho, Pavie e Aguiar Advogados

What the team is known for Gordilho, Pavie e Aguiar Advogados is a well-regarded firm with marked experience before the higher courts, namely the Superior Court of Justice, the Superior Electoral Court and the Supreme Court. The experienced team routinely represents important national players in disputes hailing from civil, electoral and corporate matters. The firm also remains active advising on litigation cases at state level and administrative proceedings.

Strengths Market commentators admire the firm and consider it an important name in the sector, with one saying: *"They are a very traditional boutique firm in Brasília."* Another adds: *"They are very active and very respected before the courts."*

Notable practitioners

Senior statesperson **Pedro Gordilho** is an acclaimed practitioner who remains active advising important clients on high-profile judicial disputes. He is recognised by the market for his years of experience in sophisticated mandates. *"Pedro Gordilho is very active, extremely cultured, writes legal documents very well and is an authority in the legal market."* **Alberto Pavie** enjoys an excellent reputation in the market for holding an impressive track record handling sophisticated mandates. He is active representing significant clients in important judicial disputes before the higher courts, especially the Supreme Court. *"He is an extremely vigorous, combative and committed lawyer,"* says a source. Another interviewee adds: *"Pavie is highly sought after to handle important cases."*

Ribeiro & Ribeiro Advogados

What the team is known for Ribeiro & Ribeiro Advogados is a much-respected firm often high-

lighted for its ability handling complex disputes before the higher courts. The firm is well known for representing clients in intellectual property, insurance and constitutional law cases. Their client roster includes leading companies from the power, fashion and food and beverage sectors, as well as trade associations. The firm is further valued for its legal opinions on procedural law matters.

Notable practitioners

Senior statesman and former Superior Court justice **Eduardo Ribeiro** is *"definitely an authority in the sector,"* according to a market commentator. Ribeiro is a distinguished partner widely recognised for his legal opinions in complex litigation mandates. *"He is excellent in procedural law,"* says a source. Another interviewee adds: *"He has a vast practice providing legal opinions and I recommend him."* **Marcelo Henriques Ribeiro De Oliveira** garners praise for his expertise handling complex cases before the higher courts, being particularly noted for his work before the Superior Court of Justice. *"He is very well prepared, vigorous, combative, active and eloquent,"* reports a market commentator.

Band 3

FeldensMadruga

What the team is known for FeldensMadruga is a respected firm specialising in white-collar crime. They have a seasoned team regularly engaged by significant national and international clients from the oil and gas, construction and technology sectors. The practice group is active in complex judicial disputes before state-level and higher courts, as well as administrative disputes before the Federal Court of Accounts. The firm also provides advice on public law disputes.

Strengths A client says: *"They provide high-quality service, being able to maintain an active team committed to the client and to delivering results of very high technical quality."*

Work highlights FeldensMadruga represented Carioca Nielsen Christiani Engenharia in an administrative dispute before the Federal Court of Account related to bid rigging.

Notable practitioners

Antenor Madruga joins this ranking this year after receiving consistent feedback from impressed sources, with one of them saying: *"Antenor is a fantastic lawyer, very practical, very well read of the law and knows exactly what the other side is thinking."* Madruga is well regarded by the market and draws on years of experience in public and private practice to assist important clients with complex disputes involving white-collar crime and public law. Another interviewee says: *"Antenor has the charm and the smarts to provide the best client service. He is an excellent lawyer and a fantastic negotiator."*

Mudrovitsch Advogados

What the team is known for Mudrovitsch Advogados is a respected firm with a dynamic dispute resolution practice. They are skilled at handling white-collar crime mandates as well as environmental, labour and civil disputes before the higher courts. The firm's client roster comprises significant companies from the construction, telecommunications and energy sectors, in addition to trade associations and political par-

ties. Solidariedade, Construtora Sanches Tripoloni and Diretório Nacional do Progressistas – PP are new client wins.

Strengths A client says: “They provide an excellent service,” adding that “they are skilled at developing the legal strategy in a confident, firm and transparent way.”

Work highlights Mudrovitsch assisted the political party Solidariedade with a claim before the Supreme Court involving maternity leave and children's rights.

Notable practitioners

Up-and-coming partner **Rodrigo Mudrovitsch** often advises clients on a variety of public, criminal and constitutional law matters before state-level and higher courts. A client says: “He is extremely articulate, dedicated, very calm and cautious in important moments of the case,” and concludes: “He provides excellent work.”

Paixão Côrtes Advogados

What the team is known for Paixão Côrtes Advogados is an admired firm with noteworthy expertise handling labour law disputes before the Superior Labour Court. Its clients also benefit from the team's expertise in litigation matters related to civil and electoral issues. São Paulo law firms frequently rely on the team working in partnership to benefit from its prowess in contentious mandates before the higher courts.

Strengths A market commentator says: “It is a growing firm; well equipped to work before the higher courts.”

Notable practitioners

Osmar Mendes Paixão Côrtes is highly regarded by market commentators for his expertise in complex litigation matters, especially in labour law-related mandates. An observer says: “Osmar is excellent, he always knows the information we need right away,” while another adds: “He is a great litigation lawyer who has good and complex clients.”

Piquet Carneiro, Magaldi & Guedes Advogados

What the team is known for Piquet Carneiro, Magaldi & Guedes Advogados is a respected firm assisting key construction, infrastructure and media companies with public law disputes. The team often undertakes criminal cases and contractual disputes against public entities. Their clients also benefit from its experience in arbitration matters and administrative proceedings before the state and federal courts of audit. Capgemini Latin America, Capgemini Brasil and Companhia Bandeirantes de Armazéns Gerais are new clients.

Strengths A client says they stand out for being “agile and having knowledge of the matter and of the inner workings of the local courts,” while another appreciates their “high-quality personalised service and good results.”

Work highlights Piquet Carneiro, Magaldi & Guedes represented toll road company Concessionária de Rodovias Galvão BR-153/TO in an International Chamber of Commerce arbitration case against the transportation agency ANTT and the Brazilian government disputing the termination of a concession contract.

Notable practitioners

Guilherme Magaldi is admired by clients and peers alike, being described by a source as “very experienced and well prepared.” He is active representing key clients in public and civil law mandates. A client says: “In addition to his vast experience gained while in public office, he has excellent skills in articulating and debating various matters.”

Other Ranked Lawyers

Former Supreme Court justice **Carlos Augusto Ayres de Freitas Britto** is widely admired by the market for his vast experience in highly sophis-

ticated mandates. He is especially renowned for his work in constitutional matters, including those involving human rights and indigenous rights. An interviewee says: “I admire him a lot, he is very well liked and charismatic,” while others add: “He is highly active providing legal opinions.”

“Respected” partner **Alde da Costa Santos Júnior** enjoys a strong reputation in the market for his experience handling important mandates before the higher courts. A market commentator says: “I always recommend him, he has an intense practice before the Supreme Court and Superior Court of Justice.”

José Cardoso Dutra Júnior is active representing clients in complex mandates, especially involving tax and regulatory related cases. A market commentator says: “He is an excellent lawyer and has a very promising practice.”

Senior statesperson **Aldir Guimarães Passarinho** enjoys a remarkable reputation in the market for his extensive experience as a former justice at the Superior Court of Justice and as a practitioner, particularly noted for his handling of arbitration and mediation mandates. A market commentator observes: “Aldir is highly active, he is excellent,” and adds: “He leads super complex mediation cases.”

Former Supreme Court justice **José Paulo Sepúlveda Pertence** has forged a formidable reputation as an authority in the dispute resolution arena. He draws on years of experience in private practice and at the Supreme Court to advise clients on sophisticated mandates, being particularly regarded for his expertise in criminal law matters. A market commentator states: “He is extremely respected in the criminal law arena,” and another adds: “He is an authority in the field.”

General Business Law Campinas & Surrounds

General Business Law Campinas & Surrounds
Leading Firms
Band 1
Finocchio & Ustra *
Gomes & Hoffmann, Bellucci e Piva Advogados
Lemos Advocacia Para Negocios
Band 2
Advocacia Hamilton Oliveira – AHO
Brasil Salomão e Matthes
Emerenciano & Baggio Advogados
Minatel Advogados
TozziniFreire Advogados *
* Indicates firm / individual with profile.
◇ (ORL) = Other Ranked Lawyer.
Alphabetical order within each band. Band 1 is highest.

Band 1

Finocchio & Ustra

See profile on p.67

What the team is known for Top-tier Campinas firm Finocchio & Ustra boasts strong capabilities handling a wide range of practice areas, including corporate, tax and labour. The team is seasoned in M&A deals and has a noted track record assisting

General Business Law Campinas & Surrounds
Senior Statespeople
Senior Statespeople: distinguished older partners
Toffoli Tavaloro Agostinho Tavaloro e Tavaloro (ORL) ◇
Leading Individuals
Band 1
Finocchio José Finocchio & Ustra *
Gomes Hoffmann Susy Gomes & Hoffmann, Bellucci
Minatel José Antônio Minatel Advogados
Band 2
Barabino André TozziniFreire Advogados *
Zechin Pereira Agostinho Lemos Advocacia Para
Band 3
Blikstein Daniel Blikstein, Cella e Sousa Lima (ORL) ◇
Carneiro da Cunha Menegazzo Aloisio TozziniFreire *
Colussi João Marcos Mattos Filho, Veiga Filho (ORL) ◇
Cremonesi Guilherme Finocchio & Ustra *
Lemos Abelardo Lemos Advocacia Para Negocios
Padiilha Bertanha Leonardo Augusto TozziniFreire *
Police Veridiana Finocchio & Ustra *

companies with insurance regulation. Companies from the chemical, automotive and agribusiness sectors feature in its high-profile client list.

Strengths “They have an innovative and up-to-date approach,” says a client.

Another source says: “They are very knowledgeable, agile and assertive, which helped us in our decision-making process.”

Work highlights Finocchio & Ustra assisted Galena Química and Galileu Empreendimento with the companies' judicial reorganisation.

Notable practitioners

Well-known Campinas lawyer **José Finocchio** (see p.29) is much respected and recognised for handling a range of corporate matters. “He is an excellent practitioner,” a client says, adding that his advice “surpassed our expectations.” **Guilherme Cremonesi** (see p.28) is recognised for his activity representing corporate clients in the criminal law arena. One client says: “He is very assertive in his advice and conducts matters with sensibility.” The same source adds that “his replies are timely and he makes himself available for the company.” **Veridiana Police** (see p.31) is noted for her assistance with labour issues mandates in Campinas. “She has mastered her field and is also very approachable,” a client says, with another one adding: “Her services are trustworthy and solution-oriented.”

Gomes & Hoffmann, Bellucci e Piva Advogados

What the team is known for Campinas firm Gomes & Hoffmann, Bellucci e Piva Advogados is highly respected for its contentious tax practice. The firm is also skilled in assisting with a broad range of matters, including compliance, labour and consumer law issues. Its impressive client portfolio comprises major corporations from the food, steel, energy and agribusiness industries.

Strengths *"The team demonstrates solid expertise and organisation skills,"* a source says, adding: *"I can leave any matter in their hands."*

Another client says: *"They really understand the company's needs. You can work directly with the partners and the team is very well aligned."*

Notable practitioners

Susy Gomes Hoffmann is much respected for her experience in tax litigation and has a solid track record handling matters before Brazil's federal administrative tax authority CARF. She receives praise from clients and peers alike. An interviewee describes her as *"extremely dedicated, intelligent and diligent,"* while a market commentator says: *"Susy is a point of reference in the tax arena."*

Lemos Advocacia Para Negocios

What the team is known for Admired firm Lemos Advocacia Para Negócios is a full-service corporate team with a growing track record of mandates. The team is seasoned in contentious and non-contentious matters. Its offering spans areas including environmental, labour and tax law. The firm also handles real estate work and general corporate matters, from M&A deals to company restructuring. Companies from the energy, food, healthcare and automotive industries feature in its client roster.

Strengths *"The firm always works very closely with the company. We find solutions together,"* a client says.

Another commentator describes the firm as *"traditional"* and says it is *"one of the main names in the Campinas corporate law arena."*

Work highlights Lemos represented cleaning products manufacturer Kärcher in a lawsuit against the city of Paulínia to settle a debt from a property expropriation.

Notable practitioners

Respected partner **Agostinho Zechin Pereira** receives recognition for his experience in labour mandates. He advises on both contentious and non-contentious matters. Clients from the transportation and healthcare sectors have recently relied on his services. Tax lawyer **Abelardo Lemos** is appreciated by a client for his *"timely and assertive replies."* Another interviewee says: *"I really enjoy working with Abelardo because he provides cautious advice and doesn't come up with unfounded theses."*

Band 2

Advocacia Hamilton Oliveira – AHO

What the team is known for Campinas-based Advocacia Hamilton Oliveira is noted for its dispute resolution practice. The team is skilled in representing clients in an array of areas including labour, real estate, compliance, bankruptcy and tax.

Notable practitioners

Hamilton de Oliveira is a key contact.

Brasil Salomão e Matthes

What the team is known for Brasil Salomão e Matthes stands out for its comprehensive coverage of the region. The firm maintains a large office in Ribeirão Preto and hubs in Campinas and Franca. Its corporate and commercial practice is noted as well as its large tax and labour teams. It is particularly seasoned in agribusiness and environmental matters.

Strengths A market observer states: *"They are an excellent firm, a heavyweight in the inner part of São Paulo state."*

Notable practitioners

Marcelo Salomão is a key contact.

Emerenciano & Baggio Advogados

What the team is known for Emerenciano & Baggio Advogados is a full-service team operating in Campinas and recognised for its corporate, labour and tax work. The firm is also noted within the telecommunications and construction industries.

Strengths A market commentator says: *"They continue to be a point of reference in the region of Campinas and are a skilled team."*

Notable practitioners

Adelmo Emerenciano e Luiz Augusto Baggio are key members of the team.

Minatel Advogados

What the team is known for Minatel Advogados is a well-regarded tax boutique in Campinas. It draws upon more than 20 years of experience and is particularly noted for its success in tax litigation.

Strengths *"They are a very good team,"* a commentator notes.

Notable practitioners

The widely respected **Roberto Minatel** is often highlighted among market commentators for his solid track record as a tax lawyer. A former delegate for the Federal Revenue in Campinas and a former counsellor of the federal tax administrative court, CARF, he maintains an active practice representing clients in administrative and judicial tax disputes.

TozziniFreire Advogados

See profile on p.137

What the team is known for Nationwide powerhouse TozziniFreire maintains an active hub in Campinas offering advice on corporate matters, including M&A deals, tax and labour law. The team is noted for its dispute resolution practice, particularly in consumer law mandates. It benefits from TozziniFreire's excellent structure and well-crafted culture.

Strengths *"The team is very dedicated and has an unquestionable technical expertise,"* says a client, adding that *"they are always open to negotiations and are agile."*

Work highlights TozziniFreire represented Fertilizantes Heringer in a civil class action for alleged damages caused by transporting overweight cargo.

Notable practitioners

Campinas-based partner **André Barabino** (see p.26) is recognised by clients and peers alike for his litigation track record. He is experienced in corporate disputes, civil class actions and moral and material damages lawsuits. His clientele comprises important players from the agribusiness, energy and sanitation sectors. **Aloisio Carneiro da Cunha Menegazzo** (see p.27) is experienced in assisting with a broad range of corporate matters. One client describes him as *"a great negotiator,"* reporting: *"He negotiated an M&A for us and did it very well."* An interviewee appreciates that *"Aloisio can discuss matters in a multidisciplinary manner, not only taking into consideration corporate issues but also raising other relevant points."*

Leonardo Augusto Padilha Bertanha (see p.31) is skilled in advising on labour-related mandates. A client appreciates that *"he understands the company's needs"* and is *"always up to date."* Bertanha is experienced representing domestic and foreign players from the food, paper and automotive industries.

Other Ranked Lawyers

Daniel Blikstein is a seasoned litigator who also presides over the Campinas Bar Association. A market commentator says he is a *"great practitioner."*

Experienced tax lawyer **João Marcos Colussi** has been a driving force in the Campinas market since Mattos Filho inaugurated its office in the city in 2020. He has a solid track record advising clients on administrative and judicial tax litigation. *"João Marcos makes a point of attending all meetings and he always makes himself available,"* a client says. Another client states that *"his tax expertise makes the firm stand out."*

Senior statesperson **Agostinho Toffoli Tavoraro** is a *"brilliant"* lawyer who has built an enviable track record advising on tax, labour and corporate issues. Widely recognised in Campinas, he leads a small but prolific team of lawyers in the city.

Corporate/Commercial Minas Gerais

Corporate/Commercial: Minas Gerais	
Leading Firms	
Band 1	
Azevedo Sette Advogados *	
Fialho Salles Advogados	
Band 2	
Cescon, Barrieu, Flesch & Barreto Advogados *	
Rolim, Viotti, Goulart, Cardoso Advogados *	
Band 3	
Coimbra & Chaves Advogados	
Vilas Boas, Lopes e Frattari Advogados *	
Band 4	
Freitas Ferraz Capuruço Braichi Riccio Advogados *	
Goulart & Colepicolo Advogados	
Grebler Advogados	
Henrique Mourão Advocacia	
Machado, Meyer, Sendacz e Opice *	
Manucci Advogados	
Senior Statespeople & Eminent Practitioners	
Senior Statespeople: distinguished older partners	
Azevedo Sette Ordélio Azevedo Sette Advogados *	
De Araujo Filho Raul Henrique Mourão Advocacia	
Eminent Practitioners	
Azevedo Sette Fernando Azevedo Sette Advogados *	
Leading Individuals	
Band 1	
Fialho Luciano Fialho Salles-Fialho Canabrava Andrade	
Miraglia Luis Ricardo Azevedo Sette Advogados *	
Band 2	
Appendino Fábio Rolim, Viotti, Goulart, Cardoso *	
Bopp Dieterich Frederico Azevedo Sette Advogados *	
Canabrava Leonardo Fialho Salles Advogados	
Chaves Paula Coimbra & Chaves Advogados	
Viana Rodrigues Frederico Cescon, Barrieu, Flesch *	
Band 3	
Dourado Alice Fialho Salles Advogados	
Miranda de Oliveira Luis Gustavo Rolim, Viotti *	
Rugani do Couto e Silva Gustavo Machado, Meyer	
Sahb Batista Lopes Christian Vilas Boas, Lopes *	
Band 4	
Andrade Érico Fialho Salles Advogados	
Campos Flávio Borja Campos Advogados (ORL) ◇	
Goulart João Gilberto Goulart & Colepicolo Advogados	
Magalhães Gustavo Fialho Salles Advogados	
Manucci Daniel Manucci Advogados	
Mascarenhas Alves Renato Grebler Advogados	
Mourão Henrique Henrique Mourão Advocacia	
Sion Alexandre Sion Advogados (ORL) ◇	
Siqueira Eugênia Coimbra & Chaves Advogados	
Terra Ana Paula Azevedo Sette Advogados *	
Up-and-coming individuals	
Ferraz Adriano Freitas Ferraz Capuruço Braichi Riccio *	
Freitas Bernardo Freitas Ferraz Capuruço Braichi Riccio *	
Fulgêncio Brandão Alice Cescon, Barrieu, Flesch *	
Tavernard Mário Tavernard Advogados (ORL) ◇	
Associates to watch	
Melillo Cardoso Loni Coimbra & Chaves Advogados	
Rezende Torres Alessandra Rolim, Viotti & Leite *	
* Indicates firm / individual with profile.	
◇ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Azevedo Sette Advogados

See profile on p.40

What the team is known for Azevedo Sette Advogados is a Belo Horizonte-based firm with outstanding expertise advising players from a

range of industries, including construction and mining, on the full spectrum of corporate mandates. The team boasts significant capabilities assisting clients with the drafting and negotiation of commercial contracts, M&A transactions and corporate reorganisations. It boasts additional expertise advising on PPP projects and mining and environmental regulatory issues. IBITU Energia is a new client win for the department.

Strengths A client says: "They are always available to assist with our demands in a careful and responsible manner, which instils us with confidence in their work."

A market observer states: "They have earned a renowned position for acting on major M&A deals."

Work highlights Azevedo Sette advised RHI Magnesita on a project for alternative energy sourcing, including the review of regulatory and commercial issues, as well as discussions about corporate strategy.

Notable practitioners

Much-admired senior statesman and founding partner **Ordélio Azevedo Sette** (see p.26) is described by a commentator as "an important leader in the sector." He can draw upon more than 50 years of experience advising on several regional mandates. Eminent practitioner and head of department **Fernando Azevedo Sette** (see p.26) is endorsed by market commentators, with one of them describing him as "a good practitioner who is easy to work with." He has solid track record advising on a broad range of corporate mandates, boasting particular expertise acting on M&A and the sale of equity interests. He is experienced representing players from the investment funds and real estate sectors, as well as private clients. Co-head of department **Luis Ricardo Miraglia** (see p.30) boasts strong expertise representing clients in high-profile transactional matters, including the issuance of shares, joint ventures and M&A. Miraglia offers longstanding experience acting as counsel to players from the healthcare, mining and energy industries. One observer describes him as "one of the leading practitioners in this field with an important presence in the market." **Frederico Bopp Dieterich** (see p.27) has more than 25 years of experience advising players from the infrastructure sector on a range of corporate issues. A client says: "He has a vast amount of knowledge of subject matters." He is sought after to assist with reorganisation proceedings, commercial contracts and M&A deals. Dieterich also draws upon his expertise handling public law matters to assist clients with public-private partnerships and concession projects. Well-regarded practitioner **Ana Paula Terra** (see p.32) is often retained by clients to act as counsel on sophisticated acquisitions. She is experienced representing major corporations from an array of sectors including mining, energy and real estate. Terra offers additional capabilities assisting with foreign investments.

Fialho Salles Advogados

What the team is known for Fialho Salles Advogados is a top-tier firm advising domestic and international clients from an array of sectors, including transportation, construction and mining, on a variety of commercial issues. The team assists with matters relating to strategic

M&A and corporate governance, boasting additional abilities advising on complex public law mandates, including PPPs and the negotiation of EPC contracts. It also represents clients in administrative mandates before CADE. BTG Pactual and Terna Plus are new client wins.

Strengths A client says: "The firm stands out for its technical mastery of highly specialised topics," adding: "They think strategically with a focus on the client's business."

Another interviewee appreciates "their excellent service," highlighting in particular "the availability of the lawyers, their direct involvement in the case and their proactivity."

Work highlights Fialho Salles assisted TACOM with all regulatory and contractual aspects of its operations for the technology development, production and regulatory approval by ANVISA of medical ventilators.

Notable practitioners

A client says co-head of department **Luciano Fialho** "provides simple and assertive advice." The same source states: "He handles corporate and tax matters," further applauding his strong negotiation skills. He has a solid track record advising on sophisticated transactional matters, including M&A and the drafting and negotiation of commercial contracts such as lease agreements. He is often retained by domestic and multinational corporations from the food, healthcare and energy industries. **Leonardo Canabrava** receives praise from the market, with a source calling him "a brilliant practitioner." Another interviewee states: "Leonardo has a profound knowledge of private law issues, handling both contractual matters and litigations." He is also well equipped to assist with mandates arising from the public law arena, including assistance with public-private partnerships and concession agreements, offering additional expertise handling M&A. **Alice Dourado** assists clients with a range of commercial matters, including M&A transactions and corporate governance. She receives plaudits from a client, who says: "She is very committed, available and dedicated to finding solutions." Another interviewee states: "Alice is a natural choice whenever I need to discuss complex matters." **Érico Andrade** is well equipped to provide legal advice and risk assessment for companies on regulatory and public law issues, including concession agreements. He is experienced representing significant corporations from the infrastructure and construction sectors. A client says **Gustavo Magalhães** is someone with "profound technical expertise, as well as good communication skills, strategic vision and negotiation abilities." He offers a solid track record assisting with public-private partnerships and infrastructure projects. Another interviewee states: "Gustavo has a holistic view of matters and delivers innovative solutions."

Band 2

Cescon, Barrieu, Flesch & Barreto Advogados

See profile on p.52

What the team is known for Cescon, Barrieu, Flesch & Barreto Advogados is a much-admired firm with a Belo Horizonte team noted for its

strength assisting recognised players in the banking, mining and telecommunications sectors with M&A and corporate restructuring matters. The team has additional capabilities advising both issuers and underwriters on capital markets mandates such as IPOs. Meliuz and Premium Saúde are new client wins.

Strengths An interviewee says: *"It is an excellent firm that provides top-notch services independently of the urgency."*

Work highlights Cescon Barriau advised Méliuz and certain selling shareholders on its IPO and its corporate restructuring.

Notable practitioners

Frederico Viana Rodrigues (see p.32) is described by a source as *"an excellent practitioner with the ability to listen to the specific demands of the client and guide strategic discussions in an objective manner in order to find solutions."* He boasts a solid track record advising on M&A and corporate restructuring, with another interviewee stating: *"He is very skilled, leading capital markets projects very efficiently."* A client says up-and-coming partner **Alice Fulgencio Brandão** (see p.29) has *"a lot of experience and knows how to handle capital markets projects in a simple way."* She is skilled advising on M&A and corporate restructuring mandates, with another interviewee applauding her *"hands-on approach and vast amount of technical knowledge."*

Rolim, Viotti, Goulart, Cardoso Advogados

See profile on p.119

What the team is known for Rolim, Viotti, Goulart, Cardoso Advogados is a respected firm frequently retained for its experience dealing with complex commercial matters, including M&A, joint ventures and legal due diligence mandates. Additional expertise assisting clients with the drafting and negotiation of a range of commercial contracts, including EPC and supply agreements. Strong experience assisting major players from the food and beverage, automotive and banking industries. CELGPAP is a new client win.

Strengths A client highlights *"the direct involvement of the partners in cases, the high quality of the services offered and the team's expertise."*

Work highlights Rolim Viotti advised BNDES on the privatisation of Nuclebrás Equipamentos Pesados, including the presentation of privatisation models and the drafting of related documents.

Notable practitioners

A client says **Fábio Appendino** (see p.26) *"has a great strategic and commercial vision, as well as a good knowledge of M&A operations and corporate matters."* He offers a solid track record advising on contractual mandates involving investment funds and supply agreements. Another commentator describes him as *"a very commercial lawyer who understands what is important for the client."* Belo Horizonte-based partner **Luis Gustavo Miranda de Oliveira** (see p.30) offers a solid track record acting on an array of corporate and commercial mandates. He is regularly called upon by clients to act on M&A, legal due diligence mandates and contractual mandates, including the drafting of EPC, service and supply agreements. A client says that associate-to-watch **Alessandra Rezende Torres** (see p.31) *"stands out for her organisational skills, ability to coordinate several teams involved in the work and ability to deliver high-quality ser-*

vices." Torres has experience assisting with corporate restructuring, acquisitions and capital markets mandates.

Band 3

Coimbra & Chaves Advogados

What the team is known for Coimbra & Chaves Advogados is an established firm advising domestic and international companies on M&A transactions and corporate mandates. The firm boasts particular experience dealing with due diligence processes and the drafting and negotiation of commercial agreements. Clients also benefit from the firm's additional capabilities handling investment matters and real estate projects. The team assists major players from an array of sectors including mining, banking and technology.

Strengths A client appreciates *"their very hands-on approach,"* also saying: *"They don't just think of the legal issues, they also think in a strategic and business-oriented manner for the company."*

Work highlights Coimbra & Chaves assisted Super Nosso Group with its partnership with Carrefour in Belo Horizonte.

Notable practitioners

A client says **Paula Chaves** *"has incredible negotiation skills,"* while another source adds: *"Paula has a broad holistic view of the business, understanding the legal and tax issues, as well as the risks and consequences of the operation."* She regularly advises on transactional matters and conducts due diligence, with one interviewee stating: *"She is very objective and intelligent."* A client applauds **Eugênia Siqueira's** *"amazing communication skills,"* while another interviewee says: *"Eugênia delivers high-quality work, raises critical issues and is deal-oriented."* She is experienced handling M&A and conducting legal due diligence. Associate-to-watch **Loni Melillo Cardoso** has experience assisting clients with legal due diligence and M&A. He is often praised by clients for his responsiveness, with a commentator also saying: *"Loni has excellent argumentation skills and has a high level of technical expertise."*

Vilas Boas, Lopes e Frattari Advogados

See profile on p.143

What the team is known for Vilas Boas, Lopes e Frattari Advogados is a dynamic practice group advising national and multinational companies from the pharmaceutical, energy and mining industries on a range of commercial matters. The team boasts particular expertise assisting with M&A, as well as the implementation of new corporate structures and due diligence processes. It is also well regarded for assisting clients with negotiations leading to debt reorganisations. Colégio Registral Imobiliário de Minas Gerais is a new client.

Strengths An interviewee appreciates the team's *"responsiveness and very good commercial awareness."*

Notable practitioners

Name partner **Christian Sahn Batista Lopes** (see p.31) is described by a market observer as *"a great lawyer."* He assists clients with a broad range of corporate mandates, with an interviewee highlighting in particular *"his strong practice handling contractual matters."*

Band 4

Freitas Ferraz Capuruço Braichi Riccio Advogados

See profile on p.70

What the team is known for Freitas Ferraz Capuruço Braichi Riccio Advogados is an active practice group well equipped to handle transactional mandates, including cross-border M&A, joint ventures and corporate governance matters, as well as capital markets transactions. The team is highly sought after by clients from the energy, technology and real estate sectors. Banco Inter is a new client win for the department.

Strengths A client says: *"They are always very up to date with matters and instil the necessary legal confidence to allow us to make the right decisions and mitigate risks."*

Work highlights Freitas Ferraz advised the shareholders of Matriz Participações on a BRL49 million investment through which Banco Inter acquired 70% of the equity interest in Matriz.

Notable practitioners

Up-and-coming lawyer **Adriano Augusto Teixeira Ferraz** (see p.28) has a vast amount of experience advising on an array of corporate mandates. A source says: *"He has a lot of business expertise and understands the risks involved in corporate deals."* A client appreciates *"his ability to resolve all details of the matter,"* while another adds: *"His knowledge of corporate law is unparalleled."* Up-and-coming lawyer **Bernardo Freitas** (see p.29) is described by a source as *"a highly skilled negotiator, capable of addressing our demands and balancing them with the interests of the counterparties."* A client says: *"Bernardo is very objective and pragmatic professional."*

Goulart & Colepicolo Advogados

What the team is known for Goulart & Colepicolo Advogados is a respected firm frequently sought out by clients to assist with a range of real estate-related matters, including the acquisition of real estate developments and the issuance of debentures for the financing of construction projects. The team also assists with the drafting and negotiation of contracts and structuring of investments.

Strengths A client says: *"They are very business-oriented,"* adding: *"They are good negotiators and get the deal done."*

Work highlights Goulart & Colepicolo drafted and negotiated all corporate contracts related to the acquisition by MGXP Empreendimentos e Participações of a majority stake in the real estate venue BH Outlet.

Notable practitioners

Name partner and co-head of department **João Gilberto Goulart** is recognised for his track record acting as counsel to clients on transactional matters arising from the real estate arena. He is experienced assisting with M&A and sophisticated contractual matters.

Grebler Advogados

What the team is known for Grebler Advogados is a respected Belo Horizonte-based firm with a long track record offering a comprehensive range of corporate legal services to domestic and international companies from a range of industries. The team assists clients hailing particularly from the construction, mining and energy sectors with M&A and contractual matters. LGA Mineração e

Metalurgia is a new client win.

Strengths A client says: *"They conduct matters responsibly and are objective in their advice."*

Notable practitioners

Partner **Renato Mascarenhas Alves** has experience advising clients on share purchase and supply agreements, being also sought after to issue legal opinions. One client says: *"He is very familiar with our company's demands and is well aligned with our routine."*

Henrique Mourão Advocacia

What the team is known for Henrique Mourão Advocacia is a solid firm with a longstanding local practice headquartered in Belo Horizonte. The team has a vast amount of experience assisting a diverse clientele hailing from various sectors, including mining, construction and steel manufacturing, with corporate restructuring matters, joint ventures and M&A. It boasts additional capabilities advising on the structuring of real estate operations and conducting due diligence.

Strengths A client says: *"The team is very dynamic and well equipped to provide advice within tight deadlines,"* adding: *"The firm is very business-oriented."*

Notable practitioners

Senior statesman **Raul De Araujo Filho** continues to receive praise from commentators, with one of them highlighting: *"He is highly recognised in the market and an excellent practitioner."* Another interviewee states: *"Raul is spectacular and a brilliant lawyer."* An interviewee says co-head of department **Henrique Mourão** *"has an in-depth level of knowledge and is genuinely keen to understand the needs of the client's company."* He has experience handling corporate restructuring, planning and issuing legal opinions. A market commentator attests: *"He is a strong player in real estate transactions."*

Machado, Meyer, Sendacz e Opice

See profile on p.91

What the team is known for Machado, Meyer, Sendacz e Opice is a full-service firm with a Belo Horizonte office assisting companies from the banking and finance, energy and transportation sectors with a wide variety of commercial matters. The team demonstrates particular expertise advising clients on M&A transactions on both the sale and purchase sides, the drafting and negotiation of joint ventures and complex corporate restructurings. It also has strong capabilities advising on capital markets mandates, including IPOs and the issuance of debentures. Localiza Rent a Car is a new client win.

Strengths A client highlights *"the expertise and the high quality of the professionals,"* adding: *"They instil confidence in their legal arguments, which are well founded."*

Work highlights Machado Meyer assisted Sequoia Logística e Transportes with obtaining its registration as a public company with the CVM and the listing of its shares in the Novo Mercado segment.

Notable practitioners

A client appreciates **Gustavo Rugani do Couto e Silva's** *"vast amount of knowledge of capital markets."* He is frequently retained to advise on corporate restructuring, issuance of debentures and IPOs. Another interviewee attests: *"He has an unparalleled level of technical knowledge."*

Manucci Advogados

What the team is known for Manucci Advogados is a local practice group with a solid track record assisting players from the steel manufacturing, technology and energy sectors with a range of commercial issues arising from cross-border M&A transactions, corporate governance and contractual issues. The team boasts additional capabilities supporting clients with compliance

with data protection laws and real estate mandates, including the drafting of lease agreements. NetBet and Urca Energia are new clients for the department.

Strengths A client states: *"They make sure we comply with everything, provide solutions that are out of the box and are responsive."*

Work highlights Manucci Advogados assisted Gerdau with the standardisation of 45 types of contracts and documents, creating a database to speed up the elaboration of contracts by the client's commercial departments.

Notable practitioners

Daniel Manucci has experience handling M&A and corporate governance mandates arising in the real estate sector. An impressed client says: *"He is professional, approachable and very competent in the way he works with us."*

Other Ranked Lawyers

Well-regarded name partner **Flávio Campos** continues to be recognised among market observers for his presence in the public law arena. He is particularly highlighted by peers for his track record acting on contractual matters.

Respected founding partner **Alexandre Sion** is recognised in the market for his active presence acting on mining-related issues. Clients also benefit from Sion's track record advising on environmental cases.

The up-and-coming **Mário Tavernard** is valued by clients, with one of them saying: *"He understands the issues from several points of view and comes up with good solutions."* He often advises on matters arising from the capital markets arena, boasting additional expertise handling contractual matters. Another interviewee adds: *"He has a broad commercial expertise."*

Dispute Resolution Minas Gerais

Dispute Resolution: Minas Gerais	Dispute Resolution: Minas Gerais
Leading Firms	Senior Statespeople
Band 1	Senior Statespeople: distinguished older partners
Humberto Theodoro Jr Advogados Associados	Theodoro Jr Humberto Humberto Theodoro Jr
Band 2	Leading Individuals
Fialho Salles Advogados	Band 1
Grebler Advogados	Canabrava Leonardo Fialho Salles Advogados
Tolentino Advogados	Cordeiro Juliana Humberto Theodoro Jr Advogados
Vilas Boas, Lopes e Frattari Advogados *	Grebler Eduardo Grebler Advogados
Band 3	Band 2
Azevedo Sette Advogados *	Ferraz de Moura Claudia Tolentino Advogados
Rolim, Viotti, Goulart, Cardoso Advogados *	Tolentino Augusto Tolentino Advogados
* Indicates firm / individual with profile.	Vilas Boas Daniel Vilas Boas, Lopes e Frattari *
◇ (ORL) = Other Ranked Lawyer.	Band 3
Alphabetical order within each band. Band 1 is highest.	Dias Gonçalves Vilela Marcelo Portugal Vilela (ORL) ◇
	Sahb Batista Lopes Christian Vilas Boas, Lopes *
Band 1	Theodoro Neto Humberto Humberto Theodoro Jr
Humberto Theodoro Jr Advogados Associados	Up-and-coming individuals
What the team is known for Humberto Theodoro Jr Advogados Associados is a top-tier firm with a proven track record of handling sophisticated	Capuruço Guilherme Freitas Ferraz Capuruço (ORL) ◇ *
	Associates to watch
	Freitas Drumond Bento Daniel Tolentino Advogados
	Nardy Nascimento Luiz Philipe Cescon (ORL) ◇ *

disputes in the region. Its clients benefit from the team's expertise handling judicial litigation, as well as its high-quality advice on arbitration and extrajudicial dispute resolution mandates. The team is well equipped to represent clients in all levels of court, including local state courts and higher regional and federal tribunals. It additionally draws upon its expert civil litigation capabilities to handle administrative cases before multiple government entities.

Strengths A client says: *"They are the most well-respected and admired firm in Minas Gerais,"* adding: *"This is the go-to firm for complex legal problems."*

Another commentator states: *"They are the point of reference for contentious mandates."*

Notable practitioners

A market commentator says founding partner and senior statesman **Humberto Theodoro Jr** is *"undoubtedly a point of reference, especially in the field of procedural and civil law."* He is highly sought after to act in dispute resolutions, as well as to issue sophisticated legal opinions. An

interviewee appreciates his multidisciplinary skills, stating: *"Humberto is retained to handle regional matters but is also a point of reference for international mandates."* Top-tier practitioner **Juliana Cordeiro** has a vast amount of experience assisting clients with sophisticated litigation. Cordeiro remains acclaimed for her outstanding expertise in complex and multi-jurisdictional contentious mandates. A market observer also appreciates her *"ability to align her academic knowledge with her professional practice well."* **Humberto Theodoro Neto** is a well-regarded name among commentators for both his professional practice and his academic career. He is well equipped to assist clients with complex dispute resolution mandates, with a market observer attesting: *"He has a vast amount of experience acting in the judicial sphere."*

Band 2

Fialho Salles Advogados

What the team is known for Fialho Salles Advogados is a dynamic department often called upon to represent clients from an array of industries, including automotive, mining and pharmaceuticals, in a range of dispute resolution mandates. The team boasts particularly strong skills advising on contentious matters connected to public law matters such as public-private partnerships and concession agreements before judicial courts and government bodies. Its clients benefit from its assistance with arbitration matters and litigation cases at municipal, state and federal levels. Phosfaz Mineração is a new client win.

Strengths A client says: *"They have highly skilled professionals with a good level of commercial awareness and dedication to their clients."*

Work highlights Fialho Salles successfully defended OECl against a lawsuit filed by OAS challenging OECl's qualifications after winning an international public bidding for the implementation of a water supply system in Montes Claros.

Notable practitioners

Co-head of department **Leonardo Canabrava** is described by interviewees as *"an excellent practitioner"* and *"one of the best lawyers in Minas Gerais for highly complex disputes."* A client adds: *"Leonardo has the ability to mobilise all areas of the firm to resolve a problem,"* further stating: *"He instils us with confidence and provides holistic solutions."* Canabrava is often retained by companies to act on disputes arising from the public law, corporate and intellectual property arenas.

Grebler Advogados

What the team is known for Grebler Advogados is a much-admired firm with a strong dispute resolution practice known renowned for its impressive track record in both arbitration proceedings and judicial lawsuits. Its diverse clientele, including players from the pharmaceutical, technology and mining sectors, benefit from the firm's expertise acting in cases arising from commercial issues, including those related to termination and breach of contracts, as well as arbitrations involving M&A. The team boasts additional expertise handling litigation relating to counterfeit and fraud claims.

Strengths A client says: *"The firm's professionals are available and highly skilled."*

Work highlights Grebler Advogados successfully

defended ArcelorMittal in a property rights dispute against the alleged owners of an area where the company is developing its mining activities.

Notable practitioners

Much-admired **Eduardo Grebler** continues to be highly recognised in the dispute resolution arena owing to his strong capabilities handling arbitration mandates. He offers a solid track record representing clients from the infrastructure, technology and natural resources industries in high-profile contractual and corporate disputes. A market commentator says: *"He is a point of reference for contentious mandates, especially arbitrations."*

Tolentino Advogados

What the team is known for Tolentino Advogados is a renowned boutique experienced at furnishing advice for major players from the mining, banking and telecommunications industries on a wide range of dispute resolution matters. The firm's talented team is well equipped to represent clients before arbitration tribunals and judicial courts at municipal, state and federal levels. It is recognised for its capabilities handling litigation mandates arising from contractual, environmental and intellectual property issues, as well as those relating to public law matters.

Strengths An interviewee says: *"Their analyses are very detailed and specialised, which instils us with confidence,"* adding: *"They care about understanding the client's business."*

Notable practitioners

"Talented and hands-on" partner **Claudia Ferraz de Moura** is well equipped to advise on a broad range of contentious mandates. She is experienced acting on disputes arising from environmental, corporate and intellectual property issues, boasting additional expertise handling arbitrations. A client says: *"She demonstrates know-how and is very diligent when leading her team."* **Augusto Tolentino** draws upon 30 years of experience to represent clients from a range of industries, including engineering, finance and mining, in litigation and arbitration mandates. He has experience handling a diverse range of matters, including those arising from contractual and environmental issues. A client says: *"He is well versed in handling strategic litigation, is business-oriented and makes himself available."* Associate-to-watch **Daniel Freitas Drumond Bento** enters the rankings after receiving a strong level of recognition from clients and peers alike, with one of them calling him *"fantastic."* Bento is well equipped to assist with contentious mandates relating to an array of issues, including termination of contracts and intellectual property. A market commentator describes him as *"a young and talented practitioner with a lot of potential."*

Vilas Boas, Lopes e Frattari Advogados

See profile on p.143

What the team is known for Vilas Boas, Lopes e Frattari Advogados is a respected firm known for its experience advising clients on corporate and commercial disputes before judicial and administrative courts. The team often represents significant national players from a wide range of industries, including automotive, energy and mining, in arbitration proceedings and judicial litigation. It is also well equipped to act on civil and regulatory disputes arising in the infrastructure

and energy sectors.

Strengths A client says: *"They have a good understanding of the company's needs."*

Notable practitioners

Name partner and co-head of department **Daniel Vilas Boas** (see p.32) is experienced assisting clients from the mining and steel production with sophisticated mandates arising from a range of issues, including environmental damage. An interviewee describes him as *"an excellent, sharp and creative practitioner,"* adding: *"Daniel provides solutions outside the box."* One client states: *"He has strong technical skills and is always available."* Co-head of department **Christian Sahb Batista Lopes** (see p.31) draws upon more than 20 years of experience to assist clients from the mining, engineering and infrastructure sectors with a range of arbitration proceedings. He regularly acts on disputes involving construction agreements and international arbitrations. One client says: *"Christian has a lot of expertise and can easily understand the company's demands."*

Band 3

Azevedo Sette Advogados

See profile on p.40

What the team is known for Azevedo Sette Advogados is a multidisciplinary firm with a solid national footprint undertaking disputes before judicial and administrative courts. Its clients hail from a variety of sectors, including construction, automotive and mining. The team is well equipped to represent domestic and multinational companies in a range of areas within the field of civil litigation, including product liability, consumer protection and environmental damage. Mip Investimentos, Grupo Multipar and Aliança Geração de Energia are new additions to the client portfolio.

Strengths A client says: *"The team is very helpful and always proposes innovative solutions."*

Work highlights Azevedo Sette represented Sonda Proccwork Outsourcing Informática in an enforcement action for the payment of amounts that had been lent to the defendant.

Notable practitioners

João Capanema, Leonardo Farinha Goulart, Felipe Moraes and Marcos Augusto Leonardo Ribeiro are the key contacts for clients.

Rolim, Viotti, Goulart, Cardoso Advogados

See profile on p.119

What the team is known for Rolim, Viotti, Goulart, Cardoso Advogados is an established firm with a dispute resolution department particularly recognised for its strong civil litigation capabilities. The team has experience representing clients from the energy, mining and automotive industries in a broad range of matters, including those arising from environmental damage, construction and contractual issues, before judicial courts. It boasts additional capability assisting with administrative proceedings and tax matters. Ciber Equipamentos Rodoviários and Companhia Estadual de Geração e Transmissão de Energia are new client wins.

Strengths A market commentator states: *"They are always up to date with matters and demonstrate good technical skills."*

Work highlights Rolim Viotti successfully defended Gerdau Açominas against a class action alleging that the company was diverting public

funds in order to supply overpriced steelworks to countries in the Middle East.

Notable practitioners

Helvécio Franco Maia Júnior is the key contact for clients.

Other Ranked Lawyers

A source says up-and-coming **Guilherme Capuruço** (see p.27) is “highly technical when handling

procedural matters.” He is experienced representing companies in corporate and contractual disputes, offering additional capabilities assisting clients with pre-litigation mandates. Capuruço regularly assists clients from the real estate, steel and mining industries.

Marcelo Dias Gonçalves Vilela is an experienced practitioner who is well regarded in the market owing to his knowledge of dispute resolution mandates and solid academic experience. An interviewee says: “He is a great partner who is well

respected and very active in litigation mandates.”

A source appreciates associate-to-watch **Luiz Philipe Nardy Nascimento** (see p.30)’s “vast amount of legal knowledge and high quality of work.” Another interviewee says: “He is always looking for solutions that are compatible with the client’s culture, bringing knowledge to each new situation.” He is well equipped to assist clients with civil disputes arising from mining, contractual and environmental issues.

Tax Minas Gerais

Tax: Minas Gerais	
Leading Firms	
Band 1	
Sacha Calmon – Misabel Derzi Consultores *	
Band 2	
Botelho Advogados *	
Rolim, Viotti, Goulart, Cardoso Advogados *	
Band 3	
Azevedo Sette Advogados *	
Coimbra & Chaves Advogados	
Fialho Salles Advogados	
Rodolfo Gropen Advocacia *	
Vilas Boas, Lopes e Frattari Advogados *	
Senior Statespeople & Eminent Practitioners	
Senior Statespeople: distinguished older partners	
Abreu Machado Derzi Misabel Sacha Calmon – Misabel	
Calmon Navarro Coelho Sacha Sacha Calmon	
Eminent Practitioners	
Botelho Spagnol Werther Botelho Advogados *	
Leading Individuals	
Band 1	
de Souza Lobato Valter Sacha Calmon – Misabel Derzi	
Band 2	
Coimbra Silva Paulo Roberto Coimbra & Chaves	
Guimarães Leandra Azevedo Sette Advogados *	
Mendes Moreira André Sacha Calmon – Misabel Derzi	
Salles Roberto Fialho Salles Advogados	
Band 3	
Frattari Rafael Vilas Boas, Lopes e Frattari Advogados *	
Mendes Cardoso Alessandro Rolim, Viotti, Goulart *	
Procopio Daniela Botelho Advogados *	
Band 4	
de Almeida Henriques Guilherme Henriques (ORL) ♦	
de Lima Gropen Rodolfo Rodolfo Gropen Advocacia	
Fernandes Ibraim Marco Túlio Botelho Advogados *	
Manoel Rolla João Rodolfo Gropen Advocacia	
Up-and-coming individuals	
Braichi Thiago Freitas Ferraz Capuruço Braichi (ORL) ♦ *	
* Indicates firm / individual with profile.	
♦ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Sacha Calmon – Misabel Derzi Consultores e Advogados

See profile on p.121

What the team is known for Sacha Calmon – Misabel Derzi Consultores e Advogados is a front-running firm with an outstanding track record in contentious mandates. The team is frequently instructed to handle a wide range of com-

plex issues, including defence against infraction notices in both the administrative and judicial spheres. It is well versed in handling the full spectrum of fiscal issues, including federal, state and municipal taxes, and representing clients at all levels of the judiciary system, offering particular expertise before the higher courts. Client portfolio encompasses domestic and foreign players from an array of industries, including automotive, energy and telecommunications.

Strengths One client says: “They stand out for the expertise and notability of the partners in tax and litigation matters,” adding: “They have a very dedicated team and are committed to achieving the results desired by the client.”

A market observer states: “They are the most renowned tax firm in the region.”

Notable practitioners

Misabel Abreu Machado Derzi receives praise from market observers owing to her expertise handling high-profile tax mandates and academic contributions to the sector. An interviewee says: “She is excellent and knows the tax legislation like no other,” while another states: “She is a well-known tax lawyer, who has clearly been an exponent in the area for many years.” She is often sought out to give sophisticated legal opinions. Co-founding partner **Sacha Calmon Navarro Coelho** offers a strong track record representing clients before superior courts. An interviewee says: “He is someone that makes the difference in the cases,” adding: “He is a point of reference in the market.” He is retained to issue sophisticated legal opinions and is praised for his academic contributions. A client says **Valter de Souza Lobato** has “a state-of-the-art level of knowledge,” adding: “His holistic vision of problems is indispensable for decision-making and makes him a true powerhouse.” Lobato demonstrates strong capabilities representing clients in litigations before superior courts, boasting additional skills handling tax planning mandates. **André Mendes Moreira** has experience representing clients before superior courts in high-profile tax cases. His impressive clientele consists of major corporations arising from the beverage, automotive and telecommunications sectors. Market observers frequently highlight Moreira’s academic background. One source says: “He has an in-depth level of expertise in the tax law arena and is a highly respected name in the sector.”

Band 2

Botelho Advogados

See profile on p.47

What the team is known for Botelho Advogados is an established Belo Horizonte-based boutique boasting considerable expertise handling complex fiscal matters involving municipal, state and federal taxes. The firm is highly sought after by regional and national heavyweights from the banking, mining and automotive sectors to assist with both advisory and litigation work. It maintains a significant track record representing companies in high-profile disputes in the administrative and judicial spheres, including before the Supreme Federal Court, in addition to handling tax planning mandates, credit recovery matters and issuing legal opinions.

Strengths An interviewee says: “They have an acute commercial awareness, which allows them to identify opportunities for their clients and propose measures to minimise tax risks in their operations.”

Notable practitioners

Market commentators frequently highlight **Werther Botelho Spagnol** (see p.27)’s strong academic background and contributions to the sector. An interviewee says: “He is one of the best tax experts in Minas Gerais.” He has longstanding experience representing clients from the automotive sector in sophisticated contentious mandates, including those before the Supreme Federal Court. A market commentator says **Daniela Procopio** (see p.31) is “extremely practical and objective in her advice.” The same source adds: “She has the ability to put herself in the client’s shoes and is very detail-oriented.” Another client says: “Daniela has a broad view of the company’s business, which adds a lot of value to the work she carries out.” An interviewee says that **Marco Túlio Fernandes Ibraim** (see p.28) “knows the Brazilian tax system very well,” further appreciating his responsiveness. He has a vast amount of experience representing major clients from the automotive sector, assisting them with disputes involving both state and federal taxes such as ICMS and PIS and COFINS before judicial courts.

Rolim, Viotti, Goulart, Cardoso Advogados

See profile on p.119

What the team is known for Rolim, Viotti, Goulart, Cardoso Advogados is a well-regarded firm assisting with both contentious and advisory tax

matters. The team represents players from the energy, steel manufacturing and automotive sectors in administrative and judicial disputes at both state and federal levels. It additionally handles tax matters arising from corporate reorganisations and M&A, including advisory work on goodwill amortisation and tax planning. Thyssenkrupp Serviços Siderúrgicos and BASF are new clients.

Strengths A client says: *"They have good commercial awareness and always seek to understand the client's business."*

Work highlights Rolim, Viotti represented Aliança Geração de Energia in a lawsuit against the state of Minas Gerais aiming to cancel ICMS tax debts.

Notable practitioners

Alessandro Mendes Cardoso (see p.30) is often retained to act on contentious tax mandates. A client says: *"He has a vast amount of knowledge of tax matters, with particular expertise handling state taxes."* Another market observer comments: *"He stands out in matters relating to social security,"* adding: *"He has the profile of a strong litigator."*

Band 3

Azevedo Sette Advogados

See profile on p.40

What the team is known for Azevedo Sette Advogados is an established firm with a skilful team providing legal opinions and consultancy covering a wide range of fiscal issues. It often advises clients on tax matters arising from M&A and corporate restructuring. The team also represents clients from the energy, transportation and technology sectors in judicial and administrative disputes at municipal, state and federal levels. Cemig and Transunion Group is a new addition to the portfolio.

Strengths A source says: *"They deliver exceptional services and stood out for their confidence when communicating with the client."*

Work highlights Azevedo Sette was retained by SNC-Lavalin to assist with several administrative proceedings and tax lawsuits.

Notable practitioners

A commentator describes partner **Leandra Guimarães** (see p.29) as *"a leading practitioner in consultancy cases,"* also saying: *"She is very active in the field."* She offers a solid track record assisting players from the healthcare, energy and real estate sectors with administrative tax proceedings. Clients also benefit from her expertise advising on tax matters arising from corporate restructuring.

Coimbra & Chaves Advogados

What the team is known for Coimbra & Chaves Advogados is an admired practice with an established team experienced at assisting well-known regional and national heavyweights from the energy, steel production and automotive industries.

The team undertakes transactional and contentious mandates, representing clients in both judicial proceedings before state courts and administrative litigations.

Strengths A client says: *"They are extremely active in the sector and offer innovative ideas,"* adding: *"They are a truly proactive team."*

Notable practitioners

A client describes co-head of department **Paulo Roberto Coimbra Silva** as *"a point of reference for social security matters."* Companies benefit from his long track record acting before judicial courts. He is frequently retained to defend clients in tax credit disputes, tax infraction notices and cases for the collection of social security debts. An interviewee reports: *"Paulo is very skilled. He provides practical and technical advice."*

Fialho Salles Advogados

What the team is known for Fialho Salles Advogados is a dynamic firm assisting clients from the construction, mining and transportation sectors with both tax consultancy and contentious mandates. The team has experience handling disputes related to state and federal taxes, including ICMS and PIS and COFINS. This multidisciplinary practice additionally draws upon its strength in the commercial arena to advise companies on tax planning matters arising from corporate restructuring procedures and M&A. Atlantic Nickel is a new client.

Strengths A client says: *"They deliver high-quality practical solutions, also proposing several alternatives for the company."*

Notable practitioners

An interviewee says name partner **Roberto Salles** *"stands out due to his transparent and in-depth advice,"* further appreciating his multidisciplinary skills, saying: *"He has strong accounting expertise, which further corroborates the solutions he offers."* Another source adds: *"He provides simple and assertive advice, which instils confidence in me."*

Rodolfo Gropen Advocacia

See profile on p.118

What the team is known for Rodolfo Gropen Advocacia is a respected boutique assisting clients with a wide range of tax matters. The team is retained by players from the telecommunications, mining and automotive sectors to handle litigation mandates before Brazilian courts, as well as administrative proceedings. It demonstrates expertise handling federal and state taxes such as PIS and COFINS and ICMS. Mineração Rio do Norte, Nestlé and Via 040 are new client wins.

Strengths A client says: *"Their lawyers have an excellent knowledge of the market and of business,"* adding: *"They do not limit themselves only to giving legal advice that is disconnected from operational practices."*

Notable practitioners

Founding partner **Rodolfo de Lima Gropen** is

described by an observer as *"an experienced professional, who is very active in leading cases before superior courts."* Gropen advises on tax collection matters and disputes involving social security contributions. His clientele includes players from the mining and automotive sectors. Head of department **João Manoel Rolla** regularly assists clients with contentious mandates involving a wide range of tax issues, including PIS and COFINS, ICMS and IPI. A client says: *"He has good technical and practical expertise, proposes good solutions and gets personally involved in the cases."*

Vilas Boas, Lopes e Frattari

Advogados

See profile on p.143

What the team is known for Vilas Boas, Lopes e Frattari Advogados is an active practice group with experience representing well-known players from the steel production, energy and mining industries in administrative and judicial litigation at municipal, state and federal levels. The team also frequently assists clients with transactional mandates such as tax planning, advisory work and issuing legal opinions. It remains active dealing with issues connected with social security and ICMS taxes.

Strengths A client says: *"The firm stands out for its commitment and determination to deal with the particularities of each demand, thus obtaining favourable results."*

Notable practitioners

A client appreciates **Rafael Frattari** (see p.29)'s *"great level of technical knowledge in the sector and ability to advise on distinct situations."* Another source describes him as *"very easy to work with"* and an *"available professional."* He has experience advising on social security matters, cases for the obtainment of tax credits and annulment actions. A market commentator says: *"He is an exceptional lawyer."*

Other Ranked Lawyers

A client appreciates **Thiago Braichi** (see p.27)'s multidisciplinary skills, saying: *"He has a vast amount of technical knowledge in the field of tax law, handling both direct and indirect taxes."* He is well equipped to assist with corporate tax planning mandates, including matters arising from restructuring and M&A.

Founding partner and co-head of department **Guilherme de Almeida Henriques** advises on both advisory and contentious mandates. His clientele includes important names from the infrastructure, energy and real estate sectors. He regularly represents clients in disputes against tax authorities, discussing a wide range of municipal, state and federal taxes.

General Business Law North Brazil

General Business Law: North Brazil	
Leading Firms	
Band 1	
Andrade GC Advogados	
DD&L Advogados Associados	
Silveira, Athias, Soriano de Mello, Guimarães *	
Band 2	
ASJUR – Higino, Sordi, Sousa, Toledano	
Band 3	
Abdulmassih Advogados	
Cavalcante & Pereira Advogados Associados	
Fonseca Brasil Advogados *	
Mendes Advocacia e Consultoria *	
Siqueira Castro – Advogados	
Vieira da Rocha, Benevides e Frota Advogados	
Eminent Practitioners	
Eminent Practitioners	
Lopes Bernardino Cláudia DD&L Advogados	
Leading Individuals	
Band 1	
Costa Andrade Germano Andrade GC Advogados	
Nunes Athias Jorge Alex Silveira, Athias, Soriano	
Band 2	
Brandão Ozores Luiz Felipe Brandão Ozores (ORL) ◇	
Da Silveira Reynaldo Andrade Silveira, Athias, Soriano	
de Oliveira Denys Átila DD&L Advogados Associados	
de Sousa Netto José Higino ASJUR–Higino, Sordi	
Dias dos Santos Júnior Armando Cláudio Andrade	
Band 3	
Abdulmassih Chedid Abdulmassih Advogados	
Cavalcante Ophir Cavalcante & Pereira Advogados	
Dantas José Alberto Maciel DD&L Advogados	
Darwich Mendes Lucca Mendes Advocacia *	
Ribeiro Botelho Carolina Andrade GC Advogados	
Rother Adriana DD&L Advogados Associados	
Associates to watch	
Loureiro Guerreiro Fábio Andrade GC Advogados	
* Indicates firm / individual with profile.	
◇ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Andrade GC Advogados

What the team is known for Andrade GC Advogados is a prominent Manaus-based practice group assisting companies with an array of business law matters in the region. Clients rely on the firm's service for corporate transactions, litigation, legal opinion and high-stakes negotiations. The team is also seasoned in environment and labour disputes as well as in legislation on the Manaus Free Trade Zone. Sociedade de Clínica Médica do Amazonas is a new client win.

Strengths A client says: "Their service is excellent. They reach good agreements and excellent results," and adds: "The team has a great negotiation ability, is always present and responds quickly."

Another client comments: "They have great expertise, are very experienced and well connected and know how the judicial system works, in addition to being very responsive."

Work highlights Andrade GC represented Samsung in a lawsuit regarding tax debts arising from labour fines.

Notable practitioners

Distinguished founding partner **Germano Costa Andrade** is highly admired by clients, with one saying: "Germano is maybe one of the most priv-

ileged minds in the North region, having a great knowledge in the commercial, tax and civil law areas." Andrade is highly sought after by important clients to handle complex contentious and non-contentious mandates. Another client says: "He is extremely skilled, focuses on all nuances and brings results." Partner **Armando Cláudio Dias dos Santos Júnior** is well regarded for his expertise in labour law. He is frequently mandated by clients from the real estate, construction and technology sectors to handle both labour litigation and consultancy matters. A client says: "Armando is excellent and avoids all kinds of labour issues I might encounter, in addition to being always available." Partner **Carolina Ribeiro Botelho** is a dynamic practitioner highly active advising important clients on corporate and civil mandates. A client says: "Carolina is very committed, responsive, proactive and has great knowledge." Another client adds: "She is a great lawyer, never gives up, goes the extra mile, always sees various nuances of the matters, seeking the best results for the client." Associate-to-watch **Fábio Loureiro Guerreiro** is active assisting clients with labour-related disputes. A client says he has "good knowledge of the matters and a high level of commitment."

DD&L Advogados Associados

What the team is known for DD&L Advogados Associados is a prestigious Manaus firm. It maintains an impressive track record in strategic tax and corporate advisory mandates. Clients from the energy, agribusiness and electronic industries frequently rely on the firm. The team is particularly noted for handling incentives offered in the Manaus Free Trade Zone. Its lawyers are also skilled in financing deals, disputes and labour matters.

Strengths A client says: "They are a high-end firm in terms of expertise, diligence and professionalism," and adds: "Their client service has always deserved the highest marks; they are very technical and hit the right spot."

Another client comments: "They provide an excellent service, are very proactive and the professionals are great and always helpful."

Work highlights Represented Bemol in a lawsuit regarding PIS and COFINS taxes over revenues arising from the Manaus Free Trade Zone.

Notable practitioners

Co-founder and managing partner **Cláudia Lopes Bernardino** draws on 25 years of experience in the North region to manage the firm and advise clients on tax mandates related the Manaus Free Trade Zone. Bernardino enjoys a strong reputation in the market, with one source saying: "She is an excellent lawyer." Co-founding partner **Átila de Oliveira Denys** is an experienced practitioner singled out by a source for being "very well connected in the Manaus Free Trade Zone arena." He is recognised for his work in tax, regulatory and corporate-related matters. A client says: "He is an excellent professional," while another adds: "He has a lot of knowledge, is always up-to-date and inspires confidence in his support." Partner **José Alberto Maciel Dantas** is a seasoned practitioner recognised for his expertise in labour and civil law. He is active advising clients on both contentious and consultancy mandates. A source says: "He is highly active and stood out a lot during the

pandemic." Another interviewee comments: "He is highly deserving of his recommendation in the ranking." Partner **Adriana Rother** has significant experience in tax law and is active assisting clients with tax mandates arising from the Manaus Free Trade Zone. A client says: "Adriana provides excellent support and has great knowledge." Another client adds: "She deserves the highest rating from us, she is super-professional and always responds promptly."

Silveira, Athias, Soriano de Mello, Guimarães, Pinheiro & Scaff – Advogados

See profile on p.126

What the team is known for Silveira, Athias, Soriano de Mello, Guimarães, Pinheiro & Scaff – Advogados is a leading Belém-based firm with a remarkable regional footprint, including offices in Manaus and Porto Velho. Its seasoned team assists renowned clients with environmental issues arising from the implementation of new projects in the North region. Additionally, the team renders advice on tax matters, civil contracts and real estate issues.

Notable practitioners

Name partner **Jorge Alex Nunes Athias** is highly regarded by the market for his expertise in environmental law and is particularly noted for his representation of mining companies in the region. He is frequently mandated by important clients from the energy, waste management and agribusiness sectors to assist with high-profile environmental judicial disputes. **Reynaldo Andrade Da Silveira** is well regarded for his longstanding experience in the region, expertise and high-quality client service. He is well equipped to assist companies with civil, consumer and general commercial law matters.

Band 2

ASJUR – Higino, Sordi, Sousa, Toledano & Advogados Associados

What the team is known for ASJUR–Higino, Sordi, Sousa, Toledano & Advogados Associados is an experienced team from Manaus with a remarkable track record in an array of labour matters. It is regularly retained by leading regional corporations to assist with sophisticated individual and collective labour disputes. The team is also active in preventive consultancy, negotiations with unions and social security mandates.

Notable practitioners

Founding partner **José Higino de Sousa Netto** enjoys a strong reputation in the market for his experience in labour law matters. "He is the main point of reference when it comes to labour law in the Amazonas region," says a source. He assists significant clients in labour-related judicial disputes and offers further strength in labour preventive consultancy.

Band 3

Abdulmassih Advogados

What the team is known for Abdulmassih Advogados is a Pará-based practice group

offering comprehensive services in business law. The team is often sought out by other Brazilian firms to advise on local mandates related to civil, tax and corporate matters, as well as employment. Its clients also benefit from its assistance in Macapá, where the firm has another office.

Notable practitioners

Name partner **Chedid Abdulmassih** advises significant clients on civil law matters, specialising in consumer law and collective rights mandates.

Cavalcante & Pereira Advogados Associados

What the team is known for Cavalcante & Pereira Advogados Associados is a firm from Pará recognised for its activity in the dispute resolution sphere. The team is adept at handling civil, family and corporate law disputes before the regional courts. It has additional strength drafting commercial contracts and representing clients in administrative proceedings relating to environmental matters.

Notable practitioners

Ophir Cavalcante draws on years of experience as a former state's attorney and former president of the National Brazilian Bar Association. A market commentator says: "He is without a doubt a great lawyer."

Fonseca Brasil Advogados

See profile on p.68

What the team is known for Fonseca Brasil Advogados is a respected firm which enters the rankings following growing recognition of its activity in Pará. They offer comprehensive services, being particularly noted for their advice on civil and tax-related issues. They often assist clients with judicial and administrative disputes, as well as with M&A transactions. Additionally, they provide representation in labour, real estate, environmental, mining and corporate mandates.

Strengths A client says: "The firm provides an excellent service," and adds: "They are great at managing our demands, they deliver what we need in good timing and are very proactive."

Work highlights Fonseca Brasil assisted Buriti-

rama Mineração with a judicial dispute involving mining research rights.

Notable practitioners Eduardo Brasil and Gustavo Fonseca are the key client contacts.

Mendes Advocacia e Consultoria

See profile on p.102

What the team is known for Mendes Advocacia e Consultoria is a noted practice from Pará which enters the rankings this year after impressive recognition from clients. They offer a broad spectrum of services, from civil to tax litigation and labour advice. Their client roster includes companies from the food and beverage, agribusiness and education sectors. They provide additional strength assisting clients with international contracts and corporate structuring.

Strengths A client appreciates the firm's "interdisciplinary approach to their client service," and adds: "They provide a broad overview beyond the pure legal issue, trying to adapt the best legal solution to the market reality."

Work highlights Mendes Advocacia represented Trevo Comércio, Exportação e Importação de Produtos Alimentícios in a tax litigation involving the non-incidence of the state tax ICMS on the import of organic cumin.

Notable practitioners

Lucca Darwich Mendes (see p.28) joins the rankings this year after impressing clients, with one saying: "Lucca goes the extra mile. He provides in-depth analysis of the case and very good client service." Mendes is active advising on corporate and contractual issues, including international contracts. Another client states: "He has fantastic negotiation abilities. He draws on his knowledge and interpersonal skills to obtain the best results for the client."

Siqueira Castro – Advogados

What the team is known for Nationwide full-service firm SiqueiraCastro–Advogados maintains an active practice in the North region with offices in Belém, Manaus and Porto Velho. It is particularly noted in the area for handling litigation portfolios related to consumer law, employment and

environmental matters, as well as tax. CERPA – Cervejaria Paraense and Banco Santander are new client wins.

Strengths A client says: "I definitely recommend the firm. The professionals are dedicated and have a great synergy. They work with purpose."

Work highlights Represented Construções e Comércio Camargo Corrêa in environmental administrative proceedings before the federal environmental body IBAMA.

Notable practitioners Cassio Chaves Cunha is the key contact for clients.

Vieira da Rocha, Benevides e Frota Advogados

What the team is known for Manaus-based Vieira da Rocha, Benevides e Frota Advogados maintains a well-regarded practice in the region, handling disputes and advisory mandates. The firm advises on a wide range of corporate matters, including tax, labour and corporate deals. The firm also has experience in competition matters and is noted for assisting companies with Manaus Free Trade Zone legislation. Labelpress Indústria e Comércio da Amazônia is a new client win.

Strengths A client says: "The team is always up-to-date and they always seek new ways to reach the best possible result for the client."

Work highlights Vieira da Rocha Benevides e Frota represented Copag da Amazônia in a lawsuit against the Manaus tax secretary involving the non-incidence of the ISS tax on royalty payments.

Notable practitioners Bruno Frota and Paulo Rocha are key client contacts at the firm.

Other Ranked Lawyers

Luiz Felipe Brandão Ozores is active assisting clients with tax-related mandates. He advises on tax issues related to the Manaus Free Trade Zone, as well as on general tax planning. He provides further counsel on tax compliance matters.

Corporate/Commercial North East

Corporate/Commercial: North East
Leading Firms
Band 1
Da Fonte, Advogados
Band 2
Martorelli Advogados
Mello Pimentel Advocacia *
Queiroz Cavalcanti Advocacia *
Urbano Vitalino Advogados
Band 3
Advocacia Galdino & Rebêlo
Bomfim Novis Advogados *
* Indicates firm with profile.
Alphabetical order within each band. Band 1 is highest.

Band 1

Da Fonte, Advogados

What the team is known for Much-respected Recife-based firm Da Fonte stands out for its dominant activity in the corporate and commercial field. High-profile companies, including from the infrastructure, energy and telecommunications sectors, frequently rely on the team for advice on mergers and acquisitions and for joint venture formations. The firm is particularly noted for its due diligence practice. Its expertise also includes corporate restructuring, governance and commercial contracts. Da Fonte also benefits from an additional regional office in Salvador.

Strengths An observer says: "This is the law firm I admire the most. They reinvent themselves and don't rest on their laurels. They are excellent!"

Notable practitioners

Rogério Da Fonte remains a renowned name for handling corporate and commercial matters in Recife. An observer says: "He is an excellent lawyer, extremely prepared. I admire his profound technical knowledge and he is very good in contracts."

Band 2

Martorelli Advogados

What the team is known for Prominent full-service firm Martorelli Advogados is noted for its deep roots in the region. With offices in Recife, Salvador, Maceió, São Luís and Teresina the firm has the advantage of maintaining a presence in the main hubs of the North East region. Its cor-

Corporate/Commercial: North East	
Eminent Practitioners	
Eminent Practitioners	
Vitalino de Melo Neto Urbano <i>Urbano Vitalino</i>	
Leading Individuals	
Band 1	
Martorelli João Humberto <i>Martorelli Advogados</i>	
Band 2	
Batista Mello Marcus Heronydes <i>Mello Pimentel</i>	
Da Fonte Rogério <i>Da Fonte, Advogados</i>	
Siqueira Delmar <i>Urbano Vitalino Advogados</i>	
Band 3	
Blanc Mendes Márcio <i>Mello Pimentel Advocacia</i>	
De Souza Rebêlo Luis Felipe <i>Advocacia Galdino</i>	
Gantois Novis Elisa <i>Bomfim Novis Advogados</i>	
Band 4	
Oliveira Camila <i>Queiroz Cavalcanti Advocacia *</i>	
Seijo Leal de Figueiredo Gabriel <i>Cescon (ORL) ♦ *</i>	
Up-and-coming individuals	
Figueiras Gabriela <i>Queiroz Cavalcanti Advocacia *</i>	
* Indicates individual with profile.	
♦ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

porate team offers comprehensive skills in M&A and joint venture deals. The team is also seasoned handling deals for private equity companies with investment in the region.

Strengths An observer says: “They have an enormous knowledge and in this area.”

Notable practitioners

João Humberto Martorelli is often highlighted for his business awareness and offers over 30 years of experience advising leading national and multinational companies on complex corporate transactions and commercial contracts. A market commentator says: “He is excellent and has great knowledge. He is a leader.”

Mello Pimentel Advocacia

See profile on p.101

What the team is known for Recife-based Mello Pimentel Advocacia is noted for its corporate and public law offer. The firm is sought out by infrastructure and renewable energy companies to assist with public bids, concession agreements and EPC contracts, as well as project finance. The team is also able to advise on M&A deals. It has additional strength in structured finance transactions involving the real estate sector and also represents clients in the regularisation of property titles.

Strengths A client says: “They are very professional and dig deep to find the information we need. Their solutions are presented in an orderly and predictable way, which allows us to continue our operations.”

Notable practitioners

Marcus Heronydes Batista Mello dedicates his practice to advising clients in infrastructure, public law, project finance and M&A deals. A client says: “He is excellent for various corporate mandates related to electrical energy.” **Márcio Blanc**

Mendes specialises in M&A. He also advises on energy and environment matters and assists clients with the structuring of lease agreements. A client says he is “very professional” and runs the extra mile to achieve the company’s goals.

Queiroz Cavalcanti Advocacia

See profile on p.112

What the team is known for Queiroz Cavalcanti Advocacia is a full-service firm advising on a range of corporate matters, including reorganisations, M&A and joint venture deals. Clients in the construction, energy and natural resources industries feature in the firm’s client list. The team also frequently handles commercial contracts, development of projects and negotiation of shareholder agreements. It is also seasoned assisting family businesses with succession planning.

Strengths A client says: “They are very experienced and have a team of lawyers who are very competent and completely fulfil our needs.”

Work highlights Queiroz Cavalcanti advised MV Informatica on the restructuring of commercial agreements.

Notable practitioners

Partner **Camila Oliveira** (see p.31) has relevant experience leading M&A operations, corporate and tax planning strategies for clients in industries including oil and gas and construction. A client says: “She is super balanced, always willing to help, and builds a relationship based on partnership.” Up-and-coming partner **Gabriela Figueiras** (see p.28) specialises in mergers, purchase and sale of equity and reorganisations. Her clientele includes regional companies from the pharmaceutical, energy and natural resources industries. A client says: “She is extremely competent, mindful and professional.”

Urbano Vitalino Advogados

What the team is known for Admired firm Urbano Vitalino is an admired practice group offering comprehensive services in corporate law. It benefits from offices in Fortaleza, João Pessoa, Natal, Recife and Salvador. The team often acts for local companies hailing from the construction, infrastructure and food industries. It has a capable offer handling M&A deals. It also provides advice on corporate governance issues and helps companies implementing compliance programmes. The firm is also able to assist with due diligence and labour matters. Unimed Recife is among new client additions.

Strengths A client says: “They are set apart for their speed in service, commitment of their lawyers with the cases, their availability, clarity and objectivity in their legal opinions.”

Work highlights Urbano Vitalino assisted Tintas Iquine with the acquisition of Tintas Hidracor.

Notable practitioners

Eminent practitioner **Urbano Vitalino de Melo Neto** continues to be recognised by market commentators as a reference within the firm. He is noted for managing the firm. Co-head of

department **Delmar Siqueira** has longstanding involvement in corporate and commercial cases, including reorganisations, acquisitions and sales of shares. A client says: “He has good experience in corporate mandates with good business acumen.”

Band 3

Advocacia Galdino & Rebêlo

What the team is known for Recife-based firm Advocacia Galdino & Rebêlo has an established reputation acting for real estate developers and construction companies. It often advises on the registration of new companies, corporate restructuring and purchase of assets. The team is seasoned in financing deals and skilled conducting the negotiation of commercial contracts.

Strengths An observer notes: “It is a very good law firm.”

Notable practitioners

Founding partner **Luis Felipe De Souza Rebêlo** is regularly instructed by real estate developers and construction companies to assist with company formation and reorganisations, as well as purchase and sale of assets. Rebêlo also advises with contracts, having particular expertise negotiating franchising and leasing agreements. A commentator says: “He is excellent in real estate matters.”

Bomfim Novis Advogados

See profile on p.46

What the team is known for Salvador-based firm Bomfim Novis Advogados is active in M&A transactions. It is noted for assisting clients with drafting and reviewing contracts and agreements and also for performing due diligence. The firm acts as counsel to regional players from the infrastructure and healthcare sectors.

Strengths A client says: “It is a firm with good quality and sound reputation. Their team gave me much tranquillity and all the documents were well revised.”

Notable practitioners

Elisa Gantois Novis dedicates her activity to corporate transactions, reorganisations and financing. She is frequently seen representing national companies from the healthcare and natural resources sectors. “She is competent, friendly and committed,” a client says.

Other Ranked Lawyers

Salvador-based partner **Gabriel Seijo Leal de Figueiredo** (see p.32) has noted experience delivering expert advice on corporate and contractual matters. A client says: “He is a highly qualified professional with strong business acumen. He manages to overcome the difficulties of client-lawyer relationships by effectively positioning himself in our shoes, mapping risks and uncovering opportunities.”

Dispute Resolution North East

Dispute Resolution: North East	
Leading Firms	
Band 1	Queiroz Cavalcanti Advocacia *
Band 2	MMC & ZARIF Advogados
Band 3	Da Fonte, Advogados Jairo Aquino Advogados Martorelli Advogados Pessoa e Pessoa Advogados Associados *
	Siqueira Castro – Advogados Urbano Vitalino Advogados
Band 4	Didier, Sodré & Rosa Advocacia e Consultoria Fraga e Trigo Advogados *
	Lima e Falcão Advogados Rego, Nolasco e Lins RMS Advogados – Rocha, Marinho E Sales *
	Valença & Associados Advocacia e Consultoria
Eminent Practitioners	
Eminent Practitioners	
Bezerra Cavalcanti Bruno Novaes Queiroz Cavalcanti *	
Leading Individuals	
Band 1	Harten Filho Carlos Antônio Queiroz Cavalcanti *
Band 2	Aquino Sérgio Jairo Aquino Advogados Pessoa Valtom Pessoa e Pessoa Advogados Associados Pimentel Teixeira Roberto Mello Pimentel (ORL) ◇ Zarif Marcelo MMC & ZARIF Advogados
Band 3	Barros Arnaldo Martorelli Advogados Da Fonte Rogério Da Fonte, Advogados Druso Caio Caio Druso Advocacia (ORL) ◇ Seijo Leal de Figueiredo Gabriel Cescon (ORL) ◇ *
Band 4	Asfor Rocha Lima Tiago RMS Advogados – Rocha Gomes Antônio Cleto Cleto Gomes Advogados (ORL) ◇ Rego Andre Rego, Nolasco e Lins Rodrigues de Matos Carlos Gustavo Matos (ORL) ◇
Up-and-coming individuals	
Cidrao Daniel Valença & Associados Advocacia Cocentino Leonardo Queiroz Cavalcanti Advocacia *	
Gazzineo Rafael Valença & Associados Advocacia	
* Indicates firm / individual with profile.	
◇ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Queiroz Cavalcanti Advocacia

See profile on p.112

What the team is known for Top-tier regional firm Queiroz Cavalcanti Advocacia handles a broad range of civil disputes. Its highly experienced team is frequently retained by large multinational companies hailing from diverse sectors such as finance, insurance and energy. It acts on sensitive individual lawsuits and class actions. Areas of expertise include disputes relating to corporate and consumer law, as well as commercial contracts. The team is also equipped to handle credit restructuring mandates. Via Varejo is among new client wins.

Strengths An interviewee says: “They have a well-known team that has a good reputation in the market.”

Work highlights Queiroz Cavalcanti represents

Sul América in a lawsuit discussing coverage limits of health insurance for the treatment of autism in the state of Pernambuco.

Notable practitioners

Eminent practitioner **Bruno Novaes Bezerra Cavalcanti** (see p.27) is recognised by market commentators as an influential player in the market. As managing partner, he has been responsible for the modernisation and investments made in the law firm. **Carlos Antônio Harten Filho** (see p.29) continues to be held in high esteem by market observers, who describe him as “an excellent professional” Interviewees often highlight his “great professional and academic qualifications.” He has distinctive expertise leading contractual disputes related to consumer and insurance law. Up-and-coming partner **Leonardo Cocentino** (see p.28) continues to represent regional clients in strategic disputes, including mandates involving the insurance and beverage industries. He has additional strength in civil liability actions and public civil actions.

Band 2

MMC & ZARIF Advogados

What the team is known for Salvador-based firm MMC & ZARIF Advogados maintains a solid track record in judicial cases. Its experienced bench is seasoned in real estate, commercial and family law disputes. It possesses proven capabilities across all levels of the judiciary, acting before both state and federal courts. It often acts on behalf of creditors in judicial reorganisations and in the negotiation of settlement agreements.

Strengths A client says: “They are very well respected, one of the best in Bahia.”

Notable practitioners

Marcelo Zarif advises on a wide range of disputes, including those related to civil, constitutional, consumer and public law. Zarif is also known for his background as state prosecutor. “He is experienced and deserves to be highlighted,” says a market commentator.

Band 3

Da Fonte, Advogados

What the team is known for Da Fonte, Advogados maintains an active team noted for its activity in strategic civil and public law disputes. Partners are retained to represent clients in both arbitration proceedings and judicial cases before state and federal courts. Areas of expertise include disputes relating to consumer law, commercial contracts and real estate. Key domestic names from the shipping, infrastructure and education sectors feature in the team’s client list.

Strengths An interviewee says: “They have great mandates. They are sophisticated and are strong in civil actions.”

Notable practitioners

Rogério Da Fonte continues to receive strong endorsement from market commentators, who say: “He is excellent, professional, and recognised for his preparation and ethical approach.” Observers also mention his strong participation in health law and dispute resolution.

Jairo Aquino Advogados

What the team is known for Recife-based firm Jairo Aquino Advogados offers expertise in employment litigation. Regional companies frequently rely on the team for assistance with a wide range of disputes involving termination of contracts, remuneration and working conditions. The team demonstrates complementary strength negotiating settlement agreements and rendering advice on social security matters.

Strengths An observer says: “They are a traditional firm, which is strong in labour and employment mandates. It is an elegant team, very well regarded.”

Notable practitioners

Managing partner **Sérgio Aquino** continues to be held in high regard by market commentators, who describe him as “excellent” and “a star.” A source says: “He has an extraordinarily good reputation.” Aquino has over 30 years’ experience advising local market players on sophisticated employment disputes.

Martorelli Advogados

What the team is known for Recife-based Martorelli Advogados is noted for its activity in contentious mandates. Clients rely on the team for strategic labour disputes before courts and relevant administrative authorities. It is also well regarded for managing large-volume consumer claims. The team is also seen in environment disputes.

Strengths An interviewee says: “They lead some of the great cases. It is one of the greatest law firms in the North East.”

Notable practitioners

According to market commentators, **Arnaldo Barros** is an “excellent lawyer” who stands out for his extensive track record handling labour disputes. He is often retained to assist with mandates relating to safety in the workplace and remuneration.

Pessoa e Pessoa Advogados Associados

See profile on p.109

What the team is known for Pessoa e Pessoa Advogados Associados maintains offices in Aracaju, Ilhéus, Recife and Salvador. The team offers impressive capabilities in labour litigation. It offers assistance in cases involving working conditions, termination of employment contracts and remuneration schemes. The team is also noted for its consumer law disputes practice.

Strengths A market commentator says: “It is a well-established law firm. They have positive experience in the market with resolute positioning.”

Notable practitioners

Valton Pessoa focuses his practice representing corporations in labour lawsuits involving an array of matters such as working conditions, remuneration and termination of employment. Pessoa is described by a market source as a “well-liked figure” and a “very good lawyer.” He also provides preventive advice and negotiates settlement agreements.

Siqueira Castro – Advogados

What the team is known for Full-service firm SiqueiraCastro – Advogados is noted for assisting

concessionaires, construction companies and real estate developers with an array of disputes in the North East region. Its sizeable group is adept at handling large litigation portfolios. This nationwide firm has an impressive regional footprint, with offices in Aracaju, Fortaleza, João Pessoa, Maceió, Natal, Recife, Salvador, São Luís and Teresina.

Strengths *"Their work is excellent and cutting-edge. They have extremely committed professionals, who provide us with all required legal assistance with plenty of availability,"* a client says.

Work highlights SiqueiraCastro represents White Martins in a labour compliance case before the Supreme Court.

Notable practitioners Adriana Caribé and Fabiana Galdino Cotias are key contacts in the firm.

Urbano Vitalino Advogados

What the team is known for Well-regarded firm Urbano Vitalino Advogados has an extensive track record representing insurance, retail and service provider companies in both sensitive individual lawsuits and large-scale litigation. The team is particularly noted for its advice on civil law, including those relating to commercial, consumer and real estate matters. With offices in Fortaleza, João Pessoa, Recife and Salvador, the firm also stands out for its regional footprint. Utilities company Light is among new client wins.

Strengths *"They are an excellent law firm with many good lawyers,"* a client says.

Work highlights Urbano Vitalino helped Light settle 840 cases through a programme of agreement negotiation to reduce its load of ongoing disputes.

Notable practitioners Key contacts in the firm are Urbano Vitalino Neto, Germano Alves and Delmar Siqueira.

Band 4

Didier, Sodré & Rosa Advocacia e Consultoria

What the team is known for Well-established Salvador-based firm Didier, Sodré & Rosa Advocacia e Consultoria maintains a respected dispute resolution practice. Companies in the energy, beverage and car industries rely on its advice, as well as private equity players. The team acts before both state and federal courts and maintains a solid track record of corporate cases. Private education provider GVE is a new client win.

Strengths *"The firm is a regional and national point of reference and has a strong team of lawyers. They have recently demonstrated great legal knowledge handling important matters for us,"* a client says.

Work highlights The team represented Petrobras in a compensation claim case.

Notable practitioners

Fraga e Trigo Advogados

See profile on p.69

What the team is known for Salvador-based firm Fraga e Trigo Advogados maintains a noted litigation practice. The team is seasoned in consumer law cases and is regularly instructed by companies hailing from the telecommunications, automotive and energy sectors to act on their behalf in disputes relating to defective products and services.

Lima e Falcão Advogados

What the team is known for Established regional firm Lima e Falcão Advogados is often retained to assist with cases relating to corporate, banking and consumer law matters. It also maintains a track record acting in arbitrations and administrative proceedings before regulatory entities such as PROCON. Its team is also experienced negotiating out-of-court agreements.

Rego, Nolasco e Lins

What the team is known for Salvador-based Rego, Nolasco e Lins advises on a range of litigation cases. It has demonstrated capabilities acting on consumer, labour and corporate law disputes and is also seasoned in environmental and real estate cases. The firm handles a large volume of cases and also provides assistance with strategic work.

Strengths *"They have a relevant and recognised team. They are excellent,"* a source says.

Notable practitioners

Widely experienced **Andre Rego** makes it to the ranking on the back of strong market recognition. He is noted for handling public and constitutional law disputes. *"He is excellent, one of the best lawyers I know,"* an observer says, adding: *"He is a complete lawyer."*

RMS Advogados – Rocha, Marinho E Sales

See profile on p.116

What the team is known for Fortaleza firm Rocha Marinho e Sales Advogados is noted for representing clients in consumer, labour and corporate law disputes. The firm often handles large-volume litigation portfolios for regional corporations from the retail, telecommunications and insurance sectors.

Notable practitioners

Tiago Asfor Rocha Lima is noted for handling dispute cases. An observer says: *"He is a great lawyer, who is competent and elegant. He is very well regarded."*

Valença & Associados Advocacia e Consultoria

What the team is known for Fortaleza-based team Valença & Associados advises clients from the retail, telecommunications and food and beverage sectors on a wide range of judicial disputes. It also represents corporations in labour cases involving termination of contracts, payment of

bonuses and overtime. Also acts on mandates relating to consumer and commercial law.

Strengths A client says: *"They are extremely competent, they listen, deliver within deadlines, and are polite and mindful. We haven't had any problems with them yet, quite the opposite: they solve the problems."*

Work highlights Valença & Associados represented Café Três Corações in a real estate lawsuit against Top Center involving a non-residential lease agreement.

Notable practitioners

Up-and-coming **Daniel Cidrão** receives strong praise from market commentators. He handles labour litigation. A client says: *"I recommend him for his excellence and participation in strategy and judicial demands."* Up-and-coming partner **Rafael Gazzineo** continues to receive solid endorsement from clients. *"He is an extremely dedicated and knowledgeable professional,"* a client says, adding: *"He likes what he does; he is very transparent and sincere in addition to being very dedicated."* Gazzineo is seen representing companies in a range of disputes, including in the real estate, labour and insurance fields.

Other Ranked Lawyers

Salvador-based **Caio Druso** of Caio Druso Advocacia acts on both litigation and arbitration mandates, specialising in cases relating to competition, corporate and administrative matters. A market observer notes: *"He is a big name; a good lawyer in Bahia."*

Fortaleza-based **Antônio Cleto Gomes** of Cleto Gomes Advogados Associados continues to be well regarded by market observers. One of them says: *"He has a local and traditional practice, often working with unions and collective negotiations. He has relevant experience."*

Recife-based **Roberto Pimentel Teixeira** of Mello Pimentel Advocacia is noted for his dispute resolution practice. He is also noted for acting on public law cases. *"He has been able to get the solutions which we need and wanted. We were kept in the loop on all progresses on all our cases,"* a client reports.

Carlos Gustavo Rodrigues de Matos of Matos Advogados is retained by domestic companies to assist with judicial reorganisation proceedings and out-of-court restructuring. An interviewee notes: *"He has a strong performance in judicial recoveries. He has an excellent reputation."*

Gabriel Seijo Leal de Figueiredo (see p.32) of Cescon, Barrieu, Flesch & Barreto Advogados acts on both litigation and arbitration cases involving corporate law. A market commentator notes: *"He has a strong participation in contentious mandates. He is also very strong in arbitration too. He is an excellent lawyer."*

Tax North East

Tax: North East	
Leading Firms	
Band 1	
Da Fonte, Advogados	
Band 2	
Queiroz Cavalcanti Advocacia *	
Urbano Vitalino Advogados	
Band 3	
Di Cavalcanti Advogados	
Fraga e Trigo Advogados *	
Mota Fonseca e Advogados	
Nogueira Reis Advogados	
Band 4	
Coelho & Dalle Advogados *	
Ivo Barboza & Advogados Associados	
Mello Pimentel Advocacia *	
Leading Individuals	
Band 1	
Lima Da Fonte Filho Alexandre Andrade Da Fonte	
Manzi Walter Batista, Fazio, Manzi & Milet (ORL) ◇	
Band 2	
Varejão Ricardo Queiroz Cavalcanti Advocacia *	
Band 3	
Bomfim Diego Bomfim Novis Advogados (ORL) ◇	
Bradley Taciana Mello Pimentel Advocacia	
Di Cavalcanti Mello Philippe Falbo Di Cavalcanti	
Gois Lima de Victor Alexandre José Urbano Vitalino	
Mota Fonseca Manoel Mota Fonseca e Advogados	
Nogueira Reis Marcelo Nesser Nogueira Reis	
Trigo Pedro Fraga e Trigo Advogados	
* Indicates firm / individual with profile.	
◇ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Da Fonte, Advogados

What the team is known for Market-leading full-service firm Da Fonte Advogados has a highly respected tax offer. The firm advises local clients on federal and state taxation. It is also noted for handling complex litigation before the administrative authorities and judicial courts. The firm's broad practice also includes tax planning advice and tax audits.

Strengths A client says: "They take all of our tax work. Their team is very experienced, competent, attentive and available." A market commentator notes: "They are very competent, structured and well prepared."

Notable practitioners

Leading figure **Alexandre Andrade Lima Da Fonte Filho** is known for his ability to lead complex tax matters. "He is experienced, competent, courteous, and is always available for us. I have only good things to say about him," says a client.

Band 2

Queiroz Cavalcanti Advocacia

See profile on p.112

What the team is known for Well-respected full-service firm Queiroz Cavalcanti Advocacia is seasoned in advisory and litigious tax mandates. The team is noted for handling complex disputes and also for managing portfolios of smaller claims. Clients from the banking, beverage and energy industries continue to rely on the team for

tax advice.

Strengths A client says: "What sets them apart since the beginning is the fact that their partners are present and always available throughout the mandate."

Work highlights Queiroz Cavalcanti successfully represented Ambev in an administrative litigation involving the collection of ICMS tax.

Notable practitioners

Known for his previous experience as a state prosecutor, **Ricardo Varejão** (see p.32) maintains a highly regarded practice in the region advising on a wide range of tax matters. "He is a brilliant lawyer," a client says.

Urbano Vitalino Advogados

What the team is known for Respected Recife-based firm Urbano Vitalino is particularly respected for its assistance with ICMS cases. The firm has a wealth of experience representing clients before administrative and judicial courts.

Strengths A client says: "They have professionals that demonstrate good knowledge and confidence in the merits of matters."

Work highlights Urbano Vitalino assisted Carrefour with a dispute against the state of Rio Grande do Norte's tax collector for an ICMS-related matter.

Notable practitioners

Alexandre José Gois Lima de Victor leads the team in key mandates. A client notes the "excellence" of his work.

Band 3

Di Cavalcanti Advogados

What the team is known for Recife-based Di Cavalcanti Advogados maintains a noted tax practice. Clients rely on the team for both judicial and administrative litigation as well as tax planning. The team is particularly seasoned in handling tax matters in corporate deals, including restructuring and M&A. Divina Distribuidora de Vitaminas Naturais Sundown Rexall is a new client.

Strengths A market commentator admires the team's "brilliant young lawyers" and applauds its "hard-working and studious" practice.

Work highlights Di Cavalcanti successfully defended Engarrafamento Pitu against four infraction notices for alleged tax underpayment.

Notable practitioners

Philippe Falbo Di Cavalcanti Mello advises local companies on a variety of tax mandates including contentious and consultative work. A market commentator says: "He works well and is very organised."

Fraga e Trigo Advogados

See profile on p.69

What the team is known for Salvador-based Fraga e Trigo maintains a noted practice handling ICMS, COFINS and IPTU matters. It also represents clients before judicial and administrative courts.

Notable practitioners

Founding partner **Pedro Trigo** is often retained to assist with both litigious and advisory matters. Trigo is described by a market commentator as "a known player in law, playing a part in this acclaimed group of lawyers."

Mota Fonseca e Advogados

What the team is known for Salvador-based tax boutique Mota Fonseca continues to be noted for its litigation and advisory assistance to local companies. The firm provides counsel on tax planning and assists local clients with regional tax incentives, also acting on litigious mandates involving wrongfully collected taxes and infraction notices. The team is also adept at handling cases involving social security contributions.

Strengths "A good and solid law firm with a strong name in the market," an observer says.

Notable practitioners

Manoel Mota Fonseca is noted for tax advisory work. A market commentator says: "He is the creator and head of the firm, and has always been very well regarded for his work."

Nogueira Reis Advogados

What the team is known for Salvador-based firm Nogueira Reis Advogados boasts significant expertise handling contentious mandates at state and federal levels. The team is particularly noted for tax recovery work and is active in administrative cases involving municipal taxes. Its lawyers also issue legal opinion on varied legislative topics.

Strengths "They are very strong in the market," a commentator says.

Notable practitioners

With a background as a former CARF counsellor, **Marcelo Nesser Nogueira Reis** stands out for his tax advisory in litigation and non-contentious matters. "He is very well known in the fiscal area," a market source says.

Band 4

Coelho & Dalle Advogados

See profile on p.54

What the team is known for Coelho & Dalle Advogados makes its way into the rankings being noted by market sources for its tax contentious mandates. The team represents significant clients in the region in judicial and administrative disputes before local and appeal courts. Clients in the construction, investment and housing sectors feature in its client roster. Alphaville Urbanismo is a new client.

Strengths A client notes: "What sets them apart is their ample range of knowledge and speedy service."

Work highlights Coelho & Dalle represents Alphaville Urbanismo in lawsuits regarding the payment of the municipal property tax (IPTU).

Notable practitioners

Ivo Barboza & Advogados Associados

What the team is known for Ivo Barboza & Advogados Associados makes its way into the rankings following strong market recognition about the quality of its tax work across the North East region of Brazil. The team is noted for handling highly complex matters in the litigation and advisory spheres and is particularly respected for its work around ICMS taxation.

Strengths A market commentator says: "They are extremely traditional in tax mandates in the region and regularly advise high-calibre clients with excel-

lent quality.”

Notable practitioners

Mello Pimentel Advocacia

See profile on p.101

What the team is known for Mello Pimentel Advocacia enters the rankings for its noted experience in tax matters. The team handles PIS and COFINS disputes and advises on tax structuring and also ISS taxation. It is also seasoned in payroll taxation.

Strengths A client says: “The service provided is of excellent quality, much of it due to the level of preparation of their professionals.”

Notable practitioners

Taciana Bradley is noted for handling contentious

tax mandates. She also assist companies with tax planning and has a wealth of experience advising companies from the energy, infrastructure and construction sectors. A client says: “She has great control and knowledge of tax matters.”

Other Ranked Lawyers

Diego Bomfim of Bomfim Novis Advogados is known for his knowledge of tax matters. He handles a wide range of disputes, including PIS/COFINS and ICMS cases. He is also seen representing companies in disputes on the taxation on rural areas.

Much-respected tax partner **Walter Manzi** of Batista, Fazio, Manzi & Milet Advogados is described by an interviewee as a “Dashing lawyer, who tries to bring new solutions by thinking outside the box.” He maintains a leading market position handling both litigation and non-contentious work.

General Business Law Paraná

General Business Law: Paraná	
Leading Firms	
Band 1	
Gaia, Silva, Gaede Advogados	
Hapner Kroetz Advogados *	
Justen, Pereira, Oliveira & Talamini – Advogados	
Band 2	
Arruda Alvim, Aragão, Lins & Sato Advogados *	
Fábio Tokars Advocacia Corporativa *	
Marins Bertoldi Advogados Associados	
Prolik Advogados *	
Vernalha Pereira *	
Band 3	
Advocacia Corrêa de Castro & Associados	
Andersen Ballão Advocacia	
Arauz & Advogados Associados	
Leading Individuals	
Band 1	
Araújo Kroetz Tarcísio Hapner Kroetz Advogados *	
Dumont Prado Flávio Augusto Gaia, Silva, Gaede	
Hapner Carlos Eduardo Hapner Kroetz Advogados *	
Talamini Eduardo Justen, Pereira, Oliveira & Talamini	
Band 2	
Arruda Alvim Teresa Arruda Alvim, Aragão, Lins & Sato *	
Artigas Grillo Fabio Hapner Kroetz Advogados *	
Bertoldi Marcelo Marins Bertoldi Advogados Associados	
Casagrande Pereira Luiz Fernando Vernalha Pereira *	
Guarita Souza Heloísa Prolik Advogados *	
Tokars Fábio Fábio Tokars Advocacia Corporativa	
Zanetti de Oliveira Flávio Prolik Advogados *	
Band 3	
Araúz Filho Carlos Arauz & Advogados Associados	
C. Pacheco Antonio Gaia, Silva, Gaede & Associados	
D'Ávila Oliveira Adriana Advocacia Corrêa de Castro	
Marins de Souza James José Marins Bertoldi	
Placha Gabriel Arauz & Advogados Associados	
Rücker Curi Izabela Rücker Curi Advocacia (ORL) ♦	
Up-and-coming individuals	
Ribeiro Maciel Mauricio Marins Bertoldi Advogados	
Associates to watch	
Dib Natália Fábio Tokars Advocacia Corporativa	
Joppert Lopes Juliana Regina Gaia, Silva, Gaede	
* Indicates firm / individual with profile.	
♦ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Gaia, Silva, Gaede Advogados

What the team is known for Distinguished Curitiba practice Gaia Silva Gaede has full-service capabilities. It blends corporate, tax and labour work and advises important clients in the region. The team demonstrates ability in contentious and non-contentious matters. Companies in the foods and beverages, retail and technology industries frequently rely on it. La Violetera is a new client.

Strengths Clients say: “There’s an excellent response time and quality of answers. They are great in combining knowledge of law and accounting skills.”

Other sources add: “All the lawyers were always very helpful and demonstrated good judgement.”

Work highlights Gaia Silva Gaede advised Hering on filing a petition for a writ of mandamus regarding an exemption of PIS and COFINS taxes.

Notable practitioners

Flávio Augusto Dumont Prado heads a much-respected practice and is highly admired by clients. He handles tax and general corporate mandates. A satisfied client says: “He is very close to the company and he has a good business acumen, which helps a lot.” He also enjoys a good reputation amongst market experts, who deem him “strong in tax matters.” **Antonio Pacheco** is a well-regarded lawyer who combines experience in tax and corporate matters. Clients portray him as having “swiftness, technical knowledge and a high professional standard.” He is also said to be efficient and approachable. Associate-to-watch **Juliana Regina Joppert Lopes** is active in important mandates and is admired by clients. One says she “handles matters with responsibility and provides high-quality analysis.” Joppert Lopes acts on corporate issues.

Hapner Kroetz Advogados

See profile on p.76

What the team is known for Hapner Kroetz Advogados is a pre-eminent firm in Curitiba carving out a strong local reputation with work related to corporate and tax mandates. The team is particularly admired for handling high-stakes disputes, including judicial and arbitral proceedings. It also handles high-profile local M&A deals. Financial investors as well as representatives of

the electricity and automotive sectors frequently rely on its expertise. New clients wins include Andali and Order Venture Capital.

Strengths Clients say: “They are excellent when we consider them from both the technical and strategic points of view. They have a high knowledge of corporate, tax and negotiations.”

Work highlights Hapner Kroetz Advogados helped Andali’s shareholders sell a 25% stake in the company to BR Fertil.

Notable practitioners

Tarcísio Araújo Kroetz (see p.26) has an important practice that is acknowledged by market observers, who assert: “I have a good opinion about him. He is one of the leading lawyers in Paraná, with a sound reputation.” He offers skills in corporate matters, including M&A and arbitration disputes. Clients bestow their appreciation on partner **Carlos Hapner** (see p.29) by affirming: “In every situation, his attention, detail and presence are excellent. His advice is always of the best possible kind.” He is often seen acting on corporate-related contentious matters. **Fabio Artigas Grillo** (see p.26) is a partner that showcases experience in mandates having to do with tax, as well as in public law topics. Clients comment on his abilities by saying: “He has a profound knowledge. He is extremely competent.”

Justen, Pereira, Oliveira & Talamini – Advogados Associados

What the team is known for Justen, Pereira, Oliveira & Talamini – Advogados Associados is a recognised firm based in Curitiba offering expertise in public law and administrative litigation. It is called upon by domestic and foreign players from the real estate, transportation, energy and technology markets, who rely on its prowess in disputes against governmental bodies. Its high-profile team maintains a distinguished track record in cases involving government contracts, concessions and public procurement issues. This firm’s importance spans from Curitiba to the Brazilian capital, Brasília, as it frequently handles public law matters of national scale.

Strengths Clients report: “They are extremely competent and trustworthy; we are pleased with the performance of the firm.”

Work highlights Justen, Pereira, Oliveira & Talamini was hired by Transporte Coletivo Pérola do

Oeste to act on administrative procedures and judicial cases related to issues of a contractual nature related to the recent pandemic.

Notable practitioners

Eduardo Talamini enjoys the endorsement of market experts, who rate him as “a very good lawyer for administrative cases. He has a strong, renowned name.” His practice is also highlighted for public law matters.

Band 2

Arruda Alvim, Aragão, Lins & Sato Advogados

See profile on p.37

What the team is known for Curitiba-based Arruda Alvim, Aragão, Lins & Sato Advogados is an admired firm with a national reach. It has strong expertise assisting trade associations and domestic companies operating in the oil and gas, financial services and agribusiness sectors. It is frequently sought out to handle a wide array of corporate and commercial disputes. Its ability spans litigious mandates before municipal, state and federal courts.

Strengths A client says: “They are outstanding. Every lawyer from the firm shows to be very committed and highly skilled.”

Work highlights Arruda Alvim assisted Associação Brasileira de Incorporadoras Imobiliárias (ABRAINC) with a case to standardise court decisions around the issue of fees charged from real estate developers.

Notable practitioners

Teresa Arruda Alvim (see p.26) is a partner with a good reputation amongst market observers, who affirm that she is “an excellent lawyer in disputes matters,” while also giving recognition for her advisory work.

Fábio Tokars Advocacia Corporativa

See profile on p.64

What the team is known for Curitiba-based Fábio Tokars Advocacia Corporativa is an important general business law practice that secures a place in the ranking by offering expertise in corporate topics, from M&A deals to court litigation. The team also has a tax offering and is familiar with local and national clients active in the finance, insurance and infrastructure sectors. New additions to its client portfolio include Grupo FGM.

Strengths Clients assert: “They provide work that is carried out with technical precision and speed. Their lawyers have advanced knowledge of the market, which differentiates them from other practitioners.”

Work highlights Fábio Tokars helped Barigui Corretora de Seguros in its acquisition by Wiz Soluções e Corretagem de Seguros.

Notable practitioners

Fábio Tokars is lauded by clients. One of them says: “We are talking about an exemplary lawyer in the market, who is vastly experienced in business law.” Another client says he showed “commitment and technical rigour.” He is seen handling both M&A deals and disputes. **Natália Dib** is an associate-to-watch who is valued by clients, who remain pleased with her “broad and sophisticated technical knowledge.” She is also considered “excellent” when it comes to work related to tax matters.

Marins Bertoldi Advogados Associados

What the team is known for Respected firm Marins Bertoldi Advogados has offices in Curitiba and Cascavel. It is often sought out by clients from the agribusiness, retail and food and beverages sectors. The firm is noted for its corporate expertise and displays further skills in tax and dispute matters. Recent client wins include Iguaçu Máquinas.

Strengths Clients report that “the firm is very competent and has many practitioners with a lot of experience, who transmit confidence to their clients.”

Work highlights Marins Bertoldi advised Iguaçu Máquinas Agrícolas on its acquisition of competitor Martins & Sobrinhos.

Notable practitioners

Marcelo Bertoldi maintains an admired general business practice and navigates through corporate and disputes mandates. He also handles family planning matters. “His work was essential to our success,” a client says. **James José Marins de Souza** is a respected tax lawyer. He leads the team in contentious and consultancy mandates. Up-and-coming **Maurício Ribeiro Maciel** is noted for handling corporate-related matters. “He doesn’t spare any possible effort in order to help us in any request we have,” a client says.

Prolik Advogados

What the team is known for Prolik Advogados is a reputed team drawing upon its expertise to handle high-complexity tax matters, including contentious and non-contentious mandates. The firm also has a noted M&A offer. Clients hail from the infrastructure, technology and finance sectors. New clients include PLA Serviços Web.

Strengths Clients say: “They have a way to provide work that is specialised, objective and effective. They are assertive and up to date.”

Notable practitioners

Heloisa Guarita Souza (see p.29) is a highly regarded practitioner amongst clients, who comment: “Her work is top-notch. She is quick to set up meetings and discuss the issues and meets deadlines in a very good way; she is clear and assertive; she’s exceptional.” Guarita Souza acts on tax and corporate matters. **Flávio Oliveira** (see p.32) has demonstrated expertise in matters requiring both corporate and tax knowledge, including litigation issues. A client praises his “transparent” approach and says he is “knowledgeable and very much up to date in matters concerning business law.”

Vernalha Pereira

See profile on p.142

What the team is known for Vernalha Pereira has a nationwide approach and operates in offices in São Paulo, Rio de Janeiro and Brasília, in addition to its Curitiba headquarters. The firm has built a solid public law practice. It is seen handling highly complex matters, including sensitive negotiations and high-stakes disputes.

Strengths “The service is provided always in a very professional manner,” a client says, adding: “The lawyers demonstrate a high level of commitment. This can be said from the way they return your calls, which are never left unanswered, to the way their system indicates the number of hours billed to the tasks completed. This is an approach we really appreciate.”

Work highlights Vernalha Pereira represents

Goetze Lobato Engenharia and PPI Participações em Projetos de Infraestrutura in a dispute over a highway concession resulting from a probe led by the Brazilian public prosecutors’ office, MPF.

Notable practitioners

Respected lawyer **Luiz Fernando Casagrande Pereira** (see p.28) handles high-stakes mandates for key companies with government contracts in Paraná. Brazilian-Paraguayan enterprise Itaipu Binacional is a prominent client relying on his advice for disputes, including key matters at the Supreme Court.

Band 3

Advocacia Corrêa de Castro & Associados

What the team is known for Accomplished practice Advocacia Corrêa de Castro & Associados has a wealth of experience handling corporate matters, including disputes and consumer law mandates. The firm is frequently seen advising companies from the automotive industry and caters to other sectors as well.

Strengths Clients maintain: “They have a complete market awareness and can provide excellent work.”

Notable practitioners

Adriana D’Ávila Oliveira evokes the approval of clients, who describe her as “an authority in complex dispute resolution cases.” Market observers highlight her “leadership.” She is seen handling corporate matters. Her practice spans from banking and finance advice to environmental due diligence.

Andersen Ballão Advocacia

What the team is known for Andersen Ballão is an active firm showcasing a focus on international clients needing assistance in corporate and commercial mandates. The firm is adept at M&A deals, finance and tax issues. Clients in the technology, banking and infrastructure sectors feature in its portfolio. Logcomex is a new client win.

Strengths Clients affirm: “They have a top-level knowledge and professionalism, as well as broad market experience. Their international capabilities are correctly tailored to our needs.”

Work highlights Andersen Ballão assisted start-up Olist Serviços Digitais with its D funding round.

Arauz & Advogados Associados

What the team is known for With offices in Curitiba, Londrina, Maringá and Toledo, Arauz & Advogados has a large presence in Paraná, being a one-stop shop for clients with general business mandates. The team is particularly noted for its agribusiness practice. Plusval Agroavícola is a new addition to its client roster.

Strengths Clients say: “The firm surpassed our expectations because, apart from the solutions given, the firm has a business awareness that is hard to find.”

Work highlights Arauz & Advogados advised Bello Alimentos and C.Vale Cooperativa Agroindustrial on the structuring of a joint venture.

Notable practitioners

Carlos Araújo Filho is a well-regarded lawyer in Paraná. Market sources commend his know-how and activity in agribusiness matters. **Gabriel Placha** has a wealth of experience handling tax matters and general corporate mandates. A client

commends his “industry knowledge” and says his advice was instrumental to find “solutions and alternatives” to problems.

Other Ranked Lawyers

Izabela Rücker Curi of Rücker Curi Advocacia e Consultoria has a wealth of experience advising insurance companies. Clients report satisfaction with the service provided, mentioning qualities like “excellence” and “know-how.”

Corporate/Commercial Rio Grande do Sul

Corporate/Commercial: Rio Grande do Sul	
Leading Firms	
Band 1	
Matter, Boettcher, Zanini e Souza Advogados	
Souto Correa Advogados	
TozziniFreire Advogados *	
Band 2	
Lippert Advogados	
Silveiro Advogados *	
Zulmar Neves Advocacia *	
Band 3	
CMT – Carvalho, Machado e Timm Advogados *	
Berger, Simões, Plastina e Zouvi Advogados	
Veirano Advogados *	
Eminent Practitioners	
Eminent Practitioners	
Souto Carlos Fernando	Souto Correa Advogados
Leading Individuals	
Band 1	
Klein Zanini Carlos	Matter, Boettcher, Zanini e Souza
Neves Zulmar	Zulmar Neves Advocacia *
Band 2	
Chagas Pedro	Silveiro Advogados
Deon Corrêa Junior Gilberto	Souto Correa Advogados
Lamb Felipe	FG Lamb (ORL) ◇
Lippert Neto George	Lippert Advogados
Band 3	
Bofill Maria	TozziniFreire Advogados *
Ferreira da Silva Luis Renato	TozziniFreire Advogados *
Gava Verzoni Fernando	Veirano Advogados *
Band 4	
Bicca Machado Rafael	CMT – Carvalho, Machado *
Mallmann Lippert Guilherme	Lippert Advogados
Rosa de Souza Rodrigo	Matter, Boettcher, Zanini
Stein Raquel	Souto Correa Advogados
Up-and-coming individuals	
Kelbert Griebler Julie	Silveiro Advogados
Langaro Da Silva Juliano	Lippert Advogados
Lerner Diego	Veirano Advogados *
Tellechea Rodrigo	Souto Correa Advogados
Associates to watch	
Born Roman Daniel	TozziniFreire Advogados *
Braga Luz Oliveira Bruna	TozziniFreire Advogados *
Fossati Fernanda	Veirano Advogados *
* Indicates firm / individual with profile.	
◇ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Matter, Boettcher, Zanini e Souza Advogados

What the team is known for South Brazil powerhouse Matter, Boettcher, Zanini e Souza Advogados is a go-to firm for top M&A deals and general corporate matters. The firm is known for its versatile work and is seasoned in cross-border

transactions and sophisticated corporate and real estate issues. The highly performing team also handles complex financial matters. Multinational companies from the banking, energy and telecommunications sectors feature in its high-profile client list. Dunham-Bush and Diálogo Logística Inteligente are new client wins.

Strengths Clients say: “They have an advanced knowledge and provide efficient solutions.”

Other sources state: “They are very objective professionals with a high degree of knowledge of the matters.”

Work highlights Matter, Boettcher, Zanini e Souza advised Banco Agibank on a deal with private equity firm Vinci Partners, which acquired an undisclosed stake in the bank for BRL400 million.

Notable practitioners

Leading figure **Carlos Klein Zanini** is widely respected in Rio Grande do Sul and beyond for his skills in M&A transactions and corporate contracts. A client, who describes him as “one of the best qualified lawyers,” says: “We are very confident to instruct him.” Another market commentator recognises his importance in this area, saying: “Without a doubt, Zanini is an excellent practitioner with a marvellous practice.” **Rodrigo Rosa de Souza** is co-head of the department, and a client describes him as a “good professional who transmits seriousness and trust,” while another source adds: “He is agile and has an excellent understanding not only of law but also about business challenges.”

Souto Correa Advogados

What the team is known for Renowned multidisciplinary team Souto Correa Advogados has expanded from its headquarters in Porto Alegre to become an emerging player in the legal market nationally. The firm continues to be a port of call for companies handling sophisticated matters in the south. Souto Correa is noted for handling complex corporate reorganisation and liquidation mandates. The team also maintains a fine M&A track record and also handles the negotiation and drafting of financial agreements. Its client roster includes companies from the transportation, energy and manufacturing sectors. New client wins include Oleoplan, SPAR Group and CMPC Celulose Riograndense.

Strengths A client says: “Their service is very comprehensive, they always have an expert for every issue we face, including labour, corporate, public bidding deals or tax.”

Another interviewee maintains: “They are highly qualified professionals giving efficient advice; we wholly trust in them.”

Work highlights Souto Correa advised Oleoplan on the BRL475 million acquisition of a 20% stake

in FASA.

Notable practitioners

Eminent practitioner **Carlos Fernando Souto** is a respected practitioner who is noted for developing the firm and overseeing key mandates. He has amassed a wealth of experience in the corporate practice. Partner **Gilberto Deon Corrêa Junior** is frequently seen handling a range of corporate matters, including M&A transactions. He has recently advised Castertech on its acquisition of Fundituba, an important deal in the steels industry in the south of Brazil. He is also noted for assisting with deals in the agribusiness sector. **Raquel Stein** is admired by satisfied clients. One says: “She inspires trust in us.” Stein is seen handling corporate and financial deals. Clients bestow their approval to up-and-coming partner **Rodrigo Tellechea**: “He is an excellent professional and individual; extremely qualified and sagacious.” Market observers are keen to highlight his expertise in restructuring mandates.

TozziniFreire Advogados

See profile on p.137

What the team is known for Full-service titan TozziniFreire Advogados maintains an active office in Porto Alegre with a team experienced in top-tier transactional work. It handles M&A deals, reorganisations, joint ventures and shareholder agreements. The team is also seasoned in complex finance issues. Clients benefit from the firm’s nationwide presence and multidisciplinary approach. Companies from the mining, banking and food markets have recently relied on the firm. Aiqfome and SCL Agricola are new client wins.

Strengths A client says: “TozziniFreire is one of the best firms in the country. They combine theoretical knowledge with practical aspects in their practice, having a lot of experience and skills during complex negotiations.”

Another satisfied client reports: “Everything was, literally, perfect.”

Work highlights TozziniFreire assisted Aiqfome with the sale of the entirety of its quotas to Magazine Luiza.

Notable practitioners

Partner **Maria Bofill** (see p.27) serves as co-head of the team and she elicits the praise of clients, who express their satisfaction by saying that “she is the best lawyer I’ve dealt with. She has a profound knowledge of complex negotiations and knows how to conduct them with an assertive tone.” Other interviewees point to her business acumen. **Luis Renato Ferreira da Silva** (see p.28) co-heads the team and he enjoys the good opinion of peers, who comment on the importance of his track record and his “knowledge of civil cases.” In addition to contract matters and deals, he han-

dles arbitration cases. Associate to watch **Daniel Born Roman** (see p.27) is valued by clients. One describes him as a practitioner with *"a unique technical expertise."* Another one says he is *"very quick"* in responding to the client's requests. **Bruna Braga Luz Oliveira** (see p.27) is an associate to watch that is cited by clients as a lawyer doing *"very good work that is truly consistent."* Other interviewees mention that she is *"very much organised and I liked to work with her."*

Band 2

Lippert Advogados

What the team is known for Lippert Advogados maintains a respected corporate offer in Porto Alegre. The team handles a wide range of matters, including fiduciary agreements and private equity fund structuring, in addition to high-profile M&A work. Client portfolio encompasses local and foreign players from the transportation, technology and education markets.

Strengths Clients say: *"The performance is excellent and they show a lot of responsibility and efficiency. We have a high degree of trust in relation to them. They did a quite good job."*

Work highlights Lippert advised Fasa in the sale of a 20% stake of its shares to Oleoplan for BRL465 million.

Notable practitioners

George Lippert Neto co-heads the team. He is esteemed by clients, who report: *"His strengths are the confidence he puts on his work and his knowledge, as well as his time keeping."* Market experts recognise his longstanding corporate practice and his ability to make *"strong stances."* Co-head of team and partner **Guilherme Mallmann Lippert** gains the endorsement of clients, who state: *"I describe his work and his knowledge as great."* Peers observe that his practice is of particular relevance in commercial contracts. Up-and-coming **Juliano Langaro Da Silva** merits the appreciation of clients, who say that he is *"quite skilled and ethical. I have always been satisfied by his work and he has a lot of dedication."*

Silveiro Advogados

See profile on p.127

What the team is known for Renewed firm Silveiro Advogados is admired for its strong corporate track record. The firm is seasoned in M&A deals and joint ventures. It also handles all sort of contracts and shareholder agreements. The firm has a diverse clientele arising from the food, real estate, communication and technology industries. Math Marketing da Informação and SBQ Assessoria Didática e Pedagógica are new client wins.

Strengths Clients maintain: *"The work not only fully addressed the objective and the matter of the deal, but they also surpassed our expectations in analysis carried out beyond the initial goal we hired them for."*

Work highlights Silveiro advised the controlling shareholders of Cortel on the negotiation and signing of a new shareholders' agreement ahead of the company's IPO.

Notable practitioners

Head of department **Pedro Chagas** climbs the ranking following continuous feedback on his excellent client service. A client commends his practice, saying he admires *"the capacity he has to listen attentively and his very important knowledge on transactions. He's always seeking out solutions that serve the expectation of the other party as well."* Up-and-coming **Julie Kelbert Griebler** is noted by the market. A client applauds her *"excellent knowledge,"* adding: *"She's very competent and quite adept at handling the matters in question."*

Zulmar Neves Advocacia

See profile on p.146

What the team is known for With offices in Caxias do Sul and Porto Alegre, this firm stands out among clients in the industrial hub of Rio Grande do Sul's serra. Clients benefit from the team's strong experience handling corporate restructuring, business expansions and closures. The team has a wealth of knowledge handling key matters for companies in the timberland, agricultural and real estate industries.

Strengths Market observers confirm the firm has a *"strong"* and *"interesting"* presence in the corporate and commercial arena.

Notable practitioners

Zulmar Neves (see p.31) is widely experienced and a very well-known figure in the serra gaúcha region, which is an important manufacturing hub in the south of Brazil. Market observers frequently point to his leadership in the region and identification with the local business culture.

Band 3

CMT – Carvalho, Machado e Timm Advogados

What the team is known for CMT – Carvalho, Machado e Timm Advogados is a well-established Porto Alegre firm handling a wide range of corporate work, from M&A deals to real estate matters. Its clientele includes players from the technology, transportation and food industries.

Strengths A client says: *"They are very good; we were very satisfied with an M&A deal that only materialised because they were on our side."*

Notable practitioners

Rafael Bicca Machado (see p.27) heads the team and he is well regarded by clients, who say: *"I think he is a very creative person, because he tries to search for alternatives taking into consideration the law, but also the benefit of the parties involved."* He is experienced in M&A deals.

Berger, Simões, Plastina e Zouvi Advogados

What the team is known for Berger, Simões, Plastina e Zouvi Advogados maintains an active corporate practice in Porto Alegre. It handles M&A work as well as contracts and corporate structuring matters. Its client portfolio includes companies from the food, construction and insurance sectors.

Strengths Market commentators recognise the *"excellence"* of the lawyers in the firm.

Notable practitioners

Veirano Advogados

See profile on p.140

What the team is known for Highly respected nationwide firm Veirano Advogados maintains an active office in Porto Alegre. The firm is noted for assisting local and international clients with acquisitions, corporate restructuring and due diligence mandates. Clients come from the energy, banking and mining industries. Península Participações, APROBIO and Grupo Tiradentes are new client wins.

Strengths A client reports the service provided is *"always excellent,"* adding: *"We are talking about a very sophisticated team capable of handling difficult and complex cases."*

Work highlights Veirano advised biofuel company R.P. Participações em Biocombustíveis on the acquisition of a 50% stake in its counterpart BSBios for BRL617 million.

Notable practitioners

Fernando Gava Verzoni (see p.29) acts as head of the department and he evokes praise from clients, who applaud his credentials to handle M&A deals. *"He is highly qualified and experienced,"* a client says, while other sources also highlight his business acuity. Partner **Diego Lerner** (see p.30) is an up-and-coming practitioner who is cited by clients as *"excellent."* *"He is discerning, cordial and available,"* one says. Another source adds: *"He always meets deadlines and works well with tight timeframes."* Associate-to-watch **Fernanda Fossati** (see p.29) has pleased her clients, who affirm that she is *"excellent"* in corporate and commercial matters and also *"very skilled and experienced, apart from being proactive."*

Other Ranked Lawyers

Felipe Lamb has gathered considerable experience in corporate transactions. He is noted by market commentators, and his work is endorsed by them; they admire his track record in M&A deals in Porto Alegre.

Dispute Resolution Rio Grande do Sul

Dispute Resolution: Rio Grande do Sul	
Leading Firms	
Band 1	Souto Correa Advogados
Band 2	Silveiro Advogados *
	TozziniFreire Advogados *
Band 3	CMT – Carvalho, Machado e Timm Advogados *
	Lippert Advogados
	Matter, Boettcher, Zanini e Souza Advogados
	Veirano Advogados *
Band 4	Andrade Maia Advogados
	Carpene Advogados Associados
	Costabeber, Filippelli e Papadopol Advogados
Leading Individuals	
Band 1	Ranzolin Ricardo Silveiro Advogados
	Rizzo Amaral Guilherme Souto Correa Advogados
Band 2	Cesa Jorge Souto Correa Advogados
	Ferreira da Silva Luis Renato TozziniFreire Advogados *
	Mariotti Eduardo TozziniFreire Advogados *
Band 3	Davidman Papadopol Marcel Costabeber, Filippelli de Oliveira Berni Vinicius TozziniFreire Advogados *
	Klein Zanini Carlos Matter, Boettcher, Zanini e Souza
	Rosito Francisco Lippert Advogados
Band 4	Berger Pablo Berger, Simões, Plastina e Zouvi (ORL) ◇
	Bicca Machado Rafael CMT – Carvalho, Machado *
	Carpene Márcio Carpena Advogados Associados
	Scherer Oliveira Filipe Veirano Advogados *
	Vitiello Wink Gabriela TozziniFreire Advogados *
Up-and-coming individuals	
	de Paula Ramos Vitor Silveiro Advogados
	Faganello Tiago CMT – Carvalho, Machado e Timm *
	Squeff Fries Diogo Souto Correa Advogados
Associates to watch	
	Duarte Thomaz Lippert Advogados
	Hiane de Moura Mauro Veirano Advogados *
	Rech Joana Lippert Advogados
* Indicates firm / individual with profile.	
◇ (ORL) = Other Ranked Lawyer.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Souto Correa Advogados

What the team is known for Souto Correa Advogados emerged from its Porto Alegre headquarters to bit by bit get national prominence. Its Rio Grande do Sul base continues to be highly respected, especially for its dispute resolution capabilities. The firm demonstrates an impressive client portfolio comprising key players from the transportation, industrial, energy and real estate sectors. Its seasoned team regularly undertakes class actions cases for industry associations. It also handles lawsuits regarding concession and shareholder agreements. The team also maintains a sound track record in arbitration disputes.

Strengths Clients say: “This is a very good firm with a team of versatile and multidisciplinary lawyers. They have the ability to quickly absorb knowledge and apply it to the legal work.” Other sources maintain the team is “impeccable. They were at all times transparent and active when

communicating with us.”

Work highlights Souto Correa represented Airbnb in public civil actions filed by local authorities in view of alleged violations of decrees banning hosting services during the COVID-19 pandemic.

Notable practitioners

Guilherme Rizzo Amaral attracts praise from clients, who report: “He is a very practical and objective practitioner, much focused on solving the problem in a swift way.” Market observers mark his important activity in Rio Grande do Sul and deem him to be an “excellent” lawyer. He is able to act on judicial and arbitral proceedings. **Jorge Cesa** sustains a respected practice, according to clients, for his “negotiation skills and his capacity to be synthetic.” Other interviewees note that he possesses “technical command and knows how to deal with obstacles.” He maintains a sound track record leading arbitration and judicial dispute cases. **Diogo Squeff Fries** joins the ranking as an up-and-coming lawyer following the continuous recommendation of clients. One says: “He has the skills to solve complex problems with much determination and in a quick way.”

Band 2

Silveiro Advogados

See profile on p.127

What the team is known for Silveiro Advogados is highly admired for its civil law litigation practice. The firm is noted particularly for handling arbitration proceedings arising from M&A and construction contracts. The team also presents a good track record of corporate debt disputes and the dissolution of joint ventures. Its talented team is often sought out by shareholders of key regional companies as well as domestic corporations from the financial services, telecommunications, technology and real estate markets.

Strengths A client says: “The work was of high quality and professionalism, given that the practitioners have a high degree of expertise and knowledge of the areas in which they act.”

Another interviewee adds: “They showed great assertiveness in conducting the matter.”

Work highlights Silveiro represented supermarket chain Zaffari in a real estate dispute for a key building in Porto Alegre.

Notable practitioners

Ricardo Ranzolin heads the dispute resolution department and he comes highly regarded by clients, who say: “The performance was always on top and he demonstrated to know his area profoundly well.” Other sources attribute him the virtues of being “objective, clear and efficient.” Ranzolin is used to advise both domestic and international clients on complex litigation and arbitration issues. Up-and-coming **Vitor de Paula Ramos** collects recommendations from clients, who speak of him as having an “excellent curriculum vitae,” which allows him to “add value to the work in which they participate.”

TozziniFreire Advogados

See profile on p.137

What the team is known for Respected nationwide firm TozziniFreire maintains a highly admired dispute resolution practice in Porto Alegre. The

department is particularly well equipped to handle sophisticated civil law mandates and regularly undertakes arbitral and judicial proceedings. Its clientele stems from the energy, financial services, insurance and telecommunications sectors. The team is also seasoned representing private companies in disputes against governmental bodies.

Strengths Clients declare: “We praise the work done by the firm, since it was truly an excellent and leading-edge performance.”

Work highlights TozziniFreire was retained by TESB Transmissora de Energia Sul Brasil to file a claim for damages in consequence of a breach of contract.

Notable practitioners

Luis Renato Ferreira da Silva (see p.28) acts as co-head of the team and his work merits the approval of peers, who assert that he shows “technical excellence.” He also enjoys a good reputation amongst peers for being capable of attracting important clients for his “superior” dispute resolution activity. In the opinion of a client, **Eduardo Mariotti** (see p.30) stands out for his “technical and communicative skills, great capacity to bring disputes to a good end and for keeping in mind the goals of his clients.” He has clients in the banking sector and also handles class action matters involving consumer law. Clients hold **Vinicius de Oliveira Berni** (see p.28) in good regard. “He has a very good knowledge and engagement in relation to the company,” a client says. He has experience in EPC contract disputes and also handles public law-related litigation. Up-and-coming **Gabriela Vitiello Wink** (see p.32) joins the Chambers ranking supported by clients. One of them deems her to be “extremely qualified and diligent,” as well as “insightful and able to present innovative solutions.”

Band 3

CMT – Carvalho, Machado e Timm Advogados

What the team is known for Highly respected Porto Alegre firm CMT – Carvalho, Machado e Timm Advogados maintains a noted dispute resolution offer. The team advises companies from the food, agribusiness and mining industries. Its clientele benefits from its expertise handling civil and commercial disputes before judicial and arbitral courts. The firm also regularly advises on cases regarding financial agreements and contract termination, as well as contentious matters arising from environmental and competition law.

Strengths Clients say: “The firm provides excellent work. They are open to new approaches and they bring new perspectives as well. They delve deep into the matters; I am quite happy.”

Work highlights CMT represented Ambev in two lawsuits against a former contractor for an alleged breach of contract.

Notable practitioners

Rafael Bicca Machado (see p.27) gains the endorsement of market experts who describe him as “very combative.” He has experience in a range of disputes and is particularly active in the agribusiness sector. **Tiago Faganello** (see p.28) joins the ranking as an up-and-coming partner

following the approval of clients. One describes him as “always available and interested in the case.” Faganello’s good strategic skills are also commended. He leads several key cases for the firm.

Lippert Advogados

What the team is known for Longstanding Porto Alegre firm Lippert Advogados maintains a well-regarded dispute resolution department. The firm is capable of handling any litigation mandate, including arbitration proceedings. Its client roster encompasses local and national market players from the real estate, technology and food sectors.

Strengths Clients affirm that the team is “great. They master the issue and are able to provide excellent work, as well as being thoughtful with a sound judgement.”

Work highlights Lippert assisted STIHL Ferramentas Motorizadas with product liability and credit recovery disputes.

Notable practitioners

Francisco Rosito is seen leading the team in high-stake mandates. A client says: “Beyond his exceptional technical ability, he has an impressive capacity to understand the details of the cases.” Other sources appreciate his strategic approach. Associate-to-watch **Thomaz Duarte** gets client approval. “He shows to be always committed and informed about the cases; he has great contentious technical skills,” a client reports. Associate-to-watch **Joana Rech** has been attracting the attention of the market for carrying on day-to-day duties with commitment and quality. She is “a lawyer that showcases a lot of competence and organisation,” a client says, adding: “We like the way she works.”

Matter, Boettcher, Zanini e Souza Advogados

What the team is known for Matter, Boettcher, Zanini e Souza is a local transactional titan, which also maintains a well-regarded dispute resolution practice. Companies from the transportation, infrastructure and beverage sectors feature in its client list. The team also handles class action mandates and lawsuits concerning infrastructure projects as well as contract disputes.

Strengths A client says: “They did an excellent job. They are very qualified professionals who are able to discuss, at a high level of sophistication, the alternatives and approaches we have at hand.”

Work highlights Matter, Boettcher, Zanini e Souza advised Mitsubishi on lawsuits related to commercial agreements and consumer claims.

Notable practitioners

Carlos Klein Zanini is “meticulous, thoughtful,

organised, timely, transparent, ethical and honest,” according to a client. He offers experience in commercial and consumer law disputes and is a widely respected corporate lawyer.

Veirano Advogados

See profile on p.140

What the team is known for Veirano Advogados is a distinguished full-service firm playing in the major league nationally which maintains an active office in Porto Alegre. Its local dispute resolution practice is on the rise. Its seasoned team is fully equipped and benefits from the firm’s national presence to advise on cross-border litigation. Companies in the technology, construction and agribusiness industries rely on the team frequently. 99 Tecnologia, Aprobio and Três Tentos are new client wins.

Strengths A client says: “They were excellent. They gave valuable recommendations, they were always available and always fully prepared to respond to our demands.”

Work highlights Veirano’s Porto Alegre team helped Philip Morris respond to a major class action filed by the federal government in a Porto Alegre court which seeks major compensation to the health public system for expenses with diseases caused by tobacco.

Notable practitioners

Filipe Scherer Oliveira (see p.32) leads the team in key disputes. He is admired in the market. “He showed us high qualification and solid expertise,” a client says, adding: “He can be hard at the negotiation table and at the same time affable and gracious.” Associate-to-watch **Mauro Haine de Moura** (see p.30) is also a noted figure in the team. He is at the forefront of mandates and gets critical exposition to complex matters. A client commends his “excellent work.”

Band 4

Andrade Maia Advogados

What the team is known for Andrade Maia maintains an active department acting as counsel to domestic players from the construction, technology and telecommunications sectors on a wide range of contentious matters. The team is noted for handling consumer law and environmental disputes. It is also seasoned in debt collection lawsuits and public concessions disputes.

Strengths “They are really good; they are able to understand our business and are agile, in addition to being always available to discuss matters,” a client says.

Work highlights Andrade Maia advised Uber as amicus curiae on a lawsuit disputing the constitutionality of a new law passed by the City of Porto Alegre regulating ride-hailing services.

Notable practitioners

Carpina Advogados Associados

What the team is known for Carpena Advogados is a respected firm maintaining a solid local presence in Porto Alegre. It advises on a wide range of cases, including consumer and labour law matters. Team offers additional capabilities to act as counsel in arbitration proceedings and corporate litigation mandates.

Strengths Clients commend their understanding of the regional business culture.

Notable practitioners

Market onlookers comment on **Márcio Carpena** by saying that he has a good volume of work in the dispute resolution arena. He has amassed litigation experience dealing with corporate contentious matters.

Costabeber, Filippelli e Papadopoli Advogados Associados

What the team is known for Porto Alegre firm Costabeber, Filippelli e Papadopoli Advogados Associados is noted for advising key players in the regional arena on a range of litigation matters. The firm’s client roster encompasses significant players from the agribusiness, food and transportation sectors. In addition to corporate disputes, the firm also has a noted track record in labour litigation and termination of contracts.

Strengths A commentator applauds the firm’s “total commitment with the client and to the way the client intends to deal with the judicial process; they have have a great capacity to be quick and adapt.”

Work highlights CONCEPA relied on the team for assistance with lawsuits seeking an increase of indemnities paid for expropriation of properties.

Notable practitioners

Marcel Davidman Papadopoli handles arbitration and litigation mandates for important clients. “He is quick in answering, which is important. He always meets deadlines and is assertive,” a client says.

Other Ranked Lawyers

Pablo Berger enjoys a good reputation amongst market experts. He is able to act on both judicial and arbitral proceedings.

Tax Rio Grande do Sul

Tax: Rio Grande do Sul	
Leading Firms	
Band 1	
Souto Correa Advogados	
TozziniFreire Advogados *	
Band 2	
Andrade Maia Advogados	
Lippert Advogados	
Trench Rossi Watanabe *	
Band 3	
Rafael Pandolfo Advogados Associados *	
Silveiro Advogados *	
Band 4	
Charneski Advogados	
CMT – Carvalho, Machado e Timm Advogados *	
Machado Simões Pires Advogados	
Martinelli Advogados *	
Matter, Boettcher, Zanini e Souza Advogados	
Veirano Advogados *	
Zulmar Neves Advocacia *	
Leading Individuals	
Band 1	
Nygaard Gustavo TozziniFreire Advogados *	
Pandolfo Rafael Rafael Pandolfo Advogados *	
Band 2	
Brun Goldschmidt Fabio Andrade Maia Advogados	
Lummertz Henry Souto Correa Advogados	
Mallmann Rafael TozziniFreire Advogados *	
Mangoni Moretti Cláudio Trench Rossi Watanabe *	
Stucky Thales Trench Rossi Watanabe *	
Band 3	
Charneski Heron Charneski Advogados	
Korff Wagner Rafael Lippert Advogados	
Band 4	
Carvalho Cristiano CMT – Carvalho, Machado e Timm *	
Lippert Neto George Lippert Advogados	
Luis de Luca Fabio Lippert Advogados	
Machado Simões Pires Rafael Machado Simões Pires	
Menke Cassiano Silveiro Advogados	
Up-and-coming individuals	
Feijó Maria Angélica Silveiro Advogados	
Licks Maurício Matter, Boettcher, Zanini e Souza	
Associates to watch	
Barichello Fábio Veirano Advogados *	
Santos Borin Rafael Rafael Pandolfo Advogados *	
* Indicates firm / individual with profile.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Souto Correa Advogados

What the team is known for Souto Correa Advogados is a distinguished team offering impressive expertise advising on high-value fiscal disputes before judicial and administrative tribunals at both state and federal levels. Its prominent clientele encompasses local and national players stemming from the cosmetics, energy and construction sectors. It often assists with a broad range of non-contentious tax mandates, demonstrating depth of expertise in income tax matters and taxes accrued in acquisitions.

Strengths Clients assert: “Their assistance was essential and left a very good impression. The performance was very good; they were diligent and always available.”

Work highlights Souto Correa was instructed by Aeromot Aeronaves e Motores to act on compliance and offshore tax matters.

Notable practitioners

Partner **Henry Lummertz** elicits praise from clients, who describe him as a practitioner with “profound knowledge, who is able to be extremely organised,” also adding that he is “assertive and timely.” Market onlookers highlight his business acuity and his “subtle academic vision.”

TozziniFreire Advogados

See profile on p.137

What the team is known for National powerhouse TozziniFreire Advogados maintains a prestigious local department in Porto Alegre which coordinates nationwide mandates. It remains a first port of call for clients seeking representation in sophisticated administrative and judicial litigation matters. Its talented team routinely acts on cases at state and federal levels. Major players in the retail, technology and banking sectors feature in its client portfolio. The team is also seasoned in consultancy on preventive measures against double taxation, customs control and advice on transactional-related issues.

Strengths Clients say: “They are assertive and the matter was very well handled. We have positive outcomes already, which has brought us peace of mind.”

Other sources add: “They are acute and ethical. They defend our company with much rigour.”

Work highlights TozziniFreire advised Transpino Madeiras and Saiqui Empreendimentos Imobiliários on a tax assessment litigation regarding a real estate transaction.

Notable practitioners

Much-admired tax partner **Gustavo Nygaard** (see p.31) leads the team in important mandates. He earns the applause of clients, who say: “He has a lot of technical knowledge and good reading of the situation and also manages to transmit a lot of trust.” Market commentators also mention his large experience in tax matters. **Rafael Mallmann** (see p.30) co-heads the tax team and he stands out, according to clients, because he “is quite thorough and careful when dealing with the matters with technical depth.” Other sources appreciate the fact that “he is always available for the client.”

Band 2

Andrade Maia Advogados

What the team is known for Porto Alegre-based firm Andrade Maia Advogados is recognised for its know-how on a wide range of tax mandates. Clients in the agribusiness, real estate, banking and healthcare sectors feature in its client list. The team maintains a strong track record in judicial and administrative fiscal disputes before municipal, state and federal authorities. It is particularly skilled in matters involving ICMS, PIS and COFINS taxes.

Strengths A client says the firm “has a fantastic technical quality and thoroughness. I also highlight their commitment to the client.”

Work highlights Andrade Maia advised Ecore Soluções em Tecnologia da Informação on an import tax lawsuit.

Notable practitioners

Partner **Fabio Brun Goldschmidt** heads the department and handles tax litigation, consul-

tancy and legal opinion. He draws praise from clients. “He has a very strong enterprising mind and even when there are risks involved he manages to accommodate the variables with trust and insight,” a client says.

Lippert Advogados

What the team is known for Lippert Advogados is a well-established Porto Alegre firm with a strong tax team assisting clients with complex tax litigation mandates. Clients in the agribusiness, health-care, and paper and pulp markets have recently relied on the firm for relevant tax work. The team maintains a lengthy track record for dealing with administrative and judicial disputes at both state and federal levels. Clients also benefit from expertise advising on a range of non-contentious mandates, including tax planning related to transactions and fiscal audits.

Strengths Clients report that the firm provides “top-notch work” and that the team has “excellent knowledge of tax matters,” while “always meeting the deadlines.”

Notable practitioners

Rafael Korff Wagner is noted for assisting clients before the Porto Alegre tax administrative body and before the Rio Grande do Sul court of appeals. Interviewees say he is a “pre-eminent lawyer with vast practical experience conjoined with a solid academic background.” **George Lippert Neto** is seen handling a range of tax matters. He co-heads the team. A client says he does “excellent work, possesses experience, and is very committed to the outlines set out by the company.” Up-and-coming **Fabio Luis de Luca** is a partner of the team who comes endorsed by satisfied clients, who report: “He firmly commands the knowledge he has and is also swift concerning deadlines.”

Trench Rossi Watanabe

See profile on p.138

What the team is known for National full-service firm Trench Rossi Watanabe maintains an active office in Porto Alegre, noted for handling the full range of tax matters. The team is qualified to handle cross-border mandates and advise multinational corporations on tax matters in Rio Grande do Sul. Clients from the technology, food and agribusiness markets feature in this firm's client list.

Strengths A client says: “They are excellent, offering a personalised service with high quality. They also have a wide knowledge of the market and business issues.”

Work highlights Trench Rossi assisted ABB with filing a motion to stay the collection of tax allegedly due to export transactions.

Notable practitioners

Cláudio Mangoni Moretti (see p.30) co-heads the tax department, and clients note that “in every interaction we have, he makes the effort to present work that is comprehensive and rich in detail, while always minding the deadlines.” Market experts report good tax activity with important clients. Co-head and partner **Thales Stucky** (see p.32) earns the appreciation of clients, who indicate that he has the ability to combine depth of work and pace. A market observer also says he is “an important tax lawyer” and that he is “modern, experienced and adept at cross-border work.”

Band 3

Rafael Pandolfo Advogados Associados

See profile on p.113

What the team is known for Porto Alegre-based firm Rafael Pandolfo Advogados Associados focuses on tax litigation. It is particularly noted for advising on cases relating to ICMS, IPI, PIS and COFINS taxes. The team also handles tax consultancy work and has a wealth of experience handling tax planning. Trade associations and significant private companies operating in the food, steel, and paper and pulp sectors retain the firm for key tax work.

Strengths *"They have comprehensive and wide knowledge and provided excellent work,"* a client says.

Work highlights Rafael Pandolfo represented Fecomercio as amicus curiae in a Supreme Court case about differential tax rates for small companies.

Notable practitioners

Rafael Pandolfo (see p.31) comes highly regarded by clients, who highlight his *"technical and multidisciplinary talent and his capacity to handle complex matters,"* while other sources recognise his *"very good expertise."* Market sources remark on his academic background and his leadership. Associate-to-watch **Rafael Santos Borin** (see p.32) has demonstrated important activity in tax matters, and gained the endorsement of peers, who deem him *"a good lawyer, committed and with valuable knowledge."*

Silveiro Advogados

See profile on p.127

What the team is known for Porto Alegre-based Silveiro Advogados maintains a respected tax department advising on both contentious and non-contentious matters. Its client roster includes companies from the real estate, retail and energy sectors, which rely on the team to assist with tax planning and structuring. The team remains active undertaking administrative and judicial fiscal disputes, including those related to corporate income tax, IPI and ICMS issues.

Strengths A client remarks: *"Their work was first-class. In addition to providing very clear advice, the meetings were always productive and illuminating. The contentious work was also carried out in an excellent way."*

Work highlights Silveiro acted as counsel to TMSA – Tecnologia em Movimentação on a tax planning mandate.

Notable practitioners

Cassiano Menke joins the ranking following sustained client approval. He frequently advises companies on tax planning and consultancy preceding key transactions, including M&A deals and IPOs. A client describes him as *"clear"* and *"objective,"* and adds: *"He is an excellent practitioner, very competent and knowledgeable."* Up-and-coming **Maria Angélica Feijó** has demonstrated robust skill advising on non-contentious tax mandates. Relevant clients in Rio Grande do Sul commend her prompt advice. *"Our expectations were exceeded by reason of her personalised and high-level work,"* a client says.

Band 4

Charneski Advogados

What the team is known for Charneski Advogados is a Porto Alegre-based firm with a strong focus on tax matters. It has a track record handling tax litigation mandates, particularly around federal and state taxation disputes. Key local and national companies from the real estate, chemical and food sectors benefit from the team's extensive knowledge of PIS and COFINS. The firm is also retained for a range of advisory matters, including transfer pricing mandates.

Strengths Clients state: *"The work is excellent; they are always careful to apply the law, while pointing out possible tax risks. They are proactive and constantly keep themselves up to date."*

Notable practitioners

Heron Charneski heads the tax team. He is valued by clients, who assert: *"His work is distinguished for being within the bounds of what is prudent and transparent."*

CMT – Carvalho, Machado e Timm Advogados

What the team is known for Full-service team CMT – Carvalho, Machado e Timm Advogados maintains an active tax practice acting on a range of contentious mandates. Its client portfolio includes representatives of the banking, agribusiness, construction and cosmetics industries. The offer also includes tax planning, legal opinions and general tax consultation.

Strengths Clients say the firm offers *"outstanding technical quality and an excellent value for money."*

Work highlights CMT advised Metasa on an administrative procedure concerning alleged unpaid contributions.

Notable practitioners

Cristiano Carvalho (see p.27) is *"highly qualified"* according to a client, who says: *"He handles matters with great urgency."* He has been active handling administrative and judicial litigation on a range of matters, including income and import taxation.

Machado Simões Pires Advogados

What the team is known for Machado Simões Pires Advogados is an active team joining the Chambers ranking after having demonstrated ability to advise clients on important state and federal tax matters, including planning, litigation and recovery issues. Clients from the energy, furniture and telecommunications sectors feature in its portfolio. The firm offers experience in PIS and COFINS taxation.

Strengths *"They have a high level of knowledge and we always witnessed much consistency in their assessments,"* a client says.

Work highlights Machado Simões was retained by Unicasa Indústria de Móveis to file a lawsuit seeking the non-taxation of social security contributions.

Notable practitioners

Partner **Rafael Machado Simões Pires** is head of department and he gets the endorsement of satisfied clients, who regard him as *"very intelligent, available and proactive,"* as well as being *"approachable."* He is seen handling a variety of mandates, ranging from social security contributions to ICMS and income taxation matters.

Martinelli Advogados

See profile on p.99

What the team is known for Nationwide firm Martinelli Advogados maintains an active office in Porto Alegre. It assists clients with a full range of municipal, state and federal taxes. It is particularly popular among market players from the food, construction and agribusiness sectors. The firm handles tax litigation mandates in both administrative and judicial arenas and is also noted for its tax advice in audits.

Strengths *"The work was very satisfactory, either with respect to the technical ability in the procedures or in relation to their swift and accurate responses,"* a client says.

Work highlights Martinelli advised Alibem Alimentos on judicial and administrative proceedings regarding the exclusion of ICMS, PIS and COFINS taxes.

Notable practitioners Raul Costi Simões is a key contact for the firm in Porto Alegre.

Matter, Boettcher, Zanini e Souza Advogados

What the team is known for Matter, Boettcher, Zanini e Souza Advogados is a well-known firm in Porto Alegre. Its tax department is active and handles litigation and non-contentious matters for significant clients. The firm is frequently retained to advise on ICMS-related disputes. It is also seen advising on tax planning arising from acquisitions. Its portfolio includes clients from the real estate, banking and technology sectors.

Strengths *"We really appreciate them because they are committed and always present interesting alternatives. They do very good work,"* a client says.

Work highlights Matter Boettcher assisted Kepler Weber with the signing of a protocol with the states of Rio Grande do Sul and Mato Grosso do Sul to improve the tax efficiency of its production plants located in both states.

Notable practitioners

Up-and-coming **Maurício Licks** gathers the approval of clients, who say: *"He has great tax knowledge at a national level."* He is also said to be *"skilled in foreign tax law"* including the USA and European countries. He is seen leading the team in tax matters connected to transactions.

Veirano Advogados

See profile on p.140

What the team is known for Nationwide full-service powerhouse Veirano Advogados maintains a respected department in Porto Alegre. Companies from the technology, oil and gas, and tobacco sectors rely on the team for key tax matters in the region. Offer includes contentious and non-contentious mandates.

Strengths A client says the firm is *"exceptional in terms of knowledge and agility."*

Notable practitioners

Associate-to-watch **Fábio Barichello** (see p.26) is endorsed by clients, who cite him as a practitioner who is *"a careful and thoughtful lawyer when he caters to our complicated tax troubles."*

Zulmar Neves Advocacia

See profile on p.146

What the team is known for Zulmar Neves is a respected firm with offices in Caxias do Sul and Porto Alegre. Its offer includes the full range of tax matters. Clients from the manufacturing hub in Rio Grande do Sul's highlands are particularly

fond of this practice and frequently rely on the firm for transactional tax matters.

Notable practitioners João Carlos Franzoi Basso is the key contact for clients.

General Business Law Santa Catarina

General Business Law: Santa Catarina	
Leading Firms	
Band 1	
Martinelli Advogados *	
Mosimann-Horn Advogados *	
Band 2	
De Marck Advogados	
Band 3	
Baptista Luz Advogados	
Buzaglo Dantas Advogados	
Lollato Lopes Rangel Ribeiro *	
Leading Individuals	
Band 1	
Bocorny Lio Mosimann-Horn Advogados *	
de Marck Vladimir De Marck Advogados *	
Horn Rafael Mosimann-Horn Advogados *	
Band 2	
Abal Rafael Baptista Luz Advogados	
Buzaglo Dantas Marcelo Buzaglo Dantas Advogados	
Dalcomuni Priscila Martinelli Advogados	
Mosimann Italo Mosimann-Horn Advogados *	
Rangel Effing Francisco Lollato Lopes Rangel Ribeiro *	
Associates to watch	
de Freitas José Paulo De Marck Advogados *	
Ghiorzi Ribeiro Lauana Lollato Lopes Rangel Ribeiro *	
* Indicates firm / individual with profile.	
Alphabetical order within each band. Band 1 is highest.	

Band 1

Martinelli Advogados

See profile on p.99

What the team is known for Pre-eminent Joinville-based practice Martinelli Advogados is regularly sought out by domestic clients on account of its extensive litigation experience. The firm is also well regarded for its longstanding tax expertise. It acts on the full range of municipal, state and federal taxes. Martinelli is particularly popular among market players from the food, construction and agribusiness sectors. Additionally, it is regularly instructed with non-contentious matters, including tax planning and M&A deals.

Strengths A client says: “This is a highly skilled team with a firm grasp of the client’s business. They identify key trends, which contributes to the success of our business in the face of a challenging economic environment.”

Work highlights Martinelli advised food company Urbano on tax planning matters and assisted the company with risk assessment.

Notable practitioners

Priscila Dalcomuni comes endorsed by clients, who affirm that she is “attentive and she always tries to tackle our demands in the best way possible.” She is frequently seen leading tax mandates, including litigation and non-contentious work.

Mosimann-Horn Advogados

See profile on p.105

What the team is known for Florianópolis-based firm Mosimann-Horn Advogados is highly admired

in the region. It provides full-service capabilities and is seasoned in handling complex matters locally. The firm is a one-stop shop for sophisticated clients in the region and provides counsel on disputes, commercial agreements and taxation. The team is also seen handling arbitration cases. Clients from the shipping, transportation and infrastructure sectors feature in its prominent client roster. Veolia and Bank of America are examples of new client wins.

Strengths A client comments: “They are excellent. They have knowledge and experience. Their lawyers are skilled, committed and attentive.”

Work highlights Mosimann-Horn represented JVL in a lawsuit against Easylog regarding shipping contracts.

Notable practitioners

Clients award positive comments to partner **Lio Bocorny** (see p.27) by saying that he shows “competence, commitment and a vast knowledge of law,” while other sources go on to say: “He has the unique trait of commanding high knowledge both in arbitration and corporate law.” **Rafael Horn** (see p.30) is seasoned handling high-stakes corporate matters. He is much respected in the region. Sources note his experience in high-stakes disputes before federal courts and courts of last resort. **Italo Mosimann** (see p.30) is a partner who earns the applaud of clients, who assert that “he has a reputation for excellent technical ability and for his professional relationship with his clients.” He has amassed expertise on administrative law matters.

Band 2

De Marck Advogados

What the team is known for Criciúma-based De Marck Advogados is a noted firm with expertise in corporate and commercial issues, including M&A, contracts, compliance and finance. Its contentious work stands out for its administrative and labour disputes skills. Clients from the agribusiness industry feature highly in its list.

Strengths A client says: “The work is quick, agile and competent, they cater to our all needs. They have broad market experience and knowledge in handling these matters.”

Work highlights De Marck assisted Peruchi Agicultura with a high-stakes labour claim.

Notable practitioners

Vladimir de Marck (see p.28) is partner that draws praise from clients, who roundly endorse him: “He has a comprehensive knowledge and wide experience,” while other sources commend him for his “quality of work and commitment to it.” He offers expertise in both corporate and labour mandates. Associate-to-watch **José Paulo de Freitas** (see p.28) is valued by clients, who report that “he is always very devoted to the case with responsibility and interest in solving the problems.” He is deemed to be “excellent” by other interviewees.

Band 3

Baptista Luz Advogados

What the team is known for With offices in Florianópolis and Londrina in addition to a presence in national hubs like São Paulo, Baptista Luz Advogados has a noted corporate and dispute resolution offer. It is particularly highly regarded for its expertise in technology matters. Its highly qualified team has national relevance when it comes to data protection matters. Further expertise includes drafting of agreements, collections, labour and employment advice, and representation in judicial cases.

Strengths A client says: “They are helpful, attentive and efficient.”

Notable practitioners

Partner **Rafael Abal** attains the endorsement of clients, who cite his performance as “able to meet expectations in a responsible way.” He is familiar with the technology industry and offers corporate and tax expertise.

Buzaglo Dantas Advogados

What the team is known for Florianópolis-based Buzaglo Dantas is noted for its dedication to environmental matters. Beyond offering advisory work on licensing processes, the firm is able to act on the contentious side, including judicial, administrative and criminal cases.

Strengths Market commentators recognise the firm’s “specialised” abilities on environmental disputes.

Work highlights Buzaglo Dantas counselled Portonave Terminais Portuários de Navegantes throughout the process of environmental licensing.

Notable practitioners

Marcelo Buzaglo Dantas is recognised as an “excellent professional” by a market commentator. He is noted for his expertise in environmental matters.

Lollato Lopes Rangel Ribeiro

See profile on p.87

What the team is known for Florianópolis firm Lollato Lopes Rangel Ribeiro is particularly noted for its assistance with insolvency cases. It provides counsel to distressed companies and acts on high-stakes litigation mandates. Biguaçu is a new client win.

Strengths Clients say: “They are marvellous, we are completely satisfied. They make me feel secure with their advice; they are assertive.”

Work highlights Lollato Lopes represented refrigerator manufacturer KMA in its BRL300 million judicial restructuring.

Notable practitioners

Partner **Francisco Rangel Effing** (see p.31) wins the approval of clients, who cite him as an “excellent” practitioner. His practice comprehends bankruptcy law and restructuring cases. Associate-to-watch **Lauana Ghiorzi Ribeiro** (see p.29) has managed to satisfy her clients, who men-

tion her as a practitioner of excellent qualities in regards to her performance. She offers litigation expertise.

Leaders' Profiles in Brazil

APPENDINO, Fábio

Rolim, Viotti, Goulart, Cardoso Advogados, Belo Horizonte – MG
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Practice Areas: M&A and Corporate Law

Career: Fabio works with Corporate Law for more than 20 years, and has been recognized for his work in complex Mergers & Acquisitions, reorganizations and sophisticated corporate structures, legal opinions and corporate planning.

Personal: Program On Negotiation (PON) from the Harvard Law School. Specialization in Finance from the Brazilian Capital Market Institute (IBMEC-MG) and in Business Law from the Pontifical Catholic University of São Paulo (PUC-SP). LL.B. in Law from the São Bernardo do Campo School of Law (FDSBC) Co-founder of the Institute of Applied Corporate Law (IDSA). Coordinator in the Corporate Law Committee of the Center for the Study of Law Firms in MG (CESA). Professor of Corporate Law in the LL.M course at the Pontifical Catholic University of Minas Gerais (PUC-Minas). Author of several articles of Corporate Law.

ARAÚJO KROETZ, Tarcísio

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Featured in General Business Law (Brazil)

Career: Tarcísio Araújo Kroetz has built a remarkable career as a lawyer in the sectors of electricity, oil and gas, investments in agribusiness, education and technology. He has extensive experience in conflict resolution and M&A operations. He also acts as an arbitrator in corporate disputes. Tarcísio received his Bachelor Law degree from the Federal University of Paraná (UFPR) and a Legal Master's degree from the Pontifical Catholic University of São Paulo (PUC-SP). He is an alumni from the New York University (NYU) and has already been part of the faculty of the Federal University of Paraná (UFPR) and the Pontifical Catholic University of Paraná (PUC-PR). He is currently president of the Instituto dos Advogados do Paraná (IAP-PR), president of the Paraná branch of the Center for the Study of Law Firms –CESA, member of the Brazilian Arbitration Committee –CBAr and the Brazilian Association of Private Equity and Venture Capital –ABVCAP.

ARRUDA ALVIM, Teresa

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Professional Memberships:

International Relations Director of Instituto Brasileiro de Direito Processual • Honorary Executive Secretary General of the International Association of Procedural Law • Honorary Member of the Associazione Italiana fra gli Studiosi del Processo Civile • Member of Instituto Ibero-Americano de Direito Processual, of the International Association of Procedural Law, of the Instituto Panamericano de Derecho Procesal, of the Instituto Português de Processo Civil • Member of the Advisory Council of Câmara de Arbitragem e Mediação da Federação das Indústrias do Estado do Paraná –CAMFIEP • International Consultant at ALI/Unidroit Principles of Transnational Civil Procedure • Member of the Editorial Board of the BRICS Law Journal and the Russian Law Journal • Rapporteur of a committee responsible for drafting the 2015 Brazilian Code of Civil Procedure

Personal: LL.B., LL.M., LL.D., and Ph.D at Pontifícia Universidade Católica de São Paulo • Full Professor of Law at Pontifícia Universidade Católica de São Paulo • Visiting scholar at the University of Cambridge, UK, and Universidade de Lisboa, Portugal

ARTIGAS GRILLO, Fabio

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Featured in General Business Law (Brazil)

Career: Fabio Grillo litigates for companies in tax-related issues in both administrative and judicial realms. He provides legal tax advice on matters of tax benefits to national as well as foreign corporations of various sectors. Grillo also provides assistance in corporate operations, mergers and acquisitions, due diligence and foreign investment projects. He has experience in tax planning and ordinary tax issues, including those related with international trade and Mercosur.

AZEVEDO SETTE, Fernando

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Fernando Azevedo Sette is senior partner and head of Corporate M&A and High Net Worth (HNW) practices at Azevedo Sette Advogados. He draws upon more than 25 years' experience advising clients in complex transactions involving commercial and

financial contracts, foreign investments, mergers and acquisitions and succession planning matters, especially to Mining, Construction and Engineering sector.

Career: Fernando was a professor of Strategic Alliances in graduate courses at the School of Economics of the Federal University of Minas Gerais, International Negotiations at the Foreign Trade School of UNA-MG and International Transactions at IEC-PUC/MG. He was foreign associate at Hannoch Weisman (New Jersey, 1994) and Dewey Ballantine (New York, 1997).

Professional Memberships: He is president of the Legal Network International (LNI), a network of independent law firms covering over fifty countries worldwide.

Personal: LL.B. from UFMG Law School, he was admitted to practice in Belo Horizonte, Brazil, 1992. Master's Degree in Law at University of Pennsylvania, EUA (LL.M., 1997).

AZEVEDO SETTE, Ordélio

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Ordélio Azevedo Sette is a founding partner of Azevedo Sette Advogados. He draws upon more than 50 years' experience in complex and strategic matters in compliance, anti-corruption, international and commercial negotiation, mergers and acquisitions, joint ventures, project finance and privatization.

Career: LL.B. from Universidade de Brasília Law School, he was admitted to practice in Brasília, Brazil, in 1996. He has specialization in Public Law and Constitutional at the same institution. He is specialized in International Negotiation at OEA – Organization of American States and Master's degree in International and Comparative Law at Cornell University, EUA (LL.M.).

Professional Memberships: Ordélio Azevedo Sette was an external consultant at UN – United Nations, president of the International Chamber of Commerce of Brazil (CIC-BR), a member of the Advisory Board of The Council of the Americas, a member of the Board of CONSEA FIESP (São Paulo Industries' Federation Board of Advanced and Strategic Studies), and a member of the BIAC – Business Industries Advisory Council of the OCDE, Paris, France. Partner is author of four legal books, two published in the United States.

Publications: He is recommended in Latin Lawyer 250 and Best Lawyers as leading lawyer in Corporate M&A,

Project Finance, Administrative Law and Government Relations practices.

BARABINO, André

TozziniFreire Advogados, São Paulo – SP

Featured in General Business Law (Brazil)

Practice Areas: Arbitration Litigation Agribusiness Education Technology & Innovation

Career: André has worked on diverse and complex disputes as well as arbitration proceedings involving domestic and international companies from many different industries. Known as a tenacious advocate, he regularly defends clients on significant matters before the regional, state and superior courts.

Professional Memberships: – President of the Arbitration Commission of OAB (Brazilian Bar Association), Campinas section.

BARICHELLO, Fábio

Veirano Advogados, Porto Alegre – RS
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Featured in Tax (Brazil)

Practice Areas: Tax & Customs

Career: LL.M, Tax Law, PUC-SP, 2008; MBA, FGV, Porto Alegre, 2000; Tax Law Course, IBET, Porto Alegre, 2002; Public Law Course, ESMAFE, Porto Alegre, 2001; LL.B, UFSM, 1998; B.S. in Accounting, UFSM, RS, 1990;

Professional Memberships: Center for Tax Studies Paulista (NUPET), Member; Council Tax Issues Technical, Legal and Financial of Federation of Industries of the State of Rio Grande do Sul (CONTEC/FIERGS), Counselor; Brazilian Bar Association from Rio Grande do Sul (OAB/RS), Member of the Tax Law Special Committee; Agri-industry Council, Legal and Financial of Federation of Industries of the State of Rio Grande do Sul (CONAGRO/FIERGS), Counselor

BETTIOL, Luiz Alberto

Advocacia Bettiol, Brasília – DF
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Featured in Dispute Resolution (Brazil)

Career: Graduated in Law from University of Brasília – UnB in 1984, with specialization in Tax Law at the Center for Studies and University Extension of São Paulo (CEEU) and Member of the Public and Business Law Institute.

BETTIOL, Luiz Antônio

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Featured in Dispute Resolution (Brazil)

Career: Graduated in Law from University of Brasília – UnB in 1985.

BEZERRA CAVALCANTI, Bruno Novaes

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Practice Areas: Managing Partner of Queiroz Cavalcanti Advocacia, Bruno Cavalcanti has 15 years of experience as a lawyer. His expertise in the banking, retail, power and automobile industries stand out. President of the Commission of Securitization Law at IAP – Instituto dos Advogados de Pernambuco; Vice-President of the Commission of Banking Law of OAB (Brazilian Bar Association); Member of AIDA – Associação Internacional de Direito do Seguro (International Association of Insurance Law); Member of ABA – American Bar Association

BICCA MACHADO, Rafael

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Practice Areas: Rafael Bicca Machado heads the corporate department and is responsible for the legal and strategic conduction of Mergers and Acquisitions and other commercial transactions, including the reorganization of companies and renegotiation of debts. He also has ample experience in complex corporate disputes (arbitration and litigation), especially in conflicts involving corporate operations.

BOCORNHY, Lio

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Featured in General Business Law (Brazil)

Practice Areas: Lio distinguished himself as a valuable advisor to clients on contractual and corporate matters. He is also an experienced litigation attorney, using his breadth of knowledge to perform his litigation work in disputes involving complex contracts, real estate businesses and corporate issues. Due to his international experience (NYU), he is the head partner of the firm's arbitration practice.

BOFILL, Maria

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Corporate/M&A, Corporate Governance, Private Equity/Venture Capital, Foreign Investment, Technology/Innovation.

Career: Admitted to practice law in Brazil and California, Maria has extensive experience in mergers and acquisitions, corporate restructuring, private equity, foreign investment and complex agreements. She has represented parties to some of the most relevant transactions in southern Brazil in the past decade. Maria advises on corporate and contractual matters, assisting clients in corporate governance and succession planning. She answers for strategic relations in the innovation ecosystem, operating as a bridge for venture capital funds and large companies focused on open innovation and corporate venture. Maria was a permanent associate in

the M&A team at Skadden, Arps, Slate, Meagher & Flom LLP in Los Angeles, USA, having previously worked as a legal intern with a judge at the Superior Court of California.

Professional Memberships: Mentor at Women in Law Mentoring Brazil; IBGC Startup Commission; AMCHAM-POA Digital Transformation Strategic Committee; ICC-Brazil Digital Economy Commission.

Personal: LLM from the University of California, Berkeley, USA, 2007. Graduate of the Law School of PUC-RS (Pontifícia Universidade Católica do Rio Grande do Sul), 2004.

BOPP DIETERICH, Frederico

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Dieterich is partner and head of Azevedo Sette Advogados' Infrastructure practice in Belo Horizonte. He draws upon more than 25 years' experience advising clients in complex transactions involving regulatory and administrative law, infrastructure projects and PPPs, project finance, banking and capital markets.

Career: Before joining Azevedo Sette, he worked as in-house counsel (1993-2001) at Andrade Gutierrez Group (a largest construction company in Brazil).

Personal: LL.B. from UFMG Law School, he was admitted to practice in Belo Horizonte, Brazil, 1993. He is specialized in Corporate Finance, and PhD in Administrative Law at Universidade Federal de Minas Gerais (PhD, 2007). Frederico is certified as CP3P-F (since 2017). Well known in academic circles, he is professor at Fundação Dom Cabral (courses aiming at the development of shareholders and leaders with focus on legal matters related to business growth, project finance, concessions and public-private partnerships, and M&A). He is legal consultant at Interamerican Development Bank, and Member of the Projeto Infra2038

BORN ROMAN, Daniel

TozziniFreire Advogados, São Paulo – SP

Featured in Corporate/Commercial (Brazil)

Practice Areas: M&A Corporate Restructuring

Career: Junior associate at TozziniFreire, Daniel is experienced in mergers and acquisitions, corporate restructuring, complex agreements and consulting on corporate and contractual matters, acting in important transactions conducted in Rio Grande do Sul.

Professional Memberships:

Member of OAB/RS (Brazilian Bar Association, Rio Grande do Sul section). Member of ABEArb (Brazilian Association of Arbitration Students).

BOTELHO SPAGNOL, Werther

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Practice Areas: Founding partner Werther Botelho Spagnol has 27 years of experience in the field, as a high-level litigator and advisor on all matters regarding tax law. He has a

tax specialization from the Universidad Autónoma de Madrid, and a Master and PhD in Finance and Tax Law from Universidade Federal de Minas Gerais – UFMG. Werther is a professor of graduation and post-graduation courses at UFMG and Faculdade Milton Campos, the author of various specialized books and articles, a high-profile lecturer at national and international seminars and congresses, and a former General Prosecutor of UFMG. Werther is highly admired for his ability to conciliate a solid academic background with a pragmatic and business-friendly approach.

BRAGA LUZ OLIVEIRA, Bruna

TozziniFreire Advogados, São Paulo – SP

Featured in Corporate/Commercial (Brazil)

Practice Areas: Corporate / Commercial – M&A

Career: TozziniFreire's associate in the Corporate/M&A practices, Bruna has experience in corporate restructuring of national and foreign companies with local subsidiaries, as well as in legal assistance of M&A transactions in the South of Brazil.

BRAICHI, Thiago

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Featured in Tax (Brazil)

Practice Areas: Tax Corporate and Asset Restructuring Foreign Investments Startup and Fintech Technology and Innovation

Career: Thiago has been practicing tax law for over 15 years, advising companies on the resolution of a variety of issues, mostly in the advisory area. He leads the firm's Tax practice and is particularly experienced in tax planning at both domestic and international levels, tax advisory in corporate and M&A transactions, family and estate planning, structuring of foreign investments in Brazil and Brazilian investments overseas. He has a distinguished international education and experience in Minas Gerais, especially for his previous work abroad for EY (London and Amsterdam offices) and Loyens & Loeff. Thiago represents clients from several sectors, such as life sciences, healthcare, mining, energy, real estate, technology, startups, construction, education, and commercial and professional services. He is also a professor of tax law and tax planning at the Pontifical Catholic University of Minas Gerais.

CAPURUÇO, Guilherme

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Featured in Dispute Resolution (Brazil)

Practice Areas: Litigation Arbitration Corporate and M&A Contract Law Reorganization and Bankruptcy Mining Law
Career: Guilherme is a founding partner and heads the Dispute Resolution department. He has vast experience tackling highly complex litigation, as well as sophisticated commercial arbitration cases involving companies and individuals. Guilherme's expertise stands out in matters relating to corporate law, bankruptcy and restructuring

law, business law, civil liability, contract law, credit collection, expropriations, public procurement and government contracts. He has been active in many of the most relevant corporate litigation cases in Minas Gerais recently, including the ones concerning high net worth families. He has also supervised numerous complex legal due diligence, assessing and quantifying civil litigation-related risks. Guilherme represents clients from several sectors, such as construction, steel, mining, medical laboratory, telecommunications, energy, private pension, real estate and real estate financing, health fund, banking, insurance, and agribusiness.

Professional Memberships: – Recommended arbitrator by "Câmara de Mediação e Arbitragem Especializada (CAMES)"; – Member of the Corporate Law Commission of the Brazilian Bar Association (OAB – Minas Gerais).

Publications: Guilherme writes regularly for the Brazilian magazine Capital Aberto's section on legislation and stock exchange (Legislação & Mercados).

CARNEIRO DA CUNHA MENEGAZZO, Aloisio

TozziniFreire Advogados, São Paulo – SP

Featured in General Business Law (Brazil)

Practice Areas: Corporate Law & Foreign Investment Mergers & Acquisitions Technology & Innovation Agribusiness

Career: Head of TozziniFreire's Campinas office, Aloisio specializes in corporate law and M&A with over twenty years of work, having great experience in corporate consulting and negotiation. His practice encompasses matters related to capital markets, corporate finance, contract negotiation and issues regarding institutions such as the Brazilian Securities Commission (CVM), the Brazilian Central Bank (BACEN), and the Brazilian Exchange Market. Aloisio advises clients on joint ventures, corporate restructurings and venture capital structures. He also has wide expertise in structuring and preparing foreign investments in Brazil, in the analysis, elaboration and negotiation of high complexity contracts and in due diligence procedures.

Professional Memberships: Member of the Regional Council of AmCham Campinas. Member of IBFC Campinas (Brazilian Institute of Financial Executives). Member of OAB (Brazilian Bar Association), São Paulo, Rio Grande do Sul and Distrito Federal sections.

CARVALHO, Cristiano

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Practice Areas: Cristiano Rosa de Carvalho has been practicing since 1993 in tax advisory and litigation, providing assistance to clients in various sectors. He has acted in the tax planning and administrative and judicial representation of Brazilian and foreign companies in the energy, tourism, agribusiness, telecommunications, entertainment, construction, food and drug sectors, among others. Currently, his projects are focused on international and domestic tax planning, negotiation of tax incentives for the implementation

of industrial plants, reimbursement of tax credits in major industries, and taxation in infrastructure projects.

CASAGRANDE PEREIRA, Luiz Fernando

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Practice Areas: His practice covers the full range of contentious Litigation matters, particularly those related to high-profile Anti-Corruption, Corporate/Commercial, Public Law and Real Estate matters. He is also known for his extensive knowledge of Regulatory matters, especially those related to the Banking, Technology and Construction sectors. He advises all types of relevant players in this field, including some of the largest companies in the Banking, Construction and Technology sectors.

Career: Luiz Fernando is a lawyer with nearly 30 years of experience in the Litigation and Civil Procedural Law. He founded Vernalha Pereira Advogados in the year 2000 and is the author of a series of books on Civil Law and Litigation Law.

Publications: Author of books, such as: *Urgent Measures in Corporate Law* (Revista dos Tribunais, 2002) and *Jurisdictional Protection of Industrial Property* (Revista dos Tribunais, 2006). Author of several book chapters and many articles, courses and lectures in the field of Business Law and Civil Procedural Law.

Personal: He has a Bachelor of Law from the Pontifical Catholic University of Paraná (1993), a Specialization in Civil Litigation Law from UNICURITIBA (1995), a Master's of Law in Civil Procedural Law (2000) and a PhD in Civil Procedural Law (2003) from the Federal University of Paraná.

COCENTINO, Leonardo

Queiroz Cavalcanti Advocacia, Recife – PE

Practice Areas: Managing Partner of the Civil Litigation area. He has been involved in the strategic lawsuits portfolio with the main clients of the financial market of the country for six (06) years and is responsible for 1214 relevant lawsuits. He has experience in the banking and insurance sectors, as well as acting extensively in civil liability actions, public civil actions, incidents of standardization of jurisprudence.

Career: Graduated in Law from the Faculty of Law of Recife – UFPE. LLM in Corporate Law at Fundação Getúlio Vargas – FGV. Master in Law at UFPE.

CREMONESI, Guilherme

Finocchio & Ustra, Campinas – SP

Featured in General Business Law (Brazil)

Practice Areas: White Collar Crime

Career: FIUS's Partner Guilherme Cremonesi is one of the most admired White Collar crime Lawyers in Brazil according to "Revista Análise 500-2015, 2018 e 2020". Cremonesi has had wide experience working for more than 14 years, handling criminal cases of high complexity and national repercussions, such as Operation Car Wash, Parliamentary Committee of Investigation on Covid Pandemic, and other high-profile cases involving matters related to all types of business crimes for instance crimes

against public administration, bid-rigging, money laundering, tax crimes, environmental crimes, crimes against labour organizations, crimes against the national financial system, bankruptcy crimes, among others. In addition to the considerable experience defending clients in police investigations and criminal proceedings, Guilherme also acts as an assistant prosecutor to protect the interests of the victim in all types of business crimes.

Professional Memberships: He was the President of the Economic Criminal Law Commission of The Brazilian Bar Association in Campinas and President of the Criminal Compliance Commission of the Brazilian Institute for the Development of International Business Relations – IBREI.

Personal: Bachelor of Laws, Pontifícia Universidade Católica de Campinas – PUCCAMP and post-graduate degree in Economic Criminal Law from Fundação Getúlio Vargas – FGC-Law.

DARWICH MENDES, Lucca

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Featured in General Business Law (Brazil)

Practice Areas: General Business Law.

Career: Founding partner and administrator of Mendes Advocacia & Consultoria, responsible for civil and business area. In managing the firm, he works focusing on its integration and in the challenges related to the consolidation and growth of the firm, in addition to having an attentive look at the relationship with the team, clients and society. In the end activity of the firm, he concentrates his efforts on consulting and strategies of the civil area, with an emphasis on the analysis and negotiation of contracts. He has experience in drawing up strategies for conflict resolution, contributing to the main decision-making processes both of the firm and of our clients.

Professional Memberships: Brazilian Bar Association (OAB). President of the Committee for Strategy and Leadership in Law Firms of the Brazilian Bar Association, State of Pará Sectional Office (OAB/PA), since 2019.

Personal: – Specialist education in Business Management from Fundação Dom Cabral (FDC), 2017. – Master of Administration – Contemporary Management of Organizations with a focus on Leadership in Law Firms by Fundação Dom Cabral (FDC), 2019. – Extension education in Entrepreneurship and Innovation from Cambridge University, Judge Business School (JBS), 2016. – Extension education in Negotiation at Harvard Law School (HLS), 2018.

DE FREITAS, José Paulo

De Marck Advogados, Criciúma – SC

Practice Areas: Civil right Contracts

DE MARCK, Vladimir

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Practice Areas: Business Law

DE OLIVEIRA BERNI, Vinícius

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Featured in Dispute Resolution (Brazil)

Practice Areas: Arbitration, Litigation, Consumer and Regulatory Affairs

Career: Vinícius has extensive experience advising on lawsuits in several areas of civil, procedural, administrative and regulatory law. A respected litigator across different market sectors, Vinícius actively practices before the Regional and Superior Courts.

Personal: Studied at IADC 2014 Trial Academy, organized by the International Association of Defense Counsel, from Stanford University, USA. Graduate of the Law School of UFRGS (Universidade Federal do Rio Grande do Sul).

FAGANELLO, Tiago

CMT – Carvalho, Machado e Timm Advogados, Porto Alegre – RS

Practice Areas: Tiago Faganello has extensive experience in the field of corporate civil litigation, with relevant performance in strategic and complex issues involving civil, commercial, consumer, administrative, and insurance law. He represents clients in national and international arbitrations on issues related to the acquisition of companies, corporate conflicts, infrastructure, commercial representation, construction contracts, among others. It focuses on overcoming traditional legal assistance, offering innovative legal solutions, and focusing on clients' needs.

FERNANDES IBRAIM, Marco Túlio

Botelho Advogados, Belo Horizonte – MG

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Practice Areas: Marco Túlio

Fernandes Ibraim is a partner whose practice specializes in complex litigation matters concerning federal, state and municipal taxes. He is known for his responsiveness and ability to provide tailor-made solutions for its clients. Marco also has great experience in tax consultancy, as well as is strongly dedicated to new projects for the firm. Marco's main clients come from the automotive industry, mining and the financial sector.

Personal: Marco teaches Administrative Tax Law at undergraduate and graduate courses. Marco has a LL.B. from Universidade Federal de Minas Gerais – UFMG, a Masters in Tax Law from the same institution and a PhD in Public Law from PUC/MG.

FERRAZ, Adriano

Freitas Ferraz Capuruço Braichi Riccio Advogados, Belo Horizonte – MG

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Corporate and M&A Capital Markets Corporate and Asset Restructuring Foreign Investments Private Equity and Venture Capital Project Finance Reorganization and Bankruptcy Startup and Fintech Technology and Innovation

Career: Adriano is a founding partner and co-responsible for Freitas Ferraz' Corporate and M&A group. He acts for both national and foreign clients,

and is actively involved in negotiating, structuring and implementing M&A transactions, private equity and venture capital deals, joint ventures, corporate restructuring, capital markets, and corporate restructuring of companies under financial crisis. An expert in corporate transactions in the energy sector, Adriano has a solid background in acquisitions of hydroelectric, wind and solar power plants, leading high-end transactions. He has also advised several investments and restructuring transactions of corporate groups, acting for clients in the energy, technology, education and real estate sectors, mostly through the impact within investment corporate transactions and M&A. Adriano is also a professor of Mergers and Acquisitions and Commercial Contracts at the LL.M. and MBA Program of IBMEC.

Publications: Co-author of the books: "Sociedades Anônimas e Mercado de Capitais: Estudos em Homenagem ao Prof. Osmar Brina Corrêa-Lima," "Fundos de Investimentos – Aspectos Jurídicos, Regulamentares e Tributários" and "A Destituição e a Nomeação de Administrador pelo Poder Judiciário."

FERREIRA DA SILVA, Luis Renato

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Featured in Corporate/Commercial (Brazil), Dispute Resolution (Brazil)

Practice Areas: Corporate/M&A, Arbitration and Litigation practice groups.

Career: A specialist in corporate law, contract law, litigation and arbitration related to such matters at TozziniFreire's Porto Alegre office, Luis Renato is also a professor at the Federal University of Rio Grande do Sul, and brings to the firm a distinguished academic background focused on civil and contract law. In private practice, he has built a reputation for his exceptional performance in frequent work before the State Court of Rio Grande do Sul and the Superior Court of Justice in Brasília, and many other arbitration proceedings.

Publications: Author of several books and articles in relevant national and international publications.

Personal: Doctor of Laws degree from the Law School of USP (Universidade de São Paulo). Master's degree from the Law School of UFRGS (Universidade Federal do Rio Grande do Sul). Graduate of the Law School of PUCRS (Pontifícia Universidade Católica do Rio Grande do Sul), 1987.

FIGUEIRAS, Gabriela

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Practice Areas: Partner of Corporate Law and International Business Transactions Areas of Queiroz Cavalcanti Advocacia. Works with national and international clients, focusing on business transactions, such as strategic commercial agreements, partnerships, and joint ventures. Also involved in wealth and succession planning, especially for family owned businesses,

using financial vehicles and corporate structures in Brazil and abroad.

Career: LL.M. degree from Chicago University (2016). Non-degree program at Yale University (EUA), Fordham University (EUA), Georgia State University (EUA) and Tsinghua University (China). Exchange Program at San Diego State University – one academic semester at Business School.

FINOCCHIO, José

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Featured in General Business Law (Brazil)

Practice Areas: Restructuring and Insolvency, M&A and Arbitration.

Career: Founding partner of Finocchio & Ustra Sociedade de Advogados and Professor at Faculdades de Campinas – Facamp. José Luis Finocchio Junior has more than 20 years of experience in M&A, Bankruptcy and Restructuring. He is the co-author of the research which represents the first Brazilian precedent before the Superior Court of Justice regarding the possibility of Reorganization for rural producers not registered with the Registry of Commerce during the predominant period of their activities and the application of Reorganization to debts incurred prior to registration with the Registry of Commerce.

Professional Memberships: Coordinator of the Family Business Committee of the Brazilian Institute of Finance Executives in Campinas (IBEF – Campinas). Member of the Brazilian Institute of Corporate Governance and the Brazilian Bar Association, São Paulo Section. Member of the TMA – Turnaround Management Association. Member of the advisory board and board of directors of several family companies.

Personal: Finocchio has a bachelor's degree in Law from the Pontifícia Universidade Católica de Campinas, he attained LL.M. in International Business Law at Boston University and LL.M. in Corporate Law at IBMEC, São Paulo.

FOSSATI, Fernanda

Veirano Advogados, Rio de Janeiro – RJ
Featured in Corporate/Commercial (Brazil)

Practice Areas: Commercial

Contracts; Corporate & Mergers and Acquisitions; Public Law; Venture Capital & Startups

Career: LL.M., Civil and Corporate Law, Universidade Federal do Rio Grande do Sul (UFRS), Porto Alegre, 2014 Business and Corporate Law Course, Fundação Getúlio Vargas (FGV-SP), São Paulo, 2011 LL.B., Cum Laude, Universidade Federal do Rio Grande do Sul (UFRGS), Porto Alegre, 2010 Attended a semester in La Sapienza University, Rome, Italy, 2008

Professional Memberships: American Chamber of Commerce (AMCHAM), Porto Alegre

FRATTARI, Rafael

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Practice Areas: Rafael Frattari has over 20 years of experience in Tax Law and graduated from Universidade Federal de Minas Gerais (UFMG). He is a Master and Doctor of Law by Universi-

dade Federal de Minas Gerais (1999 and 2008). Frattari is the current Vice President of ABRADT – Associação Brasileira de Direito Tributário, Tax Law Professor at Fundação Mineira de Educação e Cultura (FUMEC), Coordinator of the Tax Law Course at Centro de Atualização em Direito (CAD), member of OAB/MG Tax Commission and external member of the Fecomércio/MG Tax Commission. He is the author of two individual books – “Decadência e Prescrição no Direito Tributário: Em Defesa da Norma Geral no Direito Brasileiro” and “Os Prazos Para Restituição do Indébito no Direito Tributário Brasileiro”. In addition, Frattari has co-authored more than ten books and has almost fifty academic articles published in technical magazines. He was a Tax Law Adjunct Professor at Universidade Federal de Ouro Preto (UFOP) and Counselor of Junta de Recursos Fiscais do Município de Belo Horizonte.

FREITAS, Bernardo

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Corporate and M&A Capital Markets Corporate and Asset Restructuring Foreign Investments Private Equity and Venture Capital Project Finance Reorganization and Bankruptcy Startup and Fintech Technology and Innovation

Career: Founding partner of Freitas Ferraz, Bernardo co-heads the Corporate and M&A practice. He is experienced in negotiating, structuring, and implementing M&A transactions, corporate restructuring, mutual investment funds, private equity, and venture capital deals. Bernardo also provides advice on cross-border investments and capital markets regulation. He often represents domestic and foreign clients from sectors such as infrastructure and transportation, banking, healthcare, metals & mining, utilities & alternative energy, real estate, technology, construction and engineering, retail, and education. Bernardo taught “Business Law” at the Federal University of Minas Gerais – UFMG (2012-2013), and “Capital Markets” (2013-2016) and “M&A and transactions” (2021) at IBMEC/MG.

Professional Memberships: Coordinator of the Minas Gerais Commission of “Instituto Brasileiro de Direito Empresarial (IBRADEMP).

Publications: Coordinator and co-author of the books: “Sociedades Anônimas e Mercado de Capitais: Estudos em Homenagem ao Prof. Osmar Brina Corrêa-Lima,” “Fundos de Investimentos – Aspectos Jurídicos, Regulamentares e Tributários,” co-author of the book: “Finanças Corporativas – Aspectos Jurídicos e Estratégicos.”

FULGENCIO BRANDÃO, Alice

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Banking and Finance, Capital Markets, Mergers and Acquisitions, Private Equity and Technology and Intellectual Property.

Career: Bachelor of Law from Universidade Federal de Minas Gerais – UFMG and a specialist in Financial Management by Fundação Dom Cabral. She is a senior associate at Belo Horizonte's Office and represents banks and other financial institutions, private equity firms, multinational companies, public corporations and other investors, advising clients from a variety of industries on a wide spectrum of transactions.

Professional Memberships: Admitted to the Brazilian Bar Association (OAB), 2011.

Publications: Co-author of the chapter regarding Capital Markets of the book “Direito Societário e Mercado de Capitais”, published by Editora D'Plácido, on 2018.

GAVA VERZONI, Fernando

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Corporate & Mergers and Acquisitions; Commercial Contracts

Career: LL.M., International Legal Studies, New York University School of Law (NYU), 2005, with a merit-based scholarship awarded by the law school (“Dean's Graduate Award”); 20th Annual Summer Program in US Law and Legal Institutions, University of Wisconsin at Madison, 2002; Specialist in International Law, UFRGS, 2002; LL.B., summa cum laude and ranked first in class, Universidade Federal do Rio Grande do Sul (UFRGS), 2000.

Professional Memberships: Brazilian Bar Association (OAB) – Rio Grande do Sul, Arbitration Commission; International Bar Association (IBA) Corporate and M&A Law and International Sales Committees; American Bar Association (ABA) – Corporate Law Section and M&A Committee

GHIORZI RIBEIRO, Lauana

Lollato Lopes Rangel Ribeiro, São Paulo – SP

Featured in General Business Law (Brazil)

Practice Areas: Restructuring and Insolvency

Career: Lauana graduated in Santa Catarina Higher Education Complex, as known as “CESUSC” in the year of 2012 and holds a Master of Laws (LLM) degree in Business Law from FGV. Also, she was an associate at the firm Bello & Lollato Advogados, where she worked in several judicial reorganization proceedings. She has accumulated experience working on the restructuring cases of the companies SULCATARINENSE, PROIMPORT BRASIL LTDA, KOMLOG IMPORTAÇÃO LTDA, BECKHAUSER IND. COM. DE MALHAS LTDA. At Lollato Lopes Rangel Ribeiro firm (LLRR) she remains to focus on the insolvency area as a senior associate.

GUARITA SOUZA, Heloisa

Prolik Advogados, Curitiba – PR

Practice Areas:

GUIMARÃES, Leandra

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Featured in Tax (Brazil)

Practice Areas: Guimarães is partner and head of Azevedo Sette Advogados'

Tax and Planning in Belo Horizonte office. She draws upon more than 25 years' experience advising clients in complex transactions involving tax and corporate law.

Career: Guimarães was professor of Planning Tax and M&A in MBA Finance course at IBMEC, and Tax Administration in MBA in company at Fundação Dom Cabral. Before joining Azevedo Sette, she worked in the tax area of the company “Big Four” (1988–2005).

Personal: LL.B. from Milton Campos Law School, she was admitted to practice in Belo Horizonte, Brazil, 1992. She has LL.B. in accounting from FUMEC. She has MBA in Finance at IBMEC (2002).

HAPNER, Carlos Eduardo

Hapner Kroetz Advogados, Curitiba – PR

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Featured in General Business Law (Brazil)

Career: Carlos Eduardo Manfredini Hapner has been dedicated to litigation and arbitration throughout his career. He is renowned for building long-lasting relationships with clients and for relevant performances before State and Federal Courts of Appeal, especially those in the South of Brazil. He also has great academic and professional background in corporate matters, teaching business law for over 30 years in Federal University of Paraná (UFPR).

Professional Memberships:

Center for Legal Studies of Law Firms (CESA): Member and former president of Paraná's branch. Paraná's Institute of Lawyers (IAP): Member and former president. Union Internationale des Avocats (UIA): Member and former conseiller du president. Brazilian Arbitration Committee (CBAR): Member. American Bar Association (ABA): Member. Conselho de Colégios e Ordens de Advogados do MERCOSUL (COADEM): Former president.

Personal: Master's and Bachelor's Degree in Law from the Federal University of Paraná (UFPR) International experience: Max Planck Institute, Hamburg (1990)

HARTEN FILHO, Carlos Antônio

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Practice Areas: Carlos Harten has 21 years of experience working as a lawyer. He represents clients from a wide range of industries, such as the beverages industry, automobile industry, telecommunications, insurance, banking, oil & gas sector. He is a specialist in litigation. Carlos acts in civil and corporate litigation, representing companies in the telecommunications, banking, insurance, beverage, consumer, automobile, sugar and alcohol industry and power distribution. Works in the main IRDRs in progress in the Northeast, including the first in the country in matters of security, as well as in collective actions and incidents that form judicial precedents.

Professional Memberships: He is a Federal Counselor of OAB (Brazilian Bar Association), and President of Insurance Law Commission of OAB (Brazilian

Bar Association). He is also a General Secretary of the Lawyers' Institute of Pernambuco – IAP. Honorary member of IBDS, of the International Association of Insurance Law – AIDA and of the Publishing Council of the Brazilian Magazine of Insurance Law and Civil Responsibility. He is the correspondent responsible for the Brazil section chronicles of *Revista Española de Jurisprudencia Y Legislación*.

HIANE DE MOURA, Mauro

Veirano Advogados, Rio de Janeiro – RJ

Featured in Dispute Resolution (Brazil)

Practice Areas: Compliance & Investigations; Dispute Resolution – Arbitration; Dispute Resolution – Litigation; Public Law

Career: Specialist in Public Law, Universidade de Caxias do Sul, 2015 LL.M., Universidade Federal do Rio Grande do Sul (UFRGS), 2012 Postgraduate Diploma in Economics for Competition Law, King's College London, 2007 Specialist in Business Economics, Universidade Federal do Rio Grande do Sul (UFRGS), 2006 LL.M., The University of Chicago, 2004 LL.B., *summa cum laude*, Universidade Federal do Rio Grande do Sul (UFRGS), 2000

HORN, Rafael

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Featured in General Business Law (Brazil)

Practice Areas: Rafael has a singular and modern view of the Law, which allows him to develop singular strategies to handle a wide variety of legal matters, especially complex dispute resolutions, corporate transactions and contract negotiations. In addition, he has a broad experience handling complex litigation.

LERNER, Diego

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Corporate & Mergers and Acquisitions; Commercial Contracts; and Real Estate

Career: LL.M., Corporate Law, New York University School of Law, 2010; LL.M., International Law, Universidade Federal do Rio Grande do Sul (UFRGS), Porto Alegre, 2009; LL.B., Universidade Federal do Rio Grande do Sul (UFRGS), Porto Alegre, 2005; Exchange Student, The University of Texas at Austin School of Law, CAPES/FIPSE Scholar, Austin, TX, 2005

Professional Memberships: American Chamber of Commerce (AMCHAM), Porto Alegre; American Bar Association (ABA), International Law Section; World Services Group (WSG)

LUCHO FERRÃO, Eduardo Antônio

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Featured in Dispute Resolution (Brazil)

Practice Areas: Civil, Commercial, Business, Tax, Regulatory, Concessions, Biddings, Contracts, Constitutional, Competitive and Criminal Law.

Career: Graduated from the Federal University of Santa Maria (RS), in 1975.

He was a member of the Public Prosecutor's Office of Rio Grande do Sul for 14 years and obtained all the promotions according to merit criteria. He was a senior lecturer at the University of Cruz Alta and at the Superior School of the Public Ministry (RS). Eduardo Ferrão served as legal advisor to the National Constituent Assembly. He was a member of the Diffuse Rights Commission of the Federal Council of the Brazilian Bar Association. Since 1990, he has practiced law in the Superior Courts. He is a member of the Institute of Lawyers of the Federal District.

MALLMANN, Rafael

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Featured in Tax (Brazil)

Practice Areas: Tax

Career: Rafael has experience in tax law since 2000. As a consultant on tax-related issues, he participates in various corporate tax house committees, seeking the most efficient solutions for a wide variety of clients. Rafael specializes in tax litigation, protecting the interests of clients in significant administrative and judicial cases.

Personal: Specialized degree, Tax Law, Pontifícia Universidade Católica do Rio Grande do Sul (PUCRS). Specialized degree, Tax Law, Instituto Brasileiro de Estudos Tributários (IBET). Graduate, Law School of Universidade Federal do Rio Grande do Sul (UFRGS).

MANGONI MORETTI, Cláudio

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Featured in Tax (Brazil)

Practice Areas: Tax; Industrials, Manufacturing and Transportation; Agribusiness

Career: Cláudio Moretti joined Trench Rossi Watanabe in 2001 as partner and founder of the Porto Alegre Office. He is a member of the Tax Practice Group, working with focus on tax litigation. Cláudio Moretti has extensive experience in judicial and administrative tax litigation, both with respect to direct and indirect taxes. In addition, for over 25 years he has been advising national and foreign companies on local and international tax planning. He has a wide breadth of experience in the Tax planning for M&A projects of Brazilian companies; corporate structuring of foreign investments; tax structuring and risk analysis of corporate reorganizations; tax consultancy related to the operational activities of companies in the most diverse sectors; acting with local and superior courts in tax and corporate disputes; acting as arbitrator in private arbitrations involving tax issues. In addition, Cláudio was professor of Private International Law at the Faculty of Law of the Pontifícia Universidade Católica do Rio Grande do Sul.

Personal: He graduated from Universidade Federal do Rio Grande do Sul with a degree in Law and he also holds a master's degree in European Law from European Institute of the University of Saar – Germany.

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Featured in Dispute Resolution (Brazil)

Practice Areas: Litigation; Arbitration

Career: Eduardo has particular experience in banking and finance transactions, as well as in consumer relations issues, and his practice extends to arbitrations and contract-related matters. Clients also benefit from the vast experience he accumulated while serving as the city's public prosecutor. Professor of Civil Law and Civil Procedure graduate program of the Law School of PUC-RS. Professor at Escola da Magistratura do Rio Grande do Sul (Ajuris).

Professional Memberships: Former Vice-president: Association of Brazilian Law Firms (CESA) in Rio Grande do Sul.

Personal: Graduate, Law School of PUCRS.

MENDES CARDOSO, Alessandro

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Featured in Tax (Brazil)

Practice Areas: Tax Law, Social Security and International Trade and Customs Law

Career: Alessandro has worked with Tax Law, Customs Law, and Social Security Law for more than 20 years and is widely acknowledged for his expertise in domestic and foreign tax matters. Actively involved in advocacy before Brazilian administrative tribunals, such as the Administrative Tax Appeal Council (CARF), State Taxpayers' Councils, as well as before the Federal Regional Courts, the Superior Court of Justice and the Supreme Federal Court.

Publications: He has published articles and legal opinions in specialized magazines. Alessandro is author of the books "O Dever Fundamental de Recolher Tributos no Estado Democrático de Direito", "Estudos de Custeio Previdenciário" and "Novos Estudos de Custeio Previdenciário".
Personal: PhD in Law Candidate from Pontifical Catholic University of Minas Gerais (PUC-MG). Master Degree in Tax Law from the Federal University of Minas Gerais (UFMG). Specialization in Business Law from PUC-MG and LL.B. from UFMG. Professor of Tax Law in the Post-Graduation courses at IBMEC and PUC/MG.

MIRAGLIA, Luis Ricardo

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Miraglia is partner in Azevedo Sette Advogados' Corporate M&A practice in Belo Horizonte office. He draws upon more than 20 years' experience advising clients in complex transactions involving commercial contracts, foreign investments, mergers and acquisitions, specially to Energy, and Mining sectors.

Career: Miraglia was foreign associate at Arnold & Porter, Washington, EUA (2002-2003).

Personal: LL.B. from UFMG Law

School, he was admitted to practice in Belo Horizonte, Brazil, in 1996. He has a Master's Degree in Corporate / M&A and Business Finance at University of Chicago, EUA (LL.M., 2002).

MIRANDA DE OLIVEIRA, Luis

Gustavo

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Practice Areas: Compliance, Corporate Governance, Corporate Law, Infrastructure, Real Estate Law

Career: Luis Gustavo works with Compliance, Corporate Governance, Infrastructure, Contracts and Real Estate. Guest lecturer in Corporate Governance and Compliance of IEC/PUC Minas Specialization course of the Brazilian Institute of Corporate Governance (IBGC) and Dom Cabral Foundation (FDC).

Professional Memberships: Member of the Technology Committee of the Platform Against Corruption of United Nations Global Compact (Rede Brasil) Member of the Brazilian Institute of Law and Business Ethics (IBDEE) Member of the Brazilian Institute of Legal Studies of Infrastructure (IBEJI). Councilor of the Brazil Canada Chamber of Commerce
Publications: Has published several articles and coordinated the book *Compliance and Integrity: Practical and Theoretical Aspects*, Editora D'Placido, Vol. 1, 2017 and Vol. 2, 2019.

Personal: PhD Researcher in Private Law from Pontifícia Universidade Católica de Minas Gerais. Has an MSc in Administration from FEAD Business School, a MBA degree in Corporate Law from Fundação Getúlio Vargas (FGV) and a law degree from the Federal University of Minas Gerais (UFMG).

MOSIMANN, Italo

Mosimann-Horn Advogados, Florianópolis – SC

Featured in General Business Law (Brazil)

Practice Areas: Italo practices in the area of Administrative Law, working on complex subjects mainly related to Public and Political Agents, Environmental Law, Public Contracts, Infrastructure and Urban Planning.

NARDY NASCIMENTO, Luiz Philipe

Cescon, Barrieu, Flesch & Barreto Advogados, Belo Horizonte – MG

Featured in Dispute Resolution (Brazil)

Practice Areas: Litigation, Arbitration, Mining, Restructuring Plans and Corporate recovery

Career: He holds a degree in Law from Faculdade de Direito Milton Campos. Specialized in Procedural Law by Pontifícia Universidade Católica de Minas Gerais (PUC-MG). He is a member of the Minas Gerais Bar Association's Arbitration Committee. Represents companies of several industries in complex litigation proceedings before judicial and arbitration courts across the country, which includes strategic individual lawsuits, collective legal actions and administrative proceedings.

Professional Memberships: Admitted to the Brazilian Bar Association (OAB), 2011.

NEVES, Zulmar

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Tax Law, Corporate Law, Civil and Commercial Law

Career: An Attorney-at-law and Accountant, a teacher of Tax Law and Contracts in graduate courses at the University of Caxias do Sul, a postgraduate in International Law and Criminal Tax Law, working in the fields of Tax Law and Corporate Law with a wide experience in joint ventures, consolidations and acquisitions, reorganization and dissolution of companies and restructuring of family companies. He also works with Contract Law, notably international sale agreements, technology transfer and brands and patents. He is also a Management and Tax Consultant for several companies and a Legal Executive Officer at the Caxias do Sul Chamber of Industry, Commerce and Services – CÍC. He is a member and arbitrator at the CIERGS Arbitration, Mediation and Settlement Chamber.

NYGAARD, Gustavo

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Featured in Tax (Brazil)

Practice Areas: Tax

Career: Partner in the Tax practice at TozziniFreire since 2000, and currently head of the area, Gustavo provides tax counsel to a diverse corporate clientele concentrated in Southern Brazil, where he has been constantly featured in tax committees of several companies and business entities. Gustavo is judge of the Court of Ethics and Discipline of the OAB/RS (Brazilian Bar Association – Rio Grande do Sul Section). He previously served as Director of the Porto Alegre Municipal Taxpayer Council; served as Public Attorney of Porto Alegre city. He is a former counselor of the Municipal Council of Taxpayers of Porto Alegre. Former professor of Tax Law and Legislation in the graduate and postgraduate programs at UNISINOS (Universidade do Vale do Rio dos Sinos); and former professor of Tax Law at PUC-RS (Pontifícia Universidade Católica do Rio Grande do Sul).

Publications: “Novos Rumos da Autonomia Municipal”, Max Limonad, 2000. Several articles in relevant journals and newspapers.

Personal: Graduate, Law School of Universidade Federal do Rio Grande do Sul, 1990.

OLIVEIRA, Camila

Queiroz Cavalcanti Advocacia, Recife – PE

Practice Areas: Partner of the Corporate Law Area of Queiroz Cavalcanti Advocacia. She acts nationally in the legal advice of organizations coming from the sectors of the industry, civil construction, technology, energy, agribusiness and financial institutions. She has led M&A operations, estate planning, corporate and tax planning, corporate recovery, mediation and arbitration processes, and resolution of business and corporate conflicts. Head of the

Diversity Committee and the Integrity Committee of the Firm.

Career: She graduated in Law from the Law School of Recife – UFPE. She has MBA in Business Law and in Financial Management, Controllershship and Audit, both by Fundação Getúlio Vargas – FGV. She attended the Compliance training program of LEC – Legal Ethics Compliance. She is member of the Special Parliamentary Committee to prepare the Anticorruption Law of Pernambuco.

Professional Memberships: She is member of the Executive Committee of the Chamber of Business Mediation and Arbitration of Brazil (CAMARB). Co-founder of the Augment project, to support and encourage small and medium businesses focused on high performance.

Personal: She is mentor of startups of the Queiroz Cavalcanti Advocacia Mentoring Program. President of the Queiroz Cavalcanti Advocacia Diversity & Inclusion Program.

PADILHA BERTANHA, Leonardo Augusto

TozziniFreire Advogados, São Paulo – SP

Featured in General Business Law (Brazil)

Practice Areas: Labor Litigation Agribusiness

Career: Partner in the Labor practice group at TozziniFreire's Campinas office, Leonardo has been working in the business area for more than 21 years. He has broad experience in collective bargaining negotiations, internal investigations, legal audits and due diligence. He assists clients from many different sectors in lawsuits and administrative proceedings, including those related to strikes, development and execution of contingency plans and profit share programs, as well as strategies for collective dismissals, encouraged resignation and outsourcing services. Leonardo also has significant expertise in the assistance to clients in administrative and inspection procedures carried out by the Ministry of Economy, as well as preparatory procedures and civil investigations instituted by the Regional Labor Prosecutor's Office.

Professional Memberships: Professor in the Material and Procedural Labor Law postgraduate program at METROCAMP/DEVRY, 2014 to 2018.

Professor in the Material and Procedural Labor Law postgraduate program at PUC-Campinas, 2010 to 2012. Professor in the PROORDEM program at PUC-Campinas, 2009 to 2011. Member of AMCHAM (American Chamber of Commerce) of Campinas-SP. Member of the Brazilian Bar Association (SP, RJ, DF, RS, MG, MS, PR and SC sections).

PANDOLFO, Rafael

Rafael Pandolfo Advogados Associados, Porto Alegre – RS
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Featured in Tax (Brazil)

Practice Areas: Tax litigation, tax advisory, tax planning regarding domestic and international tax law, corporate tax, M&A taxation

Career: Attorney-at-law, Master and Doctoral degree in Tax Law from PUC-SP, President of the Special Committee on Tax Law (CEDT) of OAB-RS and pro-

fessor at the Brazilian Institute of Tax Studies (IBET). Member of the Institute of Tax Research (IPT), of the Institute for Tax Studies (IET), of the School of Tax Studies Foundation (FESDT) and member of the Technical Board of Tax, Legal and Financial Affairs (CONTEC) at FIERGS-RS. Consultant at Fecomércio-RS and Business Consultant.

Professional Memberships: São Paulo Bar Association; Rio Grande do Sul Bar Association; CEDT; FIERGS/CONTEC; FECOMÉRCIO-RS

Publications: Some of his main publications: PANDOLFO, Rafael, Taxation on the Economic Exploitation of Athlete Image Rights – How it Works (May 21, 2016). Consultor Jurídico, 2016. Available at SSRN: <https://ssrn.com/abstract=2854206>. PANDOLFO, Rafael. Jurisdição Constitucional Tributária. 1. ed. São Paulo: Noeses, 2012. v. 1. 356p. PANDOLFO, Rafael. Fundamentos do Direito Processual Tributário. São Paulo: Editora Saraiva, 2005. v. 01. 164p

POLICE, Veridiana

Finocchio & Ustra, Campinas – SP

Featured in General Business Law (Brazil)

Practice Areas: Labour, Union, Social Security and Compliance.

Career: Partner. She has more than 20 years of experience in the labour and social security areas, advisory and strategic litigation, judicial and administrative, particularly in labour compliance, legal audits, including corporate transactions, and union assistance. Her practice includes labour mappings, leave management, preparation, and review of regulations and internal policies. She also advises on migration issues, assists the elaboration of compensation plans for executives, supervises procedures related to the Public Ministry of Labour and the Special Secretariat for Social Security and Labour. Veridiana oversees the elaboration of programs to reduce labour liabilities, reviews provisions for labour liabilities, supports in adapting Human Resources routines and procedures to the General Data Protection Law, conducting lectures, and in-company training.

Professional Memberships:

Veridiana is a University professor, as well as a Speaker and lecturer invited by private institutions, unions, and professional bodies. She currently holds the position of Legal Director of the Brazilian Association of Human Resources – Campinas Regional.

Personal: She has a bachelor's degree and a specialization degree in Labour Law from Universidade São Francisco (USF), a specialization in Social Security Law from Escola Paulista de Direito Social and a MBA in Corporate Law from Fundação Getúlio Vargas.

PROCOPIO, Daniela

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Practice Areas: Senior partner Daniela Prociópio is a key partner at the firm, who has been practising tax law for 17 years. She has an outstanding track record on handling complex tax matters. Daniela is praised as a notable strategist in litigation and consulting,

and highly noted for her close contact with clients. She has a LL.B. from Universidade Federal de Minas Gerais – UFMG and a Masters in Tax Law from the same institution.

RANGEL EFFING, Francisco

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Featured in General Business Law (Brazil)

Practice Areas: Restructuring and Insolvency; Banking Law

Career: Francisco Rangel Effting started his career as a lawyer in 1999, based on consulting and defense of several banking institutions. In 2009 he joined the LLRR firm as a partner. He holds a degree from the University of Vale do Itajaí, a postgraduate degree in Civil Proceedings from the Santa Catarina State Superior School of Magistrates, an MBA in Economics and Business Law from FGV and a specialist title in banking law, insolvency area and companies restructuring. Member of several national and international corporate restructuring and bankruptcy associations, such as TMA Brasil – Turn-around Management Association and INSOL – International Association of Restructuring, Insolvency and Bankruptcy Professional.

REZENDE TORRES, Alessandra

Rolim, Viotti & Leite Campos Advogados, São Paulo – SP

Practice Areas: M&A and Corporate Law

Career: Alessandra works with Corporate Law, and has vast knowledge of and experience in complex M&A transactions, sophisticated corporate restructuring, legal opinions, and corporate transactions.

Personal: Specialization in Finance from the Brazilian Market Capital Institute (IBMEC) and LL.B. from the Milton Campos School of Law.

SAHB BATISTA LOPES, Christian

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Practice Areas: Christian Lopes has over 20 years of experience in Corporate Law and Arbitration. He graduated from Universidade Federal de Minas Gerais – UFMG (1998), is a specialist in Corporate and Economy Law by Fundação Getúlio Vargas (2000), has a Masters in Law (LL.M.) by Columbia University (2002), a Master and Doctorate of Law by UFMG (2003 and 2011). Professor of Arbitration and Private Law at Universidade Federal de Minas Gerais. He is also director of the Brazilian Arbitration Committee (CBAr), former director of the Chamber of Corporate Arbitration – Brazil (CAMARB), former director of arbitration of the National Council of the Mediation and Arbitration Institutions (Conima) and member of IBA – International Bar Association and of the Minas Gerais' Lawyers Institute. Christian has been appointed as one of the best arbitrators in Brazil according to Leaders League. He authored the books “Correção Monetária: Tempo e Dinheiro no Direito”, “Responsabilidade pré-contratual: subsídios para o direito brasileiro das negociações”

e “Mitigação dos prejuízos no direito contratual”, organized the books “Lei modelo Uncitral sobre arbitragem comercial internacional” and “Arbitragem Comercial Internacional e os 60 Anos da Convenção de Nova Iorque” and has written several articles on Corporate Law, Contract Law and Arbitration.

SANTOS BORIN, Rafael

Rafael Pandolfo Advogados Associados, Porto Alegre – RS

Featured in Tax (Brazil)

Practice Areas: Tax Consulting, Tax Planning, Administrative Litigation with an emphasis on direct and indirect taxes (ICMS, Tax Substitute, ISS, PIS/COFINS, IPI, IRPJ/CSLL).

Career: He has been a lawyer and partner of Rafael Pandolfo Advogados Associados office for 20 years, acting for 17 years as coordinator of the Consulting, Tax Planning, and Administrative Litigation areas of the firm. Rafael Santos Borin was a judge in the ICMS administrative court of Rio Grande do Sul State.

Professional Memberships: Instituto de Estudos Tributários IET Instituto Brasileiro de Direito Tributário IBDT Fundação Escola Superior de Direito Tributário FESDT OAB/RS

Publications: Author of several articles in newspapers focusing on topics such as: Tax Reform Anticipated ICMS incidence ICMS Tax Substitution and its impacts Micro and small businessman's tax burden

Personal: Graduated in Legal and Social Sciences (Law) UFRGS. Post-graduated in Economic Law – FGV. Specialized in Tax Law IBET. Member of the Instituto de Estudos Tributários. Effective Member of the Fundação Escola Superior de Direito Tributário. Invited Professor at the Specialization Course in Tax Law at PUC/RS and IET. Tax Consultant for Fecomércio RS, the Wholesalers Union of RS and the Plastic Industry Union of RS, the Medicines and Pharmaceutical Products Union of RS, and the Dairy Industry Union of RS.

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Featured in Dispute Resolution (Brazil)

Practice Areas: Dispute Resolution; Government & Regulatory; Commercial Contracts and Corporate & Mergers and Acquisitions

Career: LL.M., Harvard Law School, Instituto Ling Scholar, Cambridge, MA, 2009; LL.B., Cum Laude, Universidade Federal do Rio Grande do Sul (UFRGS), Porto Alegre, 2006; Exchange Student, The University of Texas at Austin School of Law, CAPES/FIPSE Scholar, Austin, TX, 2005; International Law Course, Universidade Federal do Rio Grande do Sul (UFRGS), Porto Alegre, 2007

Professional Memberships: American Chamber of Commerce (AMCHAM), Porto Alegre

SEIJO LEAL DE FIGUEIREDO, Gabriel

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Featured in Corporate/Commercial (Brazil), Dispute Resolution (Brazil)

Practice Areas: Arbitration and Mediation, Litigation and Insolvency and Restructuring

Career: Bachelor of Laws from the Universidade Federal da Bahia. Master and Doctor in Civil Law from Pontifícia Universidade Católica de São Paulo. Partner since 2009. He represents large and medium-sized foreign and domestic clients in international and domestic arbitration, judicial proceedings of strategic interest to the clients, and provides corporate advice and mediation. Seijo mainly acts in discussions related to corporate law and corporate contracts.

Professional Memberships: Admitted to the Brazilian Bar Association (OAB), São Paulo, Rio de Janeiro, Bahia, Brasília and Minas Gerais. He is a member of the Instituto dos Advogados de São Paulo (IASP), the Instituto dos Advogados da Bahia, the Comitê Brasileiro de Arbitragem, the Instituto de Direito Privado, the International Bar Association (IBA) and the Union Internationale des Avocats (UIA).

Publications: Author of “Contrato de Fiança” (Saraiva, 2010) and several articles on Civil Law.

Personal: Gabriel is also a Professor of Private Law and Arbitration.

STUCKY, Thales

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Featured in Tax (Brazil)

Practice Areas: Tax, Tax Litigation, Wealth Management & Planning, Tax M&A and Commercial Contracts

Career: Thales Stucky joined Trench Rossi Watanabe in 2004 and became partner in 2015. He integrates the Tax Planning & Controversies practice group, with focus on tax litigation, as well as tax consulting in general for Brazilian and foreign companies, as well individuals. In terms of industries, Thales has special focus and experience in the tax issues related to the automotive and IT industries. He worked in the Chicago office of Baker McKenzie as foreign associate, occasion in which Thales was involved in a series of projects assisting US companies investing in Brazil. In addition to his activities with the firm, he is also a guest lecturer in several Tax Specialization Courses in the south of Brazil, as well as maintain a weekly column on tax issues at Jota.info.

Professional Memberships: Member of the OAB/RS, IET and IBDT.

Personal: He holds a JD from PUC/RS, a Specialist in Tax title from IBET and a LL.M in International Taxation from New York University (Wallace Scholarship).

TERRA, Ana Paula

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Ana Paula Terra Caldeira is partner of Azevedo Sette Advogados' Corporate practice in Belo Horizonte office. She draws upon more than 20 years' experience advising clients in complex transactions involving mergers and acquisitions, foreign investments, and corporate matters, especially to Mining, Construction, Technology and Startups sectors.

Career: Caldeira is professor of Corporate and M&A in the Program for Development of Shareholders – PDA at Fundação Dom Cabral and of the course Legal Challenges on Doing Business in Latin America for the Master of International Business of the French business school Skema.

Personal: LL.B. from UFMG Law School, she was admitted to practice in Belo Horizonte, Brazil, 2000. Ana is specialized in Business and Economic Law at FGV (2002), and Master in Banking & Finance at University of London (LL.M., 2006).

VAREJÃO, Ricardo

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Practice Areas: Ricardo is the head of the Tax Law area of Queiroz Cavalcanti Advocacia. He acts nationally, advising and litigating in all tax matters. His clients are companies from all economic areas (eg: industry, food, beverages, pharmaceuticals, construction, real estate, technology, energy, agribusiness, financial institutions, among others).

Career: Graduated in Law from the Faculty of Law of Recife – UFPE. Master in Tax Law at Pontifícia Universidade Católica de São Paulo – PUC.

Professional Memberships: Attorney of the city of Recife. Indicated, in the years 2014, 2015, 2016, 2017, 2018, 2019 e 2020 in the ranking of Chambers and Partners Latin America, in the segment Tax: North East and General Business Law: North East Brazil. Ex-President of the Legal Strategic Committee of AMCHAM-Recife.

Publications: Author of the book “Principle of Equality and Tax Law”; co-author of the book “Controversial Aspects of New Execution”; co-author and coordinator of the book “New Issues of Civil Procedure”; author of several articles and specialized texts in national and international journals.

VIANA RODRIGUES, Frederico

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Featured in Corporate/Commercial (Brazil)

Practice Areas: Banking and Finance, Capital Markets, Mergers and Acquisitions, Private Equity and Technology and Intellectual Property.

Career: Bachelor of Laws from Faculdade de Direito Milton Campos. Master of Corporate Law from Universidade Federal de Minas Gerais. Partner since 2011. He represents banks and other financial institutions, private equity firms, multinationals, public corporations and other investors on a wide range of transactions including mergers, acquisitions, asset sales, joint ventures and other corporate transactions, involving various segments of the economy.

Professional Memberships: Admitted to the Brazilian Bar Association (OAB), 1997.

VILAS BOAS, Daniel

Vilas Boas, Lopes e Frattari Advogados, Belo Horizonte – MG

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danielvb@vlf.adv.br

Practice Areas: Daniel Vilas Boas is a highly experienced attorney who has been focusing on demands of civil and business litigation for 20 years. Vilas Boas holds a PhD in Corporate Law from the Universidade Federal de Minas Gerais. He is a Professor of undergraduate and master courses in Business Law.

He authored the books “O contrato de concessão comercial e o Direito da Concórdia” “Recuperação Judicial após a Falência”, as well as several papers on Corporate Law. He has also been ranked numerous times on the “Dispute Resolution: South East” research conducted by Chambers & Partners. He was nationally ranked at *Análise* magazine in 2019 (<https://analise.com/dna/perfil-do-advogado/daniel-vilas-boas-174216>) and nominated as Lawyer of The Year 2020 by Best Lawyers.

VITIELLO WINK, Gabriela

TozziniFreire Advogados, São Paulo – SP

Featured in Dispute Resolution (Brazil)

Practice Areas: Consumer Affairs Litigation Arbitration

Career: Gabriela has extensive experience in civil litigation. She works on a wide range of complex cases in several areas of civil, procedure, corporate and banking law. In addition, she manages a significant lawsuit portfolio involving consumer law matters. Gabriela also has broad expertise in contract-related matters.

Professional Memberships: Mentor in the Women in Law Mentoring program. Judge of the Court of Ethics and Discipline of the OAB/RS (Brazilian Bar Association – Rio Grande do Sul Section).

ZANETTI DE OLIVEIRA, Flávio

Prolik Advogados, Curitiba – PR

Practice Areas:

ABREU, GOULART, SANTOS, FREITAS & MEGOZZI ADVOGADOS

Managing Partners: Rafael Capaz Goulart and Rafael Alves dos Santos

Senior Partners: Bruno de Abreu Faria, Rafael Capaz Goulart, Rafael Alves dos Santos, Felipe de Freitas Ramos and Enzo Megozzi

Number of partners: 5 Number of other fee-earners: 12

Firm Overview:

Abreu, Goulart, Santos, Freitas & Megozzi Advogados is a boutique law firm focused on tax, social security law, corporate and M&A. It was founded in 2014, in Rio de Janeiro by a team of lawyers who had already been working together at another law firm. The founding partners have all been working together for over 16 years, which is excellent for clients looking for seamless work, with solid processes in place.

Main Areas of Practice:

Tax:

Tax law is the firm's focus, with the team being most notably active on tax litigation matters. The group is particularly knowledgeable of federal and state taxes, such as ICMS, but also excels on municipal taxes, such as IPTU and ISS, and specific, sector-related tributes. Its portfolio of services includes representation on matters involving direct and indirect taxation, transfer pricing, judicial and administrative litigation, tax planning, due diligence, and tax credit recovery. The firm is particularly well regarded for its strength acting on tax theses and infraction notices cases, where they have a high success rate, with over R\$1 billion in total tax burden saved for their clients.

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Rafael Capaz Goulart:

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ADVOCACIA BETTIOL

Managing Partners: Luiz Carlos Bettiol, Luiz Alberto Bettiol, Luiz Antonio Bettiol, Luiz Renato Bettiol, Luis Alberto de Matos Freire de Carvalho

Senior Partners: André Serrão Borges de Sampaio, Marcio Pina Marques, Gustavo Assis de Oliveira, Ewerton Azevedo Mineiro, André Luiz Bündchen, Alexandre Batista Marquez, Thiago Sandoval Furtado, Luana Freitas Santana

Number of partners: 13 Number of other lawyers: 3

Firm Overview:

Founded in 1961 in Brasilia, ADVOCACIA BETTIOL specialises in litigation, having a strong presence at the Federal Supreme Court, Superior Court of Justice and main Brazilian's courts, as well as at national administrative bodies. The firm has highly qualified professionals in public and private law and is recognised for its performance in lawsuits involving administrative, tax and business matters, as well as a prominent role in regulatory law, operating in both administrative, judicial litigation and advisory in energy, mining and telecommunication. In order to guarantee an excellent customer service, the firm opened an office in São Paulo in 2008 with lawyers capable of meeting clients' demands. Uniting experience and innovation, strategic vision and commitment to ethics, in partnership with its clients and collaborators, the firm has consolidated itself as a national reference, standing out in the permanent search for effective solutions to legal demands.

Main Areas of Practice:

- Tax
- Corporate/Commercial: Centre West
- Dispute Resolution: Litigation
- Energy & Natural Resources: Power
- Energy & Natural Resources: Mining
- Shipping
- Telecommunications & Technology

Tax:

ADVOCACIA BETTIOL stands out for more than five decades for its strong performance in Brazilian tax law, not only for litigating in Brazilian judicial and administrative courts, but also for monitoring and building strategic legal theses, aiming not only to effectively solve the immediate demands of its clients, but also to collaborate to establish a fair judicial system.

Corporate/Commercial: Centre West:

Through highly qualified professionals committed to the demands of its high-profile customers, ADVOCACIA BETTIOL works on the resolution of corporate and commercial business demands, from the consulting and advisory services to the litigious proceedings if necessary, in all matters related to contracts, acquisitions, arbitrations, agreements, or any other commercial and business transactions.

Dispute Resolution: Litigation:

In all of its areas of practice, the firm is recognised for its absolute excellence in legal performance in judicial and administrative courts nationwide. For this purpose, ADVOCACIA BETTIOL relies on its specialised professionals and partners, that are dedicated not only to litigation itself, but also to the research and construction of relevant legal theses, representing a national benchmark by its high quality and customer service.

Energy & Natural Resources: Power:

Aligned with corporate demands, ADVOCACIA BETTIOL has a team that is highly specialised in energy law, providing for its clients and collaborators a service that goes from advisory to litigation in both administrative and judicial courts, in high-profile demands of the main energy companies with national presence, representing its clients in negotiations involving the public and private contracts, in obtaining authorisations and permissions from the state, as well as advising on making decisions in specific cases.

Energy & Natural Resources: Mining:

Defending the rights and interests of the main mining companies in Brazil, the firm stands out by acting before the federal agencies and ministries, as well as having an effective performance in the judicial courts, aligning the advisory and litigious areas and providing a full service for its clients in their legal demands.

Telecommunications & Technology:

ADVOCACIA BETTIOL has a strong presence in regulatory law and performs in administrative and judicial claims related to telecommunications, especially in the litigious aspect, but also providing consultations and legal opinions to specialised companies of national and international coverage, having its dedication and success fully recognised by its customers.

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Website: www.bettiol.com.br

CONTACTS

Tax: Luiz Antonio Bettiol, Luis Alberto Freire de Carvalho, Ewerton Azevedo Mineiro

Corporate/Commercial: Centre West: Luiz Antonio Bettiol, Luis Alberto Freire de Carvalho, Ewerton Azevedo Mineiro

Dispute Resolution - Litigation: Luiz Antonio Bettiol, Luiz Alberto de Matos Freire de Carvalho, Ewerton Azevedo Mineiro

Energy & Natural Resources - Power: Luiz Alberto Bettiol, Marcio Pina Marques, Thiago Sandoval Furtado

Energy & Natural Resources - Mining: Luiz Renato Bettiol, André Luiz Bündchen

Telecommunications & Technology: Luiz Alberto Bettiol, Luis Alberto Freire de Carvalho, Alexandre Batista Marquez

Shipping: Luiz Alberto Bettiol, Luis Alberto Freire de Carvalho, Gustavo Assis de Oliveira

Shipping:

Complementing its consolidated and huge expertise in the area of infrastructure and regulation, ADVOCACIA BETTIOL has also been dedicated to the major themes of interest to the transportation sector, with emphasis on shipping, maritime law, port and logistics integration intermodal. With a team specialising in public law and extensive experience in judicial and administrative strategic litigation, the firm provides customised services for assistance before the regulatory agencies (ANTAQ, ANTT etc) and the Judiciary.

Languages:

English, Portuguese



ADVOCACIA FERNANDA HERNANDEZ

Managing Partner: Fernanda Hernandez

Firm Overview:

Advocacia Fernanda Hernandez is a Brazilian law firm established in 1990 in Brasília. From the very beginning, the firm has been deeply committed to its clients, always looking for the greatest outcomes through ethical principles and transparency. The firm distinguishes itself by providing its clients with safe guidance and personal attention.

It has solid experience in dealing with legal procedures towards the various courts in Brazil. Its lawyers are well-oriented to provide legal assistance in both judicial and extrajudicial matters within the Brazilian jurisdiction.

The firm also has a strong knowledge in acting as amicus curiae on matters submitted to trial in Supreme Court and Superior Courts of Brazil in cases of general repercussion and repetitive petitions.

The firm also acts as a legal correspondent, in Brasília for the legal departments of various companies and for many law firms from the several localities in Brazil.

The firm has its legal practice in the following branches of activities: constitutional, tax, administrative, labour, social security, mining, civil and real estate. In addition, the clients that utilise its services come from various sectors in Brazil as: construction, public sanitation, financial institutions, steel mills, food and beverage industries, cosmetics, sugar and alcohol fuel industries, data processing companies, petroleum industries, environmental engineering, collective transportation, mining and real estate.

Main Areas of Practice:

Constitutional Law:

The firm primarily acts on topics related to constitutional law. Its lawyers promote the issuance of legal opinions and advice, especially as a preventive matter. The firm aims to guide strategies towards the ongoing proceedings in accordance to the current jurisprudence and determinations of the Supreme Court of Brazil, as well as to provide legal services of any constitutional nature to its clients.

Practice Contacts:

Fernanda Guimarães Hernandez (fhernandez@hernandez.adv.br), Luciana Marques dos Reis Frattini (lfrattini@hernandez.adv.br), Felipe Alves Ribeiro de Souza (fsouza@hernandez.adv.br), Rafaella Alencar Ribeiro (ralencar@hernandez.adv.br), Isadora Cronemberger Caixeta (icaixeta@hernandez.adv.br), Rebeca Azevedo da Silva (razevedo@hernandez.adv.br)

Tax:

The firm elaborates anticipatory legal advice, as well as any further consultation on federal and local tax matters. It provides legal defence in tax audits and supports, with distinction, any administrative or legal proceeding. Moreover, it acts in tax proceedings and tax and social security litigation, real estate and local taxation, corporate taxation, indirect tax recovery, social security consulting and special tax regimes.

Practice Contacts:

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Administrative Law:

Advocacia Fernanda Hernandez assists its clients in administrative litigation, including administrative impropriety, administrative contracts and licitation. Moreover, its work is directed to the study of regulations, acts and laws issued by the various regulatory agencies resident in Brasília, in order to optimise the activities related to the products and services that are subject of the government inspection. The firm provides advice and monitors licitation procedures, administrative procedures of misconduct and public civil procedure.

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Labour & Social Security:

The firm assists its clients in labour and social security litigations in general. Its main objectives are to provide preventive advice in order to outline further procedures and to provide its clients with the best outcomes towards its legal services. Moreover, it deals with employment contracts, human resources, collective bargaining (collective transportation) and labour relations, dismissals and rearrangement, labour planning and revisions, arbitration and litigation, advisory services in judicial disputes, administrative and contentious proceedings (including sportive contentious labour proceedings).

Practice Contacts: Luiz José Guimarães Falcão (mfalcao@hernandez.adv.br).

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Website: www.hernandez.adv.br

Mining:

The firm aims to provide its clients with legal advice and advocacy in administrative and judicial proceedings towards the mining branch of law, especially in royalties matters. It also aims to provide the assessment of companies towards the implementation of the existing legislation, mainly in order to obtain authorisations and concessions by the National Mining Agency (ANM).

Practice Contact: Fernanda Guimarães Hernandez (fhernandez@hernandez.adv.br).

Civil Law:

Advocacia Fernanda Hernandez provides a preventive consulting service in order to assist its clients towards the preparation of contracts (and their revision), general documents and agreements. It also supports its clients in negotiation conflicts by performing these procedures and by concluding legal transactions. Also, it offers advocacy services on the most general judicial proceedings, especially related to the consumer protection law.

Practice Contacts: Fernanda Guimarães Hernandez (fhernandez@hernandez.adv.br)

Languages:

Portuguese, English, Spanish, French.

FH FERNANDA HERNANDEZ
ADVOCACIA

ALMEIDA ADVOGADOS

Managing Partner: André de Almeida

Senior Partners: André de Almeida, Andrea Seco, Bernardo Viana, Daniella Almeida, David Andrew Taylor, Felipe Ragusa, Guilherme Doval, Henrique Carmona, Igor Luna, Leonardo Barém Leite, Márcio Chaves, Norberto Pasquatti, Paulo Bekin, Pedro Tinoco, Rafael Zinato, Rodrigo Petry Terra, Talita Pimenta Félix

Number of partners: 17 Number of other lawyers: 108

Firm Overview:

After successfully working at large law firms, and before turning 30, André de Almeida founded Almeida Advogados in 2001. Initially focused on M&A and corporate restructuring, he quickly saw the potential for a firm committed to exceptional value-added services in all areas of corporate law. Thus began Almeida Advogados and its niche in advising Brazilian and international companies on corporate law, alternative dispute resolution and general litigation matters. Having grown exponentially, the law firm now has over 200 professionals at its offices in São Paulo, Rio de Janeiro, Brasília, Belo Horizonte and Recife. Almeida Advogados credits this expansion to its team's commitment to personalized service, modern spirit and determination to shape the future of lawyering.

André de Almeida is the CEO and Founding Partner at Almeida Advogados, a full-service law firm with offices throughout Brazil. André is a former professional cyclist who lived and trained in Warsaw, Poland, twice earning the distinction of Brazilian biking champion. He also placed seventh at the Pan-American Championship in Chile. He competed in two world championships (Colorado Springs, U.S.A., and Athens, Greece), and almost went to the Barcelona Olympics, until an accident months earlier that took him out of the running. Following his time as a professional athlete, he went on to work at large law firms in Brazil and New York, and also served as in-house counsel at the Organization of American States (OAS) in Washington, D.C. André's practice areas include corporate law, commercial law, M&A, compliance and competition law.

Main Areas of Practice:

Corporate, M&A & Contracts:

Almeida Advogados counsels Brazilian and foreign clients on corporate, M&A and contractual matters related to their operations in Brazil and abroad. Its lawyers have extensive experience in successfully managing the intersection between corporate law and companies' daily business activities.

Environmental:

Almeida Advogados is experienced in advising Brazilian and foreign clients alike on environmental law-related matters.

Family Law & Successions:

Almeida Advogados has a trained team with personalized service to assist its national and foreign clients in divorces and succession planning.

Foreign Investment:

Reaping the benefits of the global economy means knowing how to navigate across widely-varying legal systems. Almeida Advogados partners with Brazilian and foreign companies to protect and grow their investments in Brazil and abroad.

Governmental Affairs:

Almeida Advogados' governmental affairs team consists of lawyers who monitor the country's regulatory and legislative agenda, while maintaining a dialogue with government authorities on its clients' interests.

Intellectual Property:

The intellectual property field consists of copyright law (the rights of creators, such as authors of literary and artistic works, internet domains or other intellectual rights) and industrial property law (patents, trademarks, industrial designs, geographical indications and cultivars).

International Trade & Customs:

Almeida Advogados recognizes that success in international trade requires sophisticated legal advice, coupled with ample experience in this highly-specific field.

Labor, Employment & Social Security:

With offices throughout Brazil, the firm prides itself on handling a significant number of lawsuits based on a standardized approach emphasizing high-quality representation and efficiently centralized information.

Litigation, Arbitration & Mediation:

Given the Brazilian legal system's reputation for expensive and time-consuming litigation, Almeida Advogados considers all options for handling its clients' cases as efficiently as possible. Whenever possible, the firm seeks to resolve conflicts through alternative dispute methods, such as arbitration and mediation. The team's extensive experience in litigation and conflict resolution allows it to represent its diverse clientele before Brazilian courts and arbitral panels throughout the country and abroad.

Shipping:

Backed by specific legislation, Almeida Advogados' shipping attorneys apply their experience and knowledge to achieve greater security and reliability for shipping transactions.

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CONTACTS

Corporate Law, M&A: André de Almeida
Compliance & Corporate Governance: Bernardo Viana

Dispute Resolution (Litigation & ADR): Andréa Seco, Henrique Carmona do Amaral

Environment: Guilherme Doval

Family Law: Daniella Almeida, Felipe Ragusa

Governmental Affairs: Igor Luna

Infrastructure: Rafael Zinato, Igor Luna

Intellectual Property: Pedro Tinoco

Privacy & Data Protection: Márcio Chaves

International Law: Guilherme Doval

Labour Law: Pedro Tinoco, Gabriel Gomes

Life Sciences: Norberto Pasquatti

Mining: Guilherme Doval

Public Law: Rafael Zinato

Tax: Rodrigo Petry Terra, Talita Pimenta Félix

White Collar Criminal Defense: Igor Luna, João Antônio Fonseca

Tax & Customs:

Almeida Advogados' highly-skilled tax team not only advises clients on judicial and administrative proceedings, but also on tax planning and consulting.

White Collar Criminal Defense:

Almeida Advogados' team of white-collar defense attorneys creates customized solutions for Brazilian and foreign clients facing criminal charges.

ALMEIDA
ADVOGADOS
DIREITO CORPORATIVO

ARRUDA ALVIM, ARAGAO, LINS & SATO ADVOGADOS

Founding Partners: Teresa Arruda Alvim, Evaristo Aragão Santos, Maria Lucia Lins Conceição, Priscila Kei Sato

Number of partners: 4 Number of other lawyers: 72

Firm Overview:

Arruda Alvim, Aragão, Lins & Sato provides legal assistance and counselling services to individuals, as well as to national and international companies, not only in litigation and arbitration, but also in the advisory sphere. The firm aims to act as a true extension of its clients' in-house legal departments. Arruda Alvim, Aragão, Lins & Sato, thus, contributes towards the management of legal liabilities, having a sound understanding of its clients' needs and market sectors. With a head office in Curitiba (PR), the firm has associated offices in Brasília, São Paulo, Porto Alegre, and Florianópolis; also maintaining professional cooperation with other law firms in every region of the country, which enables it to extend the personal service offered at the head office throughout Brazil.

Main Areas of Practice:

Administrative & Economic:

Consulting aimed at the analysis of issues relative to contracts, public bids, concessions, permissions, licences, authorisations, public services, administrative sanctions and regulation of the economy; acting in administrative proceedings, drafting defences, appeals or the execution of consent decrees with the Public Prosecutor's Office, regulatory agencies, as well as other federal, state and municipal public administration bodies; and acting in litigation before federal and state courts, especially drafting defences and appeals in citizen suits, public-interest civil actions and actions against corrupt public servants.

Banking, Debt Recovery & Stock Market:

Consulting on the most diverse and highly complex issues involving banking law; acting in litigation, especially of a strategic nature and major claims involving banking services and products; drafting defences in administrative and judicial proceedings (individual and class actions); acting mainly before the superior courts; handling administrative and judicial proceedings relative to structured operations; handling judicial proceedings relative to foreign exchange operations and derivatives market; rendering consulting services relative to capital market legislation in general; acting in all spheres and procedures for the recovery of debts; and maintaining a team of negotiation lawyers specialised in out-of-court settlements and debt recovery.

Contracts & Civil Liability:

Drafting and reviewing of contracts of the most diverse types and variations thereof; consulting on corporate agreements; acting in court and arbitral proceedings whose subject-matter is the performance or breach of contracts; acting in court proceedings (mass litigations and strategic lawsuits) whose subject-matter is the attribution of contractual and noncontractual civil liability; consulting and preventive assistance to minimise the liability risks of both natural and legal persons; and drafting contracts regarding civil liability.

Corporate, Bankruptcy & Reorganisation:

Representation of companies and creditors in court-supervised reorganisation proceedings and bankruptcy; assisting in planning company reorganisation and debt restructuring; and searching for alternatives to the sale of companies or assets for companies undergoing reorganisation.

Environment, Consumer & Antitrust:

Consulting aimed at the analysis of issues relative to environmental protection, consumer and antitrust laws; acting in administrative proceedings, drafting defences, appeals or the execution of consent decrees; and acting in litigation, before trial, regional federal courts and state courts, as well as before superior courts, especially with the preparation and drafting of actions for annulment, or defences in citizen suits or public-interest civil actions.

Family & Succession:

Acting in litigation involving the most diverse issues related to family law (separation, divorce, provisional remedies, support, custody and interdiction); acting in administrative and judicial proceedings related to succession law; real estate planning; and drafting, consulting and reviewing prenuptial agreements.

Tax:

Tax consulting aimed at the analysis of issues related to federal, state and municipal taxes, including assistance with tax and estate planning, governance geared towards companies and natural persons; representing taxpayers before the Federal, State and Municipal Tax Authorities, in order to obtain tax clearance certificates, submit tax queries, and file tax refund, compensation and claim approval applications. Handling administrative tax claims, drafting defences and filing appeals before Federal, State and Municipal government bodies.

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ASSOCIATE OFFICES

BRAZIL

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Florianópolis: Lamy & Faraco Lamy
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Clients:

Financial institutions, automotive, chemical, construction, energy, agribusiness, telecommunications, cosmetic, transport, real estate, maritime and insurance.

Languages:

English, French, German, Portuguese.

ARRUDA ALVIM,
ARAGÃO, LINS & SATO
ADVOGADOS

AROEIRA SALLES ADVOGADOS

Managing Partner: Alexandre Aroeira Salles

Key Partners: Alexandre Aroeira Salles, Patrícia Guercio Teixeira Delage, Marina Hermeto Corrêa, Francisco Freitas de Melo Franco Ferreira, Tathiane Vieira Viggiano Fernandes, Nayron Sousa Russo, Mariana Barbosa Miraglia, Luís Henrique Baeta Funghi

Firm Overview:

Aroeira Salles is a leading Brazilian law firm advising international and domestic clients in relation to all stages of their operations and investments in Brazil. The firm's strategic presence in the key commercial centres in Brazil means that it is ideally placed to assist its clients across a number of areas. The firm's active London office also enables it to effectively advise a range of international businesses.

Main Areas of Practice:

Projects:

Aroeira Salles has extensive experience advising on major projects in Brazil. The firm's expertise covers a range of areas including infrastructure, services and industrial projects. Comprehensive support is provided from the inception to completion of a project including in relation to procurement, drafting and negotiation of contracts, project support, and dispute resolution. The firm has particular expertise in relation to construction and infrastructure projects covering all sectors including energy, social infrastructure, oil and gas, transport and water and waste. Within each sector the firm is experienced in advising on large scale projects such as oil refineries, nuclear plants, airports, metro systems, ports, highways, hospitals and railways.

Corporate & Commercial:

Aroeira Salles advises its clients on a broad range of corporate and commercial matters. The firm's expertise includes the drafting and negotiation of commercial contracts, transactions and corporate governance. Aroeira Salles also provides specific support to overseas companies in relation to setting up and running a business in Brazil. The firm's lawyers also add significant value by advising clients on company and commercial law matters that affect the day-to-day operation of their businesses.

Dispute Resolution:

Aroeira Salles has a broad disputes practice providing full support across a range of areas. The firm regularly acts on leading cases including in the Supreme Federal Court and Superior Court of Justice in Brazil. The firm represents its clients in administrative and judicial proceedings as well as in relation to alternative methods of dispute resolution such as arbitration, mediation and dispute boards. The firm has significant expertise in relation to disputes in the construction and infrastructure sector. Advice is also provided in relation to proceedings overseas together with local counsel, for example, in relation to English High Court proceedings and arbitrations in New York.

Public & Administrative Law:

Aroeira Salles' expertise in this area includes public concessions and PPPs, negotiation and management of public contracts and public procurement. The firm also represents its clients in major disputes involving public law. The firm has significant experience advising clients in respect of internal and external audits of public projects as well as representing clients in proceedings before the Federal Court of Accounts (TCU) and other control institutions.

Investigations & White Collar Defence:

Aroeira Salles has extensive experience advising on civil and criminal investigations, as well as defending clients in public civil, improbity and collective actions. The firm guides its clients throughout all phases of these complex, high-stakes proceedings, from the initial allegation to the final resolution. Projects are often subject to auditing by control institutions, which can lead to investigations initiated by public prosecutors. Such investigations can relate to the improper use of public funds as well as corruption, money laundering and organised crime. The firm helps its clients to navigate government investigations and lead negotiations with enforcement authorities. Advice is also provided in relation to designing and conducting internal investigations to resolve internal issues with efficiency and discretion. The firm's practice also includes acting in relation to the defence of clients in criminal proceedings.

Anti-Corruption & Compliance:

Aroeira Salles advises its clients on the implementation of effective compliance systems through an individualised approach taking into consideration the specific values and culture of the company. The firm undertakes a comprehensive analysis of the documentation as well as visiting the company and interviewing key representatives to understand the specific risks involved with the business. The firm also supports its clients in putting together effective guidelines, policies and procedures, and undertakes training and provides consultancy to the members of the company responsible for compliance. Aroeira Salles also assists its clients in relation to crisis management and internal investigations as well as the negotiation of leniency agreements and plea bargains. Advice is also provided to clients on their interactions with prosecuting bodies and other authorities.

Procurement:

Aroeira Salles advises on public and private procurement processes, including the interpretation of rules of participation, preparation of documents and bids, and negotiation of contracts.

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INTERNATIONAL OFFICES

UNITED KINGDOM

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The firm uses its knowledge and experience to support its clients in complying fully with the requirements in the invitation to tender (edital). Where necessary, assistance is also provided in relation to the preparation of objections to the invitation to tender, administrative appeals, responses to appeals filed by competitors, as well as in relation to litigation.

Competition Law:

Aroeira Salles has extensive expertise in relation to competition matters and provides comprehensive support to its clients including in relation to acquisitions, mergers, tender processes, public concessions and other matters under the scope of the Competition Defence Act. The firm also advises its clients in respect of investigations and represents them in proceedings before the Administrative Council for Economic Defence (CADE) which is the agency responsible for overseeing competition matters in Brazil. The firm's experience enables it to provide clients with strategic advice that is both effective and commercial in relation to the potential competition implications of their operations

Languages:

English, Portuguese, Spanish, French, Italian, Japanese



Aroeira Salles
advogados

ASBZ ADVOGADOS

Managing Partner: Alfredo Zucca

Partners: Adriana Passaro, Adriano Silvério, Aitan Portela, Alexandre B. David, Alexandre Gleria, Alfredo Zucca, Antônio Moreno, Bráulio Almeida, Bruno Chiaradia, Christian Vieira, Daniel Ribeiro do Valle, Danilo Leal, Felipe Gruber, Gabriela Claro, Guilherme Amaral, Gustavo Rached Taiar, João Biazzo, Luiza Sato, Nicole Alvo, Rafael Janiques, Raquel Laudanna, Ricardo Melaré, Rodrigo Shiromoto, Samuel Bueno, Thiago Carvalho
Number of partners worldwide: 25 Number of other lawyers worldwide: 140

Firm Overview:

ASBZ's practice strives to obtain the best results for clients by proposing innovative and efficient solutions with safe and assertive propositions. The firm is fully committed to solving problems through its responsible, safe and technical approach. It has the know-how to do it quickly and efficiently.

ASBZ believes in long-lasting and genuine relationships. It is open and flexible to proceed in, ethically and respectfully, whatever method required to achieve the best possible outcome for the client in a variety of scenarios, while always acting with responsibility and excellence.

With headquarters in São Paulo and an office in Brasília, as well as a broad network of associated offices all over Brazil, ASBZ is prepared to respond promptly to clients' demands.

ASBZ offers a unique work environment that encourages and invests in the development of the legal team and contributes to improving quality of life.

Main Areas of Practice:

Arbitration & Mediation:

ASBZ advises on the preparation and review of the most appropriate arbitration and dispute resolution clauses. Work includes representation in arbitral proceedings in Brazil and abroad, ad hoc proceedings, acting before state courts to obtain urgent measures and pleading the annulment of arbitration awards.

Consumer Law:

Advises on the preparation and revision of contracts, preventing future actions, auditing, as well as strategically serving clients and acting as mediator between clients and regulatory authorities, analysing data and identifying reasons behind the problems.

Corporate & M&A:

With a multidisciplinary view and a broad spectrum of initiatives, the corporate practice focusses on transactions and corporate structures, commercial and strategic, offering legal security, financial efficiency and business intelligence. The M&A practice offers complete assistance in the development, negotiation, approval and implementation of transactions between national or international groups or companies looking for investments in Brazil and abroad.

Insolvency, Restructuring & Debt Recovery:

ASBZ exclusively represents creditors, strategic investors and investment funds specialised in distresses as-sets, in Brazil and abroad.

Labour:

Emphasis on preventive actions, creating internal policies, definition of strategies for collective bargaining negotiations, planning for mitigation of risks. The firm also conducts strategic actions, by their complexity and topics involved. The highlight is the performance in the pharmaceutical industry, focusing on strategic litigation and advisory assistance.

Litigation, Prevention & Dispute Resolution:

ASBZ's bedrock. With in-depth experience in civil procedure law, prevention and disputes resolutions, the team assists clients in complex proceedings involving individual or collective lawsuits as well as responding to urgent matters.

Real Estate & Litigation:

Encompasses the conception, structuring, financing, drafting of documents, negotiation, finalisation, implementation, development, operation, commercialisation, administration and dispute resolution of cases involving urban, rural and leasehold properties, developments, contractual relations and all related procedures.

Tax:

ASBZ's tax department has an avant-garde approach, adopting a systemic view that jointly analyses tax questions, macroeconomic issues, operational, accounting, competition, financing, reputation, statistics, international tax issues while in strict observance of the current legislation, court decisions, compliance rules and corporate governance.

Aviation:

This practice has always been one of ASBZ's main areas of expertise — the firm has been actively engaged in the most relevant discussions and transactions in the last few years. ASBZ advises domestic and international airlines, air charter companies, and several service providers of air transportation. Services include judicial disputes, monitoring logistic and air cargo operations, financing of aircraft, involving other practice areas such as tax, labour, corporate, regulatory, environmental, civil and consumer law.

Banking:

Experience in litigation, advisory services and dispute resolution involving banking law. The approach is preventive, sharp and reflective, and the firm work closely with the courts, arbitration chambers, and other regulatory and auditing institutions.

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Arbitration & Mediation: Christian Vieira

Consumer Law: João Biazzo

Corporate & M&A: Ricardo Melaré, Felipe Gruber

Insolvency: Aitan Portela, Bruno Chiaradia

Labour: Bráulio Almeida, Rodrigo Shiromoto

Litigation, Prevention & Dispute Resolution: Alfredo Zucca

Real Estate: Raquel Laudanna

Tax: Alexandre Gleria, Adriana Passaro

Aviation: Guilherme Amaral, Thiago Carvalho

Banking: Aitan Portela, Alexandre B. David

Energy: Daniel Ribeiro do Valle, Rafael Janiques

Energy:

ASBZ provides legal assistance to all sector players, covering a wide range of services such as generation (conventional or renewable), transmission, distribution, marketing and/or use, including representation before governmental bodies, legal assistance in the drafting of typical contracts, litigation, arbitration and administrative issues. The practice also provides legal advice on energy projects.

Languages:

English, French, German, Italian, Spanish

Clients:

ASBZ represents domestic and foreign corporations, financial institutions, investors, investment funds, public sector and private companies in various industries, non-profit organisations and government entities. ASBZ's practice is industry focussed, with an emphasis on serving clients in aviation, energy, banking, pharmaceuticals, credit and debit card industry and retail, among others.

ASBZ
ADVOGADOS

AZEVEDO SETTE ADVOGADOS

Number of partners: 43 Number of lawyers: 300 Number of fee-earners: 211

Firm Overview:

In 2019 and 2020, the annual survey 'Who Represents Latin America's Biggest Companies?' named Azevedo Sette Advogados as the third most popular firm in the region among the largest corporations that use its service.

Founded in 1967, Azevedo Sette Advogados is known and recognised for providing clients with personalised assistance and offering effective and customised legal solutions in a wide range of practices encompassed under business law (full service) in connection with client consulting and litigation needs, including legal and tax consulting, legal opinions, and legal sponsorship and representation in administrative and judicial proceedings.

The firm's reputation is a product of more than five decades of experience in the delivery of services to domestic and multinational companies, financial institutions, investors, and investment and pension funds.

Azevedo Sette Advogados currently operates out of six regional offices located in the cities of São Paulo, Belo Horizonte, Brasília, Goiânia, Rio de Janeiro and Recife. The firm is also supported by an extensive network of corresponding firms in South America, North America, Europe and Asia.

The firm has a market-leading team, formed by professionals with vast experience. With a long track record of middle-market and large deals closed, Azevedo Sette has been one of the most active M&A firms in Brazil for the last 40 years and the leading force in driving public-private partnerships (PPP) in Brazil. Azevedo Sette's experience has made the firm one of the most widely recognised and qualified full-service law firms in Brazil.

Awards & Recognitions:

Azevedo Sette Advogados and its team are constantly being recognised as leaders in Brazil in multiples areas of law, in particular in mergers and acquisitions, contracts, projects and infrastructure, civil litigation and arbitration, compliance and white-collar, environmental, consumer law, mining, labour and employment, tax law, insurance, real estate, international trade law, TMT, among others, with numerous citations related to the quality and excellence of its services and professionals.

Azevedo Sette Advogados is listed constantly in the mergers and acquisitions rankings of leading publications, including Bloomberg, Thomson Reuters, Mergermarket, and Merrill DataSite as one of Brazilian law firm with the highest volume of merger and acquisition deals.

For three consecutive years, the *Chambers HNW* (High Net Worth) guide recognised Azevedo Sette Advogados and its professionals as the best reference in private wealth management practice in Brazil.

The guide highlighted the work of Azevedo Sette assisting clients with matters arising from closely held business ventures and legal advice to investors on succession planning and tax planning.

Languages:

English, French, German, Italian, Spanish, Portuguese

Key Clients:

Azevedo Sette has more than 1,400 active clients, in all economic segments throughout Brazil as Mapfre Group, Amazon.com, Kering Group, Bunge North AmericaLatam Airlines, Johnson Controls, Sanofi, BSA – Business Software Alliance, Transpetro, Anglo American, Natura, Andrade Gutierrez, Volkswagen, Microsoft, GE, White Martins, Mercedes-Benz, Santander, Samarco, TIM Brazil, Grupo Globo, Nokia, Zurich Group, Direcional Engenharia, Red Bull, PayPal, Turkish Airlines, FedEx, Telia Carrier, Xerox, Votorantim, América Móvil / Claro, Shiseido, Alipay, Toyota, Eletronics Arts, Vale, Novo Nordisk, Saint-Gobain, Cowan, Dia Group, Orpea, SNC-Lavalin, Chubb Seguros, CCR, Habib's, Alcoa, Grupo Baumgart, Caedu, Medley.

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Azevedo Sette
ADVOGADOS

BARROSO FONTELLES, BARCELLOS, MENDONÇA ADVOGADOS**Managing Partner:** Renata Saraiva**Senior Partners:** Ana Paula de Barcellos and Carmen Tiburcio**Executive Partners:** Eduardo Mendonça, Felipe Fonte, Felipe Monnerat Solon Rodrigues, Karin Khalili Dannemann, Rafael Barroso Fontelles, Thiago Magalhães Pires, Márcio Monteiro Reis, Konstantinos Andreopoulos, Eduardo Nunez and André Zanatta

Number of associates: 142

Firm Overview:

BFBM Advogados is a law firm that is exclusively focused on dispute resolution matters, being able to handle arbitration and litigation cases. The group is well-known for its decisive presence in the superior courts of Brazil and is frequently sought after by clients when their proceedings reach such instance.

The firm was founded in 2013, to continue the legacy of Luis Roberto Barroso & Associados, which already had over 30 years in the Brazilian dispute resolution market.

All the lawyers at the firm have outstanding academic background and the team frequently tackles the most complex cases for its clients. The firm also provides volume litigation to certain strategic clients who have a large demand of disputes.

In line with legal and ethical standards that rule the practice of law, BFBM keeps up to date compliance program, following all relevant legislation, to provide a safe working environment for professionals and clients.

The firm has recently defined its four main purposes:

- Diversity: to be a plural workplace, with people from all backgrounds, religions, races and genders
- Balance: to value the wellbeing of its people and achieve a healthy work-life balance
- Solidarity: to offer Pro-Bono work to those who need help to access the judiciary
- Innovation: to drive technological innovation within the firm and the legal sector

Main Areas of Practice:**Digital & Technology:**

BFBM is a pioneer and exponent in terms of technology and digital law. The firm anticipates changes in the sector and new trends by integrating professionals with excellent academic backgrounds and practical experience across all teams, promoting a true multidisciplinary approach. The firm considers the importance of technology in all areas of law. With this mindset, BFBM represents companies which invest in a better future and in the democratisation of internet access. In addition to advisory work, BFBM represents clients

judicially and administratively, taking their theses to the Judiciary and to supervisory Organs, regulatory and public prosecutor's offices in a creative, clear and objective way and, especially, in a language that clients understand.

Key partners: Eduardo Mendonça, Felipe Fonte, Thiago Magalhães Pires and André Zanatta

Key clients: Google, Uber and Ripio.

Banking:

BFBM is well prepared to assist its clients in a diverse range of issues. The assistance involves risk analysis, contractual drafting and review, judicial and administrative litigation and extrajudicial representation. BFBM offers an interdisciplinary service capable of meeting diverse demands involving technological innovations such as cryptocurrencies. It also advises on IPOs, international asset transfers, open banking and payments solutions.

Key partners: Rafael Barroso Fontelles, Konstantinos Andreopoulos and Thiago Magalhães Pires

Key clients: Itaú-Unibanco, Bradesco, Banco Volkswagen, Banco Votorantim, Febraban, C6, Nubank among others.

Telecommunications:

BFBM works consistently in the telecommunications sector, representing the major players in this market. With specialised teams in civil and business litigation that work exclusively with telecommunications, its expertise encompasses contracts, permissions, use concessions, radio base stations, emission of non-ionizing radiation, charging for the exercise of the right of way, improvement of infrastructure, environmental licensing, rules of use and occupation of land, TACS, civil surveys, sharing of structures, 4G and 5G technologies, franchising, breach of confidentiality, relevant theses of consumer law, among other issues. In collaboration with unions and associations active in the area, BFBM creates theses and contracts to systematically redesign the jurisprudence in the sector, making it more efficient and prosperous for private companies, tax payers and the country as whole.

Key partners: Felipe Monnerat with his team - Fabio Juliano, Paulo Henrique de Araújo and Mauricio del Castillo

Key clients: Telefonica, Atento, Verisure and Sinditel-brasil

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Other areas of law in which BFBM has been working with spectacular results are:

- Administrative and Regulatory
- Arbitration
- Constitutional and Public Law
- Tax
- Agribusiness
- Infrastructure
- Oil and Gas



BIALER FALSETTI ASSOCIADOS

Managing Partners: Ana Paula Bialer, Mauro Falsetti

Number of partners: 2 Number of other lawyers: 5

Firm Overview:

BFA is a firm that specialises in legal and public policy advice. BFA was established in São Paulo in 2009 as a boutique firm to address the needs of stakeholders in the technology, media and telecommunications industries and has since then expanded to provide support in the privacy arena, as compliance spreads through all sectors. BFA provides not only legal but also regulatory and policy consulting services to key players in the telecommunications, media and internet industries, with outstanding results and a sizeable network. The firm also has offices in Brasília to ensure proximity with regulators, policy makers and a quick turn around for client's needs.

Main Areas of Practice:

Public Policy: 40%

ICT Regulation: 20%

Digital & Privacy Law: 40%

Public Policy:

BFA actively engages in the public policy agenda affecting the ICT industry in the Brazilian Congress as well as before the Executive Branch; including the crafting of engagement strategy and position papers. Key focus on Internet regulation, privacy, cyber security, IoT, industrial policy, audiovisual policy and similar matters. The firm also works closely with sector specific regulators such as Anatel and Ancine, as well as the relevant Ministries, in public consultations and debates around the update of the regulatory framework having an active engagement in digitalisation strategies.

ICT Regulation:

BFA has legal, institutional and technical expertise in the telecommunications and audiovisual sectors; including telecommunications services and networks, such as mobile services, broadband services, payTV, streaming technologies and so on. The firm works on international benchmark and innovative proposals for regulation that is welcoming to innovation and economic growth, structuring innovative and disruptive business models and their compliance to applicable frameworks. BFA closely monitors governmental decision-making processes. Its regulatory work also includes legal support on administrative proceedings before regulators. BFA further supports companies entering the telecommunications market, by structuring the business in a strategic manner, applying for licenses and negotiating the required contractual relationships as well as IoT and industry 4.0 business models and products.

Digital & Privacy Law:

BFA has extensive experience in advising clients in the digital environment. The firm provides support on content agreements, data protection policies and compliance, as well as in the protection of clients' intellectual property rights and negotiating contracts for image rights, software, content licensing and trademark registration. BFA has had a prominent participation in the construction of Brazil's general data protection legislation and currently assists local companies, both digital and offline to become adequate.

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CONTACTS

Public Policy: Ana Paula Bialer, Mauro Falsetti

ICT Regulation: Ana Paula Bialer

Digital & Privacy Law: Ana Paula Bialer, Mauro Falsetti

Corporate: Ana Paula Bialer, Mauro Falsetti

Corporate:

BFA provides clients with corporate assistance in incorporating a legal entity in Brazil as well as in taking care of day to day corporate documents and compliance. The firm also is able to draft and negotiate operational and commercial agreements such as outsourcing, distribution, services and consulting agreement, software licenses, purchase and sale, supply and the like.

Languages:

English, Portuguese, Spanish.



BITELLI ADVOGADOS

Managing Partners: Marcos A S Bitelli, Ieda Maria Monteiro

Senior Partners: Marcos A S Bitelli, Ieda Maria Monteiro, Patricia Berbel Fantini, Alex C Capura de Araujo

Number of partners: 6 Number of other lawyers: 20

Firm Overview:

Bitelli Advogados has been offering high quality legal services in the country for more than 35 years. It focuses in offering the best quality services to its clients needs both in business consultancy and litigation. It provides legal services on a wide variety of legal matters, although specialised in Media and Communication, Telecommunication, IT and Entertainment laws. Recognised as a top ranked firm in the most recent years by several different international and local institutions and publications. Founder partner Marcos A. S. Bitelli has years of experience and is highly respected in the market both local and international. He is specially recommended in the Media and Entertainment, IT and Telecom sectors among others. He has academic profile as Doctor and Professor. and has recently been appointed as a member of The Conselho Nacional de Cinema (the official entity for the local movie industry). The firm is deeply committed to quality and respect therefore, it has strongly consolidated its status among the legal firms market. Consistently respected both by peers and clients . The firm practice began as corporate litigation in different areas: civil, commercial, oil and gas, although has developed to different areas as well. It is a leader in media and entertainment, IT and Telecom both in the country and abroad as well.

Main Areas of Practice:

Media & Entertainment: 35%

Civil Law: 15%

Corporate Law: 5%

Intellectual Property, Competition & IT: 10%

Real Estate: 5%

Education: 5%

Due Diligence, Mergers & Acquisitions: 5%

Labour Law: 5%

Real Estate: 5%

Telecommunications: 5%

Main Areas of Practice:

Following the growth of the Brazilian business environment in recent years, Bitelli Advogados has been taking part in several negotiation processes and contracts for the development of new businesses. The firm assists the most important businesses in all fields of this specialisation, from theatres to producers, distributors, programmers, pay TV carriers, telecom companies, internet access and content providers, integrators and some talents. Among the clients that use additional expertise of the firm are real estate businesses, educational entities, oil and gas players, companies from the automotive industry (from tier one part providers to car dealers and their associations) and retailers. The firm also provided continuous and comprehensive assistance for foreign international PayTV programmers and also TAP Brazil — Television Association of Programmers, MPA-LA not limited to regulatory matters. The firm presented a collective claim to the National Agency of Audio-visual to declare null the taxation of VOD platforms in Brazil. In the production sector, the firm provided legal full assistance for the production of relevant motion pictures blockbusters, and also for important reality shows involving Discovery, Viacom, TV Record, HBO, Turner, ESPN, Disney/Fox and Box Brazil. The firm is also assisting entities in the Education sector.

Languages:

English, French, Spanish, Portuguese.

Clients:

Leading Brazilian and international companies established in the country, from the oil sector, communication, paid TV, car industry, TV programmers associations, movie distributors, movie producers , exhibitors, book editors, web companies, among others, have formed a solid client base to the firm in the last years.

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CONTACTS

Media & Entertainment: Marcos Bitelli



BMA - BARBOSA MÜSSNICH ARAGÃO

Managing Partner: Amir Bocayuva

Senior Partners: Paulo Cezar Aragão, Francisco Müssnich, Plínio Barbosa and Luiz Antonio Campos

Partners: Adriana Fuzinato, Ana Müller, Ana Cândida de Mello Carvalho, André Abbud, André Macedo, Anna Carolina Malta, Antonella Carminatti, Barbara Rosenberg, Bernardo Cascão, Camila Chouzal, Camila Goldberg, Camilla Paoletti, Carlo Sivieri de Assis Rocha, Carlos Frederico Bingemer, Cibele Linero, Conrado de Castro Stieven, Claudia Schulz, Cristiana Moreira, Cristiane Mamprin, Daniel Loria, Daniella Frago, Debora Bacellar, Eduardo G. Wanderley, Elaine Palmer, Fábio Henrique Peres, Felipe Galea, Felipe Palhares, Felipe Paschoalini, Felipe Prado, Fernanda Carneiro, Franciny de Barros, Gisela Sampaio, Guilherme Zoghbi Ayala, Gustavo Kulesza, Hélio Alvarez, Henrique Beloch, Hermano Barbosa, Ian Bussinger, Igor Silva de Lima, Jane Goldman, João Paulo Cavinatto, José Guilherme Berman, José Inácio Ferraz, José Otavio Faloppa, Leandro Bittencourt, Letícia Ramires Pelisson, Lígia Regini, Luciana Magalhães Costa, Luciana Marsal, Luis Flaks, Luís Henrique Costa, Luiz Fernando Fraga, Luiz Marcelo Góis, Luiza Lacerda, Márcio Pereira, Marcos Exposto, Maria da Paz Tierno Lopes, Mario Gelli, Maurício Faro, Miguel Ramos, Monique Mavignier, Patrícia Sabino, Pedro Costa, Pedro Frankovsky Barroso, Rafael Calábria, Rafael Castilho, Rafael Dutra, Raquel Mansanaro, Roberto Dias Carneiro, Sergio Fagundes, Sérgio Savi, Tatiana Amorim, Thais Meira, Vitor Butruce, Vivian Casanova

Number of lawyers: 281

Firm Overview:

Founded in the 1990s, when Brazil was undergoing structural changes, BMA — Barbosa Müssnich Aragão was inspired by a mission to find innovative solutions that are legally viable and sustainable in an environment of rapid development, new regulatory frameworks and new business models in almost all sectors of the economy. Inspired to be a pioneering law firm, ready — and more than able — to take on the big projects and big problems that require sophisticated solutions. An active participant in the privatisations that took place in the 1990s, BMA had achieved a solid reputation and both national and international recognition even before becoming one of the leading firms in Brazil in the mid-2000s, when the Brazilian market experienced a wave of IPOs and mergers and acquisitions. BMA has been present in most of the major M&A transactions in Brazil over the last two decades, participating in the creation of corporate groups that do business around the world. BMA has acquired an impressive stock of know-how in infrastructure projects, especially in the areas of ports, railroads, highways, oil and gas, energy, and telecommunications. The firm also had a major part to play in the 2014 FIFA World Cup, negotiating the contracts that gave Brazil the right to host the event and acting as legal counsel to the local organising committee. BMA's experienced professionals know that a thorough understanding of the firm's clients' business objectives is essential. BMA works to achieve creative, effective solutions by integrating its specialist teams to ensure a multidisciplinary approach to legal problems.

BMA Inspiração – Inspire to Action:

BMA Inspiração is the model for BMA's pro bono work. BMA believes that education, socially-aware entrepreneurship and culture are the paths that will lead to profound and lasting change in society. BMA Inspiração focuses on these three vectors for change. BMA wants to generate effective returns for society as a whole, like it does for its clients, and believes it can.

BMA Educação – Becoming a BMA Lawyer:

BMA Educação is a school that helps attorneys acquire the skills that every 'BMA Lawyer' needs. The program focuses on excellence, quality, and providing valuable learning experiences to the firm's professionals. The project is intended to work with BMA's lawyers and help them develop into professionals whose qualifications, analytical skills and curiosity never stop growing, who have a multidisciplinary vision and who are eager to apply the theoretic knowledge they have acquired to creating efficient solutions to real problems. The objective is to become a true seal of excellence: BMA quality.

BMA Woman:

Following the worldwide movement toward women's empowerment and a more balanced corporate environment, the project's objective is to support women's professional growth within the firm and provide even more opportunities for internal talent to develop. The project kicked off its activities with events for BMA's women lawyers and clients, fostering new professional relationships and debate on critical issues that affect the daily life of women in business.

BMA Diversity:

BMA's committed to plurality, equality of race, gender, and sexual orientation, respect for all religions, and inclusion of persons with disabilities.

BMA believes in diversity as an instrument for social transformation, enriching the work environment and promoting valuable exchanges from different points of view.

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Main Areas of Practice:

- Agribusiness
- Business Crime
- China Desk
- Competition Law
- Compliance, Investigations & Regulatory Enforcement
- Corporate & M&A
- Data Privacy, Technology & Digital Business
- Due Diligence
- Energy
- Environmental
- Finance & Capital Markets
- French Desk
- Government Relations
- Industry
- Infrastructure & Regulatory & Government Affairs
- Insurance
- Intellectual Property
- Labour & Employment
- Litigation & Arbitration
- Oil & Gas
- Private Equity
- Real Estate
- Restructuring & Insolvency
- Superior Courts
- Tax
- Wealth & Succession Planning

Languages:

English, French, German, Italian, Portuguese, Spanish.



BARBOSA MÜSSNICH ARAGÃO

BOCATER, CAMARGO COSTA E SILVA, RODRIGUES ADVOGADOS

Founding Partners: Francisco da Costa e Silva, João Laudo de Camargo, Maria Isabel do Prado Bocater

Managing Partner: Luciana Lira Aguiar

Senior Partners: Francisco da Costa e Silva, João Laudo de Camargo, Maria Isabel do Prado Bocater, Flavio Martins Rodrigues

Partners: Alexandre Luiz Monteiro, André Uryn, Bernardo da Costa e Silva, Bruno Carriello, Carlos Augusto Branco, Francisco Lisboa Moreira, Jaques Wurman, Jose Luiz Braga, Luciana Lira Aguiar, Luiza Rangel de Moraes, Maria Carolina Melo, Matheus Rossi, Roberto Coimbra, Thiago Cardoso Araújo
Number of other lawyers: 33

Firm Overview:

Founded in 1999 Bocater, Camargo, Costa e Silva, Rodrigues Advogados is structured to render legal services to domestic and foreign clients with preponderant practice focused in the different fields of corporate law. Bocater lawyers have solid academic background and specialised knowledge in this area, as well as professionals with expertise in other related fields of law, such as pension fund law, with a view to forming teams capable of rendering a legal assistance that meets its clients' expectations, both in consulting and in litigation areas. The basic commitment of the firm is to render services in a highly expeditious way, with high technical quality, always observing due ethical standards. Moreover, the firm seeks to present the most practical and efficient solutions to the problems faced by the clients.

Main Areas of Practice:**Corporate:**

Bocater deals with all aspects of corporate law, providing guidance to companies, controlling and minority shareholders; structuring policies to comply with corporate governance; counselling on shareholders' rights; joint ventures; organisation of corporate associations, consortiums; M&A, consolidation transactions, purchase and sale of private equity; shareholders' agreements, IPOs, designing debentures indentures and operations involving issuance of different types of securities; structuring loan transactions; restructuring debts, corporate reorganisation; transactions involving transfer of control of publicly held companies.

Capital Market:

Bocater structures securities offers, purchase and sale transactions, project finance; registration before the Brazilian Securities and Exchange Commission-CVM, filing of prospectuses for issuance and distribution of all kind of securities, put and call options, security deposit certificates, collective investment agreements, certificates of real estate receivables, certificates of electric power forward, audiovisual investment, quotas in real estate investment funds, registration of special transactions, purchase and sale of treasury shares and public offers of securities; setting up of investment funds, real state investment funds; prospectuses for public offer notices and registration procedures, administrative proceedings at CVM and at the Council of Appeals with the National System. Bocater assists managers, fund managers, brokers and other participants of the distribution system, and respective registration before the CVM. Consultancy reports before the CVM. Defence of investors' rights on capital market matters. Assistance in the compliance area: diagnostic, recommendations, implementation and evaluation of the compliance policies of financial intermediaries.

Pension Fund:

Bocater advises pension funds, sponsored or not by public sector corporations in adequacy to new regulatory provisions; structuring of by-laws and pension funds plans; structuring of entity's internal governance; ruling of pension plans; financing rules; plan balance; interpretation of the rules regarding the issuing of benefits; plan migration process; daily routine and specific procedures aiming at minimising risks of civil liability of managers and the respective sponsor; maximisation of administrative income; advice on rules of investments for pension fund; unique investment operations; taxation; agreement with outsourced service suppliers (asset managers/administrators); administrative disputes, including audits carried on by the regulatory agency (PREVIC), Social Security Ministry and the Private Insurance Superintendence (SUSEP), representing clients in such proceedings at the administrative and judicial levels.

Tax:

Bocater has experts in tax planning, counsels to optimise tax solutions in corporate restructuring, M&A, spin-off and consolidation transactions; challenging tax assessments; representing clients in administrative or judicial proceedings in administrative or judicial courts.

Civil:

Bocater deals with contractual matters, as fiduciary alienation, free lease, debt confession, guarantees, distribution, factoring, financial leasing, rent, insurance and services agreements. Individual successor planning and family holding structures.

Real Estate:

Bocater structures real estate projects and assists clients in all multiple variables of real estate development. Implementation of real estate investment funds, securitisation of real estate receivables, construction agreements, shopping malls, residential, non-residential and commercial lease agreements, built to suit lease agreements. Purchase, sale, rental of real estate and all agreements to make the project effective, due diligence works for structuring of various real estate projects.

Litigation:

Bocater litigates on the matters related to its areas of practice, acting in courts across Brazil, and the higher courts in Brasilia. BCCS assists clients in complex litigation in Brazil and abroad and in consultancy for the preventive measures avoiding court litigation. BCCS represents clients on arbitration procedures in Brazil and abroad and on using alternative dispute resolution methods.

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Labour:

Bocater offers preventative and strategic guidance with respect to potential labour claims, assistance in the reduction of materialised payroll liabilities, preparation of legal opinions recommending adjustments to procedures for the elimination or reduction of possible contingencies, advice on the preparation of labour audits, assessing materialised or potential labour contingencies, follow-up on inspections by the labour authorities, representation of individuals in labour proceedings, and clients' defense in public-interest civil actions or execution of consent decrees issued by the Labor Prosecution Office.

Administrative Law:

Bocater deals with a wide range of administrative law matters, representing clients in proceedings before the Federal Audit Court (tribunal de Contas da Uniao) and other control institutions (State Audit Courts, National Comptroller General's Office and Public Prosecutor's Office). The firm also stands out by offering legal advice to government authorities, state-owned enterprises, government-controlled private companies and public foundations. Also Bocater excels in consultancy in contracts with those entities as well. The firm's expertise includes negotiation and management of public contracts; public concessions; PPPs; management of public works contracts with a focus on budgeting, cost engineering and risk mitigation; preparation and follow-up of contractual claims for economic/financial adjustments with government bodies and government controlled corporations, including mechanisms for dispute resolution such as dispute boards and arbitration. The firm also advises and represents clients in administrative procedures before regulatory agencies and others relating to specialised administrative and judicial litigation.

Languages:

English, French, Spanish, Italian, Portuguese.

Clients:

The firm client base includes large public held companies, minority shareholders, financial institutions, fund managers, brokers, oil and petrochemical companies, real estate companies, infrastructure companies and the major pension funds entities.

BOCATER

Bocater, Camargo, Costa e Silva,
Rodrigues Advogados

BOMFIM NOVIS ADVOGADOS

Managing Partners: Diego Bomfim and Elisa Gantois Novis

Senior Partners: Carlos Leonardo Brandão Maia, Matheus Fontes Monteiro, Rafaela Setenta Barbosa and Hugo Marinho

Number of partners: 10

Firm Overview:

Founded by professionals with consolidated experience in the Brazilian market, Bomfim Novis Advogados is a boutique law firm recognized for its business and result-oriented legal practice, which is based on ethical, specialized and personalized services. Assisting domestic and foreign companies and individuals especially in the Northeastern and Southeastern regions of Brazil, Bomfim Novis Advogados always strives to offer expedite, objective and safe legal solutions to its clients.

The firm's business model is based on establishing a lasting and trustworthy relationship with all its stakeholders.

Main Areas of Practice:

Tax Law:

Bomfim Novis offers highly specialized tax consulting and tax litigation services in the administrative and judicial areas, including claims for tax, financial and real estate related incentives, as well as for special regimes.

Bomfim Novis offers advice on the correct interpretation of tax legislation, including for purposes of corporate restructurings, financing and application of transfer pricing rules, enabling clients to conduct their business with tax efficiency.

The tax team works closely in cases involving the Mining, Cellulose, Hotel Business and Real Estate sectors, among others.

Corporate Law, Mergers & Acquisitions & Capital Markets:

The firm has extensive experience in Corporate Law, advising clients from the earliest stage of planning, structuring and setting up of companies, consortiums and joint ventures, to the effective set-up, and day-to-day drafting of corporate acts.

The M&A team assists clients especially in the Health Care, Renewable Energy and Educational sectors, among others, supporting them throughout the whole process, including due diligence, drafting and negotiation of the transaction documents and post-closing assistance.

Civil Litigation & Arbitration:

Bomfim Novis' civil litigation and arbitration team combines agility with strategic thinking, always focusing on the client's outcome to provide preventive legal advice and effective litigation services, knowing that preventing disputes is as important as handling existing disputes or disputes which are about to begin. Assistance in corporate and real estate related disputes are highly demanded from the team.

Environmental Law:

Bomfim Novis' environmental area works closely to its clients, enabling them to be assured of compliance with applicable environmental rules and regulations. The services offered encompasses the preparation of legal opinions, acting in all legal aspects related to environmental licensing processes for enterprises in different segments, advice on preventive and corrective legal audits, on liability for environmental damage and follow-up of administrative proceedings and lawsuits.

Contractual Law:

Bomfim Novis has been providing its clients with innovative contractual legal solutions, advising on the drafting, review and negotiation of trade and service contracts in general, such as product distribution, provision of services, purchase and sale of commercial establishment, rental and lease agreements, financial agreements related to domestic or foreign loans, memorandums of understanding, as well as other typical and atypical agreements.

The team's lawyers have strong experience in complex operations and critical domestic and international contracts.

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CONTACTS

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Corporate Law - M&A & Capital Markets: Elisa Gantois Novis

Civil Litigation & Arbitration: Hugo Marinho

Environmental Law: Rafaela Setenta Barbosa

Contractual Law: Elisa Gantois Novis

International Work:

The firm provides a strong support involving foreign investments in Brazil and is experienced with the Brazilian Central Bank rules and regulations with respect thereto, with participation of different areas in the rendering of the services, striving to achieve complete and innovative lawful solutions to its clients. The firm is always open to act alongside with other offices to provide strategic support in cross border operations.

Languages:

English, French, Portuguese, Spanish.

Clients:

The firm's clients are players which are mostly involved in Pulp and Paper Production, Steel and Mining, Food and Beverage Production, Hotel Business, Healthcare, Chemical Production, Renewable Energy, Ports Operations, and Civil Construction.

BOMFIM·NOVIS
— ADVOGADOS —

BOTELHO ADVOGADOS

Managing Partner: Werther Botelho Spagnol

Senior Partners: Werther Botelho Spagnol, Jader Botelho, Daniela Procópio, Otto Carvalho Pessoa de Mendonça, Marco Tulio Fernandes Ibraim, João Carlos Horta

Number of partners: 6 Number of lawyers: 31

Firm Overview:

Established in 1990, law firm Botelho Advogados has offices in Belo Horizonte, São Paulo and Brasília. The law firm focuses its practice on the main fields of corporate law, notably tax law — including both litigation and consultancy practices — as well as M&A, business law, contract law and related fields. Botelho Advogados has an extensive network of corresponding law firms both in Brazil and abroad. Botelho's practice is based on ethical values and responsibility. The firm assists clients in all their professional activities, from general daily events to special projects. The firm believes such ongoing partnerships enables it to truly tap into the specific needs of each company, thereby allowing us to provide tailor-made solutions and catered services. The main concern of Botelho Advogados' team is to fully conciliate its high-quality practice with an outstanding responsiveness in rendering tailor made services, in order to establish and sustain long-term client relationships based on a commitment to excellence, integrity and results.

Main Areas of Practice:

Tax: 50%

Corporate: 50%

Tax:

The firm assists clients in both administrative and judicial litigation in tax law, in addition to providing consultancy services covering direct and indirect taxes, social security, regulatory and customs matters. The firm is specifically focused on representing leading companies in strategic economic sectors in the top tax litigations, always providing highly customised services. The firm's work is marked by professional responsibility both in assessing the opportunity to file lawsuits or administrative defences and in the development and follow-up of the cases.

The purpose of the firm's consultancy activities is to control the tax burden and assess accounting events and reflexes, always backed by the necessary legal analysis to offer solutions and alternatives for its clients, taking into consideration the practical application and reality of each assisted company. It is also worth mentioning the ongoing assistance provided and monitoring of legislative amendments and evolution of the court precedents. In order to do so, the team is always available to provide any assistance that may be necessary, draft legal opinions, memorandums, technical notes, tax burden planning and reorganisation, tax and specific legal reviews and due diligences, as well as legal guidance and assistance with respect to tax incentives and special tax regimes.

Corporate:

Botelho Advogados has recently expanded its activities and now counts with an experienced team engaged in civil and commercial corporate law matters. Since then, the firm has been able to assist its clients in M&A transactions, due diligence proceedings, corporate matters, construction contracts, general contracts, real estate as well as in asset and succession planning.

International Work:

Botelho Advogados counts on various clients who are international and multinational enterprises. As a consequence there are tax matters that should be taken care of with an international view, as these matters might affect these clients both internally and abroad.

Languages:

English, French, Portuguese, Spanish, German.

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CONTACTS

Senior Partners: Otto Carvalho Pessoa de Mendonça, Marco Tulio Fernandes Ibraim

Clients:

Botelho Advogados serves a wide range of clients in industries such as automotive, mining, steel, logistics, parts production, chemical, banking and retail. The firm represents mid-market companies and also several publicly-held enterprises.

BOTELHO ADVOGADOS
BOTELHO CARVALHO HORTA IBRAIM SPAGNOL

BRIGAGÃO, DUQUE ESTRADA – ADVOGADOS

Partners: Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta, Eduardo Muniz and Ana Cristina Assunção
 Number of lawyers: 12
 Languages: *English, French, Portuguese, Spanish*

Firm Overview:

After decades serving as senior partners of prestigious and high-profile law firms in Brazil, Gustavo Brigagão and Roberto Duque Estrada joined forces with their teams and other partners to found a boutique law firm focused on excellence, efficiency, proactivity, and practical approaches regarding tax matters.

The firm's name partners have been frequently acclaimed by national and international publications as references and leaders in their field.

Such expertise was gained from their recognised mentors Gilberto de Ulhôa Canto and Condorcet Rezende (for Brigagão) and Alberto Xavier (for Duque-Estrada), with whom they worked during the past three decades.

The firm seeks to provide excellence in services such as tax planning, general tax advice, and litigation. The firm also strives to deliver innovative and tailor-made solutions to fulfill clients' needs.

The firm's professionals have wide experience in domestic and international tax matters relating to the direct and indirect taxation of various industry, commerce, and service sectors. This includes, but is not limited to, the following businesses: oil & gas, finance, sports, sharing economy, new technologies, steel, mining, telecommunications, e-commerce, electric energy, clothing, agribusiness, professional services, health care, real estate, and third sector projects. In a dynamic technology market, the firm's members have been deeply involved with the tax structuring of new businesses in areas such as digital apps, fintech, e-marketing, and online-based software.

Furthermore, firm members have deep expertise regarding the tax structuring of major sporting events and were extensively and directly involved with the organisation and staging of the 2014 World Cup and the 2016 Olympic Games.

The firm also has a proven tradition in assisting HNWI (high net worth individuals) on strategic family planning — covering tax matters, succession, and corporate advice.

With offices located in Rio de Janeiro, São Paulo, and Brasília, the firm's practice covers the entire Country. The firm also works in partnership with a wide network of foreign law firms based in Latin America, the United States, Europe, and Asia.

Main Areas of Practice:

The firm has extensive experience in domestic and international tax matters, encompassing direct and indirect tax issues. The firm's practice includes judicial and administrative litigation, consulting on any domestic taxation, advice on cross border transactions, tax planning, estate planning, arbitrations, mediations and other settlements of tax disputes.

Regarding tax litigation (contentious), the firm's practice covers representation of clients in administrative and judicial procedures in all Brazilian States. This also encompasses a solid presence at the highest administrative courts (federal, state, and municipal taxpayer's courts) and judicial courts (including the Supreme Court and the Federal Superior Court, in Brasília).

A solid and intensive practice enables the firm to fully meet any demands in the field of taxation.

PRACTICE AREAS

Tax Litigation — Judicial & Administrative Leve Arbitration

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**BRIGAGÃO
DUQUE-
ESTRADA**
ADVOGADOS

CAMPOS MELLO ADVOGADOS (CMA)

Managing Partner: Fabio Campos Mello

Partners: Alex Jorge, Bernardo Schiller, Carolina Sant'Angelo, David Meiler, Domiciano Sá, Fabiano Gallo, Felipe Hermann, Humberto Marini, Ivandro Trevelim, Jaqueline Suryan, Jorge Gallo, Leandro Rinaldi, Leonardo Rzezinski, Luiz Augusto Osorio, Marcella Hill, Marcelo Pereira, Marcio Meira, Marcus Bitencourt, Mauricio Tanabe, Paula Mena Barreto, Paulo Lopes, Rafaella Chiachio, Renato Lopes, Ricardo Caiado, Roberto Barros, Rosana Jayme, Victor Kampel, Vinicius Pereira
Number of partners: 29 Number of other lawyers: 100

Firm Overview:

Founded with more than 39 years by excellent professionals with legal practice experience, the firm advises Brazilian and global companies in Brazil, Latin America, Asia, the US, Europe and Oceania. It has legal excellence, global presence, full-service structure and professional management capable of identifying new opportunities and demands to clients. Since March 2010, the firm has been working in cooperation with DLA Piper LLP, one of the largest law firms in the world located in more than 40 countries in all continents (www.dlapiper.com). This strategic relationship is a differentiator for CMA, allowing the firm to serve its clients and address their strategic business needs whether they do business in Brazil or abroad.

Main Areas of Practice:

Banking, Finance & Infrastructure:

Among the services the firm provides in the banking and financing arena, it highlights legal assistance covering a broad variety of transactions, such as: Assetbacked securitisation and related transactions; debt restructuring; equity and debt offerings of Brazilian private and governmental issuers, both domestic and offshore; equity participations through common and preferred stock investments; export prepayment financing, among others.

Corporate, M&A & Capital Markets:

Among the services the firm provides in the corporate area, it highlights legal assistance in a broad variety of transactions, such as: planning and structuring of business transactions and corporate activities; acquisition or transfer of ownership of equity interests, minority shareholdings, and the structuring of public offerings of shares; corporate reorganisations and restructuring; mergers and acquisitions, including management buyouts and takeovers; acquisition and selling of corporate shareholdings or assets, among others.

Energy:

In the oil and gas exploration and production sector, the firm advises major and independent oil companies in their participation in the bid rounds of the National Agency of Petroleum, Natural Gas and Biofuels (ANP) and in the development of offshore and onshore projects. The firm also represents equipment and service suppliers, as well as project and asset financiers. In the mid and downstream natural gas sectors, the firm counsels clients in the implementation of natural gas processing units, regasification and storage units and pipelines. It brings to its matters more than 15 years of experience in drafting and negotiating GSAs, GTAs and other sector-specific contracts.

Employment, Pensions & Benefits:

Among the services the firm provides its clients in regard to Brazilian employment matters, it highlights legal assistance in a wide variety of activities, such as:

consultancy in relation to strategic human resources decisions, such as hiring, termination and professional development; outsourcing of services; compensation packages; profit or results sharing plans; stock options; drafting of internal regulations; advising as regards practices to avoid claims involving moral harassment/damages claims; representation of clients involved in employment-related litigation in Brazil, advising clients in pre-litigation scenarios aimed at avoiding claims, among others.

Real Estate:

Among the services the firm provides, it highlights legal assistance in a wide variety of real estate transactions, such as: structuring and development of highly complex projects, incorporations, condominiums and subdivisions; structuring and development of shopping malls, hotel complexes, amusement parks and entertainment-related developments; drafting of construction, built-to-suit and lease agreements; due diligence procedures related to evaluation of corporate real estate holdings and viability of real estate property acquisitions; structuring of joint ventures and consortiums to operate in the real estate market, among others.

Tax:

The firm regularly advises clients in connection with: taxation of non-resident revenues and capital gains earned in Brazil; taxation of information technology and communication; taxation of agribusiness and industry-related tax benefits, among others. The team is also specialised in rendering tax litigation, acting both in the administrative and judicial spheres, at the federal, state and municipal levels. In summary, the firm's tax litigation practice encompasses the following services: strategic litigation aiming at eliminating/reducing the impact of indirect taxes levied on specific products, processed by large multinational companies; assistance with social security tax matters is also provided; lawsuits seeking recognition of the validity of sophisticated tax planning undertaken by large multinational companies, disregarded by the tax authorities, among others.

International Work:

The firm offers a broad range of legal business services, with emphasis on the following areas: antidumping; antitrust; banking and project finance; bankruptcy and restructuring; commercial contracts; compliance/investigation, white-collar crime and cybersecurity; corporate and M&A, capital markets; employment/pensions and benefits; energy and natural resources; environmental; intellectual property and data protection; insurance; litigation and arbitration; projects and infrastructure, private wealth, real estate, regulatory and public law, insolvency, sports and entertainment, and tax. Over the years, the firm has developed fruitful relationships with Brazilian and international companies operating in the most

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Roberto Barros

Commercial Contracts: Alex Jorge

Corporate, M&A & Capital Markets:

Marcus Bitencourt, Fabiano Gallo

Cybersecurity: Ricardo Caiado

Employment, Pensions & Benefits:

Mauricio Tanabe

Energy and Natural Resources: Fabiano Gallo,

David Meiler

Environmental: Theo Keiserman de Abreu

Intellectual Property & Data Protection:

Paula Mena Barreto

Insurance & Reinsurance: Marcella Hill

Litigation & Arbitration: Felipe Hermann

Private Wealth: Victor Kampel

Real Estate: Fabio P Campos Mello

Regulatory: Domiciano Sá

Insolvency & Restructuring: Leandro Rinaldi

Sports & Entertainment: Jorge Gallo

Tax: Alex Jorge, Humberto Marini

White Collar, Compliance & Investigation:

Ricardo Caiado

dynamic sectors of the economy, such as aerospace and defence; automotive; construction; consumer goods; energy power and water; banking services; finance; health care; hospitality and leisure; industrial goods and services; infrastructure; insurance and reinsurance; life sciences; media and entertainment; mining; oil and gas; pharmaceutical, pulp and paper industry; real estate; retail; shipping, transport and offshore; technology; telecommunications.

Languages:

More than 4 languages.



CAMPOS MELLO ADVOGADOS
IN COOPERATION WITH DLA PIPER

CARVALHO, MACHADO E TIMM ADVOGADOS

Founding Partners: Cristiano Carvalho, Rafael Bicca Machado and Luciano Benetti Timm

Full partners: Cesar Santolim, Fernando Araújo, Francisco Kümmel F. Alves and Renato Caovilla

Number of other partners: 18 Number of associates: 55

Firm Overview:

Carvalho, Machado e Timm Advogados ('CMT') has a team of professionals trained to act in several practice areas within corporate law. CMT's partners and associates combine work experience in large national and international law firms with the tailored care of specialized boutiques, providing clients with services that unite the best of both. Agility, experience in large projects, expertise in various business sectors, and, most importantly, results, marks CMT's work. CMT likes to solve complex problems. The intricacy of corporate business is so high that solutions often come from other areas outside of the law. Because of this, one of the main traits that define CMT as a law firm is transdisciplinarity. The firm's professionals not only hold degrees in Law but also in business administration, accounting, biology, economics, and engineering, which allows CMT to fully understand the businesses of its clients and provide tailored legal solutions in an efficient, ethical, and technical manner.

Main Areas of Practice:

Agribusiness:

The firm is active in many matters involving agricultural equipment and machinery industrialisation, commodities trading and financial services for rural producers. The firm has a strong practice in litigating court-based and arbitral claims involving agribusiness matters. CMT is also known for its team's knowledge of competition law and intellectual property as they apply to agribusiness.

Corporate Law, M&A & Investment Funds:

The firm has advised corporations in multi-jurisdictional joint ventures, M&A and corporate restructurings. The firm has also been heavily involved in the negotiation of complex international agreements and projects involving civil works (turn key), supply agreements, distribution/agency agreements, among others.

Dispute Resolution:

The firm is renowned for its efficient resolution of disputes and its experience in assisting local and foreign clients in both court litigation and arbitration. CMT has also built a strong reputation in international disputes, being involved in various cases between Brazilian and foreign companies in a variety of jurisdictions.

Tax & Customs:

The firm offers consultancy in corporate and high net worth individuals' tax planning, as well as representation in litigious cases. The tax department has experience in structuring national and global operations that are tax efficient, advising domestic and multinational companies in several sectors such as agribusiness, automotive, customised furniture, and pulp and paper industries, among others. The department has handled international taxation planning for foreign entities commencing operations in Brazil and Brazilian companies expanding abroad.

Compliance:

The firm has ample experience in the field, offering effective support to clients of different economic sectors. The firm acts in labour, corporate, competition, regulatory, environmental and anticorruption compliance. The department is composed by professionals with national and international experience in the field.

Data Protection:

As Brazil enacted its General Law for Data Protection, companies of all different sectors have had to adapt to comply with the law. The team has assisted in the implementation of data protection programs, including advisory activities, such as the elaboration or adaptation of data protection policies and procedures, training, analysis, and mitigation of data security incidents, even data litigation. The team have worked for organizations that are at different levels of data protection maturity, and from many economic sectors, including technology, automotive, aviation, machinery and equipment, health, consumer goods and civil construction.

Energy & Natural Resources:

CMT Advogados has a team of attorneys who are specialists in the energy sector (petroleum, gas, and power), with a strong multidisciplinary academic background and vast professional experience in energy, which include corporate, environment, regulatory, banking, and tax law. The firm frequently assists clients in renewable energy projects implementation, and we are also very experienced in energy-related contracts, such as PPAs; maintenance and operation agreements; agreements for the supply of equipment and or fuels; for the use of the transmission/distribution system (CUST/CUSD); EPCs, among others

Real Estate:

CMT has extensive experience in the conduction of due diligences involving real estate and property matters and the drafting of contracts relating to urban and rural real properties, including sharecropping, built-to-suit, sale and nonresidential lease agreements. In addition, the team is also recognised for its practice in litigation and arbitration in conflicts involving real estate and property law.

Labour & Employment:

The firm provides practical employment-related advice, advising on structures that minimise risk exposure and that are tax efficient. CMT is also called upon to assist in the negotiation of collective bargaining agreements and to advise on the transfer of employees and executives to and from Brazil, as well as employment litigation acting for employers.

International Work:

The firm routinely acts in international business transactions that demand an understanding of different laws, cultures and languages. CMT's knowledge of foreign legal systems is unique, with lawyers licensed to practise in Brazil and abroad. The firm's lawyers have experience in providing legal assistance in relation to foreign direct investment in Brazil,

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Latin America and Europe. The work varies from being the 'Brazilian arm' of international clients for the commencement of new operations and due diligence work, drafting and advising on distribution contracts, to putting together international tax structures, acting as local counsel for cross-border disputes and giving expert evidence on Brazilian law in international dispute resolution.

Clients:

The firm advises a great number of clients doing business in Brazil and in Latin America, in a vast range of industries. Among its clients are major multinationals, companies operating in different sectors such as: agribusiness, construction, consumer goods, energy, oil and gas, financial and banking services, information technology, industrial goods and the food industry.

Languages:

English, French, German, Portuguese, Spanish.

CMT CARVALHO, MACHADO
E TIMM ADVOGADOS

CASTRO BARROS ADVOGADOS

Firm Overview:

Established in 1953, Castro Barros Advogados is one of Brazil's most respected law firms. With offices in Rio de Janeiro, São Paulo and Brasília, Castro Barros has a broad client base, including Brazilian and multinational clients, private and governmental entities, in all sectors of the economy. The firm represents clients in all areas of business law in Brazil, working in transactional, regulatory and litigious matters.

Main Areas of Practice:

Agribusiness:

Castro Barros advises clients in various aspects of agribusiness, such as purchase and lease of equity stakes and assets, assistance to foreign investors in the agricultural sector, negotiation of contracts such as licensing and production agreements and securitization of agricultural receivables.

Arbitration & Litigation:

The firm represents local and foreign clients in disputes involving domestic and cross-border matters.

Banking:

Castro Barros advises in domestic and cross border financial transactions, such as facility agreements, loans, project finance and leasing of tangibles and intangibles.

Capital Markets:

Castro Barros assists local and foreign investors in the organization and management of investment funds in Brazil, also advising in asset acquisition, debt restructuring, financing, securitization, regulatory matters and representing the clients before Central Bank of Brazil and the Brazilian SEC.

Compliance:

Castro Barros assists in anticorruption due diligences, risk assessments, internal investigations and data analyses, development of codes of conduct as well as the implementation and supervision of compliance programs.

Corporate & M&A:

The firm assists clients in incorporating legal entities (including non-profit organisations), shareholders' agreements, joint-ventures, also representing clients before the Brazilian SEC. Castro Barros has a strong M&A practice, including the drafting and negotiation of all related documents, and assisting in post-closing activities, such as service agreements, executive compensation and non-compete covenants.

Environmental:

Castro Barros advises in environmental licensing, risk assessment, compensation programs, investigations, administrative proceedings and public civil actions.

Information Technology:

The firm assists the clients in many aspects of the ever-evolving IT market, especially in matters related to the digital economy.

Insurance & Reinsurance:

Castro Barros advises clients in setting up insurance and reinsurance companies in Brazil and the regulatory aspects, also drafting policies, agreements and other documents, indemnity and liability limitation and representing clients before regulatory bodies and in disputes arising from insurance and reinsurance.

Labour:

The firm advises in all areas of labour relations and corresponding social security issues, among them the implementation of incentive and voluntary downsizing programs, profit sharing collective bargaining and stock option plans, as well as in litigation and labour investigations.

Maritime:

Castro Barros assists in transactions and litigation involving both civil and military vessels and shipping operations, such as incorporation of Brazilian shipping companies, registration of ship owners, construction, acquisition and registration of vessels, charter contracts and marine insurance, maritime casualties, impoundment and mortgages, collection of debts and assistance to offshore industry suppliers.

O&G, ENergy & Mining:

Castro Barros advises in both upstream and downstream activities to energy companies and service providers.

Public Law, Project Finance & Regulation:

Castro Barros advises local and foreign companies and local governments in private operation of infrastructure projects (concessions, public-private partnerships, privatisations, etc.). The firm also has broad experience in advising clients in all aspects of government procurement.

Real Estate:

Castro Barros assists local and foreign companies, investment funds, financial institutions, construction companies, etc. in all aspects of the local real estate market.

Tax:

The firm assists in the analysis of the taxes and other levies charging directly and indirectly on domestic and foreign companies' activities, as well as on transfer pricing, restructuring and planning of complex financial and commercial transactions. It also assists foreign clients in evaluating the tax aspects of importing products and services, including those of transfer of technology and

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CONTACTS

André Gomes de Oliveira

José Augusto Leal

know-how and on the development of the tax planning structures not only in Brazil, but also involving more than one jurisdiction.

International Work:

Castro Barros maintains a close relationship with very prestigious law firms all over the world and the firm's members often act as expert witnesses in Brazilian Law in disputes held abroad.

Languages:

Portuguese, English, French, Spanish, Italian, German, Russian

CASTRO BARROS
ADVOGADOS

CESCON, BARRIEU, FLESCH & BARRETO ADVOGADOS

Senior Partners: Maria Cristina Cescon, Roberto Barrieu, Marcos Rafael Flesch, Joaquim Oliveira, Maurício Teixeira dos Santos, Alexandre Barreto, Ronald Herscovici
 Number of partners: 50 Number of other lawyers: 164

Firm Overview:

Cescon Barrieu is one of Brazil's leading law firms. The lawyers stand-out for their strong commitment to the representation of the firm's clients' interests and for their work in highly sophisticated, groundbreaking matters. The firm's goal is to be the clients' law firm of choice for their most complex legal matters and most strategic transactions and disputes.

Main Areas of Practice:

Corporate Law and Governance, M&A & Private Equity:

The firm is often retained by potential targets and boards of directors for representation in connection with mergers, acquisitions, tender offers, delistings and other corporate transactions as well as matters involving antitrust and anticorruption laws. The M&A and private equity practice are recognised as Brazil's leading by any measure.

Infrastructure & Project Finance:

This practice is recognised as a market leader in Brazil. The firm has a first class practice in development of infrastructure projects across all its sectors, such as energy, telecom, oil and gas, water and wastewater, ports and navigation, airports, railways, mining and toll roads.

ESG & Impact:

The ESG and impact practice focuses on the five key topics related to sustainability and the pursuit of positive impacts: sustainable finance, governance, social impact and human rights, energy transition and environment. To this end, the firm has organised an integrated group that combines professionals from environmental, banking and finance, capital markets, corporate law and governance, labour, Infrastructure, and litigation practices. This approach ensures a team that offers a broad approach and the latest practices, trends, and legislative and regulatory proposals regarding ESG, to deliver comprehensive solutions to address clients' day-to-day activities and their most complex projects.

Capital Markets & Investment Funds:

The capital markets team is recognised as Brazil's most experienced and far-reaching. It represents the world's leading financial institutions, public and private corporations, hedge-funds, asset managers and entrepreneurs in connection with their most complex domestic and cross-border securities transactions, including IPOs and other equity offers, tender offers, debt offerings, derivatives, structured products, mutual funds, receivables funds and securitisation. The vast experience with the Brazilian Securities Commission (CVM) provides the firm insight into important regulatory aspects of registered offers in Brazil that may be critical in successfully completing a transaction.

Banking & Finance:

The firm advises a wide range of clients in the roles of lenders, borrowers, trustees, rating agencies and others in connection with syndicated bank facilities, trade financing, leveraged investments, structured financing, DIP financing and derivatives.

Oil & Gas & Shipping:

The team has extensive and comprehensive knowledge of the entire production chain of the sector. It assists clients in structured financings, mergers and acquisitions, regulatory matters, capital markets transactions and commercial negotiations. The shipping practice excels at 'dry shipping' contractual matters — financing, shipbuilding, charter — and is a leading Brazilian firm in security interests' issues related to shipping.

Mining:

The team has in-depth expertise in dealing with the main players of this sector. The firm provides regulatory and negotiation counsel to mining and financing companies, in addition to regulatory and business advice to mining companies within M&A, project finance and capital markets transactions.

Bankruptcy & Restructuring:

The bankruptcy and restructuring team has wide experience in assisting clients in connection with complex debt workouts, corporate restructurings and bankruptcy proceedings with a particular focus on representing financial creditors. The firm has vast experience in credit recovery, enforcement of collateral and other court assisted proceedings in a wide range of industries.

Litigation & Arbitration:

The team is called upon by clients across all industries for critical litigation and arbitration matters. The high-end litigators are recognised for their experience, strategic approach and capacity to simplify complex cases. The firm's dedicated arbitration team uses mediation and other ADR methods in order to obtain the best results to the clients and reduce litigation costs.

Antitrust:

The firm combines broad experience in strategic corporate transactions with complex cartel investigations to form one of Brazil's leading antitrust practice groups. The firm works closely with its M&A, private equity and litigation groups to represent its clients in a wide variety of domestic and cross-border matters across all industries.

Compliance, White Collar & Investigations:

The firm advises on a wide range of compliance and anticorruption matters, including investigations involving anticorruption and anti-money laundering laws. Lawyers help clients identify and anticipate tendencies in regulatory standards that may be critical to their business.

Real Estate:

The firm has wide experience on complex real estate business including acquisition of real properties, surface rights, lease agreements, built to suit, sale and lease back, rural lease agreements, partnership agreements, constructions, condominiums, real estate developments, securitisation and financing, joint ventures and restructuring.

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CANADA

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Tax:

Tax has been the cornerstone of the firm's practice since its inception. The team of experienced tax lawyers advises on a broad range of domestic and international tax matters. In financings, acquisitions, mergers, investment funds, international trade, litigation as well as financial products.

Labour & Employment:

Clients come to the firm's labour law department for complex labour law issues rather than their day-to-day labour claims. The firm has over the years assisted clients with strategic and complex lawsuits, created compensation and incentive programs and assisted them in dealing with trade unions.

Technology & IP:

The practice group handles technology, data protection and intellectual property matters that are critical to clients across a wide range of industries, such as technology and media companies, start-ups, retailers, venture capital and private equity funds, fintechs, payment solutions, investors and entrepreneurs.

International Work:

The firm's international practice includes international finance and capital markets, mergers and acquisitions, joint ventures, banking and finance, structured finance, project finance and international tax planning.

Cescon Barrieu is the first Brazilian full-service law firm with a leading metals and mining practice and an office in Toronto, Canada. The integrated work between the offices in Brazil and Canada will initially contemplate business opportunities in the mining, infrastructure, energy, renewable energy, oil and gas, ESG, technology and fintech, and medicinal cannabis sectors.

**CESCON
BARRIEU**

CHALFIN, GOLDBERG & VAINBOIM ADVOGADOS

Founding Partners: Eduardo Chalfin, Ilan Goldberg, Clara Vainboim

Managing Partner: Mirela Saár Câmara

Number of partners: 25 Number of lawyers: 516

Firm Overview:

Chalfin, Goldberg & Vainboim Advogados is recognized as one of the most preminent law firms in Brazil, providing a wide range of personalized legal services. The firm has a long track record of delivering the highest-quality services to its global clients, always striving to exceed their expectations. One of its great advantages is to have a multidisciplinary team of lawyers, with a solid academic background and professional experience. Besides being fully committed to solving any problems for its clients, the firm also offers valuable legal insight that provides growth opportunities and enhanced financial health to their businesses.

Main Areas of Practice:

Banking:

Consultancy, advice, analysis and preparation of contracts and preventive follow-up before the Superior Courts, individual and collective actions, contractual matters, civil liability of banks, finance companies, credit bureaus and fintechs in the most diverse situations.

Consumer:

Extensive experience in supporting companies in the service, commercial, financial and industrial sectors, in litigation, drafting and revision of contracts and advice in general through legal opinions and memorandums.

Corporate:

Corporate law issues, with emphasis on the negotiation and implementation of mergers and acquisitions, structuring of capital market operations, advice on the negotiation and execution of business contracts and specialized performance in corporate and business arbitration and litigation, judicial recovery and bankruptcies.

Data Protection:

Expertise in all aspects of data protection law, including: preparation and review of privacy policies, data processing agreements and data protection impact assessment; provision of legal consultancy and litigation (both in-court and out-of-court), with the best data governance practices available.

Digital Law:

Multidisciplinary and complete solutions for startups and companies in the most diverse stages of operation: from companies in early stages of investment or even in venture capital operations or investments in private equity funds.

eCommerce:

With a widely recognized high-standard practice, the firm provides legal assistance to its web-based business clients, including distributors, franchisers, payment providers, retailers, startups, platform providers and tech entrepreneurs. The practice includes all aspects related to the legal challenges presented by the Internet and eCommerce.

Insurance & Reinsurance:

Comprehensive experience in the fields of insurance and reinsurance, including regulatory, advisory and litigation demands, covering the most varied lines of insurance, related to the so-called large risks, e.g. financial lines (D&O, E&O, EPL, among others), guarantee, property & casualty, civil, maritime, transport, energy, oil and gas, port operations, life, health, personal accidents, private pension, aviation risks, cyber risks etc.

Labor:

Consultancy, internal corporate policies, whether linked to remuneration packages, profit-sharing plans or review of programs related to occupational health and safety, among others. Strong experience in collective bargaining, conducting audits and developing a preventive labor strategy in general, taking into account the applicable legislation and the updated positioning of jurisprudence.

Marine:

Legal assistance in shipping, cargo claims, charter disputes, accidents of navigation, among other matters, with representation before the Brazilian Admiralty Court, State and Federal Courts, arbitration, as well as on contractual consultancy and negotiation.

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Consumer: Antonio José Monteiro Gaspar

Corporate: Claudio Miranda

Data Protection: Thiago Junqueira

Digital: João Quinelato

eCommerce: Cristina Tsiftzoglou

Insurance and Reinsurance: Ilan Goldberg

Labor: Priscila Fichtner

Marine: Renato Chalfin

Real Estate: Eduardo Chalfin,
Mirela Saár Câmara

Real Estate:

Legal assistance in real estate sale and acquisition, residential and commercial leases, advice on condominiums and property managers, real estate developments and constructions, defense of large companies and conglomerates in their real estate general relations, resolution of disputes pertaining to rental revision and renewal actions, extinction of condominiums, possessory and claims.

Languages:

English, French, Spanish, Portuguese, among others



CTA – CATÃO E TOCANTINS ADVOGADOS IN ASSOCIATION WITH ECIJA

Managing Partners: Marcos André Vinhas Catão, Bruno Tocantins and Luís Fernando Pacheco
Senior Partners: Fábio A. Figueira, Renata Borges, Fernanda Leite, Gabriel Corbage, Verônica Melo de Souza, Renata Larichia, Thutia Bernardo, Camila Machado, Guilherme Köpfer, Renata Cunha, Rosana Pilon Muknicka, Cristiane Sanches, Anna Luiza Pires e Albuquerque de Berredo, Ivan Dilly and Alexei Macorin Vivan

Number of partners: 18 Number of other lawyers: 48

Firm Overview:

As a result of the joining of several partners with previous experiences in both the best Brazilian law firms and in the legal department of national and multinational companies, CTA has a first-tier team, structured by areas of practice and industry. CTA is a comprehensive firm that prioritises a quality driven approach to provide the best and safest solutions to clients. Focused on personalized and business-oriented services, CTA uses the most modern technology to offer its services through innovative solutions.

Main Areas of Practice:

Aviation, Aerospace and Defense - Technology and Innovation:

CTA advises on issues covering every segment of the industry, whether the products have a civil or military application, with the ability to operate in a highly complex environment and the cross-border nature of the business. Its lawyers understand clients' business and market, and the challenges from day-to-day operations, customer and supply arrangements, trade and logistics, procurement, public contracting, compliance, regulatory, financing, insurance, technology and assets – and because CTA is expanding its footprint from continent to continent, the firm can scale its practice for small to large deals, in any country around the world.

Contact: Ivan Dilly

Email: idilly@ctadv.com.br

Litigation and Arbitration

The firm advises and represents its clients in litigation and arbitration matters, i.e., disputes before courts, regulatory and administrative bodies. Its network of correspondents throughout the country allows CTA to litigate in all Brazilian states, including the higher courts in Brasília.

Contact: Alexei Macorin Vivan

Email: avivan@ctadv.com.br

Oil and Gas | Energy

The firm advises in both upstream and downstream levels. CTA advises blocks acquisition, bids and auctions, contracts, regulatory aspects, project financing and in related litigations and administrative and judicial levels. CTA also supports electric power projects, notably in the field of alternative energies.

Contact: Luís Fernando Pacheco

Email: lpacheco@ctadv.com.br

Contact: Alexei Macorin Vivan

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Privacy, Personal Data Protection and Information Security

CTA's performance ranges from conduct an inventory of data and mapping of processes as well as to create solid policies appropriated to the reality of the company and in accordance with the laws of data protection in the world. CTA also works on legal opinions regarding the products and services offered, adjustment of policies, procedures and ac-

tivities involving the treatment of personal data with international interactions.

Contact: Rosana Pilon Muknicka

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Contact: Cristiane Sanches

Email: csanches@ctadv.com.br

Contact: Anna Luiza Pires e Albuquerque de Berredo

Email: aberredo@ctadv.com.br

Project Finance

CTA's specialized area accompanies the whole process of funding a project and our lawyers are highly skilled in finance and markets and is supported by other practice areas of the firm, such as tax, corporate, financial regulation and to ensure a multidisciplinary view of the cases.

Contact: Fabio Figueira

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Financial Regulation

Its professionals advise clients in matters involving the financial and market regulators such as the Brazilian Central Bank the Brazilian Securities and Exchange Commission and other governmental institutions.

Contact: Gabriel Corbage

Email: gcorbage@ctadv.com.br

Contact: Renata Borges

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Insurance

The firm has extensive experience in legal services related to insurance matters, representing insurance companies, retirement private plans and capitalisation entities, as well as health plan operators, both at administrative, judicial and regulatory levels. In this context CTA is prepared to support the analysis and interpretation of all kind of contracts, endorsements, plans, insurance proposals, and the different aspects related to the insurance sector.

Contact: Fábio Figueira

Email: ffigueira@ctadv.com.br

Contact: Renata Cunha

Email: rcunha@ctadv.com.br

Corporate and M&A

CTA professionals have vast and recognised experience in mergers and acquisitions, acting for all sizes and market segment commercial companies, as well as for non-profit organizations (third sector). The firm brings to bear its own expertise in advising domestic and foreign clients, from general corporate advisory to more complex transactions, such as corporate restructuring, business combination, joint ventures, among others.

Contact: Renata Borges

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Contact: Gabriel Corbage

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TMT – Technology, Media and Telecommunications

The firm advises in commercial contracts, licensing and sharing of network infrastructure, mergers, incorporations, spin-offs and asset drop-downs. TMT also provides a wide range of advisory services to operators, especially ISPs, fixed, mobile and pay TV, IP traffic, EILD, satellite capacity provisioning, submarine cables, IRU/Leasing and others. CTA seeks to advance clients with regulatory trends in the field of internet of things (IOT), artificial intelligence (AI), fintech and blockchains. CTA's IP team has a solid expertise in the areas of the digital media and the entertainment law.

Contact: Rosana Pilon Muknicka

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Labour Law

As one of the most respected and recognised in Brazil, CTA advises clients on all labour law and social security's matters, from litigation to counseling. Litigation wise, CTA provides full assistance in labor, individual and/or collective lawsuits. CTA also assists in collective bargaining with professional unions for adjustments of collective instruments. Together with the tax department, we litigate before the Regional Labour Office, the Labour Public Prosecutor's Office and on assessments related to social security contributions.

Contact: Bruno Tocantins

Email: btocantins@ctadv.com.br

Transport and Logistics

CTA's professionals come from in-house positions of the sector's companies or with recognized practice in previous law firms. CTA deals with contractual, labour and tax obligations. CTA assists large carriers and logistic companies in day-to-day issues and in supporting clients in long-term projects.

Contact: Marcos André Vinhas Catão

Email: mcatao@ctadv.com.br

Tax

CTA's recognised team provides services in all areas of tax law, whether through specific knowledge by area (direct and indirect taxation, international taxation, advisory and planning) or by specific industries (e.g. technology, telecommunications, oil and gas, mining). The firm advises domestic and foreign clients focused on reducing tax risks and negative impacts in their business, besides in tax disputes and litigation.

Contact: Marcos André Vinhas Catão

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Languages:

Portuguese, English and Spanish

DANNEMANN SIEMSEN

Managing Partners: Peter Dirk Siemsen, Luiz Henrique O. do Amaral, Raul Hey, Gustavo de Freitas Moraes, Peter Eduardo Siemsen, Joaquim Eugênio Goulart, Attilio Gorini

Senior Partner: Luiz Henrique O. do Amaral

Number of partners: 72 Number of other lawyers: 240

Firm Overview:

With 120 years' experience, Dannemann Siemsen assists national and international clients in the advisory area and in strategic lawsuits of a civil/business nature, acting in various fields of law. The firm's successful trajectory has been guided by a strong social commitment, which includes investments in inclusion projects, policies to promote diversity and sustainable practices. In addition to being leaders in intellectual property in Latin America, Dannemann Siemsen is a reference standard in strategic litigation and in the area of legal advice. Among over 800 employees in Dannemann Siemsen's offices in Rio de Janeiro, São Paulo, Brasília and Montevideo, Uruguay, the firm assembles teams of highly trained multidisciplinary professionals with solid academic backgrounds, which allows the firm to develop innovative and creative solutions for each case. Its team of lawyers has extensive experience before all Brazilian courts and public bodies, including developing approaches that are frequently cited by the higher courts. The firm acts in repetitive cases to complex lawsuits, valuing, whenever possible, alternative means of dispute resolution, such as mediation and arbitration.

Main Areas of Practice:

Intellectual Property:

With a team of professionals recognised nationally and internationally, the firm is a reference point in IP law for offering a first-rate service in patent filings, trademark registrations, design protection, copyright, trade secrets and in the entire process of software registration. The firm's experience allows it to develop the most comprehensive strategies in the protection of patents, from the first application to opposition after granting, ensuring the best legal backing supported by a multidisciplinary team of electrical, electronic, mechanical, chemical and telecommunications engineers, pharmacists and biologists, among others. Through the sector dedicated to the protection of trademarks, the firm also advises clients from searches to appeals, with a strategic thinking for trademark portfolio management and supervision structures, including on digital media, with constant monitoring of the changes in INPI's internal regulations and administrative decisions.

Litigation:

The area has a large and multidisciplinary team of partners and attorneys, with long and valuable experience before all levels of the Brazilian courts and public agencies. The team of young and talented lawyers also build up a modern view to work hard in disruptive cases. The firm's rate of success is extremely high from the most simple case, to complex matters, not only in court actions, but also in alternative dispute resolutions (mostly arbitrations and mediations), class actions, regulatory and administrative proceedings. To highlight some of the dedicated teams the firm can mention its strong

intellectual property group of litigators and technicians, working side by side in the most important IP leading cases in the country, handling with contractual, franchise, real-state, corporate, consumer protection law, telecom, civil law, environmental law and tax litigations. The major differential of its professionals are availability, adaptability, quality and focus on each client, in order to provide the best counselling and to reach the most favorable results.

Consumer Relations:

This area arose from a growing demand from companies for an intelligent management and structured handling of mass litigation. The firm starts from a strategic vision of prevention in consumer relations and mediation between companies and consumers, with a focus on the preservation of the image and brand of clients with their public. In tune with the main innovations in this sector, the firm offers a differentiated service for clients, with the automation of lawsuits and the capture of demand in the distribution and flow of administrative control in the consultative, judicial litigation, administrative litigation and business prevention areas.

Contracts:

The firm is a reference point in the area of licensing agreements for intellectual property, the purchasing of technological knowledge and franchises, which need to be annotated at INPI to allow the remittance of remuneration to the foreign party, qualify the licensee for tax deduction of the amounts paid and produce effects for third parties. The firm's lawyers assist the client from the start of negotiations, preparation and/or analysis of the agreement, until the actual execution, evaluating all aspects of the negotiation until all the necessary governmental authorisations.

Law & Technology:

Computer programs fit into the concept of intellectual works and are subject to copyright protection. The protection afforded by Brazilian legislation to software is international in scope, including all countries that are signatories to the Berne Convention. The firm's specialised team advises clients throughout the registration process at the BPTO, including the preparation of the formal documentation, selection of the technical data required, monitoring of the process until the issue and confirmation of the Registration Certificate, as well as the verification of the legal instruments related to the development and creation of the program, such as employment contracts and service agreements.

Environmental Law:

The firm offers specialised advice on a wide range of topics involving environmental law, providing preventive and resolving legal advice for domestic and foreign clients. It serves various economic segments: mining, agribusiness, oil and gas, telecommunications, pharmaceutical and food, among

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PRACTICE AREAS

Intellectual Property: Patents, Trademarks, Industrial Design, Copyright, Entertainment, Trade Secrets, Geographical Indications

Litigation: Intellectual Property, Civil & Business, Arbitration, Criminal, Mediation

Consumer Relations: Advisory, Judicial Litigation, Administrative Litigation, Business Prevention

Contracts: Intellectual Property Agreements, Commercial Agreements, Franchises

Law & Technology: Privacy & Data Protection, Blockchain & Smart Contracts, Software, New Technologies Regulation

Environmental Law: Environmental Litigation, Environmental Arbitration and other methods of alternative dispute resolution, Administrative procedures, Environmental Licensing, Environmental Consultancy

Other Areas: Advertising Law, Regulatory Law, Environmental Law, Corporate Law, Tax Law, Compliance & Internal Investigations, Evaluation of Intellectual Assets, Labour Law

others. The firm's practitioners in the environmental area have vast experience, with expertise also in administrative, constitutional, regulatory and urban law. In order to provide clients with broad and multidisciplinary consultancy, the environmental team works in an integrated way with the firm's litigation, criminal and arbitration sectors. The firm is committed to providing an excellent service, seeking the resolution of environmental and regulatory contingencies in an agile and efficient manner.

Languages:

Chinese, English, French, German, Italian, Japanese, Portuguese, Spanish.

**DANNEMANN
SIEMSEN**

DE LUCA DERENUSSON SCHUTTOFF ADVOGADOS

Partners: João Claudio De Luca Junior, Ana Luisa Castro Cunha Derenusson, Sabine Ingrid Schuttoff, Flavia Marcilio Barbosa, Leila Alves, Guilherme Filardi, Fabiana Videira Lopes, Luanda Backheuser, Claudia Derenusson Riedel
Number of partners: 9 Number of other lawyers: 25

Firm Overview:

DDSA has an impressive reputation for providing a global, high-quality, multidisciplinary and personalised service for the clients. Combining these features with offering always the lowest possible cost, the law firm has won a loyal following since the foundation in 2011.

Besides, an unique expertise in aviation law attracts clients to other departments, environmental, insurance and tax, M&A, labour, litigation, real state and others. The firm involves all areas required to solve the demands, with deep knowledge of the client's business and the market.

In recent years, DDSA can be defined as a law firm which grows in number of professionals, practice areas, and clients by providing a comprehensive service in traditional and innovative areas of law. Recognised by the most important international and national directories.

Main Areas of Practice:

Aviation: 25%

Civil & Business Litigation, Arbitration &

Mediation: 9%

Corporate, M&A & Contracts: 25%

Environmental Law: 10%

Labour & Social Security: 9%

Real Estate: 9%

Tax: 13%

Antitrust:

The team is able to deal with the representation of clients before Brazilian's antitrust authority (CADE) and other regulatory agencies and in every administrative procedure which involves anticompetitive acts in corporate transactions.

Aviation:

The firm is well recognised for its expertise in advice on aircraft transactions as sale, financing and leasing, registration, repossession and mortgage foreclosure, air transportation regulation, airport infrastructure, as well as tax and labour aviation matters.

Banking:

The firm is able to deal with securisation of receivables, structured finance for collaterals, derivative, financial restructuring, project finance, financing for M&A, real estate funds, financing of aircraft and vehicles in general, exchange laws and regulation.

Strategic Litigation, Arbitration:

The department is well known for its expertise in disputes involving complex and strategic themes. The team has strong experience in international and domestic arbitration, as well as in the courts throughout the country, both in judicial and administrative procedures. The litigation team handles disputes involving civil law, contract law, government contracts, corporate disputes, aviation, real estate and environmental law.

Corporate, M&A & Contracts:

The corporate team is highly recommended for its expertise in reorganisation and restructuring, M&A, MBO's and take-overs, due diligences and shareholders' agreements, joint ventures, business contracts, foreign investments, initial public offerings, commissions, regulations, conversion of debts in assets, funds repatriation, risk capital/ private assets, corporate governance and securities.

Environmental:

The firm is recognised for an in-depth knowledge in environment licensing, legal assistance to management system, certification processes, due diligence and evaluation of environmental risks in general.

Labour & Social Security:

The labour team is very well known for its ability to deal with both litigation and advisory, by assisting clients on the prevention, management and elimination of labour risks and liabilities. The practice includes benefits, compensation and other HR policies, contracts, relationship with unions and support to M&A transactions.

Public Law & Infrastructure:

DDSA team is able to advice on government procurement and competitive bidding, concession of public utility services, public works and is prepared to deal with public-private partnership demands and administrative litigation. The firm's infrastructure team provides legal assistance in the development of projects in corporate aspects, assistance in public procurement procedures and public-private partnerships and the guidance for solutions of legal demands with regulatory agencies.

Real Estate:

The team was recommended for advising the major restructuring operations in the country.

Reorganisation & Bankruptcy:

The firm is known for its experience in the representation of creditors, reorganisation strategies and bankruptcy trustee.

LATIN AMERICA OFFICES

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Aviation: Ana Luisa Castro Cunha Derenusson

Civil & Business Litigation,

Strategic Litigation & Arbitration: Fabiana Videira Lopes

Corporate: Guilherme Filardi

Mergers & Acquisitions:

João Claudio De Luca Junior

Environmental: Flavia Marcilio Barbosa

Labour & Social Security: Leila Alves

Public Law & Infrastructure:

Flavia Marcilio Barbosa

Real Estate: Luanda Backheuser

Reorganisation & Bankruptcy:

Guilherme Filardi, João Claudio De Luca Junior

Tax Litigation: Sabine Schuttoff

Tax Planning: Claudia Derenusson Riedel

Tax:

The team is very well recognised by national and international clients for providing planning and tax litigation, treaties to avoid double taxation and the rules of international tax laws.

Languages:

English, French, German, Portuguese, Spanish.

DDSA
De Luca, Derenusson, Schuttoff & Advogados

DEMAREST ADVOGADOS

Partners (65): Ana Carolina Botto Audi, Ana Paula Schedel, Andoni Hernández, André Alarcon, Antonio Carlos Gonçalves, Bruna Toledo Pacheco, Bruno Aurélio, Bruno Drago, Camila Biral, Carlo Verona, Carlos Eduardo Orsolon, Cássia Pizzotti, Catarina Rodrigues, Celso Xavier, Cesar Rossi, Christiano Chagas, Cláudio Mattos, Daniel Andreoli, Daniel Caramaschi, Douglas Mota, Edimara Wiecezorek, Eduardo Magrani, Eloy Rizzo Neto, Fabio Braga, Fabyola En Rodrigues, Gabriel Kuznietz, Guilherme Fontes Bechara, Guilherme Vieira da Silva, Helen Naves, João Luis Almeida, João Paulo Minetto, José Diaz, Joyl Gondim, Kátia Zambrano, Lucas Tavares Bueno, Luciana Goulart Penteado, Luciana Prado, Luciana Tornovsky, Luiz Fernando Sant'Anna, Marc Stalder, Marcelo Annunziata, Marcelo Inglez de Souza, Marcello Pedroso, Marcia Cicarelli, Maria Helena Bragaglia, Maurício Levy, Mauro Luz, Milena Mundim, Mônica Matarazzo, Newton Marzagão, Paola Pugliese, Paulo Coelho da Rocha, Priscila Faricelli, Rafael Gagliardi, Renato Canizares, Rodrigo Campos, Rodrigo Damazio, Sílvio Venosa, Thereza Montoro, Tatiana Campello, Thiago Abiatar Lopes Amaral, Thiago Giantomassi, Thiago Maia, Thiago Sandim, Victor Lopes

Firm Overview:

Founded in 1948, Demarest is one of the most renowned law firms in Brazil and ranks among the largest firms in Latin America. Throughout its history, providing services in the most diverse practice areas of law, Demarest has always maintained a commitment to providing legal services of the highest standards of quality and excellence. The firm's multidisciplinary model contributes to the agility and effectiveness of its work, integrating its professionals and creating a synergy across all teams. Clients from all over the world are assisted in domestic and international transactions, with an organisational structure that has offices established in the major cities of Brazil and in New York.

Excellence:

Demarest is one of the leading full-service corporate law firms in Brazil, with more than 70 years of experience in assisting clients from all over the world. The firm is constantly ranked as one of the most prestigious Brazilian transactional law firms considering the number of transactions carried out and value of deals. Clients recognise Demarest's lawyers as trusted advisors. The quality of the firm's performance can be attributed to how matters are approached strategically, and the lengths to which teams prepare before even the first action is taken. The firm's division into 'work cells' enables lawyers to become deeply familiar with the cases and the clients that they are involved with, resulting in a service that is of international quality yet provided with a personal approach.

Citizenship:

For Demarest, there is a strong belief that it is everyone's duty to contribute and work towards creating a more equal and compassionate society. As a result, the firm has established partnerships with organisations committed to realising these values and promoting the foundations for well-being, education and social inclusiveness. Demarest is involved in projects that aims to strengthen the relationship of the firm with local communities.

By means of partnerships with 'Instituto Pro Bono' and the Lex Mundi Pro Bono Foundation, Demarest provides legal advice to nongovernmental and nonprofit organisations. The firm also contributes to research carried out by renowned institutions regarding pro bono work in Brazil, including TrustLaw Index of Pro Bono and Latin Lawyer Pro Bono Survey. Demarest prides itself on adhering to a strong and active Diversity and Inclusion program, and firmly believes that this forms an essential part of the Demarest approach that enables sustainable and cost-effective business, which in turn contributes directly to the socioeconomic development at local and global levels. The firm therefore promotes a pluralistic work environment that is non-discriminatory, respectful, welcoming, innovation-driven, and that ultimately contributes to achieving business results.

International Reach:

Leadership, commitment to its clients and the local market, and continued professional development. These traits are the cornerstones that led to Demarest's being selected as the sole Brazilian member of Lex Mundi, the world's leading network of independent law firms, and also a member of The Interlex Group and ELA. Besides certifying Demarest's global service quality, these affiliations provide an extensive network of cooperation and sharing of information with leading member law firms around the globe and enables Demarest to take on the most challenging cross-border international transactions and litigation cases.

Demarest leverages its international capabilities by providing legal advice to international companies seeking to invest in Brazil, as well as Brazilian companies intending to open business units around the globe. The firm's foreign desks have particular knowledge and expertise in specific regions such as China, France, Germany, Korea, Portugal, Spain and Latin America, in addition to its established relation with the European Community and North America.

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INTERNATIONAL OFFICES

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Main Areas of Practice:

Agribusiness; arbitration; aviation; banking and finance; bankruptcy/restructuring; capital markets; competition/antitrust; compliance; contracts; corporate/M&A; corporate criminal law; data privacy and cybersecurity; environment; government relations; insurance and reinsurance; intellectual property and innovation; international trade/ WTO; labour and employment; life sciences; litigation; media, sports and entertainment; mining; oil and gas; power; product liability; projects/infrastructure; public law; real estate; shipping; social security; tax; telecommunications and technology; timberland investment; wealth and succession structuring and white-collar crime.

Clients:

Demarest is recognised for its ability, initiative and dedication to provide responsible, efficient and high quality legal services to all of its clients doing business in Brazil and abroad. The firm advises numerous multinational companies and the largest Brazilian groups in a vast range of industries, such as, but not limited to: 3M, Air France, Azul Linhas Aéreas, Bacardi-Martini, BMW, Boehringer Ingelheim, Booking.com, BP, Braskem, British Telecom, Cencosud, Clariant, Deloitte, Diageo, Diebold-Nixdorf, Digital Realty, Dow, Eli Lilly, Goodyear, IBM, Johnson & Johnson, Metro, Monsanto, Motorola, Nestlé, Netflix, Nike, Odebrecht, Pfizer, PSA Peugeot Citroën, Reckitt Benckiser, Qatar Petroleum, Latam, Time Warner, Unilever, Universal Studios, Visteon, Volkswagen, Votorantim and others. The firm also advises clients in matters involving private equity, investments and sovereign funds such as Banco BTG Pactual, GIC - Sovereign Wealth Fund of Singapore, Invepar, Morgan Stanley, KKR, OTPP Board, Vinci Capital, Vinci Partners among others.

DEMAREST

DIAS DE SOUZA

Main Partners: Hamilton Dias de Souza, Mário Luiz Oliveira da Costa, Hugo Funaro, Douglas Guidini Odorizzi
Total number of lawyers worldwide: 17

Firm Overview:

Established in 1967, the firm's practice encompasses consultancy and litigation activities, focusing on public law issues, especially in the tax, administrative and economic law areas. The firm is specialised in all areas of corporate and personal taxation, including estate planning, settlements and national and foreign company groups' reorganisation.

Dias de Souza provides objective responses, which are necessary for a quick and clear understanding of legal issues, as well as complex answers on matters requiring a more elaborate analysis or a legal opinion. The firm's litigation practice is developed in both the federal and state judiciary courts, especially in the tax and economic areas, and involves personal follow-up on proceedings at first and second instances as well as at the higher courts, submitting briefs and oral arguments. In public law matters the firm's performance has also been outstanding in proceedings related to social security law and cases involving civil liability imputed to government for losses incurred by private parties from economic plans, price policies, foreign trade restrictions, and so on. The firm is also well known for its practice in litigation proceedings at the State and Federal administrative courts.

Main Areas of Practice:

Tax litigation in both judicial and administrative courts, legal opinions related with fiscal issues and tax analysis in outbound and inbound transactions for individuals and corporations.

International Work:

The firm specialises in analysing tax aspects for corporations setting up companies in Brazil and in interacting with federal, state and local governments to give rise to tax benefits and also adequate legislation in others taxes matters. The firm is also active in all international tax areas, including issues relating to (re)structuring and finance planning, extending into the international sphere, for purposes of which it relies on professionals with international background and partnerships with renowned firms and institutions in various countries around the globe.

Languages:

English, Spanish, Italian, Portuguese.

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Clients:

Brazilian and multinational companies of different sizes and areas of activity, many of them market leaders in economic sectors such as agriculture, automobile industry, banking, computer hardware, food and beverage, foreign trade, home appliances, sugar and ethanol and telecom.

DIAS DE SOUZA
ADVOGADOS ASSOCIADOS

DI CIERO ADVOGADOS

Managing Partner: Simone di Ciero

Firm Overview:

Di Ciero Advogados is a law firm that has been specialising in aviation-related work for more than 25 years and which employs a team of experienced, highly qualified professionals to meet the demands of providing consultancy and litigation services in a number of fields of law, while advising clients on employing the best legal practices to prevent litigation and on finding IT-based solutions for cases involving clients.

Languages:

Portuguese, English and Spanish.

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DUARTE GARCIA, SERRA NETTO E TERRA ADVOGADOS

Number of Managing Partners: 4 Number of Senior Partners: 15
Number of partners: 33 Number of other lawyers: 28

Firm Overview:

Composed of some of the nation's most renowned attorneys in their practice areas, Duarte Garcia, Serra Netto e Terra is a full service law firm with 33 partners and 28 associates located in São Paulo, Brazil. Duarte Garcia also has an office in Brasília and maintains associations with law firms in Portugal, Germany, Argentina, United States (Florida), Angola and China. Led by Mário Sérgio Duarte Garcia, Marcelo Terra, Mário de Barros Duarte Garcia and Luis Eduardo Serra Netto, the firm has an experienced and successful litigation practice at all levels of jurisdiction, with relevant experience petitioning for the Federal Supreme Court and Superior Court of Justice. Duarte Garcia is highly regarded for its legal advisory practice in the areas of real estate, infrastructure and arbitration, being frequently honored by clients, other lawyers from around the country, national legal publications, and ranking organisations.

Main Areas of Practice:

- Administrative & Infrastructure
- Capital Markets
- Civil Litigation & Arbitration
- Compliance & White-Collar Crime
- Corporate & M&A
- Environment (ESG)
- Labour
- Property Litigation
- Real Estate
- Tax
- Urban Law & Land Occupation

Administrative & Infrastructure:

Duarte Garcia has wide-ranging experience advising clients on public bids, public service concessions, public-private partnerships, privatisations, and use of public properties. The firm has a long run portfolio related to privatisations, defence on civil public actions and other enforcement measures in administrative and civil sanctions.

Civil Litigation & Arbitration:

The civil practice provides advisory related to the negotiation and drafting of contracts in general. Representation in judicial proceedings involving matters of civil and corporate law. The firm also has considerable experience on arbitration proceedings as active members of the State of São Paulo Trade Federation Arbitration Commission, the Brazil-Canada Chamber of Commerce, of the US-Brazil Chamber of Commerce and the International Chamber of Commerce.

Compliance & White-Collar Crime:

The team is a highly specialised team working side-by-

side with other practices to provide customised assistance on the implementation of compliance programs, enforcement of compliance policies, private investigations and defence on criminal matters. The white-collar team is experienced in advising and defending clients from police investigations and dawnraids to petitioning in all levels of jurisdiction.

Corporate & M&A:

Duarte Garcia advises on all areas of corporate and commercial law, including due diligences, incorporation of companies, M&A transactions, joint ventures, foreign investment.

Environment (ESG):

The expertise of the environmental practice includes administrative and judicial litigation in addition to assistance regarding environmental restrictions and licensing imposed by federal, state and local laws. The firm also advise E.S.G. programs and strategic assessments in development.

Labour:

Auditing for liability contingences, negotiation of collective bargaining with work class associations and defence on labour courts are among the expertise of the labour practice. The team is highly specialised on labour claims related to health care industry, construction and real estate sectors.

Real Estate:

Assistance in land use and occupancy regulations, planning and structuring real estate transactions regarding residential, industrial and commercial developments, shopping centres, hotels, multi-use property and others. The firm also advises clients on the emission of financial instruments related to the real estate market. The team is able to assess clients in the emission of all sorts of financial solutions directed to the property sector such as real estate securities and securitisation products.

Urban:

Duarte Garcia has an interdisciplinary team focused on urban law and land occupation issues, counting with experts on both the administrative law and the real estate particularities of municipal regulations. The firm assesses clients on all stages of licensing and obtainment of urban authorisations in the administrative and judicial spheres.

Tax:

The work of this practice includes tax litigation, preventive assistance and advisory as to taxes concerning industrial, commercial and service activities. The firm particularly stands out for its record of tax disputes that affect a large variety of clients playing important

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Capital Markets: Helena Mendonça de Toledo Arruda, Guilherme Terra

Civil Litigation & Arbitration: Mario Sergio Duarte Garcia, Daniel Sanfins

Compliance: Luis Eduardo Serra Netto, Pedro Simões

Corporate & M&A: Mário de Barros Duarte Garcia, Anna Christina Jimenez Pereira

Environment: Douglas Nadalini da Silva

Family & Succession: Antonio Carlos Petto Junior

Labour: Eliane Ribeiro Gago

Real Estate: Marcelo Terra, José Carlos Puoli, Guilherme Terra

Tax: Roberto Junqueira de Souza Ribeiro, Jayr Viégas Gavalhão Junior

Urban: Marcelo Terra, Francisco Ribeiro Gago

White Collar Crime: Pedro Simões

roles in the real state and service sector, as a result of its intense practice in both administrative and judicial Courts. It is highly known for successful implementation of tax strategies in a broad range of commercial and corporate operations.

Languages:

Portuguese, English, Spanish, French, German, Italian.

Clients:

Clients include national and foreign companies in sectors such as agribusiness, automotive industry, chemical, energy, health, real estate, construction/incorporation companies and shopping malls.

**Duarte
Garcia**

Duarte Garcia,
Serra Netto
e Terra

EDUARDO FERRÃO ADVOGADOS ASSOCIADOS

Managing Partners: Eduardo Antônio Lucho Ferrão, José Rollemberg Leite Neto, Luiz Felipe Bulus Alves Ferreira, Rannery Lincoln Gonçalves Pereira

Senior Partners: Eduardo Antônio Lucho Ferrão, Bruno Beserra Mota, Edson Queiroz Barcelos Junior, Eliseu Klein, Helena de Oliveira Pinheiro, José Rollemberg Leite Neto, Luiz Felipe Bulus Alves Ferreira, Lucas Rabêlo Campos, Rannery Lincoln Gonçalves Pereira, Thiago Peleja Vizeu Lima, Vanessa Alves Pereira Barbosa

Number of partners: 10 Number of other lawyers: 11

Firm Overview:

Eduardo Ferrão Associated Lawyers was founded on the professional experience of its original partners, with the firm intention to face challenges presented by an increasingly competitive, demanding, and sophisticated market.

The firm focuses on the constant search for legal solutions, considering peculiarities, the business, culture and client's targets when providing its legal services.

Awareness of such condition has framed the company's profile, besides becoming the mainspring of all of its movements and strategies inspiration.

Through solid and innovative results, serious and correct risks assessment, based on long and deep experience in all the areas of law, the firm has prioritised practice at Superior Courts.

The company complies with the most modern standards in business. Work processes are smart and constantly optimised taking changes in conjuncture into account. The many sectors interrelate, making systemic view evident and ensuring efficiency and effectiveness to developed works.

By continuously stating this proposal, Eduardo Ferrão Associated Lawyers has continuously invested in training its professionals, in technology and management of information and knowledge.

Summing up all these aspects outcomes quality excellence on developed work, always taking their main target into account: the client's satisfaction. In recognition, the firm was highlighted by *Chambers Latin America 2021* publication.

Main Areas of Practice:

The lawyers form a multidisciplinary team, trained in diverse fields of law – both private and public – distinguishing for their technical expertise in matters of constitutional, administrative, tax, criminal, electoral, civil and regulatory nature.

The firm intensively operates both in preventing binding obligations and in actually solving disputes, always aiming at preserving their clients' interests, their assets and motivating the business' expansion, enabling fast and secure decision taking.

Mainly operation at High Courts, Eduardo Antônio Lucho Ferrão is responsible for conducting numerous lawsuits at the Supreme Court and Supreme Court of Justice, the highest courts in the Brazil Justice system.

The range of matters is wide, encompassing demands related to controversies on civil and commercial contracts, corporate and tax problems, pension plans, criminal matters, administrative corruption, real estate issues, port issues, environmental responsibility and litigations related to public and banking law.

Service goes beyond the Judiciary, overrunning the Executive and Legislative Branches, including councils, departments and agencies related to them.

Emphasis is also given to the firm's practice at the Federal Accounting Court.

Eduardo Ferrão Associated Lawyers is aware that modern social and economic contexts demand solutions from law firms in the most diverse fields of law, taking into account principles of extreme earnestness, fast implementation, time adherence and adaptability to new scenarios, among other things.

Litigation:

Legal representatives of clients, both individuals and legal entities, located in Brazil or abroad, in the most diverse kinds of disputes, either in court, through arbitration or other alternative ways of dispute resolution.

Tax:

Advisory to individuals and legal entities, either individual or international, in interpreting and applying federal, state and municipal tax legislation. Operation in all levels, in administrative and judicial litigation fields.

Staff:

The firm's human resources professionals are highly trained. Graduated in renowned institutions and with constant specialisation courses, they show high intellectual and cultural level. Lawyers, trainees and staff are constantly involved in professional updating.

International Work:

The firm has had many cases abroad related to international cooperation, having partnership with other law firms in the United States and in Switzerland.

Languages:

English, Portuguese, Spanish.

Clients:

National and multinational companies, operating in the energy, telecommunications, heavy construction, food, beverage, tobacco, financial market, infrastructure, technology and pharmaceutical sectors.

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Electoral: José Rollemberg Leite Neto

Tributary: Luiz Felipe Bulus Alves Ferreira

M & A: Rannery Lincoln Gonçalves Pereira

Regulatory: Bruno Beserra Mota and Helena de Oliveira Pinheiro

Commercial Contracts: Luiz Felipe Bulus Alves Ferreira

Telecommunications: Vanessa Alves Pereira Barbosa

Capital Market: Edson Queiroz Barcelos Junior

Infrastructure: Vanessa Alves Pereira Barbosa

Criminal Enterprise: Eduardo Antônio Lucho Ferrão

Digital Law: Bruno Beserra Mota and José Rollemberg Leite Neto

Administrative Law: Thiago Peleja Vizeu Lima, Eliseu Klein and Lucas Rabêlo Campos.

EDUARDO FERRÃO
ADVOGADOS ASSOCIADOS

ERNESTO TZIRULNIK ADVOCACIA

Managing Partner: Ernesto Tzirulnik

Senior Partner: Paulo Luiz de Toledo Piza

Number of partners: 12

Firm Overview:

Founded in 1984, Ernesto Tzirulnik Advocacia (ETAD) is internationally recognized as one of the most important law firms specializing in insurance and reinsurance. ETAD advises clients on loss adjustment procedures, legal and regulatory issues; it sponsors complex insurance, reinsurance and brokerage lawsuits; and operates in contractual law cases, civil liability, and corporate conflicts. Throughout history, ETAD has operated in cases of national and international repercussion involving electrical, chemical, mechanical, hydraulic, geological claims, many different contract and corporate disputes, the suchlike. ETAD promotes scientific research and public policies alongside the Brazilian Institute of Insurance Law – IBDS, and encourages cultural growth through the Ceará 202 Project.

Main Areas of Practice:

Insurance & Reinsurance: 70%

Corporate: 30%

Insurance:

ETAD has participated in almost all relevant insurance, reinsurance and civil liability cases in Brazil, including, among several others, representing the insured's interest in the largest indemnification ever paid regarding an inland accident in Brazil (over US\$500m), and the restructure of a life insurance policy in Brazil from legal and actuarial perspectives, bringing back to balance more than 800,000 insurance contracts. ETAD represented Companhia Siderúrgica Nacional (CSN) versus IRB-Brasil Re in the first lawsuit of its kind in Brazil, which succeeded in compelling IRB to participate in the renewal of CSN's all risks insurance policy. ETAD nowadays is involved in practically all relevant cases involving infrastructure, business interruption, engineering and operational risks, performance, liability and D&O.

Corporate:

In addition to its work in insurance law, ETAD also represents its clients in important corporate law issues.

International Work:

ETAD has also been involved in the largest insurance claims in other Latin American countries, such as Argentina, Bolivia, Ecuador, Dominican Republic, Paraguay, Peru and Venezuela, as well as critical situations in which the insurance contract becomes a pinpoint issue between contractors and local governments, due to the magnitude of the interests involved.

Languages:

English, French, Italian, Portuguese, Spanish.

Clients:

Engineering risks, construction, chemicals, mining and steel production, oil and gas, retail groups, insurance brokers, banks, pharmaceutical, logistics etc.

LATIN AMERICA OFFICES

BRAZIL

São Paulo, Brasília

CONTACTS

Insurance & Reinsurance and Corporate:

Ernesto Tzirulnik, Paulo Luiz de Toledo Piza, Gustavo de Medeiros Melo, Wolf Ejzenberg, Carlos Eduardo S. Leal de Carvalho, Tiago Moraes Gonçalves, Júlia Normande Lins, Dina Meirelles, Carolina de Oliveira Leite Bezerra Cavalcanti, Gustavo Palheiro Mendes de Almeida, Inaê Siqueira de Oliveira e Luca D'Arce Giannotti.



ERNESTO
TZIRULNIK
ADVOCACIA

E. MUNHOZ ADVOGADOS

Managing Partner: Eduardo Secchi Munhoz

Senior Partner: Eduardo Secchi Munhoz

Number of partners: 11 Number of other lawyers: 7

Firm Overview:

E.Munhoz Advogados is a law firm focused on litigation (in-court disputes and arbitration), corporate restructuring and corporate law. It is not aimed to be a full service firm, but rather it prioritizes complex and strategic cases of its clients. The number of cases in which the firm is engaged is limited, in order to provide clients with the attention and care that high-profile cases demand. E.Munhoz values quality rather than quantity. The firm is composed of a talented and business oriented team of lawyers. The firm's diverse professional experience and solid academic backgrounds enable the firm to make actual difference in the cases it is engaged in. In addition, each case involves lawyers of different areas of practice and backgrounds. This multidisciplinary approach and the talent of the lawyers assure the firm's capacity to provide creative and innovative solutions to its clients. In fact, the firm's clients frequently credit founding partner Eduardo Munhoz's innovative approach as one of his strongest characteristics. The founding partner Eduardo Munhoz has more than 20 years of experience as a lawyer. In addition, he is also a professor at the Law School of the University of São Paulo, the most prestigious school of law in Brazil, and has published numerous books and articles in the fields of corporate law and corporate restructuring.

Main Areas of Practice:

Restructuring & Insolvency:

Legal advice to creditors, debtors and investors in complex and large scale restructuring cases in and out of court. E.Munhoz lawyers have assisted domestic and foreign clients in strategic decisions in a variety of matters related to restructurings (in court and out-of-court) or bankruptcies, including the negotiation and drafting of restructuring plans, the negotiation of debt financing and collaterals, the structuring and implementation of corporate transactions and the representation in court measures. Some of the most significant in court and out-of-court restructuring cases in Brazil in the past years have had the crucial engagement of the lawyers of E.Munhoz, including Restoque, ODB Group, Atvos Group, Constellation Group, EAS Group, Odebrecht Oil and Gas, Oi Group, PDG Group, Renova Energia S.A. and OAS Group.

Litigation & Arbitration:

Representation of clients in disputes derived from shareholding or corporate structures, as well as from complex business transactions. The team is prepared to advise domestic and foreign clients throughout the entire dispute, since the early stages until the enforcement of final awards by courts and arbitration tribunals. Munhoz and other professionals of E.Munhoz have taken part in some of the most significant corporate arbitration cases involving Brazilian entities, such as J&F Investimentos, JBS, Odebrecht, Stone, Laureate, Camargo Corrêa Investimentos, BTG Pactual, Associação dos Fabricantes Brasileiros de Coca-Cola. In all and each one of them, Eduardo Munhoz and his team have been crucial in building a creative and successful outcome.

Corporate & M&A:

Legal advice and expert opinions in highly sophisticated corporate matters with a knowledgeable understanding of the Brazilian practice and law. The E.Munhoz team also has experience in handling complex and demanding M&A transactions.

International Work:

For the past years, the E.Munhoz team has been involved in the most significant restructuring cases in Brazil with cross border developments, and has played active roles in defining key matters of cross-border insolvency in a jurisdiction where the bankruptcy law does not address them up to this date. Some of the works in this field include the judicial restructurings of ODB Group, OAS Group, OGX Group, OSX Group and the Oi Group. Also, in all areas of practice, the E.Munhoz team has advised several foreign clients and provided legal counseling in international standards.

Languages:

English, French, Italian, Portuguese, Spanish.

LATIN AMERICA OFFICES

BRAZIL

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CONTACTS

Managing Partner: Eduardo Secchi Munhoz

EMUNHOZ
ADVOCADOS

ESCRITÓRIO JURÍDICO CARBONE

Number of partners: 6 Number of other lawyers: 8

Firm Overview:

Established in 1977, Law Office Carbone is one of the most traditional and highly regarded Brazilian law firms in shipping practice, always being ranked in Band 1 of *Chambers and Partners* since the first edition of *Chambers Latin America*. The firm has a specialist profile, being exclusively devoted to shipping and maritime trade laws.

Law Office Carbone is based in Rio de Janeiro, but gives legal assistance to its clients in all Brazilian territory, using when necessary its extensive network of associates or correspondents lawyers at all the major Brazilian ports and trading centers.

Law Office Carbone acts for shipowners, charterers, importers, exporters, carriers, maritime agents, trading companies, logistics operators, terminals, companies engaged in offshore oil and gas industry, underwriters, P&I Clubs, shipyards, salvors and overseas law firms.

Due to its vast experience and specialisation Law Office Carbone has been involved in almost all major Brazilian marine casualties in the last decades. The firm prides itself on commitment to the highest standards of service.

Main Areas of Practice:

Contracts/Obligations:

Consultancy on contracts and/or obligations under Brazilian law is one of the firm's core areas of practice, which comprises, among other matters, contracts of carriage and related documents (bills of lading, booking notes, etc.); charterparties and contracts of affreightment (COAs); service, joint venture, agency, purchase/sale agreements; ship building and ship repair contracts;

Regulatory:

The firm has very wide experience and active practice in regulatory matters, namely in respect of Brazilian Maritime Authority and the National Agency for Waterway Transportation (ANTAQ), assisting clients to understand the legal framework of Brazilian regulatory rules and also representing them in administrative proceedings before these bodies.

Casualties:

For decades the firm has been involved in virtually all major maritime casualties that took place in Brazil. Management of maritime crisis is indeed a specialty where Law Office Carbone has developed preeminent reputation.

With a team of lawyers and experts operating 24 hours a day, the firm is prepared to investigate casualties, manage/coordinate local operations, assist in the contact with the authorities involved (chiefly the Brazilian Navy, environmental bodies and state/federal public attorneys) and provide sound legal and practical advice based on the proper on-site appraisal of facts. Particular areas of expertise within the field of marine casualty work include collisions, groundings, fire and explosions; salvage operations, towage and wreck removal; personal injury; damage port installations, rigs and offshore structures; general average and total loss; representation of clients' interests in inquiries before local Port Captaincies and Maritime Tribunal

Offshore Oil & Gas:

Law Office Carbone provides legal assistance in all aspects of offshore oil and gas industry, such as bidding processes for the granting of concessions, permits or authorisations for the exploration of oil/gas services; various types of bidding by Petrobras or other international oil/gas companies (e.g., shipbuilding, chartering, services, etc.); agreements for building, financing, chartering or operating vessels; special tax regime for importation/admission of vessels, rigs and equipment used in the gas and oil industry (Repetro); damage to oil terminals, rigs and offshore structures; marine pollution.

Environment/Pollution:

Brazilian law is particularly strict and severe in environmental area. The firm has wide experience in this matter resulting from shipping/maritime trade activities, including legal consultancy; defence in administrative proceedings brought by environmental bodies; advice in negotiations involving Adjustment Terms (TAC) before authorities; casualty response; defence in court proceedings in claims for compensation to the very environment by public attorneys and in class actions from fishermen and sea farmers.

Litigation:

The firm represents clients in all kinds of disputes connected with shipping and maritime trade, such as administrative fines, tax/customs claims, regulatory matters, cargo claims, charterparty and bill of lading disputes, controversies over commercial agreements, personal injury claims, collision cases, civil and environmental liabilities, recovery actions for subrogated underwriters and arrest of vessels.

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Arbitration:

Brazil has one of the fastest growing arbitration markets in the world, ranking third in the list of the International Court of Arbitration of ICC (international Chamber of Commerce). Law Office Carbone is intensely involved in Brazilian maritime arbitration in various manners, e.g., as member of local arbitration entities, acting in the representation of parties to domestic arbitrations and also having some of its partners sometimes appointed as arbitrators to disputes.

Languages:

English, Portuguese, Spanish



FELSBERG ADVOGADOS

Founding Partners: Thomas Felsberg, Maria da Graça Pedretti

Partners: Ana Cristina Valentim, André I. Fonseca, Anna Flávia de Azevedo Izelli Greco, Clara Moreira Azzoni, Clarissa Luz, Claudia Maniaci, Diego Goulart de Oliveira Vieira, Eduardo Périllier, Evy Marques, Fabiana Solano, Fabricio Soler, Ivan Campos, João Carlos Anderson Corrêa de Mendonça, Lígia Schlittler, Marcus Alexandre Matteucci Gomes, Maria Carolina De Souza Guazzelli, Marianne Albers, Maurício Pepe De Lion, Miriam Machado, Paula Salles, Rafael Malheiro, Renato Brandão, Rodrigo de Pinho Bertoccelli, Rodrigo Prado Gonçalves, Tatiana Guerra

Firm Overview:

Felsberg Advogados is a full-service law firm which celebrated 50 years in practice in 2020. Founded in 1970 by Thomas Felsberg, the firm has always had an innovative spirit at the core of everything it does. Long before the firm was recognised as pioneers in judicial restructuring, Felsberg Advogados was one of the first firms to advise on aviation financing and contribute to the development of project finance and venture capital in Brazil. The core practices of Felsberg Advogados include corporate restructurings, mergers and acquisitions, project development and financing, insolvency, general commercial litigation and arbitration, tax advisory and litigation, labour advisory and litigation, environment, public and regulatory, and real estate. More recently, the firm inaugurated new practice areas such as fashion law, innovation and startups, intellectual property, life sciences, antitrust, compliance and white-collar crime. Felsberg Advogados also anticipated future demands with new fintech and payment systems as well as data protection and technology departments and a specialised gaming law team. Felsberg Advogados's broad and all-encompassing vision enables the firm as a team to meet the current and future legal requirements of all clients, from the biggest corporate groups to the freshest of startups.

Both eyes on the present with the future in sight.

Social Responsibility:

Pro Bono: Felsberg Advogados is committed to supporting social, cultural and educational projects. Among the projects it supports are Vaga Lume (creating and maintaining libraries in the Amazon), APAQ (treatment of burns victims), and AB2L (for the creation of dialogue among law firms and tech companies). The fashion law team, in particular, devotes pro bono hours to two institutes in the fashion industry: Fashion Revolution (uniting the fashion industry in the way clothes are sourced, produced and consumed) and Instituto Alinha (connecting small workshops with designers and brands at fair prices and deadlines).

Diversity & Inclusion: The firm focuses on selecting and rewarding the best minds, regardless of gender, colour, social class, sexual or religious orientation. Among its partners, more than 50% are women. Among all its lawyers and staff, 57% are women. DiversiFeA, its Committee of Equity, Diversity and Inclusion comprising partners, other fee-earners and staff, promotes regular initiatives and events for the well-being of all members of the firm.

International Work:

The firm's international practice is reinforced by its membership of the world's leading law firm networks – which certify the firm's global quality. Felsberg Advogados is the Brazilian representative at Meritas and Legalink. Its lawyers have in-depth understanding of different legal cultures and regulatory environments in other countries. Many are fluent in several languages with prior experience in international firms and some are qualified to practice law in Brazil as well as abroad. To support the cross-border work that the firm does for clients in almost 30 countries, Felsberg Advogados's China and German Desks provide specialised expertise and skills. The China Desk is led by Ambassador Sergio Amaral, president emeritus of the Brazil-China Business Council and former Ambassador of Brazil to the United States, the United Kingdom and France.

Main Areas of Practice:

- Agribusiness
- Antitrust
- Aviation
- Banking & Finance
- Capital Markets
- Commercial Contracts
- Compliance
- Consumer Relations
- Corporate & M&A
- Data Protection & Technology
- Dispute Resolution
- Electric Power
- Environmental, Sustainability & Waste
- Fashion
- Fintech and Payment Systems
- Governmental Relations
- Immigration
- Infrastructure
- Innovation, Startups & Venture Capital
- Intellectual Property
- Labour & Employment
- Life Sciences
- Maritime
- Natural Gas
- Oil & Gas
- Privatisation
- Public & Regulatory
- Publicity, Propaganda & Media
- Real Estate
- Restructuring & Insolvency
- Sanitation
- Sports & Entertainment
- Tax
- Telecommunications
- White-Collar Crime & Corporate Investigations

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Website: www.felsberg.com.br

FELSBERG
ADVOGADOS



FERRO, CASTRO NEVES, DALTRO & GOMIDE ADVOGADOS

Founding Partners: Marcelo Roberto Ferro, José Roberto de Castro Neves, Daltro de Campos Borges Filho, Luis Bernardo Rocha Gomide.

Partners: Alice Franco, Eduardo Pecoraro, Pedro Machado, Luciano Gouvêa, Marcos Pitanga, Gustavo Birenbaum, Marcelo Lopes, Pedro Ivo Bobsin, Rodrigo Cogo, Simone Barros, Karina Goldberg, Leonardo Marins, André Seabra, Thiago Peixoto, Francisco Gracindo, Natália Lamas, Antônio Pedro Souza, Paulo Jucá, Luis Guerra, Felipe Basto, Jozi Uehbe, João Pedro Martinez, Paula Miralles, Luiz França, Renato Coutinho, Gabriel Prudente, Miguel Fleichman e Tiago Muñoz.

Number of other lawyers: 30

Languages: *Portuguese, English, French, Spanish, Italian*

Firm Overview:

Founded in 2005, Ferro, Castro Neves, Daltro & Gomide Advogados (FCDG) is a top-tier Brazilian law firm specialised in dispute resolution, whose main objective is to solve and win disputes providing tailored-made and business-oriented solutions to clients.

FCDG has a reputation for successfully representing clients in complex civil, commercial and administrative litigation, national and international arbitration cases, judicial and extrajudicial reorganisation and insolvency procedures, and in alternative dispute resolution methods, such as mediation.

The firm – that has offices in Rio de Janeiro, São Paulo, and Brasília and correspondents in all other Brazilian states – represents clients in disputes over all the key industry sectors, including banking and finance, construction, environment, energy, insurance, intellectual property, oil and gas, real estate, transportation, and telecommunications and media.

FCDG's team is highly experienced and formed by lawyers with great technical skills who craft creative, efficient and effective strategies. Each matter is carefully conducted by a team of skilled and specialised lawyers, that always includes at least one senior partner who personally conducts the case – an important differential of the firm. Senior team members hold postgraduate and doctorate degrees from leading Brazilian and/or foreign universities and several lawyers of the firm have knowledge of both civil and common law legal systems.

Main Areas of Practice:

Domestic and International Arbitration and Mediation:

FCDG has substantial experience representing clients in domestic and international arbitration under the rules of the leading Brazilian and international institutions (including CAM-CCBC, ANCHAM, CBMA, CAMARB, ICC, LCIA, among others). The firm has taken part in almost all of the most relevant arbitration proceedings in Brazil in the last decade.

FCDG has significant experience representing both claimant and defendant in arbitration procedures involving civil, administrative and commercial disputes. The firm's lawyers are experienced in civil and commercial disputes (contractual breach, torts, etc); M&A disputes (claims for breach of representations and warranties; tag-along or drag-along violations; breach of exclusivity and confidentiality proceed-

ing, etc.) and shareholders disputes (claims related to corporate governance agreements; managing controlling and minority shareholder stakes; breaches of directors' duties; joint ventures). FCDG also has extensive knowledge of procedures involving administrative law, acting mostly in defense of private-sector clients against state and governmental agencies.

In addition, FCDG acts in complex litigation proceedings in support of arbitration, such as enforcement or setting aside of arbitral awards and urgent interim relief applications before Brazilian courts.

FCDG is also experienced in other ADRs, especially mediation.

Civil, Administrative and Commercial Litigation:

FCDG is recognised as one of the best litigation firms in Brazil. It represents clients before state and federal courts, in all instances of jurisdiction (upper and lower courts) as well as in Brazilian executive bodies and governmental agencies.

The firm stands out for providing technical and efficient solutions to clients and for its skilled lawyers, who hold a great domain of oral and written advocacy applied to litigation before Brazilian courts. Senior partners have years of experience trialing cases before Brazilian courts.

Bankruptcy & Restructuring:

With a longstanding tradition on the field, FCDG's bankruptcy and restructuring practice has talented team members, well known for their versatility in representing different interests on judicial and non-judicial bankruptcy and restructuring procedures. FCDG advises debtors, creditors, investors and bankruptcy trustees in matters related to credit recovery, reorganisation, corporate restructuring and bankruptcy. The firm's notable recent work includes obtaining the approval of the extrajudicial restructuring plan of one of the major oil and gas companies in Brazil, in the largest extrajudicial recovery procedure in the country, involving debts of over 15 BRL billion despite the judicial opposition of two main creditors.

Strategic Legal Consultancy:

FCDG offers strategic legal counselling in extrajudicial matters related to its contentious work, including drafting and revision of contracts and settlement agreements, representation on commercial transactions, drafting of legal opinions, affidavits and legal risk assessment.

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CONTACTS

Litigation: Marcelo Roberto Ferro, José Roberto de Castro Neves

ADR/Arbitration: Marcelo Roberto Ferro, José Roberto de Castro Neves

Bankruptcy/Reorganisation: Daltro Borges, Luis Bernardo Gomide

Clients:

Clients (current and past) include Abbvie Inc.; Ambev; Andrade Gutierrez; ArcelorMittal Brasil; Banco BBM; Banco Safra; Bank of America; Braskem S/A; Banco BTG-Pactual; Banco Panamericano; Banco ABC; Banco Brasil Plural; C.A. Investments; Consórcio Via Amarela (Odebrecht, OAS, Queiroz Galvão, Camargo Corrêa, Andrade Gutierrez, Alstom); Construtora Norberto Odebrecht S/A; Cosan S/A; CPFL Energias S.A.; Claro S.A.; Eneva, Equinor Brasil Energia Ltda; Estapar; Heineken; Ipiranga Produtos de Petróleo S.A.; Libra S.A.; Prumo Logística S/A; Multiplan Empreendimentos Imobiliários Ltda.; MRS Logística S.A.; Multiterminais S.A.; Norsk Hydro ASA; PriceWaterhouseCoopers; Sindicato Nacional das Empresas Distribuidoras de Combustíveis e Lubrificantes – SINDICOM; Vinci Partners; Volkswagen do Brasil.

FCDG FERRO, CASTRO NEVES, DALTRO & GOMIDE ADVOGADOS

FINOCCHIO & USTRA

Founding Partners: José Luis Finocchio Junior and Octávio L.S.T. Brilhante Ustra

Managing Partner: José Luis Finocchio Junior

Number of partners: 11 Number of associates, lawyers and consultants: 80

Firm Overview:

Finocchio & Ustra Sociedade de Advogados started with the dream to fill a gap in the State of São Paulo's countryside's market and build a full-service firm that could compete with the most admired offices in Brazil.

Focused on developing effective and reliable legal solutions, highly qualified professionals, and working closely with clients, the firm gained market share and currently has in its client portfolio national and international companies of all sizes, and from all business segments.

Finocchio & Ustra has made several investments in corporate governance and in its management model; such as its participation in the Partners for Excellence Program (PAEX) of Fundação Dom Cabral, which is one of the best business schools in the world.

With the future and the sustainability of the firm in mind, in 2019 Finocchio & Ustra launched its innovation platform: Future in Us (<https://www.futurein.us/en/>), as it believes in the rapid and disruptive evolution of law. FIUS also makes every possible effort and initiative to daily incorporate its ideology into the firm's culture.

Vision

To be a benchmark firm, sustainable and timeless, in an ever-changing corporate environment.

Mission

To understand and improve clients' businesses, delivering results through strategic, innovative, reliable, and effective solutions.

Purpose

To fulfill the mission in an ethical and synergetic environment, developing people with respect and transparency.

Values

Finocchio & Ustra believes in and is guided by its values:

- Committed to excellence and result delivering;
- Acting ethically with integrity and transparency;
- Appreciation for clients and working to exceed expectations;
- Promptness and responsiveness;
- Assertiveness through clarity;
- Passion for what it does;
- The firm cherishes team spirit, an easy-going, and inspiring work environment;
- The team is the firm's greatest asset.

Main Areas of Practice:

- Arbitration
- Banking and Finance
- Civil Litigation
- Complex Negotiation
- Compliance
- Contract Law
- Corporate/M&A
- Credit Strategic Recovery
- Criminal Law
- Customs and International Trade Consultancy
- Environmental
- Family and Succession Planning
- Infrastructure
- Intellectual Property
- Labour
- Public Procurement and Tenders
- Real Estate
- Regulatory Law
- Restructuring and Insolvency
- Tax Consulting
- Tax Litigation
- Tax Planning

Languages:

English, German, Italian, Portuguese, Spanish

LATIN AMERICA OFFICES

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FONSECA BRASIL ADVOGADOS

Partners: **Gustavo** Gustavo Freire da Fonseca, Eduardo Brasil, Jean Paolo Simei e Silva, Adelman Oliveira, Brahim Bitar.

Number of lawyers: 28

Languages: Portuguese, English, Spanish, French.

Firm Overview

Fonseca Brasil Advogados is a full-service law firm that recently completed 13 years of service. Characterised by its agile, personalised and strategic service, always looking to offer the best solution to its clients. The team specialises in providing advice in the areas of Corporate, Tax, Civil and Labour Law. This expertise has elevated the Office to the forefront, attracting clients from various parts of the world, such as China, Canada, United Kingdom and the European Union. The team is comprised of 41 professionals, with 28 lawyers, distributed in Belém (PA), and in the branches in São Paulo (SP), Macapá (AP) and Parauapebas (PA). Almost all lawyers speak English and have postgraduate degrees in their respective areas of the law. In addition to Macapá, which has been active since 2011, and São Paulo, started in 2017, the office serves 100% of the territory of the States of Pará and Amapá, thanks to the presence of partner lawyers in the various districts of these States. Specialised in service to companies, the office has as its motto: the personal, the agile and the result. The office seeks to understand the business of the client, whilst the client has access to the lawyers of the office at short notice. The best service strategy, the most appropriate result in the shortest possible time.

Main Areas of Practice

Corporate:

Restructuring. Analysis and proposal of corporate operations. Succession planning. Business contracts. Fusions, mergers and acquisitions. Due diligence procedures in the purchase and sale of companies. Legal operation of the day-to-day business.

Tax:

Analysis, interpretation and application of tax legislation related to direct/indirect taxes and social security contributions, aiming at reducing tax risks in the operations carried out or to be carried out by the client. Elaboration of administrative consultations at the federal, state and municipal levels, as well as special regimes for problem solving. Legal analysis of tax reviews. Follow-up of fiscal inspections. Legal aid to the requests of the internal and external accounting team. Tax planning. Reorganisation of operations and businesses aiming at optimising and reducing the tax burden and reducing the cost of compliance.

Civil law:

Survey of existing cases in which the group is represented as author and defendant, risk estimates, propositions of measures of adequacy of procedures to avoid lawsuits; drafting of contracts. Technical opinions and standards.

Environmental Law:

Preventative analysis of legal risks for projects and ventures that involve the environment, with guidance for adapting to the rules in force.

Preparation of contracts and legal opinion on compliance with environmental standards.

Legal Assistance in conducting administrative processes that involve obtaining Environmental Li-

censes, Authorisations for Forest Exploration, Forest Concessions, Water Use Grants, and other administrative acts before the competent bodies (SEMMA, SEMAS, IBAMA, ICMBIO, DNPM, SPU and others) Legal Advisory in punitive administrative processes, with the presentation of Defenses and Administrative Resources, as well as monitoring of Forest Replacement procedures, Plans for the Recovery of Degraded / Altered Areas and Environmental Regularisation Programs.

Legal Assistance in judicial litigation, in the individual or collective sphere, in the elaboration of all the procedural documents, as well as in the accompaniment for elaboration of Conduct Adjustment Terms (TAC) and other applicable extrajudicial negotiations.

Mining Law:

Legal advice for monitoring mining processes, in all phases (research, granting, renewals and transfers). Consultancy and legal advice on acquisitions or transfers of mining rights.

Consultancy for the implementation of mining projects of all sizes.

Legal advice to monitor environmental processes related to mining processes (environmental licensing, authorisations for plant suppression and others).

Legal advice in administrative and judicial litigation, with complete monitoring and preparation of all procedural documents and possible applicable extrajudicial negotiations.

Agricultural law:

Consultancy and Legal Advice for land tenure regularisation of rural properties.

Analysis and preparation of agrarian contracts, monitoring negotiations and risk analysis in the purchase and sale of rural properties.

Legal advice in land tenure regularisation, as well as in obtaining the necessary environmental licenses and authorisations.

Legal advice in administrative litigation (CODEN, ITERPA, INCRA, and others) and judicial in agrarian matters.

Digital:

The General Data Protection Law provides for the processing of personal data by a natural person or by a legal person under public or private law, in order to protect the fundamental rights of freedom and privacy and the free development of the personality of the natural person.

Advance towards a different approach, with partners in the technology area, proposing to assist our customers in the process of implantation, adaptation, training, monitoring and inspection of the privacy and compliance program for the treatment of personal data; as well as guidance on good practices, through personalised projects.

Labour Law:

Validation and / or creation of additive and existing work contract. Adequacy of the rules of the company to new labour legislation. Elaboration of the current labour risk. Study and prediction of judgements after

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the new labour law. Labour lecture series for human resources managers and directors. Validation of internal regulations.

Social Security Law:

General Social Security Scheme (RGPS - INSS), Municipal, State and Federal Public Servants Private Pension Scheme (RPPS) and Supplementary Pension Scheme. Administrative and Judicial Performance. Analysis of the requirements in order to obtain benefits. Analysis and regularisation of contribution periods. Restitution of Social Security Contributions improperly collected. Benefits application and review. Incorporation of benefits to the benefits of inactivity and Pension for heirs. Accidental benefits. Special time counting.

Election Law:

Consultancy and legal advice on pre-campaign acts, registration of candidacy, election campaign and accountability. Strategic electoral litigation, with the filing and defense of Electoral Representations, AIRC, AIJE, AIME, RCED and similar actions. Personal performance in Electoral Appeals before the Regional Electoral Court, Superior Electoral Court and Supreme Federal Court.

Legal Manager on Demand:

With the increase in regulation in the main sectors of industry, we are witnessing a greater demand for temporary specialised professionals, in order to guarantee best practices and supervise organisational change. In addition, there are many reasons why a company considers creating or (re) structuring its legal department, among which, the natural expansion of its activities; the change in direction or management style; or new technologies.

Aware of this panorama, Fonseca Brasil created the area of Legal Manager for Demand & Construction and (re) structuring of Legal Departments, where our clients will be able to benefit from temporary legal professionals with extensive experience in managing the legal departments of large companies, to manage and deal with the mentioned changes. Provisional lawyers can be deployed in a short time and have a broad set of skills with niche knowledge to complement companies' momentary needs. Our interim lawyers can always count on the additional multidisciplinary support of Fonseca Brasil.

FRAGA & TRIGO ADVOGADOS

Managing Partners: Pedro Trigo, Eduardo Fraga

Senior Partners: Pedro Trigo, Eduardo Fraga, Paulo Leonardo Soares

Number of partners: 13 Number of other lawyers: 14

Firm Overview:

Fraga & Trigo Advogados offers comprehensive advice to its clients. The team of well-qualified lawyers is able to offer advice on the following specialities of law: tax, corporate, product liability, environment, compliance, competition, dispute resolution, family and successions, labour and real estate.

The firm frequently works on complex, strategic mandates for a prominent clientele that comes from a variety of industry sectors, including the automobile, communications, mining and steel.

With offices in Salvador and São Paulo, the team is able to represent clients all over the country and is known for its particularly strong presence in the North East and Northern regions of Brazil.

Main Areas of Practice:

Dispute Resolution: 30%

Product Liability: 20%

Tax: 20%

Labour: 20%

Corporate: 10%

Dispute Resolution:

The department offers legal representation in strategic matters before courts and arbitration tribunals in disputes concerning civil law, commercial law, corporate law and administrative law. The team frequently handles high-value matters and is frequently involved in leading cases. It acts on all court spheres in Brazil.

Product Liability:

The firm offers general advice, legal opinions and covers all matters arising from this subject area. Its experience in the product liability arena spans recalls, consumer rights, legal actions, court representation, administrative proceedings and public civil actions.

Tax:

Fraga & Trigo Advogados' tax department acts both on tax consultation and tax litigation cases. It covers direct and indirect taxation; municipal, state and federal taxes as well as social security taxation. The department is also able to represent clients on the lower and superior courts of Brazil. Tax planning is a core area of expertise of the team. It is highly qualified to provide advice concerning tax optimisation, which is a much valued service by its clientele.

Corporate:

The firm is able to cover all corporate issues with outstanding quality. Some of the areas on which the firm can advise include: commercial contracts, board meetings, foreign investment in Brazil, due diligence, restructuring, due diligences, risk management and analysis, joint ventures and corporate restructuring.

Labour:

The department renders legal assistance on audit procedures, assesses labour routines and presents alternatives for the adjustment of the procedures adopted by clients. It aims at the elimination or reduction of the contingencies. Legal representation in labour disputes is a core area of expertise of the team.

Languages:

English, Portuguese, Spanish.

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CONTACTS

Dispute Resolution: Pedro Trigo

Product Liability: Pedro Trigo

Tax: Pedro Trigo

Corporate: Eduardo Fraga

Labour: Paulo Leonardo Soares

Clients:

The firm represents clients from a wide array of sectors. Its client portfolio includes heavyweight names from the telecommunications, automobile, mining and steel, construction and retail sectors.

FRAGA & TRIGO
ADVOGADOS

FREITAS FERRAZ CAPURUÇO BRAICHI RICCIO ADVOGADOS

Managing Partners: Bernardo Freitas

Senior Partners: Bernardo Freitas, Adriano Ferraz, Guilherme Capuruço, Thiago Braichi,

Thiago Riccio

Number of partners: 5 Number of other lawyers: 27

Firm Overview:

Freitas Ferraz was founded by a group of partners who have been working together for more than 7 years. The firm has been developing at a very fast pace and enjoys strong recognition in the Minas Gerais market, also keeping a very active operation in São Paulo. Freitas Ferraz assists clients with complex matters as well as in crucial day-to-day issues of business activities. With a team of highly qualified professionals and unrivalled hands-on experience, the firm combines legal technical excellence, experience and innovation. Its mission is to demystify the traditional complexity of the legal work, focusing its services on tailor-made and creative solutions for clients. Freitas Ferraz' experience derives from a number of high-profile M&A transactions, corporate litigation, investment structuring, tax planning, corporate restructuring, capital market transactions, in addition to advice on infrastructure and real estate development projects.

Main Areas of Practice:

Corporate & M&A

Freitas Ferraz is widely known in Minas Gerais for its successful handling of corporate/M&A matters, representing domestic and foreign clients. In recent years, the department has been particularly active in the energy, mining, technology, financial services and capital markets, and real estate sectors. The team undertakes the full range of corporate matters, contemplating mergers & acquisitions, corporate and equity restructuring and commercial contracts. It is a one stop shop for high quality corporate work delivered from a team of experts working with a multidisciplinary approach.

Tax

The firm's tax practice has strong experience assisting foreign clients, which places the department in a unique position in Minas Gerais. The team is particularly skilled at developing tax structures for mergers and acquisitions and corporate restructurings. Additionally, the practice is very active advising on tax planning, international tax, foreign investments and family and estate planning matters. It advises clients from a wide range of industries, including fintech, energy, real estate and food and beverage companies.

Dispute Resolution

Freitas Ferraz' dispute resolution department stands out for its constant work on strategic high-complex corporate disputes, representing both domestic and foreign clients. The team is comprised of highly skilled lawyers who are well-equipped to act on both litigation and arbitration cases regarding a variety of matters such as shareholder lawsuits, M&A agreements, partial dissolution of companies, annulment of general meetings and corporate resolutions, judicial intervention on company's management and affairs, among others. The firm's assistance also covers pre-trial strategies and negotiations, litigation-related due diligence and risk assessments, court litigations, appeals and enforcement of awards.

Public Law & Regulatory

The firm's public law and regulatory practice has distinguished itself with its work on energy and mining related transactions. It has a solid background in hydroelectric power plant acquisitions, as well as mining asset acquisitions. The department is also particularly recognised for tackling energy and mining related compliance and litigation matters and has closely worked with leading local and international companies on ground-breaking matters.

Real Estate

The real estate department is known for its ability to present legal solutions to complex real estate structures. The team provides full assistance in all matters related to the real estate industry, including built-to-suit transactions, sale and lease back, buy and lease and real estate developments.

Startup & Fintech

Keeping up with the disruptive innovation brought out by startups, the firm has assembled a multidisciplinary team to meet the growing demand of technology companies and fintechs. Focusing on long-lasting relationship with clients, the firm's professionals work as genuine strategic partners throughout the startup's stages. From bootstrapping to IPO, and from MVP to final product, the goal is to provide speedy and effective counselling to ensure safe legal conditions to business development.

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CONTACTS

Corporate/M&A: Bernardo Freitas, Adriano Ferraz

Tax: Thiago Braichi

Dispute Resolution: Guilherme Capuruço

Public Law & Regulatory: Thiago Riccio

Capital Markets: Bernardo Freitas, Adriano Ferraz

Real Estate: Thiago Riccio

Startup & Fintech: Bernardo Freitas, Adriano Ferraz

International Work:

Freitas Ferraz assists foreign clients in their entry into Brazil, particularly in the Minas Gerais state, and supports the clients' strategy to increase their presence in the local market.

Languages:

English, French, Portuguese, Spanish

Clients:

Freitas Ferraz assists domestic and foreign clients from a wide variety of economic sectors and industries, including energy, mining, steel, oil & gas, technology, financial services, fintech, education, healthcare and life sciences, real estate, construction, automotive, retail, food & beverage and insurance.



**FREITAS
FERRAZ**
ADVOGADOS

FYMSA ADVOGADOS

Firm Overview:

FYMSA Advogados is a law firm whose purpose is to serve with efficiency, commitment and adaptability. The firm's main differential is going beyond legal advice, focusing on business and results, with certainty, agility with ethical and sustainable solutions.

With a team that has deep knowledge on the market scenario at all times, FYMSA is able to present innovative and current strategies to the most complex demands.

The firm's partners have been recognised by the most prestigious international rankings, such as *Chambers and Partners*, *Latin Lawyer*, *LACCA*, *Legal 500*, *Law Reviews*, among others. They are also directly involved in drafting legislation and issuing legal opinions of its impact to the country and sectors.

FYMSA's growth is its client's, always prioritising solid relationships based on trust, transparency and expertise in legal practice. FYMSA believes that its work is never an end in itself, but an important part of the business of its clients, always with a strategic look to assist in better decisions.

FYMSA Advogados is a law firm whose purpose is to serve with efficiency, commitment, and adaptability. Its main differential is going beyond legal advice, focusing on business and results, with certainty, agility with ethical and sustainable solutions.

Formed by a team with deep knowledge on the market scenario at all times, FYMSA is able to present innovative and current strategies to the most complex demands.

International Practice

FYMSA is an exclusive member of IR Global in Brazil for Foreign Direct Investment.

IR Global is one of the most relevant legal, accounting and financial consultants in the world, with representation in over 155 jurisdictions, covering more than 70 areas of expertise.

Main Areas of Practice

Banking:

FYMSA's assist clients in project financing, debt restructuring, acquisitions, lending and structured products, with public and private banks, financial institutions, multinationals and national companies.

Consumer Law:

Preventive, advisory and litigation aspects of consumer law, in the most diverse sectors.

Contracts:

FYMSA provides draft and advisory on contracts, always aiming to avoid disputes and resolve issues.

Corporate and M&A:

FYMSA advises in corporate matters, taking into account the market, sector and regulatory issues, as well as drafts all internal and external documents and relevant issues for the company. In M&A transactions the firm crafts solutions for buyers, sellers or investors. Plinio Ando Yoshiyasu, head of the area, was recognised for his performance by the *LACCA Approved*, in its 2016, 2017, 2018 and 2021 editions, and by *Best Lawyers Brazil* in the 2018 and 2019 editions.

Foreign Investment and Venture Capital:

FYMSA provides solutions and advice foreign investors, investment strategies and procedures and preventive actions to minimise liabilities.

Gaming and Software:

FYMSA advises, represent and issue legal opinions for gaming, lottery, gambling, software and technology industries and clients. The firm is also able to structure, negotiate and draft complex licensing projects, as well as support agreements and financing.

Luiz Felipe Maia, head of the area, is a member of the International Association of Gaming Advisors, General Member of the International Masters of Gaming Law, and author of the Brazilian chapter of *The Gambling Law Review*, of *Gaming Law Chambers and Partners Practice Guide for Brazil*, of *Lexology's Getting the Deal Through – Gaming* 2021 edition and the *Peer Reviewer for Gambling Compliance* in Brazil. He is the only Brazilian gaming lawyer recognized

LATIN AMERICA OFFICES

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as one of the 100 best lawyers in Brazil by *Lawyer Monthly*.

Infrastructure | Public and Regulatory Law:

FYMSA assists in public tenders, concessions, public-private partnerships (PPP), bidding processes and financing projects.

Intellectual Property:

Trademarks, patents, copyrights, software and other intellectual property issues, for national and international clients.

Labour:

Advice and litigation for all labor aspects, as well as preventing measures and instruments suitable for the size and corporate model of the company.

Real Estate:

FYMSA works with a wide range of issues in the most various complexities, such as investments, joint ventures, property acquisitions and sales and real estate leases, among others.

Startups | Fintechs | Internet and Technology:

FYMSA is able to advise on legal and regulatory issues, as well as the best business model for innovative projects.

Tax:

FYMSA's tax team advises clients on a wide array of issues, working closely with the client in preparing the best tax strategy, as well as defense in litigations of improper collections and tax credits. Luiz Carlos Junqueira Franco Filho, head of the area, was recognized in *Tax Law* by the *Best Lawyers Brazil* in its 2019 edition.

GARBOIS MELO ADVOGADOS

Managing Partner: Leonardo Melo

Senior Partners: Breno Garbois e Leonardo Melo

Number of partners: 4 Number of other fee-earners: 12

Firm Overview:

Garbois Melo Advogados is a Brazilian law firm based in Rio de Janeiro, specialising in maritime law, tax law, and dispute resolution. Founded amidst the pandemic, their goal is to establish an efficient relationship with their clients, combining technical rigour, practicality, intelligence and creativity.

Their team is formed by experienced lawyers with a relevant background at major law firms. They are connected 24/7 and ready to assist clients either in their daily issues or in their biggest challenges, either in person or online.

Partners are ranked amongst the best lawyers in their practice areas in Brazil by the most important legal guides, being recognised nationally and internationally for their expertise and excellence.

Main Areas of Practice:

Shipping

The firm's shipping practice is led by partners Breno Garbois and Flavia Melo, both very competent lawyers recognised for their vast experience in the area. The team is ready to assist its clients in all legal matters related to shipping, such as:

- Accidents and emergency response
- Ship arrest and other emergency measures
- Cargo claims
- Private investigations and inquiries
- Building, financing and acquisition of vessels or maritime units
- Mortgages and securities
- Registration and flag
- Charter parties and carriage contracts
- Crew
- Tourism
- Regulation
- Litigation and arbitration

The shipping team has solid crisis management experience, being able to deal with the various authorities involved, lead private investigations, and represent clients in inquiries conducted by the Brazilian and foreign authorities.

Its clients' list includes shipowners, charterers, carriers, maritime agents, cargo owners, service providers to the maritime and oil and gas industry, port operators, terminals, shipyards, insurance companies and financial institutions.

Tax

The tax law practice is led by partner Leonardo Melo, counting on a highly qualified and experienced team to assist clients on tax, customs, and social security matters, as follows:

- Consultancy and planning: the tax consultancy and planning activities are focused on indicating all risk scenarios to provide clients with safe alternatives, despite the complexity and volatility of the Brazilian tax system.
- Prevention: the tax team is focused on prevention through close collaboration with clients, by keeping clients updated on the potential impacts that frequent changes in legislation and precedents might cause to their businesses. The team is trained to advise clients from the start of inspection procedures, aiming at preventing infractions and reducing fines.
- Litigation: On tax litigation, the team focuses on gathering evidence combined with a rigorous discussion of clients' rights.
- Special services: The tax team is also ready to advise on special tax and customs regimes, such as Repetro; to assist in due-diligences and in obtaining compliance certificates; to review liabilities and instalment programs; to survey for credit recovery opportunities, etc.

LATIN AMERICA OFFICES

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Dispute Resolution

The litigation and arbitration practice counts on the experience of partner Clarissa Damiani in leadership, together with a team of multidisciplinary lawyers, specialized in solving disputes in an agile and efficient manner.

The team acts on complex civil litigation and arbitration to shipping, logistics, real estate, infrastructure and healthcare clients, and is also strong on corporate, environmental and strategic consumer litigation, acting in collective actions.

The dispute resolution team also provides transactional and pre-litigation advice to its clients, working with a transactional mindset balanced with the best cost-effective solution for its clients.



GASPARINI, NOGUEIRA DE LIMA E BARBOSA ADVOGADOS

Number of Managing Partners: 4 Number of senior partners: 7
Number of partners: 11 Number of other lawyers: 37

Firm Overview:

Founded in 2004, GASPARINI, NOGUEIRA DE LIMA E BARBOSA ADVOGADOS is a Brazilian full-service law firm committed to excellence in rendering high-quality, creative and effective legal services.

The in-depth legal expertise has led the firm to become a reference in the country, thus demonstrating the solid foundations of its corporate structure. The firm's multidisciplinary team provides comprehensive legal services to national and foreign companies.

The firm works in diversified business sectors, such as manufacturing, industrial and services; education; energy; retail and consumer goods; agribusiness; life sciences, pharmaceutical and healthcare; technology; food and beverages; and third sector.

Although providing legal advice on many different areas of practice, the firm's professionals are constantly interacting and exchanging information with each other, which contributes to the high standard of excellence throughout the years.

Main Areas of Practice:

Mergers and Acquisitions
Sustainability and Environmental, Social and Governance
Compliance and Anti-Corruption
Concessions and Bids
Civil Litigation, Arbitration and Mediation
Contractual
Family and Successions Law
Capital Markets
Real Estate
Regulatory and Infrastructure
Corporate
Technology and Innovation
Third Sector
Labour, Employment and Benefits
Estate Planning and Private Clients
Tax

Languages:

Portuguese, English, Italian, French, Spanish.

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CONTACTS

Mergers and Acquisitions: Marcus Phelipe Barbosa de Souza, Felipe Mavignier and Paula Taira Horiuti

Dispute Resolution: Arbitration and Mediation: Pedro Paulo Wendel Gasparini and Maysa Abrahão Tavares Verzola

Civil and Commercial Litigation: Pedro Paulo Wendel Gasparini, Maysa Abrahão Tavares Verzola and Ana Lygia Tannus Giacometti

Tax: Francisco Nogueira de Lima Neto and Fernando Grasseschi Machado Mourão

Labour, Employment and Benefits: Ricardo Christophe da Rocha Freire

Regulatory and Infrastructure: Maysa Abrahão Tavares Verzola

Technology and Innovation: Jorge Miguel Arruda da Veiga

Sustainability and Environmental, Social and Governance: Lourdes de Alcantara Machado

Agribusiness: Marcus Phelipe Barbosa de Souza and Paula Taira Horiuti

Family and Successions Law: Ana Lygia Tannus Giacometti

Estate Planning and Private Clients: Francisco Nogueira de Lima Neto and Marcus Phelipe Barbosa de Souza

Corporate: Marcus Phelipe Barbosa de Souza, Felipe Mavignier and Paula Taira Horiuti

Real Estate: Paula Taira Horiuti

GASPARINI
NOGUEIRA DE LIMA
BARBOSA
ADVOGADOS

GIAMUNDO NETO ADVOGADOS

Number of partners: 5 Number of other lawyers: 21 Number of trainees: 14

Firm Overview:

Giamundo Neto Advogados is one of the most admired law firms in Brazil for its work in civil, infrastructure and regulatory matters. The law firm is composed by highly experienced public law, projects, labour, corporate, finance and litigation lawyers, who are recognized for their business vision. One of the major features of the firm is the provision of bespoke service to its clients, besides its ongoing concern with the technical quality of the services provided. The team of lawyers is trained to assist its heavyweight clientele with dedication, agility, proactivity and reliability.

Main Areas of Practice:

Public Law:

The firm is highly specialised in public law issues and its overlapping areas. It is able to cover the full gamut of public law services, including matters relating to the Federal Court of Accounts, public biddings, PPPs, contractual management, administrative improbity, large infrastructure projects, regulations and enforcement bodies. When it comes to litigation matters, it is able to act at all court levels and in both administrative and judicial proceedings. Its impressive clients roster features heavyweight names from the construction and regulated sectors (water and sanitation services, health, logistics, oil & gas, energy, transportation, for example).

Projects:

The team is able to rely on the related expertise of the firm's other team members and can work in a multidisciplinary fashion when needed. The bulk of the department's workload comes from the sanitation and waste management, motorways and social infrastructure sectors. It is also notably active handling matters from clients coming from the airports and energy arenas. It provides advice on all phases of projects, from the structuring to the divestment phases, including dispute resolution, PPPs, and bid-dings.

Litigation:

The team is best known for its seamless work in strategic litigation cases concerning large infrastructure contracts. It has in-depth, expert knowledge of, and often acts on, the regulated sectors in Brazil, such as the energy, utilities and transports sectors. The team is equally strong and well equipped to handle construction-related matters. It frequently undertakes mandates involving indemnifications, concessions, reposessions and administrative improbity. The team also provides pre-litigation and preventative litigation advice.

International Work:

In 2019, the firm, headed by Giuseppe Giamundo Neto, represented a French group in a class action filed against it and Petrobras in order to suspend the acquisition of the TAG gas transporter. Deal value: BRL 32,000,000,000

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CONTACTS

Public Law: Giuseppe Giamundo Neto

Projects: Luiz Felipe Pinto Lima Graziano

Litigation: Philippe Ambrosio Castro e Silva

Arbitration: Camillo Giamundo

Labour Law: Luiz Fernando Plens de Quevedo

Languages

English, Italian, Spanish, Portuguese

Clients

Firm's clients roster features heavyweight names from the construction and regulated sectors (water and sanitation services, energy, oil & gas, health, logistics, transportation etc).

GIAMUNDONETO
— ADVOGADOS —

GRINBERG CORDOVIL ADVOGADOS

Managing Partners: Leonor Cordovil, Ricardo Motta, Karen Ruback, Ana Carolina Cagnoni and Beatriz Cravo

Senior Partner: Mauro Grinberg

Number of partners: 6 Number of other lawyers: 11

Firm Overview:

GRINBERG CORDOVIL was established by experienced lawyers in the antitrust and international trade areas aiming render specialised services and innovative solutions for both national and foreign clients. The firm is focused on deeply understanding the client's industry, market and needs. As a recognition, GCA represents many clients listed within the Fortune 500 in several markets and industries, including the financial sector, online and technology, entertainment and telecommunication, automobile and auto parts, pharmaceutical and health care, chemical and logistics, food, beverage, tobacco, electronical and machinery industries.

The firm later expanded its areas of practice to others closely related to the original ones, keeping the idea of customised, specialised and tailor-made services. Bearing this in mind, the anticorruption, technology and data protection and intellectual property areas were incorporated to provide synergy to existing clients and developing new possibilities. More recently, given the raise of competition damage actions, GCA has boosted its litigation team.

Main Area of Practice:

Competition / Antitrust:

The firm has solid and recognised know-how in assisting clients in all aspects of competition law. The firm's experience includes:

- Complex mergers and acquisitions, horizontal mergers, vertical integrations, joint ventures, associate agreements and challenges to transactions before the Brazilian Antitrust Authority
- Administrative proceedings and/or lawsuits before Courts in matters related to infringing conducts such as cartel, refusal to sell, sham litigation, price discrimination, resale price imposition, predatory or abusive pricing
- Preventive assistance and advise
- Implementing compliance programs. The firm also represents clients in competition damage actions.

International Trade / WTO:

GCA actively represents the domestic industry, importers, exporters, associations, and governments in antidumping, subsidies, and safeguard investigations, as well as tariff changes, including the List of Exceptions to the Common External Tariff – LETEC.

The firm also works extensively in providing legal services to clients before:

- The Special Secretary of Foreign Trade and International Matters of the Ministry of Economy (SECINT/ME)
- The Chamber of Foreign Trade (CAMEX)
- Other bodies of the Ministry of Economy, such as the Office of Economic Supervision (SEAE) as well as preparing advisory services and consultation in foreign trade

Compliance:

The work undertaken encompasses representing clients in pleas before governmental agencies or leniency agreements. GCA's professionals have conducted numerous internal investigations and risk assessments, carried out internal training sessions, and prepared integrity programs within Brazilian guidelines. GCA also represents clients on investigations carried out by agencies, such as the Internal Affairs Office, Attorney General's Office, and the Court of Auditors, as well as in judicial cases, notably related to requests for redress from damages suffered.

Intellectual Property & Entertainment:

The firm's intellectual property area assists clients in managing and protecting intellectual property assets in Brazil such as trademarks; domain names; industrial designs; copyrights; geographical indications; software; trade secrets; technology transfers. The services rendered include consultancy and assistance in negotiating IP agreements with assistance before the Brazilian Patent and Trademark Office. GCA also advises on niche areas such as Biodiversity Law and Fashion Law. The firm has expertise in regulations applicable to the entertainment industry, including acquisition and production agreements, sponsorship and advertisement and represents clients before regulating and self-regulating authorities such as the Brazilian Cinema Agency and the Brazilian Advertising Self-Regulatory Council.

Technology & Data Protection:

In GCA, the area focuses on advising clients in technology related matters and regulation in Brazil, including data protection, privacy, internet and information security, assisting on drafting agreements, policies and compliance terms in accordance with Brazilian laws. The firm is also organised to render legal services in the structuring of start-ups, web-

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CONTACTS

Competition / Antitrust: Mauro Grinberg, Leonor Cordovil, Ricardo Motta, Karen Ruback and Beatriz Cravo

Antitrust Litigation: Mauro Grinberg, Karen Ruback

International Trade / WTO: Leonor Cordovil and Ricardo Motta

Compliance & Anticorruption: Leonor Cordovil and Beatriz Cravo

Intellectual Property & Entertainment: Ana Carolina Cagnoni

Technology & Data Protection: Ana Carolina Cagnoni

sites, e-commerce platforms, drones and internet connected devices (IoT) in Brazil.

Languages:

English, French, German, Portuguese, Spanish.

Industry Sectors:

Internet & technology, baking and finance, retail, logistics and maritime logistics, transport, electronics, health and pharmaceutical, rubber and plastic, entertainment, civil engineering, mining, machinery, consumer goods, chemical and petrochemical, textiles, packaging and others.

GRINBERG CORDOVIL

HAPNER KROETZ ADVOGADOS

Senior Partners: Carlos Eduardo Manfredini Hapner and Tarcísio Araújo Kroetz
Partners: Fabio Artigas Grillo, Fabíola Polatti Cordeiro and Rodrigo Costenaro Cavali
 Number of lawyers: 40

Firm Overview:

Hapner Kroetz Advogados was established in 1994 in Curitiba, South Brazil, with the goal of managing all the legal problems faced by national and international clients – because of its wide range practice areas and the ability to carry out multidisciplinary projects, it has developed, throughout its history, the skills required to align a contemporary understanding of new business needs to rigid ethical and legal requirements, obtaining, on behalf of its clients, efficiency in results with maximum legal security. HK is a notable law firm with highly experience lawyers, and it is well known for advising its clients in matters related to M&A projects, corporate restructuring, international investments, real estate, timberland investment, agribusiness, infrastructure, and construction.

Main Areas of Practice:

The firm is organised in four practice groups.

Corporate:

Specialised in corporate and business law, M&A and legal due diligence, financing and investments, venture capital and private equity, corporate restructuring, real estate, timberland investments and environmental, agribusiness, antitrust, infrastructure, and construction.

Litigation:

Experience in corporate and commercial arbitration and mediation, and litigation on corporate, commercial, construction and consumer matters.

Tax:

Legal advice and litigation on corporate and business transactions and domestic and international investments, international trade, and customs.

Labour:

HK provides guidance on litigation and counselling matters for companies, as well as legal support on M&A transactions.

Languages:

English, French, German, Italian, Portuguese, Spanish.

Clients:

Hapner Kroetz Advogados' main clients are local and foreign investors and leading companies of a wide range of industries, such as agribusiness, automotive, chemical, construction, consumer goods, educational, energy, healthcare, investment management, pulp and paper, media and telecommunication, and real estate development. The firm's clients include, among others, Klabin, Alta-Rail Technology, Becton Dickinson, BO Paper, Berneck, Carrefour, CCR, Clear Channel, Compagas, Electrolux, Georgia-Pacific, Global Forest Partners, GRPCOM, Keytrade, Louisiana - Pacific, Tradener, Unimed, Uninter, Trane Technologies, Agres, Votorantim and Volvo.

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Corporate/M&A: Tarcísio Araújo Kroetz, Rodrigo Costenaro Cavali

Arbitration/Litigation: Carlos Eduardo, Manfredini Hapner, Fabíola Polatti Cordeiro

Tax: Fabio Artigas Grillo

Labour: Gustavo Barby Pavani



**Hapner
Kroetz**

JULIAO COELHO ADVOCACIA

Founding Partners: Julião Silveira Coelho

Managing Partners: Julião Coelho and Camila Alves

Senior Partners: Camila Alves and Pedro Henrique Maciel Fonseca

Other Key Partners: Marcos Serejo de Paula Pessoa, Guilherme Leite Chamum Aguiar

Firm Overview:

Julião Coelho Advocacia is an energy law boutique. The firm was founded in 2006 and is based in Brasília. It has a modern and results-driven approach to issues. The team is well equipped to handle all questions arising from the energy sector. Julião Coelho, its founding partner, used to be Federal Attorney and, after that, a Commissioner at the Brazilian Electricity Regulatory Agency – ANEEL, which lends the firm first-hand experience when it comes to regulatory matters in the energy sector.

Partner Julião Coelho is seen as a reference point in this market and works closely with partner Camila Alves. The whole team is highly experienced in the energy field and holds excellent academic qualifications.

Julião Coelho Advocacia is the go-to firm for all complex, ground-breaking matters concerning the energy field in Brazil.

Main Areas of Practice:

Energy:

The firm is able to cover all matters related to the energy sector. It has notable strength in handling complex regulatory cases before the federal courts of Brazil, including the superior courts.

The firm has been involved in all leading cases in the energy field for the past few years, being it by providing legal opinions or litigating complex matters. The team is highly specialised and has a strong academic background, with international expertise.

Work Highlights:

Client:

Central Geradora Termelétrica Fortaleza S.A. (group ENEL Brasil S.A.)

Highlight Summary:

Julião Coelho Advocacia represented CGTF (Central Geradora Termelétrica Fortaleza) in this highly complex issue that involved PETROBRAS and natural gas supply issues. Within a Federal Government Programme called Priority Programme for Thermoelectricity (PPT) the client was entitled to receive twenty years of natural gas supply, guaranteed by the Federal Government and delivered by the state-owned company Petróleo Brasileiro S.A. – PETROBRAS.

However, in 2018, before the completion of the twenty-year period, PETROBRAS, for commercial reasons, decided to abruptly interrupt the supply of fuel, leading to the plant's shutdown. Due to the large size of the power plant and because of the competitive price of the energy it produces, its shutdown harmed the whole Northeast region of Brazil. On 25.10.2018, the First Region Federal Court of Appeals ruled in favour of CGTF, the client, in order to determine PETROBRAS to re-establish the natural gas supply.

This highlight represented a tariff impact for users of over R\$ 1.000.000.000,00 in only one year.

Client:

Associação Brasileira dos Produtores Independentes de Energia Elétrica (APINE)

Highlight Summary:

Through unilateral acts, the Government changed the factual and legal conditions based on which APINE associates, represented by the firm, have made hydroelectric generation investment decisions. Hydroelectric power companies, which cannot control the amount of power they produce, have seen the Government's decision to prioritise thermoelectric sources, which were only supposed to be activated as an emergency resource. APINE associates thus suffered heavy losses due to the reduced generation. In this scenario, a lawsuit was filed with the objective of safeguarding the economic-financial balance of the contract with the companies.

In short, it is argued that the law does not cover the frustration and the companies suffering losses have the right to economic and financial contractual re-balancing.

On May 4th 2018, it was reestablished the preliminary injunction originally granted in favour of APINE's associates.

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CONTACTS

Energy:

Julião Coelho
Camila Alves e Fontes
Pedro Henrique Maciel Fonseca

Client:

Brookfield Renewable

Highlight Summary:

Brookfield holds the concession of the Itiquira Hydroelectric Power Plant, which has four power generating units. As a result of a single accident, the generation structure of the four units was damaged. The Regulatory Agency, even acknowledging the existence of the accident, did not modify the operational situation of two generating units, which caused great financial loss to Brookfield. In this scenario, a lawsuit was filed against the Regulatory Agency in order to recognise the change in the operational situation of all generating units.

On April 13th 2018, preliminary injunction was issued by the Federal Court determining the alteration in the operational

Languages:

English, Portuguese, Spanish.

Clients:

Among its prominent clients are Brookfield Renewable, Engie, China Three Gorges – CTG – Brazil, APINE, ABRACE, ABIAPE, ABRACEEL, ABRAGEL.



JUSTEN, PEREIRA, OLIVEIRA & TALAMINI ADVOGADOS

Senior Partners: Marçal Justen Filho, Cesar Pereira, Fernão Justen de Oliveira, Eduardo Talamini

Junior Partners: André Guskow Cardoso, Alexandre Wagner Nester, Marçal Justen Neto, Rafael Wallbach Schwind

Number of partners: 8 Number of other lawyers: 24

Firm Overview:

Justen, Pereira, Oliveira & Talamini Advogados is a leading Brazilian law firm in the fields of infrastructure, regulated services and public procurement. It provides expert legal services to private enterprises and government entities, with a special focus on government contracts, concessions and administrative and regulatory law. The firm was created by Marçal Justen Filho in 1986. Today it has thirty-two lawyers in its three offices in Curitiba, Sao Paulo and Brasilia.

Main Areas of Practice:

- Administrative Law
- Arbitration & Mediation
- Communications Regulation
- Competition Law
- Corporate Law
- Energy Regulation
- Environment Regulation
- Government Concessions & Franchises
- Government Contracts
- Government Litigation
- Litigation
- Network Regulation
- Oil & Gas Regulation
- Pharmaceutical Products Regulation
- Ports Regulation
- Public Procurement
- Public Services
- Public Utilities
- Public – Private Partnerships (PPP)
- Rail Regulation
- Regulated Industries
- Regulation
- Toll Roads Concession
- Transportation Regulation
- Waste Management Regulation
- Water Supply & Sewerage Regulation

Public Law:

Justen, Pereira, Oliveira & Talamini is best known for its strong practice in public law, especially in matters such as regulation, infrastructure projects, government concessions and public-private partnerships, public procurement and government contracts, and related dispute resolution and litigation. Its team of partners and associates features an unmatched combination of specialised knowledge, experience amassed from the firm's 30-year practice in the Brazilian public law environment and ability to handle complex dispute resolution cases nationwide. It is a primary choice in this field for international and domestic clients from the private and public sectors.

International Work:

The firm's areas of practice go beyond public law and encompass a wide range of consulting, litigation and arbitration services in the areas of business and corporate law. It regularly handles complex corporate disputes and negotiations, and it is active in advising clients in domestic and international commercial contracts.

Languages:

English, French, German, Italian, Portuguese, Spanish.

Clients:

Government entities, private companies or business associations for administrative or judicial disputes.

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Justen, Pereira
Oliveira & Talamini
advogados

KASZNAR LEONARDOS

Managing Partner: Ronaldo Varella

Number of partners: 25 Number of lawyers: 25 (including partners)

Firm Overview:

With a century of professional experience, Kasznar Leonardos is recognised for its experience and excellence in the provision of services in all areas of intellectual property to clients of any size. The firm acts as attorneys in the prosecution of applications; as legal advisors in licensing and other contract matters; as lawyers in litigation and arbitration; and as neutrals in arbitration and mediation. The team works in a unique and personalised way, creating innovative solutions for its clients. The firm's qualifications and experience combined with its work ethics and multidisciplinary approach lead to its greatest differential advantage.

Main Areas of Practice:

- Trademarks
- Unfair Competition
- Patents Regulatory
- Health Care
- Life Sciences
- Domain Names
- Privacy & Data Protection
- Copyrights
- Fashion
- Anti-Piracy & Compliance
- Transfer of Technology & Licensing of Rights
- Marketing & Entertainment

Patents:

9 partners

Successfully represented one of the largest independent producers of high-quality metallurgical coke in the Americas, in a lawsuit involving the infringement of two of its Brazilian patents in the field of heat recovery cokemaking technology by a company that was responsible for the construction of coke batteries located in the largest steel mill plant in the country. Represented an important European pharmaceutical producer of several drugs for dermatological diseases. The Brazilian FDA Agency (ANVISA) denied the prior consent of one of the firm's client's patent application based on the understanding that said invention did not comply with patentability requirements. In order to challenge ANVISA's decision the firm filed before the Federal Courts of Brasília a writ arguing that the Brazilian Patent and Trademark Office is the sole authority entitled to assess patentability requirements. The firm was very successful in obtaining an ex parte injunction that ordered ANVISA to annul its previous decision and to render a new one in 30 days, this time limited to public health issues.

Contacts: Gustavo Barbosa, João Vianna

Tel: +55 21 2113 1919

Email: gustavo.barbosa@kasznarleonardos.com, joao.vianna@kasznarleonardos.com

Trademarks:

8 partners

Represented a multinational beverage corporation owner of one of the world's strongest and most recognised trademark and trade dress in an infringement lawsuit involving the imitation of the client's

label and the possible confusion and/or undue association of the products, against a solid manufacturer of soft drinks headquartered in the city of Manaus (Amazonia). The firm's office was able to achieve a successful result, having been granted an ex parte injunction to, among other things, prevent the defendant from using the trade dress under dispute. Represented an important company responsible for electronic payments in Brazil. A small editor in the South of Brazil filed a trademark infringement lawsuit stressing that the use of an identical trademark represented infringement and dilution, obtaining a comprehensive injunction. The firm was able to reverse the injunction after obtaining the suspension of effects of the trademark register from an injunction granted in a validity lawsuit, as the company did not meet all legal requirements when registered its trademark.

Contact: Rafael Lacaz Amaral

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Copyrights:

5 partners

Represented a huge Brazilian jewelry store chain, in an infringement lawsuit filed by the heirs of Paul Landowski, a French-Polish artist who passed away in 1962, against the firm's client, seeking damages for the alleged unauthorised sale of pendants reproducing the 'Christ, the Redeemer' one of Rio de Janeiro's landmarks, and claiming that Landowski was the author, and sole owner of the copyright of such work. With evidence, gathered by the firm, that the Christ, the Redeemer was a work made for hire, and idealised by the Archdiocese of Rio de Janeiro as a celebration of the 100 years of Brazilian Independence in 1922, the Court decided in the client's favour, stating that the sole owner of the copyright over 'Christ, the Redeemer' is the Archdiocese of Rio de Janeiro. Another important case was the discussion of how to assess database ownership and the right of a company over the database in a misappropriation case. The firm represented an important Brazilian retailer, which identified a database breach and verified that the data was being sold online. It was filed a lawsuit in order to assert the ownership of the database and, grounded on the ownership, it was obtained an injunction enjoying multiple defendants to identify the parties responsible for the unlawful commercialisation of the database and also to cease further commercialisation.

Contact: Claudio Barbosa

Tel: +55 11 2122 6600

Email: claudio.barbosa@kasznarleonardos.com

Licensing:

5 partners

Represented one of the global leaders in products and solutions for improving foundry performance and the quality of castings, in an administrative proceeding before the Brazilian Patent and Trademark Office. The firm's client's royalty-bearing trademark license agreement with its subsidiary providing for the payment of 1% of royalties on the sales of prod-

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Website: www.kasznarleonardos.com

ucts covered by licensed trademarks was rejected by the BPTO, under the allegation that it was not possible to authorise royalty payments in this situation, when the licensed trademarks were being used by the subsidiary prior to December 31st, 1991. In the firm's appeal to the BPTO's Attorney General the firm called his attention to the accurate interpretation of article 50 and its sole paragraph of Law 8383/91, according to which the remittance and deductibility of trademark royalties between a mother company and its subsidiary become licit and possible, provided the trademark royalties are duly established through a trademark license agreement executed as from January 1st, 1992. The Attorney General accepted the firm's appeal and reverted the previous decision.

Contact: Gabriel Leonardos

Tel: +55 21 2113 1919 ext 1851

Email: gabriel.leonardos@kasznarleonardos.com

Regulatory:

1 partner

The regulatory practice deals with the interplay of the regulations with compliance, transactional, competition law and IP issues within the life sciences industries. Kasznar's team has a proactive role helping clients to understand and navigate the idiosyncrasies of the Brazilian legal and regulatory environment being a reference on niches such as rare diseases, specialised drugs, clinical trials, nutraceuticals quality and safety.

Contact: Anderson Ribeiro

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Email: anderson.ribeiro@kasznarleonardos.com

Languages:

English, French, German, Portuguese, Spanish.

Kasznar **Leonardos** **1919**

KESTENER, GRANJA & VIEIRA ADVOGADOS

Managing Partners: Beatriz Kestener, Rubens Granja, Fabio Vieira

Number of partners: 3 Number of other lawyers: 14

Firm Overview:

KGV is a Brazilian law firm composed of partners with vast experience and knowledge in their practice areas. Technology and innovation are elements that are part of KGV's essence and the expertise of its professionals, combined with a young, talented and innovative team, has led to high productivity since the firm's inception. KGV has extensive knowledge in highly regulated fields, such as life sciences, food and drug, internet and information technology, cyber law, e-commerce, data privacy, startups and innovation enabling KGV to offer full and excellent legal services to clients active in these industries. Established on a solid foundation of ethics, transparency, and integrity, KGV's mission is to establish long-term, unique and trusting relationships with its clients. The firm places a high value on understanding the needs and particularities of each client in order to provide customised and exceptional service.

Main Areas of Practice:

Data Protection and Privacy: 8%

Corporate, M&A & Contracts: 23%

Life Sciences: 35%

Litigation & Alternative Dispute Resolution: 20%

Public Law: 10%

Startups & Innovation: 3%

Tax: 1%

Data Protection and Privacy:

KGV advises clients in the life sciences, food, technology and automotive sectors on all aspects of data protection and privacy, from the structuring and implementation of data protection compliance programs, and the elaboration of policies, procedures, training, and contracts, to impact assessments, incident analysis, and support in responses to data subjects and performance with regulatory bodies.

Corporate, M&A & Contracts:

KGV's corporate team provides legal counsel for all types of corporate structure in their day-to-day activities, the firm plays an active role in many deals in Brazil assisting in a wide range of projects related to mergers and acquisitions transactions, complex deals involving private equity and venture capital, purchase and sale of corporate holdings, assets and goodwill, planning and implementation of corporate reorganisations, corporate governance matters, finance transactions, such as offshore loans for working capital of companies.

Life Sciences:

The KGV team is a pioneer in the health, biotechnology, drug, food, agriculture and biodiversity areas, representing clients in all related sectors: pharmaceutical ingredients, drugs, biotechnology products, fresh and processed foods, food supplements, beverages, cosmetic and hygiene products, medical devices, sanitising products, animal health and crop farming products, including pesticides and fertilisers. The firm also advises many of the corresponding industry associations.

Litigation & Alternative Dispute Resolution:

KGV's civil litigation practice represents clients in disputes involving corporate, contract, civil liability and family and estate law. KGV also offers extensive advisory services, assurance and technical support to represent foreign and domestic clients' interests in institutional or 'ad-hoc' arbitral proceedings in Brazil or abroad. KGV also holds a consumer law and product liability practice area, providing services on consumer law issues and representing clients in court cases and at the National Consumer Protection System hearings.

Public Law:

KGV's Bidding Tenders and Public Contracts team supports clients involved in government tenders, contracts and agreements with the Public Administration, as well as Public Private Partnerships (PPPs).

Startups & Innovation:

KGV provides a broad range of services focused on the development of innovative projects and in the creation of a safe and stimulating environment for Startups, individually or in cooperation with accelerators, venture capital funds, angel investors, regulatory agencies and other companies. Providing services with the involvement of many practice areas such as IP, tax, labour, compliance, consumer, civil, corporate, regulatory, etc.

Tax:

The KGV team advises major Brazilian and foreign companies, as well as individuals, on a wide range of tax issues, offering consultation and litigation services on administrative and judicial matters. The tax area professionals have a solid academic and professional background, both in Brazil and abroad, specialising in direct and indirect taxes, social security, customs, international taxation, Universal Basis Taxation rules, Transfer Pricing and thin capitalisation issues.

International Work:

KGV attorneys have long-time experience in working in cross-border matters as well as dealing with foreign companies doing business in Brazil.

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CONTACTS

Administrative & Regulatory Law:

Beatriz Kestener, Rubens Granja

Consumer Law & Product Liability: Beatriz Kestener, Rubens Granja

Corporate, M&A & Contracts: Fabio Alonso Vieira

Data Protection and Privacy: Fabio Alonso Vieira

Government Relations & Interaction with

Regulatory Agencies: Beatriz Kestener, Rubens Granja

Infrastructure: Fabio Alonso Vieira

Internet & Information Technology: Rubens Granja, Fabio Alonso Vieira

Life Sciences: Beatriz Kestener, Rubens Granja

Litigation & Alternative Dispute Resolution: Beatriz Kestener

Startups & Innovation: Fabio Alonso Vieira, Rubens Granja

Tax: Aline Arruda Figueiredo

Other Matters: Beatriz Kestener, Rubens Granja, Fabio Alonso Vieira

Languages:

English, French, Spanish, Portuguese.

 **Kestener,
Granja & Vieira**
ADVOGADOS

KINCAID | MENDES VIANNA ADVOGADOS

Partners: Godofredo Mendes Vianna, Camila Mendes Vianna Cardoso, Márcio Luís Malta, Iwam Jaeger, Lucas Leite Marques, Pedro Neiva de Santana Neto, Juliana Pizzolato Senna, Rodrigo Figueiredo da Silva Cotta and Roberto Kurtz Queiroz.

Number of partners: 9 Size of legal team: 65 Number of total staff: 115

Languages: *English, French, Portuguese, Spanish, Chinese (Mandarin), Hebrew*

Firm Overview:

Established in 1932, Kincaid | Mendes Vianna Advogados has longstanding experience in providing legal services to domestic and international clients. The firm operates in several areas, with emphasis on maritime and port law, corporate, contractual law, compliance, tax, customs, oil and gas, litigation, arbitration, infrastructure, energy, labour law, aviation and railway, insurance and reinsurance, real estate and environmental.

Based in Rio de Janeiro and with branches in São Paulo, Brasília and Vitória, Kincaid | Mendes Vianna Advogados operates through a network of correspondents and associate offices located in all major cities of the country. The firm also provides services to and work in close cooperation with several foreign law-firms, mainly in Europe, Asia and America.

Main Areas of Practice:

Shipping:

Longstanding experience in shipping, including sea carriage of cargo and foreign trade in general, rendering sound legal advice to shipowners, charterers, carriers, P&I clubs, insurers, maritime agents, terminals and port operators, shipyards, trading companies, shippers and consignees, among others.

Aviation:

Broad experience in providing legal advice to aviation companies, both related to aeronautical law per se and related areas, such as corporate, contracts, infrastructure, regulatory, tax, litigation, arbitration, among others.

Oil & Gas:

Structuring and contractual negotiations; concessions, production sharing agreements; joint ventures, consortium, farm-in/out, JOAs; service contracts; infrastructure; due diligence; regulatory and governmental matters; licensing; engagement with stakeholders; new business; bidding rounds qualification; administrative and judicial proceedings; compliance; operational risk assessment; incident prevention; crisis management; decommissioning; divestments.

Infrastructure:

Assistance to Brazilian and foreign investors interested in participating in infrastructure projects, analysing tax, financial, environmental, contractual and corporate impacts, and regulatory issues involving public tenders, bids, concessions, permits or authorisations, especially in those involving transport, roads, railroads, ports, terminals, airports, shipyards, basic sanitation and water distribution.

Insurance & Reinsurance:

Legal consultancy and assistance on insurance and reinsurance legislation and administrative acts by SUSEP and related government agencies; analysis

of insurance and reinsurance policies; insurance investigations, monitoring of loss adjustments and recoveries; incorporation of insurance and reinsurance companies; administrative and judicial litigation, and with the assistance of loss adjusters, experts and specialised law firms abroad.

Tax:

Legal counsel in the general consultancy and tax planning area, with presentation of legal alternatives to maximise tax economy in the structuring, foreign investments, restructuring transactions and operations, acquisitions, mergers, split-offs and company takeovers.

Corporate:

Assistance in setting up companies in general, especially corporations and limited liability companies, tailored to meet clients specific needs, establishing the most appropriate type of company, particularly in relation to the power structure and administration.

Contracts:

Drafting and analysing commercial and civil contracts, including purchase agreements, commercial representation, agency and distribution, concession agreements, franchise and transfer of know-how operational agreements, charter parties, vessel building agreements, contracts of carriage, leases, mortgages, pledges and guarantees.

Arbitration:

Actively involved in domestic and international arbitration, with extensive experience in applying arbitration rules, such as CBMA, UNCITRAL, ICC and FGV, and in enforcing foreign arbitration awards in Brazil.

Litigation:

Tradition in litigation proceedings of complex nature before courts all around Brazil, court of appeals, Superior Court of Justice and Supreme Federal Court, as well as all administrative instances of the several government bodies.

Real Estate:

Legal assistance relating to several types of real estate transactions, including sale, purchase, swap, ownership transfer due to corporate transactions, real estate incorporation, rental, payment in kind and satisfaction, and mortgage.

Labour:

Legal consultancy in all facets of human resources and employment relationships in general, with special emphasis on measure to avoid contingencies. The firm also has a strong presence in the defence of interests of companies in individual and collective labour actions, in all administrative spheres and labour court instances, as well as in negotiations and drafting of collective bargaining agreements.

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Environment:

Legal consultancy; legal opinions; defence work in court and administrative proceedings; processing of conduct Adjustment Terms before the environmental authorities and the Public Attorney; emergency legal support relating to accidents; due diligence; legal assistance in preparing environmental impact reports (EIA and RIMA) and obtaining environmental certificates and licenses.

Governance Corporate/Compliance &

Anticorruption:

Legal counsel to companies in the creation, implementation, maintenance and continuous improvement of compliance and anticorruption programs, seeking to prevent, detect and counter frauds and violations to company's rules.

Railway:

General consultancy, incorporation of companies targeting the business of independent railroad operator; Actions within the legislative sphere regarding railway law regulations, including bilateral agreements; compliance with registration and formalities within the ambit of the Regulatory Agency, ANTT, for the purposes of railroad operator authorisation.

Restructuring & Insolvency:

The firm's restructuring and insolvency team has lawyers from different practice areas, such as litigation, corporate, labour and tax, to assist clients in the most complete and effective way. The team has extensive experience in providing legal advice or court assistance for debtors, creditors and interested parties. The firm has assisted its clients in cases related to the recovery and restructuring of companies, bankruptcy and insolvency, including the main judicial recovery proceedings in Brazil.

China Desk:

The China Desk has the purpose of advising Chinese companies in the promotion of business in Brazil. The firm counts on a lawyer who is fluent in Mandarin and specialized in Chinese Law.

 **KINCAID**
MENDES VIANNA ADVOGADOS

KLA ADVOGADOS

Number of partners worldwide: 23 Number of other lawyers worldwide: 70

Firm Overview:

KLA is a young and dynamic full-service law firm, established in 2002. What makes the firm different and places it among the most modern law firms in Brazil is its way of applying legal knowledge to the business of its clients. The firm works not only with transactional and complex operations, but also dedicates the same effort to daily matters, offering full time support. It aims to understand the business of the clients and respond with the necessary agility, clarity in communications and practicality. The firm tries constantly to anticipate relevant trends and novelties, aggregating value to its legal services. The partners participate or personally manage all steps of the work and do not distance themselves from the client, since long-lasting relationships are part of the firm's philosophy. The right professionals are allocated for each work, with the purpose of obtaining the maximum efficiency in the formation of the teams dedicated to each client and matter, assuring effectiveness and cost control. A top level team of motivated professionals is located in its São Paulo and Brasília offices, many with academic and professional experience abroad.

Main Areas of Practice:

- Antitrust/Competition
- Banking & Finance
- Bankruptcy & Recovery
- Compliance, Investigation & White Collar
- Contracts
- Corporate/M&A
- Environmental
- Family Law, Wills & Estates
- Healthcare & Life Sciences
- Infrastructure, Administrative & Public Law
- Insurance & Reinsurance
- Intellectual Property
- Labour & Employment
- Litigation & Dispute Resolution
- Media & Entertainment
- Real Estate
- Tax
- Telecommunications
- Wealth Management

International Work:

Advises and represents a broad range of international clients operating in Brazil and some of the most important Brazilian companies in their local and international dealings and operations. KLA also conducts large scale litigation and arbitration cases.

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Clients:

KLA's client basis is essentially international (80% of the clients are multinational corporations) and includes food, automotive, technology and innovation, infrastructure, education, pharmaceutical, insurance, entertainment, energy and advertising companies. The firm also represents international private equity funds investing in Brazil. KLA currently represents international clients from more than 40 countries.

Languages:

Portuguese, English, French, German, Italian, Spanish.



LACAZ MARTINS, PEREIRA NETO, GUREVICH & SCHOUERI ADVOGADOS

Managing Partner: Ricardo Lacaz Martins

Number of partners: 10 senior partners, 15 partners, 50 junior partners:

Firm Overview

Lacaz Martins, Pereira Neto, Gurevich & Schoueri Law Firm is renowned for providing differentiated and personalised service because of its performance in the law market business since 1992.

The firm represents national and foreign individuals, legal entities, startups and large economic groups in the most diverse segments of the economy.

The firm's focus is the full attendance of the clients' needs, studying, understanding and solving the issues presented in a diligent, agile and personalised way. All this dedication results in a relationship of respect and trust between its clients and its professionals always based on ethics and transparency.

Main Areas of Practice

- Antitrust
- Business
- Business Tax Litigation
- Capital Market Law
- Civil Litigation
- Compliance
- Corporate
- Criminal Law
- Educational
- Electoral
- Environmental
- Family & Succession
- Foreign Trade
- Infrastructure
- Insurance & Reinsurance
- Intellectual Property
- Labour & Social Security
- M&A
- National & International Contracts
- Structured Operations & Real Estate Law
- Succession Planning
- Tax
- Tax Litigation
- Wealth Management

Real Estate

Number of Partners: 5

Since the beginning of the law firm (30 years ago) it has had a portfolio of clients focused in real estate finance and construction sectors. The firm is very specialised in real estate matters, not only in its real estate team, but also in real estate taxation, real estate dispute resolution, and real estate corporate matters. This ability has enabled its clients to accomplish many goals that otherwise could have been left behind.

Tax

Number of Partners: 21

International Rankings consider the firm's tax team one of the best of the country. Lacaz Martins offer guidance on complex domestic and international tax issues to clients from different sectors – such as philanthropic entities, wealthy families, private equity funds, industries and multinational corporations. The firm's activities include support to the structuring of investments and corporate operations, preparation of legal opinions, assistance to succession planning of family groups, and com-

prehensive advice on international tax law such as how to avoid the application of double taxation and transfer pricing control.

Criminal Law

Number of Partners: 2

Bearing in mind that the corporate criminal law / white collar touches the other branches of law, especially corporate / tax / foreign exchange, the great differential is the always multidisciplinary work involving the other areas of the office. Thus, strategies and petitions are made by pooling the specific knowledge of each area, with contributions from lawyers working in the other areas. The firm advises national and international clients in the following sectors: hospital, retail trade, construction, automotive, security, technology and financial services.

Infrastructure Law

Number of Partners: 4

The infrastructure department works in various areas of infrastructure (water supply, sewage, solid wastes, roadways, subways, public lightning, airports, railways, energy and others), advising both the Public Authorities in preparing the set of rules and regulations, document drafts, conventions, call notices, administrative agreements and models and private initiative, by providing consultancy regarding bidding proceedings, as well as private companies and concessionaires, advising them in the performance of their agreements, in the accomplishment of project finances, in obtaining environmental permits, among others.

Civil Litigation

Number of Partners, number of fee earners and where they are based: 21

The team consists of lawyers with solid training, continuous improvement and great experience in civil, commercial and corporate disputes, discussion and enforcement of contracts (corporate, financial and consumer), recovery of claims bankruptcy, procedures and judicial recoveries, reparations and compensation for damages, regulatory issues, protection of shareholders and shareholder rights, injunctions and other measures for immediate protection to its clients such as specific executions, appeals and proceeds, especially in higher courts. In addition, the firm has an extensive acquired knowledge in financial and banking litigation and investments in securities as well as long experience in real estate litigation.

Wealth Management

Number of Partners, number of fee earners and where they are based: 8

The wealth management team is focused on advising individuals in all law areas, highlighting tax, corporate, family and succession, civil and criminal. The interaction between these areas aims to ensure the individual 'full service' assistance in any subject of their interest. The asset restructuring in Brazil and abroad in order to efficiently organise the succession planning is a excellence point in the services. It is also worth mentioning the elaboration of Brazilian Income Tax Return for those who have

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income and/or equity in Brazil, abroad, or both, as well as counseling to directors, members of the board of directors, partners of family holdings and executives of multinational companies in the making of operational decisions, besides the Remuneration Planning, such as analysis of Stock Option Plan, RSUs, etc).

Corporate and M&A

Number of Partners: 10

The corporate department includes companies incorporation, spin-off, transformation, structuring and negotiation of joint ventures, restructuring and corporate planning, among others. In addition, the firm has experience and participates in IPO processes, legal structuring in general and in the issuance of other bonds and securities, such as debentures, promissory notes and subscription bonuses, as well as in their settlement with the Brazilian Securities and Exchange Commission - CVM.

The M&A department deals with national and foreign clients in different areas of activity. From projects of acquisition and sale of corporate interests, to the association of economic groups working on the negotiation of preliminary documents of operations, the organisation and assembly of data room, conduction of legal audit, preparation of agreements between partners and all documents related to the formalisation of projects. The firm performs operations that involve the areas of technology, education, health, retail, engineering, energy and textile and food industry, among others.

LACAZ MARTINS,
PEREIRA NETO,
GUREVICH
& SCHOUERI
ADVOGADOS

LEFOSSE ADVOGADOS

Managing Partner: Carlos Barbosa Mello

Number of partners: 41 Number of other lawyers: 280 Number of counsels: 6

Firm Overview:

Lefosse Advogados is a full-service law firm that offers specialised advice and superior technical quality on a variety of legal areas. Every day, the firm handles complex cases for clients that demand efficiency and broad expertise and that allow them to compete in today's fast-paced business environment. Lefosse Advogados offers a careful approach to clients' decisions with timeliness and precision in developing their assignments. The long-term partnership with the firm's clients affords Lefosse Advogados a better understanding of its business and allows the firm to offer tailor-made, elegant and simple solutions to complex problems. The firm has an unmatched organisation with unique processes, an efficient structure and exceptional standards for extraordinary cases.

Main Areas of Practice:

Banking & Finance:

With solid reputation in the market, the team acts for arranging banks, lenders, credit enhancers and borrowers, on a wide range of industrial and financial sectors.

Capital Markets:

As a leader in capital markets and securities law, the team assists clients with debt and equity transactions, derivatives and structured products, securitisations and structured finance, IPOs and rights offerings, convertible and exchangeable bonds, MTN programs and DIPs, high-yield offerings, structured products and derivatives.

Corporate & M&A:

Highly qualified team with expertise in mergers, acquisitions, reorganisations, private equity, business organisation, corporate and commercial law, projects and venture capital.

Competition & Regulation:

The practice is recognised for being objective, straightforward and focused on real world useful business advice. The team advises clients on cross-border and domestic mergers, investigations of anticompetitive practices, due diligences and compliance programs. The experience includes handling economic, competition and consumer protection disputes before judicial courts.

Environmental:

The practice represents clients' interests in a holistic manner and on a wide variety of environmental work, such as legal due diligence, environment litigation, environment advice, ethical investment, climate change and renewables.

Investment Funds:

The team represents local and international administrators, managers, financial institutions and investors in the structuring and formation of investment funds and other vehicles as well as regulatory matters pertaining to investment funds and asset management. Expertise includes public and private distributions of quotas, purchase and sales of assets and financing structures.

Labour:

The team explores the strategy for each case to find the best solution to the client and offer secure guidance on daily employment practices, including hiring and termination of high-level executives, transfer of employees, review of employment aspects of M&A transactions and draft of agreements and incentive plans. They defend the client's interests in judicial and administrative labor proceedings within the Brazilian jurisdiction in all court levels.

Dispute Resolutions:

The team is trial-ready, but the work includes advising clients on how to avoid lengthy and costly disputes. The team has expertise in alternative dispute resolutions, arbitration, banking litigation, collection/enforcement, commercial litigation, due diligence, environmental/energy litigation, product liability litigation, regulatory investigations and restructuring and insolvency litigation.

Oil & Gas:

The oil and gas practice has experience in M&A transactions in the O&G industry and acts in the preparation and negotiation of all contracts typical to the industry. The regulatory expertise enables the team to assist companies in a variety of issues, including bid round processes, arbitrations and representation in administrative proceedings before the ANP.

Projects & Infrastructure:

Beyond the solid legal specialisation, the team is familiar with the practices, standards of highly complex projects, and provides objective and agile guidance, advising financial institutions, government entities, multilateral agencies, suppliers, infrastructure developers and foreign investors.

Public Law & Regulation:

A team with solid experience in privatisation projects in the most diverse sectors who are well equipped to assist Brazilian and foreign clients from the beginning of due diligence through the privatisation process and post-privatisation measures to implement the project. The experts in the practice are also qualified to assist clients operating in regulated markets and represent their interests with federal, district, state and municipal regulators.

Real Estate:

The breadth of the practice work is sophisticated. The team advises on direct investment, corporate structures, real estate development, sale and lease back transactions, negotiations for the acquisition of large amounts of land. It also provides support in connection with investment funds, bond offerings, securitisation involving real estate, and due diligence, in support of corporate and capital markets transactions that feature real estate assets.

Restructuring & Insolvency:

The team acts for creditors, insolvency practitioners, corporate debtors and directors and officers in relation to debt rescheduling; debt and equity restructuring, judicial and extra-judicial restructuring and insolvency proceedings, banking litigation, incorpo-

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ration of non-standardised credit rights investment funds (FIDC-NP).

Tax:

As trusted advisor of major domestic and international companies in Brazil, the team advises on all aspects of direct and indirect taxation, tax aspects in connection with M&A, joint ventures, capital markets, including cross-border transactions. Expertise includes value-added tax issues, international taxation, transfer pricing, tax planning and litigation.

Technology, Data Protection & Intellectual

Property:

Through a customised, sophisticated and a service fully adapted to the client's demands, the firm advises on matters relating to technology, data protection and intellectual property, such as: analysis and structuring of new digital business models; counsel on matters related to the internet, digital platforms and applications; advice on projects to adapt to the new Brazilian General Law on Protection of Personal Data (LGPD).

Wealth Planning:

The competitive edge of this team is being a onestop-shop practice area with partners and lawyers with expertise in succession, tax and corporate matters. The work includes asset reorganisation plans, preparation of prenuptial agreements, cohabitation contracts, wills and other testamentary instruments, and changes in property regimes, explanation, to the family, of the effects of death and the rules applicable to each regime for marital assets, including by reason of succession.

White-Collar Crime, Anticorruption,

Compliance & Regulatory Investigations:

The multidisciplinary team offers reliable, proactive and sophisticated solutions to all white-collar crimes, compliance and anticorruption matters, assisting Brazilian and international companies in meeting all corporate governance needs. Expertise includes clients from a variety of sectors.

Languages:

Lawyers fluently speak Portuguese, English, German, French, Spanish.

LEFOSSE
ADVOGADOS

LICKS ATTORNEYS

Managing Partner: Otto Licks

Number of partners worldwide: 17 Number of professionals: 290+

Firm Overview:

Licks Attorneys is one of Brazil's most respected litigation law firms. The firm's commitment to its clients is unparalleled in the country. It focuses on complex litigation and its lawyers have an outstanding track record handling the highest-profile IP and regulatory disputes. The firm's practice shapes the development and direction of IP, technology and regulatory law.

With offices in Rio de Janeiro, Sao Paulo, Brasilia, Curitiba and Tokyo, the team combines industry knowledge with legal expertise to assist a wide variety of clients – from Fortune 500 companies to high-tech start-ups just entering the Brazilian market.

The firm's multidisciplinary attorneys have handled complex commercial and corporate claims over the past 20 years in major sectors, including technology, the internet, telecommunications, life sciences, medical devices and finance.

Licks Attorneys, doesn't just solve problems; it anticipates and helps clients plan accordingly. This carefully crafted approach is why it is Brazil's leading firm in litigation and patent matters. The firm's clients' interests are the foundation of everything it does, and it will always seek the quickest and most cost-effective solutions for them. The firm's multicultural team not only speaks its clients' language, it also understands its clients' legal and business cultures.

The litigation practice combines legal expertise, technical industry knowledge and a pragmatic approach to dispute resolution. The firm has an overall success rate of 82.6% and has been engaged in most of Brazil's highest-profile IP, life sciences and technology cases.

The firm has the most extensive patent litigation practice in the country. It is involved in almost every single high-profile case concerning complex technologies in Brazil. With outstanding results, Licks has the most successful telecom practice working for both patent owners and implementers.

Licks Attorneys' patent prosecution group consists of professionals with a technical background and well-experienced lawyers. This combination has produced a 100% success rate in expediting patent prosecution before federal courts and 88% of allowance before the Brazil Patent and Trademark Office. Challenging established practices and shaping the boundaries of patentability in Brazil, the firm develops strategies to move Brazilian patent practice to the next level, ensuring high standards of protection for its clients.

The communications technology group is one of the core practice areas, with a successful track record for the fastest expedited prosecution, the highest allowance rates, with the ability to engage with members of the government and policymakers at the cabinet level, and the largest and most qualified team of patent litigators. The group has the proven proficiency to maximise the availability, enforcement and monetisation of broad patent rights, backed by the support of the largest investment in information technology and dedicated computer systems in Brazilian patent practice.

ISO certifications and security ratings

Protecting client information and ensuring the highest standards of services, our management system is based on ISO 27001 and ISO 9001. We are rated "A98" by Secure ScoreCard and rank 98.39% at the Microsoft Secure Score Center.

Main Areas of Practice:

- Patent Litigation
- Strategic Patent Prosecution
- Policy Making & Government Relations
- Unfair Competition
- Trademark
- Copyright
- Food & Drug
- Life Science
- Cyber Law, E-commerce & Software
- Cyber Security, Privacy
- Counselling & Transactional
- Regulatory
- Complex Business Litigation

Languages:

Portuguese, English, French, Japanese, Mandarin, Italian, German, Spanish

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LOBO DE RIZZO ADVOGADOS

Managing Partners: Rodrigo Delboni Teixeira
Number of partners: 31 Number of other lawyers: 120

Firm Overview:

Lobo de Rizzo Advogados is a law firm frequently involved in transactions and disputes, representing companies from various business sectors, whether they are already operating in Brazil or exploring opportunities in the country.

It is rooted in a team of 120 lawyers whose main focus is to deliver a premium service.

The continuing praise received in the most renowned legal publications reflects the opinion of the market on the excellence of its service, the quality of its lawyers and the friendly approach with its clients.

Quotes about Lobo de Rizzo Advogados

'We chose the firm for the business acumen of its lawyers, their quick responses and the hands-on approach from partners.'

'The partners are 100% hands-on and the team as a whole is sharp, and works extremely well as a unit.'

'The lawyers' strengths are their proactivity, teamwork and comprehension of the clients' needs — they understand business and can act beyond strict legal advice.'

Main Areas of Practice:

- Antitrust
- Corporate, Mergers & Acquisitions
- Dispute Resolution
- Environmental
- Finance & Capital Markets
- Infrastructure
- Intellectual Property
- Labour
- Listed Companies
- Public Law
- Real Estate
- Tax

Languages:

English, French, German, Korean, Italian, Portuguese, Spanish.

Clients:

Lobo de Rizzo's main clients include foreign investors and local leading companies of various industry sectors, such as the agribusiness, automotive, banking, food and beverage, chemical, petrochemical, construction, educational, energy, pulp and paper, fashion, telecommunications and private equity firms, among others.

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Website: www.ldr.com.br /

LinkedIn: /company/loboderizzoadvogados

Social Responsibility:

The firm carries out campaigns that aim to make members aware of their choices, attitudes, habits and consumption patterns.



LOLLATO LOPES RANGEL RIBEIRO

Partners: Felipe Lollato, Tiago Lopes, Francisco Rangel and Aguinaldo Ribeiro Jr.

Firm Overview:

A boutique firm with a sole focus on restructuring and insolvency areas, Lollato Lopes Rangel Ribeiro provides a high level of attention in delivering strategic and innovative solutions for its clients.

Well-established for 30 years, the firm has offices in different regions of Brazil and has gathered experience on cross-border matters and litigation insolvency-related matters, in both middle-market and high-profile cases.

The firm has a strong story representing companies in the bankruptcy process, with more than 200 restructuring cases on behalf of debtors. It is proud that the majority of its clients negotiated their debts and began to be profitable institutions again. Recent ongoing cases involve "Grupo Tha", established in 1895 and one of the oldest and most important construction groups in Brazil, as well as the Brazilian branch of a multinational pharmaceutical group.

The firm has worked with clients of several economic sectors, such as banking institutions, telecom, real estate, agribusiness, among others. It also advises local and international investors, shareholders and creditors in bankruptcy proceedings and distressed transactions.

The team is highly specialised in insolvency, judicial/extrajudicial reorganisation, as well as strategic litigation and arbitration. The firm has a solid reputation in being always ready to seek the best strategy for the client based on efficiency and personalised service. It is the firm's view that all cases should be personally handled by the partners so that their experience is applied to all aspects of the cases. This allows Lollato Lopes Rangel Ribeiro to treat clients with a strategic approach that goes beyond just the normal legal handling of a typical restructuring case, meaning being involved in transactions that run parallel, not just to the legal work but to the business itself, such as securing new money, assets sales, and corporate restructuring.

Main Areas Of Practice:

Judicial/Extrajudicial reorganisation and Insolvency:

- Full assistance of companies in a situation of financial or economic crisis, that includes, through judicial/extrajudicial reorganisation procedure:
- Diagnosis and definition of the best strategy to be adopted, considering the indebtedness profile of each client;
- Judicial or extrajudicial representation of the company in negotiations with creditors or in cases of judicial/extrajudicial reorganisation, as well as drawing up restructuring plans and conducting creditors assembly;
- Advice in all phases of the reorganisation procedure, with the preparation of the necessary instruments for its implementation;
- Conduct of legal proceedings involving creditors of all kinds

Judicial and Arbitral Litigation:

- Experience in conducting the phase that precedes the lawsuit of disputes, either in advising negotiations or in defining the judicial strategy to be adopted.
- Litigation related to credits and debts with the debtor or the creditor acting in all aspects of banking law. The firm also represents companies, co-operatives and individuals from the most diverse segments in litigation related to credit recovery.
- Judicial disputes and strategic arbitrations related to commercial contracts, corporate and capital market discussions, in particular: dissolution of companies, accountability of directors, breach of agreements and corporate contracts, defense of the interests of investment funders and accountability, defense of capital market agents (managers and custodians).

Special credit situations:

- Consultative action in the analysis of opportunities in the credit segment, such as: precatory, non-performing credits and judicial / arbitrators credit rights. Elaboration of audit reports, consul-

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tancy, legal opinions on lawsuits and legal issues discussed to demonstrate the feasibility and risks of operations. Elaboration of instruments to formalise the purchase and sale of this type of asset.

- Representation of funds and investment banks after the acquisition of the assets, in order to obtain a settlement of the credits acquired in the judicial, arbitral or administrative scope.

LP LAW | LOPES PINTO ADVOGADOS ASSOCIADOS

Senior Partner: Alessandro Lopes Pinto

Total number of lawyers: 8

Firm Overview:

LP LAW is a firm that combines experience and dynamism, focusing on the specialisation in each of its partners, associates and professionals in their areas of expertise, with direct contact between the main partners of the firm and its clients.

Founded in 2001 and with the head office in Rio de Janeiro - RJ, the firm has a large network of correspondent firms in the major cities of Brazil and gives legal assistance to its clients in all Brazilian territory.

LP LAW adopts the boutique office concept and stands out in the legal scene with outstanding performances in the shipping and offshore oil and gas areas. The firm gives significant focus and expertise in shipping, regulatory, litigation and corporate issues.

Labour claims related to seafarers and port terminal employees are also an important area of the firm; including immigration services related to work permits and visas for crew-members of foreign vessels and oil platforms operating in Brazil.

The firm acts for Brazilians and foreign ship-owners, charterers, the offshore oil and gas industry, agents, logistics operators, port terminals and shipyards. The firm's senior partner Alessandro Lopes Pinto has participated in almost all major offshore navigation contracts and the establishment of several shipping companies in Brazil.

LP LAW's teams of lawyers are organised and allocated in order to better meet the needs of its clients according to the areas of knowledge, experience and expertise of each involved professional.

The dedication and commitment of the firm, with full involvement of its partners, associates and professionals in defending the interests of each of its clients, is the most important principle that guides the work of the firm.

The constant search for quality through the highest standards of excellence in the legal assistance and services offered, makes LP Law a unique and personalised law firm. One where each client is unique.

Main Areas of Practice:

The firm has a multidisciplinary approach, technical expertise and dedicated service. With a client oriented perspective it creates an effective partnership, one offering security and full support in all legal aspects of the clients' business and its operations.

Regulatory & Administrative:

The firm has wide experience in regulatory matters, assisting and representing its clients in the administrative proceedings before the National Agency for Waterway Transportation - ANTAQ, Special Secretariat of Ports (SEP), Brazilian Customs, Brazilian Maritime Authority and Admiralty Court. It gives legal assistance in the obtaining of authorisation to operate as a Brazilian Shipping Company, to charter foreign vessels to Brazil and to explore Private Port Terminals. The charter parties, sale and purchase agreements, and shipbuilding contracts enrollment are also part of the firm's expertise in this area.

Offshore Oil & Gas:

LP Law provides legal assistance in all aspects of the offshore oil and gas industry. For example: bidding processes, Petrobras and other IOCs contracts (i.e. charter parties, services agreements), Vessel's and oil rig's temporary importation and special customs regime REPETRO and their clearance to operate in Brazilian Waters.

Labour & Immigration:

LP Law has an important area of practice in specialised shipping and port labour litigation and the prevention of demands on Brazilian labour courts. The firm also offers important legal assistance in obtaining work permits and visas for foreigners in Brazil. It has a broad list of related services and specialised legal assistance in immigration matters to foreign companies and their expatriates, foreign crew of their vessels and offshore oil rigs operating in Brazil.

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Litigation:

The firm represents clients in different kinds of disputes connected with shipping and offshore oil and gas contracts; such as controversies over commercial agreements, personal injury claims, civil liabilities and arrest of vessels.

Arbitration:

The firm participated in several important domestic Arbitration Panels. With relevant results to the sector as the precedent imposing to the Brazilian Federal Government its obligation to comply with the Arbitration Clause in its contracts.

International Work:

The firm has clients from all over the world, such as several international shipping owners. The firm and its partners are fully involved with the Ibero American Maritime Law Institute (IIDM), with a firm wide network in all Latin and Ibero American countries. Alessandro Lopes Pinto is the former vice president to Brazil of the IIDM (2016-2018).

Languages:

English, Portuguese, Spanish.

Clients:

Tsakos Group, Wilson Sons Offshore, V. Ships Group, Enauta Energia, Jumbo Offshore, Dommo Energia

LOPES PINTO
LP LAW | ADVOGADOS ASSOCIADOS

LUIZ LEONARDOS E ADVOGADOS

Managing Partner: Gustavo Leonardos

Number of partners: 14

Firm Overview:

LUIZ LEONARDOS E ADVOGADOS mixes the expertise and resourcefulness over 100 years of work devoted to intellectual property in Brazil with the advantages of a newly created framework, one that is more effective and personal in the interaction with clients. The firm was created as a direct result of the split of Momen Leonardos & Cia. on April 30, 2012. Luiz Leonardos E Advogados has 16 partners and over 60 experienced professionals dedicated to all areas related to IP. The experience acquired by the Senior Partners with over 50 years of distinguished practice in IP enabled the creation of a highly specialised team of attorneys, engineers, biologists and industrial property agents. Luiz Leonardos E Advogados provides all the assistance necessary to obtaining, maintaining and protecting intellectual property rights in the administrative sphere and before the Brazilian Courts.

Main Areas of Practice:

Patents:

The firm is involved with the entire patent prosecution, both in Brazil and abroad. The professionals are skilled in performing patent searches including FTO, prior art searches, among others, as well as patentability analysis and drafting patent applications.

Trademarks, Trade Names & Domain Names:

The firm is a reference in the management of trademark portfolios, in Brazil and abroad, both for small and big companies.

Designs:

The firm is in a position to provide legal advice in all matters related to designs.

Geographical Indications:

The firm performs all the prosecution work to protect the clients' geographical indications - human or natural factors capable of attributing values and characteristics to a determined product.

Copyrights:

The firm provides consultancy services and obtaining registration to client's works, also performing infringement analyses and implementing legal strategies to enforce copyrights.

Software, Integrated Circuit, Topography:

The firm also handles prosecution of software and integrated circuit topography applications, filing and monitoring all prosecution thereof until registration.

Plant Varieties:

The firm has highly skilled professionals to undertake the process of obtaining the respective registration and to enforce such intellectual property rights.

Trade Secrets & Confidential Data:

The firm offers specific services to protect trade secrets, drafting and enforcing confidentiality agreements, and enforcing clients' data package exclusivity rights.

Contracts, Technology Transfer, Licensing & Franchising:

The firm's licensing team is skilled in drafting opinions, contracts and non-compete clauses, creating the best tax strategies and establishing the best way to remit royalties to foreign countries.

Food & Drug:

The team advises clients on regulatory matters and enforces their data package exclusivity rights, which are especially relevant to the research-based pharmaceutical companies.

Antitrust & Competition:

The firm provides advice on the prevention and combat of offenses against the economic order and represents them before the Administrative Council for the Defense of the Economy (CADE) and other antitrust agencies.

Entertainment & Advertising:

The firm advises clients on contracts related to production, licensing and assignment of copyrights, also representing them before the National Advertising Self Regulating Council (CONAR).

Unfair Competition & Anti-Counterfeiting

Measures:

The firm's clients are advised in all matters related to unfair competition, preventing liability and enforcing the protection provided for by the unfair competition legal provisions, also implementing anti-counterfeiting and boarder measures, performing investigations, among other services.

Litigation:

The firm has great experience handling all kinds of litigation related to intellectual property rights. In particular, representing clients in invalidity lawsuits filed before federal courts, and in enforcement lawsuits filed with local state courts, as well as unfair competition lawsuits.

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IP: Gustavo Leonardos

Trade Names & Domain Names: Daniele Dias Carneiro Machado

Designs: Herminia Mendes

Geographical Indications: Luiz Leonardos

Copyrights: Constanza Woltzenlogel

Plant Varieties: Andrea Granthon

Trade Secrets & Confidential Data: Rodrigo Bonan de Aguiar

Food & Drug Law: Rodrigo Bonan de Aguiar

Antitrust & Competition Law: Gustavo Leonardos

Entertainment & Advertising Law: Constanza Woltzenlogel

Unfair Competition & Anti-Counterfeiting

Measures: Gustavo Leonardos

Litigation: Rodrigo Bonan de Aguiar

Languages:

English, French, German, Portuguese, Spanish.

International Work:

The firm handles intellectual property matters worldwide, including patent and trademark filing and prosecution, through local trusted associated law firms in the desired jurisdiction.

Clients:

The firm handles IP matters on behalf of national and foreign companies and multinational corporations predominantly in the sectors of global consumer, biotechnology, consumer healthcare, entertainment, and information technology.



MACHADO ASSOCIADOS

Managing & Founding Partner: José Maurício Machado

Number of partners worldwide: 33

Firm Overview:

Machado Associados is a leading Brazilian law firm, highly respected in the demanding international scenario.

Machado Associados specialises in the main Corporate Law areas, providing services to national and international clients of all sizes and economic sectors. Since the onset, Machado Associados is acknowledged in the Market as one of the leading firms in the tax area by its clients, peers and the most renowned international publications. The firm's excellence in the tax segment was extended to its other practice areas, which enjoy equal recognition and reputation.

Based on this distinguished profile, the firm renders high quality, comprehensive, and differentiated services to domestic and foreign clients of all sizes, operating in virtually all industries, such as civil construction, cosmetics, chemical and petrochemical, energy, technology, pharmaceutical, finance market, foodstuffs, automotive, transportation and logistics, and regulated markets. Seeing much market recognition since its foundation, the firm and many of its partners hold some significant national and international industry awards, and have been highly ranked in several areas.

Main Areas of Practice:

Tax:

Consulting related to all taxes levied in Brazil, transfer pricing rules, structuring of mergers and acquisitions transactions from the tax standpoint, international tax planning for the structuring of investments of global companies (including assistance for Brazilian companies to expand overseas), international treaties to prevent double taxation, and tax compliance review.

Tax Litigation:

Judicial and administrative tax litigation at all levels and involving all types of tax matters, including defences against tax assessments and lawsuits to challenge tax liabilities or aiming at the recovery of unduly paid taxes.

Corporate:

Advisory on all legal aspects relating to foreign investors operating in Brazil and Brazilian companies investing abroad; incorporation of all types of legal entities; advisory on matters relating to shareholders' rights, corporate governance, corporate disputes; assistance in corporate reorganisations.

M&A:

Participation in the negotiation and implementation of transactions involving the purchase and sale of companies, assets, establishments and/or lines of business, joint ventures, consortium agreements, silent partnerships, shareholders' agreements, performance of due diligences in all practice areas.

Compliance:

Advisory in the structuring of compliance programs; advisory in the interpretation of Brazilian laws and regulations about compliance and anti-corruption; preparation of policies and codes of conduct; internal training courses; review and customisation to compliance policies used abroad to adapt them to the Brazilian laws; due diligence of suppliers; drafting, review and negotiation of agreements, and documents about compliance and anti-corruption.

Contracts:

Preparation, review and negotiation of contracts in general, involving Brazilian and foreign companies and/or individuals.

Foreign Investments:

Assistance with the registration of foreign investments and loans with the Central Bank of Brazil, matters involving international transfers of funds, and interpretation of regulatory acts from the Central Bank.

Regulatory:

Advice on compliance with rules of regulatory agencies; assistance with matters related to invitations to bid, administrative contracts, concessions and permits for construction work and public services, as well as public-private partnerships.

Real Estate:

Preparation, analysis, and negotiation of agreements for the purchase and sale, lease and free loan of real estate, business condominiums, among others; full assistance with real estate collaterals.

Labour & Employment:

Advice on the hiring, management, compensation and termination of professionals; compensation and benefits; equalisation of benefits; confidentiality and labour-related intellectual property covenants; unions; relocation of employees; foreign workers; international work; labour and employment compliance reviews; social security counselling; and labour and social security litigation.

Import & Export:

Advice in the customs area, encompassing taxes and duties, anti-dumping rights, special customs regimes, import and export control rules, international treaties and tax incentives. Litigation on customs matters. Advisory on the application of transfer pricing rules and on the inflow or outflow of funds from Brazil for the payment of imports and exports, including the analysis of the Central Bank of Brazil rules and requirements.

Civil Litigation:

Representation of clients in civil and commercial litigation cases before State and Federal Courts, as well as before the Superior and Supreme Courts.

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Global Presence:

Machado Associados represents several multinationals and their Brazilian subsidiaries, as well as many of the largest Brazilian companies with global activities, in cross-border transactions and in the structuring and implementation of their investments in Brazil and abroad. The firm is a founding-member of the Latin America Tax and Legal Network — LATAXNET (www.lataxnet.net), an alliance of top ranked law firms that covers the Latin America. Machado Associados is in a unique position to assist clients interested in doing business in Latin America. Machado Associados is also the Brazilian firm member of the renowned international tax network WTS Global (www.wts.com). Focused on the tax and corporate areas and one of the worldwide leaders in this field, WTS Global is based in Germany and composed of selected consulting firms in more than 100 countries.

Languages:

Portuguese, English and Spanish



MACHADO MEYER ADVOGADOS

Managing Partner: Tito Amaral de Andrade
Number of partners: 88 Number of lawyers: 450

Firm Overview:

Machado Meyer has been building its history for more than 48 years, inspired by sound ethical principles, the technical skills of its professionals, and a close relationship with its clients. The firm is ranked as one of the major law firms in Brazil, with over 800 professionals.

The Firm's Focus:

Machado Meyer provides innovative legal solutions, anticipates scenarios and makes business possible. Combining expertise in various areas of law, broad knowledge of legislation and a thorough understanding of the matter, the firm's professionals go beyond simple problem-solving to create and preserve value for companies. Because of the significant flow of today's existing investment, the firm has organised professionals specialised in advising clients abroad, creating multidisciplinary groups, especially in Germany, Latin America, Iberia, and Asia, which have special desks.

Main Areas of Practice:

Banking, Insurance & Finance:

Legal advice on structuring complex financial transactions, creating and implementing various types of sector-related products and services, and support to the relationship of its clients with regulators.

Capital Markets:

Machado Meyer participates in public offerings of shares and other securities, initial public offerings (IPOs), issuance of debt securities abroad, corporate restructuring, M&A transactions involving public companies, as well as going public, listing and de-listing procedures.

Competition & Antitrust:

Conducting mergers related to transactions between large Brazilian companies, cross-border transactions notified simultaneously in several countries and transactions involving regulated markets that require articulation and coordination with CADE and other regulatory agencies involved.

Compliance & Integrity:

Consulting on corporate governance, risk management and compliance, due diligence focusing on M&A projects, and corporate investigations and crisis management.

Corporate:

Assistance in all procedures related to business law and strengthening of corporate governance systems to reduce exposure to risks, ensure legal compliance and help boost business.

Crisis Management:

Experience in complex cases and a multidisciplinary approach are Machado Meyer's greatest assets to help businesses through any given tribulation as quickly and as safely as possible. The focus is to deter the crises' impacts, preserve the company's reputation, minimise losses, and safeguard and accelerate the client's business.

Environmental:

The firm provides legal advice to clients throughout the implementation, environmental licensing process and state supervision of business ventures and projects, establishing a strong dialogue with investors, decision-makers, and stakeholders in order to negotiate terms, mitigate potential risks and develop business-oriented solutions.

Projects & Project Financing:

The firm assists investors with public bidding processes and the development of regulated activities through public-private partnerships, concessions, permissions, or authorisations, as well as risk-assessment and structuring of complex projects, always aiming at maximising the clients' return on investment and implementing innovative solutions in relation to project financing, derivatives, investment funds, securitisations, issuance of debt and other securities.

Labour & Employment:

The firm provides guidance on all aspects of the legislation for companies and organisations. It seeks to keep clients always up to date on changes in labour laws and rules that may affect labour relations, so that they may have the necessary elements to make the best decisions possible. The firm also has strong transactional and litigation teams in this field of law, often assisting clients with the labour aspects of major M&A transactions and strategic litigation.

Litigation, Arbitration & Dispute Resolution:

Advices on litigation and preventive matters in several forms of business disputes, such as acting before the courts, administrative authorities, and regulatory agencies, participating in arbitration and assisting clients in preliminary discussions to prevent or reduce the use and impact of litigation.

M&A & Private Equity:

Machado Meyer advises domestic and international companies of all sizes in strategic M&A transactions for the expansion, development or sale of their business, presenting innovative solutions in relation to deal-structuring and providing advice to ensure legal certainty over the transactions.

Real Estate:

The firm advises clients on the development of real estate projects, preparing for any acquisition, financing, construction, partnerships and joint ventures, as well as on the structuring real estate collateral, leases, 'built to-suit' contracts, leasing, regularisation of rural and urban property, among other transactions, including deals that involve international partners and sophisticated financial mechanisms.

Restructuring & Insolvency:

As one of the most traditional debt restructuring and insolvency practices in Brazil, Machado Meyer mainly represents the interests of creditors and investors, exploring alternative agreements and maximising opportunities.

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Tax:

The firm provides advice on the interpretation and application of tax rules and regulations stemming from all spheres of the public administration. It supports clients in structuring new projects and in financial operations, customs regulations, transfer pricing, direct and indirect taxes, interpretation of international treaties, obtaining of tax incentives, and taxation of expatriates.

Technology:

Legal advice to tech companies with disruptive business models to help them understand the Brazilian legal framework, assess and mitigate risks, and allow their business to thrive. The firm provides support in analysing the business models proposed by clients and in finding a legal framework that is safe and effective from a contractual, tax, and regulatory perspective.

White-Collar Crime:

Consulting services in criminal matters in order to assist clients in complying with the strict legal requirements related to environmental, tax, consumer, commercial, labour, and issues of any other kind that may result in criminal consequences that could affect the clients' business.

Languages:

English, Spanish, Japanese, German, Italian, Portuguese.

**Machado
Meyer**
ADVOGADOS

MADRONA ADVOGADOS

Partners: Ricardo Madrona, José Luis Camargo Jr., Juliano Rotoli Okawa, Igor Nascimento de Souza, Rosane Menezes Lohbauer, Marcelo Cosac, Milena Coimbra Mazzini, Danilo Mininel, Tiago Espellet Dockhorn, João Carlos Toledo, Leonardo Di Cola Nunes, Eduardo Tristão, Nair Veras Saldanha, Luciana Renouard, Priscilla Carbone, Rodrigo Machado, Luciano Velasque Rocha, Rodolfo Tamanaha.
Number of other lawyers: 73

Firm Overview:

Promoting an ethical environment in business and investing in training people are two of the great challenges of our time. An increasingly interconnected world, with technology that gets more and more advanced, requires that any organisation stands for transparency, commitment to the promotion of diversity, and respect for differences, companies and people. Madrona Advogados was launched with that spirit. Focusing on corporate law, the firm's motivation is to understand the times we live in, invest in people, and work so that clients reach their goals, always with ethics and responsibility. With a team of more than 100 legal professionals with great experience and recommended by several national and international publications, the members of Madrona Advogados stand behind the principles and objectives that the firm sets out to achieve. Madrona Advogados want to be among the most admired firms and seeks to be a reference to its peers, associates and employees. The firm's greatest challenge is to grow sustainably, keeping focus on the team's high technical quality and ethical standards – providing clients with excellent service is the outcome.

Main Areas of Practice:

Banking & Finance:

Comprehensive background on the areas of banking and finance, advising banks and other financial institutions, issuers and governments on local and cross-border finance transactions across all sectors, including leveraged finance, bilateral and syndicated loans, regulatory and financial structuring, real estate finance, high yield, trade finance, debt restructuring and asset finance.

Capital Markets:

The firm has been celebrated in its achievements with in its specific practice areas by *Chambers and Partners* throughout the years, in both the Global and the Latin American editions. The firm focuses on corporate law, mergers and acquisitions, capital markets, financial law, and infrastructure, and has a strong performance in tax, real estate, civil litigation, and labour law. The firm's motivation is to understand our times, invest in people, and work so that clients reach their goals, always ethically and responsibly. With a team of more than 90 legal professionals with great experience, the members of Madrona Advogados are aligned with the principles and objectives that it has set out to achieve.

Infrastructure, Regulatory & Public Law:

Advice on the contractual relation of private entities with government authorities, legal issues related to the business activities in regulated environments, structuring of infrastructure projects, acting in the modeling of public service concessions, public-private partnerships (PPPs), permits, licenses, authorisations and other appropriate contractual structures.

Energy:

Legal counsel on energy requires a high level of professional specialization, with a team that must master the

different contractual, legal, and regulatory aspects and particularities of various activities related to these sectors. With that in mind, Madrona Advogados' energy team seeks continuous improvement and constantly monitors the most relevant topics of the energy sector. Working with other practice areas of the firm, this team provides the most complete and targeted solutions to the sector agents' business.

Tax:

The tax team has extensive expertise across all tax aspects of corporate transactional, finance, capital markets, international tax planning, mergers, acquisitions, structuring of inward and cross-border investments, litigation, estate planning, establishment of investment funds, joint ventures, restructurings.

Real Estate:

Expertise in all aspects of real estate sector work, including M&A, real estate investments, capital markets (issue of mortgage-backed securities and shares of real estate funds), development and leasing advice, built to suit, sale and leasebacks, joint ventures, financing and tax, construction, planning and zoning advice and real estate-related disputes.

Dispute Resolution:

The firm team has extensive experience in commercial contracts, private and treaty arbitrations and civil litigation involving a range of local and international clients and complex disputes, as well as in the review of potential liabilities in commercial, M&A, finance, real estate, infrastructure and regulatory matters in transactions where the firm acts for its clients to safeguard them from potential liabilities.

Restructuring & Insolvency:

The restructuring and insolvency team has extensive experience in debt restructuring and rescheduling, debt in possession (DIP) finance, equity capital raising, sale of distressed assets and M&A activity, formal insolvency procedures and contingency planning and insolvency litigation.

Labour:

With a deep understanding of its clients' needs, Madrona Advogados assists in the resolution of everyday occurrences. The team maintains a close relationship with human resources departments to draft contracts, notices and policies, and conduct administrative and judicial defenses. The specialised team is also prepared to give legal advice and general consulting on strategic issues related to collective bargaining with unions, compensations and benefits, drawing up employment and executive contracts.

Clients:

The firm's clients include national and foreign companies in a broad range of sectors, including private equity and venture capital, banks and financial services, energy and natural resources, agribusiness, food and beverage, healthcare, mining, oil and gas, real estate, third sector, transport and logistics, among others.

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CONTACTS

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Banking & Finance: Marcelo Cosac, Leonardo Di Cola Nunes

Capital Markets: Marcelo Cosac, Nair Veras Saldanha, Leonardo Di Cola Nunes

Project Finance: José Luis Camargo Jr., Rosane Menezes Lohbauer, Marcelo Cosac, Rodrigo Machado, Leonardo Di Cola Nunes

Infrastructure, Regulatory & Public Law: Rosane Menezes Lohbauer, Rodrigo Machado

Energy: Rodrigo Machado

Tax: Juliano Rotoli Okawa, Igor Nascimento de Souza, Tiago Espellet Dockhorn, Rodolfo Tamanaha

Dispute Resolution: João Carlos Toledo, Luciano Velasque Rocha

International Trade: Juliano Rotoli Okawa, Igor Nascimento de Souza, Tiago Espellet Dockhorn, Rodolfo Tamanaha

Real Estate: Eduardo Tristão

Compliance: Milena Coimbra Mazzini

Corporate Governance: Milena Coimbra Mazzini, Nair Veras Saldanha, Danilo Mininel, Ricardo Madrona, José Luis Camargo Jr.

Debt Restructuring: João Carlos Toledo, Luciano Velasque Rocha, Marcelo Cosac, Leonardo Di Cola Nunes

Labour: Priscilla Carbone

Consumer: João Carlos Toledo

Agribusiness: José Luis Camargo Jr., Marcelo Cosac

Antitrust & Competition: Danilo Mininel

Estate Planning: Ricardo Madrona, Milena Coimbra Mazzini, Danilo Mininel, Igor Nascimento de Souza, Juliano Rotoli Okawa, Luciana Renouard, Tiago Espellet Dockhorn

Environment: Rosane Menezes Lohbauer

Estate Finance: Marcelo Cosac

Securitisation: Marcelo Cosac

Intellectual Property: Luciana Renouard

Digital Law: Luciana Renouard and Rodolfo Tamanaha

Languages:

English, French, German, Italian, Portuguese, Spanish.

madrona
A D V O G A D O S

MAGALHÃES E DIAS

Managing Partner: Gabriel Nogueira Dias

Number of Managing and senior partners: 11 Number of other lawyers: 14

Firm Overview:

Magalhães & Dias is a traditional boutique focused on economic law and regulation with a reputation for specialised knowledge, attention to detail and top-rate client service. Carlos Francisco de Magalhães, the firm's founding partner, is a pioneer in antitrust in Brazil, having been appointed to take part in all relevant governmental commissions related to antitrust in the past 30 years.

Gabriel Nogueira Dias, the firm's managing partner for the last ten years, is recognised as an outstanding attorney and brilliant strategist both in antitrust and litigation. He was adviser to the President of CADE (1998) and has led a superlative list of complex antitrust cases in Brazil. Lucia Ancona Lopez de Magalhães Dias is widely recognised for leading cases related to consumer and regulatory law in Brazil. Francisco Niclós Negão represents clients in high level international trade cases in a wide array of areas, including antidumping, countervailing duties, public interest analysis and negotiation of provisions of trade agreements. They are part of a stellar team composed of outstanding attorneys with a well-proven track record.

The firm comprises 26 lawyers with four permanent in-house economic advisers. It has the largest team in Latin America fully dedicated to the intersection between law and economics in antitrust, competition law, economic regulation, consumer law and international trade. The firm is well prepared to advise clients and litigate.

The firm has offices in São Paulo and in Brasília, where the enforcement agencies and high courts are located, to provide full support to clients. The Brasília office, headed by partner Raquel Candido, has a new address since 2019, with state-of-the-art facilities. The firm is well prepared to advise clients and litigate in the whole Brazilian territory, both in the administrative and judicial field.

Main Areas of Practice:

Antitrust/Competition:

The firm has a proven track record in securing or challenging clearance in Brazil for the most complex mergers, acquisitions, and joint ventures of recent years. Magalhães e Dias' attorneys have extensive experience with cartel and restrictive practice investigations by Brazilian antitrust authorities, advising both parties and interveners.

The firm is responsible for a substantial number of cease and desist agreements signed with CADE, including the first administrative cease and desist agreement involving cartel practices (cement sector) under Article 53 of Law 8.884/94 (former Brazilian antitrust law). The firm is a pioneer and a leading player in conducting cases before courts concerning complex com-

petition law cases, class actions, and advising clients on appeals against decisions from CADE, Regulatory Agencies or State or Federal Prosecutors. The increase of Brazilian investigations by antitrust authorities and regulatory agencies of possible cartels and restrictive practices indicates that appeals to the Judiciary related to competition law is already a reality in Brazil. The firm also has an extensive experience advising corporations in antitrust compliance programs, audits and internal investigations for clients, which includes the most traditional Brazilian associations.

Consumer Law & Private Litigation:

The firm is one of the best prepared law firms in Brazil in these areas, providing clients with all-inclusive services, from legal advice on marketing, promotions advertisement, labelling and commercial policy, to full class action litigation. The firm offers full assistance on recall cases, handling the administrative work before regulatory and consumer agencies, investigations before the Public Attorney's Office and individual consumer litigation (e.g. product liability).

In addition, the firm has extensive experience with food law, unfair competition, commercial disputes and corporate controversies (contractual or equity related). The firm also advises several businesses and industry associations on issues related to consumer safety and standards regulation, especially regarding labelling, children's advertising and food safety.

Additionally, the firm has been highly successful in challenging administrative decisions in Judiciary Courts made by Brazilian consumer protection authorities and regulatory agencies, as well as acting before different judicial and administrative bodies (such as the Consumer Protection Department of the Ministry of Justice, the Consumer Protection Office — PROCON, and the National Council of Self-Regulation of Advertising — CONAR).

International Trade & Customs:

Magalhães & Dias is a pioneer in the practice of trade remedy investigations, assisting national and international clients in negotiations and disputes before the competent authorities, ranging from antidumping to safeguard and subsidies investigations, including the recent public interest assessments that may suspend trade remedies. By developing a deep knowledge of the technical aspects of each market and the investigated products, the firm has been highly successful in advising domestic producers, importers and exporters in pursuing innovative legal strategies. Magalhães & Dias routinely assists clients regarding matters concerning WTO agreements, tariff and non-tariff barriers, customs, international trade litigation, permanent or temporary requests to alter the Mercosur Common External Tariff (CET), inclusion or exclusion of products in Brazil's List of Exceptions to the CET, assistance

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in the negotiation of provisions of trade agreements, among others.

Languages:

Portuguese, English, German, Spanish, French, Italian.

Clients:

The firm's clients base includes the most important companies and traditional associations within several sectors, such as advertising, food and beverages, oil and gas, fuel distribution, chemicals, steel, mining, cement, fertilisers, ethanol, pulp and paper, machinery, electronic and domestic appliances, shopping malls, tobacco, home and personal care, health sector and online booking.

MAGALHÃES E DIAS
ADVOCACIA

MAGALHÃES, REIS & ZAGATTO ADVOGADOS

Managing Partner: Gerusa Magalhães

Number of Managing and senior partners: 4 Number of other lawyers: 1

Firm Overview:

Magalhães, Reis & Zagatto is a law firm based on the partnership among female professionals who developed their careers on energy sector. The team has a solid background and deep knowledge on power and natural gas regulation acquired through the years. The professionals are known for its technical expertise, multidisciplinary approach, innovative and sustainable solutions for complex demands.

In the last year, the firm expanded its activities, bringing Marcela Figueiró to be the head of corporate M&A. Marcela has nearly 20 years of experience in M&A, corporate law and energy projects. Renan Torres has also recently joined the team. Renan worked at the Brazilian Transmission System Operator/ONS over the last 10 years and has depth knowledge in transmission regulation and litigation.

Main Areas of Practice:

Magalhães, Reis & Zagatto has been advising stakeholders, traders, utilities (transmission/distribution companies) and power producers (wind, photovoltaic, hydroelectric, thermoelectric power plants) in the following areas:

- Advice and consultancy in power and natural gas regulation.
- Dispute resolution and administrative processes involving sector institutions – ANEEL, EPE, MME, ONS, CCEE.
- Consultancy related to the elaboration, review and analysis of regulatory frameworks for public

policies (legislative processes, consultations and public hearings).

- Advice in tenders and bidding processes.
- Legal assistance in the structuring and implementation of infrastructure projects, including corporate aspects (constitution of companies, consortia and joint ventures, negotiation of investment agreements, shareholder agreements, among others), regulatory and contractual aspects.
- Drafting, review and negotiation of energy sector contracts (PPA CUST, CUSD, CCT, CCD, O&M; lease agreements).
- Advice in the purchase and sale of projects, assets, and equity interests, including the performance of due diligence, the preparation and negotiation of preliminary and definitive documents and compliance with precedent conditions of the transaction.
- Expertise in structuring and implementing corporate reorganization operations, including mergers, spin-offs and mergers of companies and shares.

Clients:

Associação Brasileira de Energia Eólica – Abeeólica, Santo Antônio Energia S.A, Jirau Energia, Grupo ENEL, Rio Energy, Valtia, Minas PCH, Sunco Capital, Libra Comercializadora, Engie, Associação Brasileira dos Produtores Independentes de Energia Elétrica – Apine, Eletrogóes, Omega, Argo Energia, Cocal Termoeletrica, Companhia Energética Petrolina – CEP.

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MANDALITI ADVOGADOS

Chairman: Renato Mandaliti

Number of partners: 64 Number of other attorneys: 173

Firm Overview:

Founded in 1997, Mandaliti Advogados adopts an industry-approach concept. This model adds value to clients, ensuring that the firm's professionals understand not only applicable laws and jurisprudence, but also the dynamics of the clients' markets. Additionally, Mandaliti Advogados always pursues long-term relationships with its clients, with the objective of becoming an extension of its clients' legal departments.

Currently, the firm manages insurance-related cases throughout Brazil, providing a distinctive set of data that ultimately builds-up an extensive insurance content base that helps clients in two major ways:

- to identify the latest insurance legal trends
- to design new operations and contracts, and to orientate legal issues for regulatory purpose

These skills have made Mandaliti Advogados the go-to firm for solving legal issues that other law offices have been unable to unravel.

In addition, the firm has introduced a new service aimed at providing clients with a unique advantage in setting up their legal strategy. Legal Analytics consists of collecting and analysing data, such as fact patterns and precedents, in order to predict the most likely result of litigation, and thus be able to craft optimum legal strategies to litigate or reach a settlement.

Main Areas of Practice:

Insurance, Reinsurance, Pensions & Health Plans: Mandaliti Advogados is widely recognised for its work in these fields, which includes high-end litigation and consultancy on several areas, such as regulatory, tax, commercial and labour. It has also advised numerous class association entities in new issues and bill proposals.

Regulatory & Government Relations:

Work includes assisting clients with governmental agencies and entities, such as SUSEP (Superintendence of Private Insurance), ANS (National Health Agency), PREVIC (National Superintendence of Pension Funds) and ANEEL (National Electricity Agency), to name a few.

Consumer Relations:

Besides preventive and advisory practice, work also includes litigation and assistance before Consumer Protection Entities and Public Attorneys.

Commercial:

The firm offers a heavy experience in handling negotiations, drafting and litigations of distributions and reps agreements.

Sports & Entertainment:

The firm has expertise in the contractual organisation of large sports and entertainment events, having participated in substantial projects involving arenas, F&B, ticketing, rodeo rides and broadcasting operations. Such projects total over US\$400 Million.

Labour:

Litigation, preventive and advisory works throughout all labour matters.

Tax:

The firm handles all kinds of tax issues on municipal, state and federal levels.

Contact:

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Languages:

English, Portuguese, Spanish.

Clients:

Grupo Telefonica, Seguradora Líder/DPVAT, Braskem S.A., COSESP

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Mandaliti
Advogados

MANEIRA ADVOGADOS

Managing Partner: Eduardo Maneira

Firm Overview:

Founded in 2016, Maneira Advogados is a highly regarded Tax Boutique that has established itself as a key player in the Brazilian tax arena. With strong tax litigation capabilities, it frequently assists clients with complex tax matters at all levels of jurisdiction, including before the Superior Courts (STF and STJ). Its offices in Rio de Janeiro, Brasília and São Paulo put the firm in a strategic position to serve its key clients throughout the country, with vast experience leading cases before the 27 local State courts, as well as the higher Regional courts.

Amplly recognised for their intellectual excellence, all lawyers at the firm also have an outstanding academic background. This experienced team has acted in several leading cases since its foundation (including those related to Lei Noel) and is widely known for its capabilities at both the judicial and administrative levels. The firm's contentious and consultancy matters are always Partner-led, with every single one of its clients having unlimited access to and close relationships with the main Partners, including Eduardo Maneira and Donovan Lessa.

The team also offers unique tax expertise in relation to the telecommunications, oil and gas, mining, energy and agribusiness sectors, where it has vast experience representing leading market players. Some of the names in the Maneira Advogado's portfolio are amongst the largest companies in those sectors and the firm is their main contact for complex legal tax matters.

Main Areas of Practice:

Tax Litigation:

Maneira Advogados handles highly complex administrative and judicial tax disputes at the local, state and federal levels, with extensive expertise before the Superior Courts (STF and STJ). This team of extremely qualified professionals is capable of handling the full plethora of tax disputes, throughout Brazil, by means of a hands-on and Partner-oriented approach.

Tax Consultancy:

The firm is experienced in all tax consultancy matters, including those related to direct and indirect taxes, social contributions, and other main and ancillary tax obligations. It has vast experience assisting both national and international clients in navigating the complexities of the Brazilian tax system, advising them on decreasing their tax burden and making their tax structures more efficient.

Dispute Resolution - Litigation:

Beyond their cemented tax capabilities, Maneira Advogados is well known for its capability to handle highly-strategic litigation at all levels of jurisdiction, for a wide array of clients. Its vast experience before the Superior Courts is also noted by the market as one of its main strengths in the field.

White-Collar Crime (Tax):

The firm's white-collar crime department specialises in tax-related criminal matters, having assisted clients throughout the years with matters that range from tax evasion to tax fraud. Its extremely intricate understanding of the Brazilian tax and criminal legislation place it at the forefront of handling criminal tax issues.

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Languages:

English, German, Portuguese, Spanish.

Clients:

The firm is widely known for assisting a vast array of heavyweight national and international clients in the telecommunications, oil and gas, mining, energy, infrastructure, cement and agribusiness sectors.

MANESCO, RAMIRES, PEREZ, AZEVEDO MARQUES

SOCIEDADE DE ADVOGADOS

Number of partners: 13 Number of other lawyers: 49 Number of trainees: 29

Firm Overview:

Manesco was established in 1991 and currently has approximately 40 lawyers, including 15 partners. The firm played a central role in Brazil's institutional transformations after the 1988 Brazilian Constitution and has participated in major infrastructure projects since the 1990s. Manesco offers advice to both public and private players, specialising in legal assistance in public and business law.

Main Areas of Practice:

Infrastructure & Project Finance:

The firm has been present in virtually all important infrastructure bids carried out in the country in the last few years by the federal government, states and large cities. It has also participated in the design of large business ventures, whether in the public area (concessions and public-private partnerships) or in the private sector (EPC contracts). It has also helped constantly the government in reviewing different regulatory frameworks so as to enable investments in a modern and safe institutional environment. The firm provides services on the structuring and financing of public infrastructure projects (ports, airports, roads, railroads, sport arenas, public buildings, technological and industrial parks, logistic complexes, street lighting, among others). Manesco also advises companies in government procurement and contracts' execution.

Arbitration & Litigation:

Conflict resolution is a key issue in private and public relations. The firm has expertise in closing disputes for the main economic national and international actors, through arbitration, mediation or judicial litigation. It must be noted that the use of arbitration clauses is growing increasingly in government contracts. The firm provides services on public civil actions and administrative improbity actions, and on Courts of Auditors procedures, as well as legal assistance on administrative procedures and interaction with public entities (including Regulatory Agencies).

Corporate:

Privatisations, public concessions, PPPs and consortia are a few of the agreements that have become part of the daily life of Brazil's economy. The firm's engagement in this institutional modernisation has naturally led it to its participation on the process of setting up new businesses, such as joint ventures, technology transfer, mergers and acquisitions, state-owned company regulations, institutional modernisation, and litigation involving shareholders in corporate conflicts.

Compliance & Corporate Integrity:

Significant progress in building a compliance mindset has been observed since the law 12,846 was enacted, in 2013, and the relevance of compliance in government contracts has reached a point of no return. The firm provides assistance on structuring, implementing and monitoring compliance programs and procedures of corporate integrity. Manesco also supports clients in leniency agreements and in improbity claims.

Public Transportation:

In a continent-sized country going through a development process, public transportation has been receiving investments from both public and private sectors. The firm provides legal assistance and litigation support for governmental entities, regulatory agencies, public transportation concessionaries, as well as other companies of the sector.

Sanitation:

This area has undergone important institutional changes in the past few years. This allowed the firm to provide legal service drafting the sanitation legislation and regulation. The firm also has experience in structuring and renegotiating public contracts. The firm also offers litigation services for various players in areas such as sewage and waste management, water supply and treatment, river depollution, public cleaning services and waste destination.

Healthcare & Education:

Within the healthcare sector, the federal government, states, and cities have been making a great effort to improve the public healthcare system to encourage private investments in the sector. The government has recently encouraged private investments in the education sector with regards to the public education system both in the construction of new public schools and the improvement of educational public services. Relevant experience in this field includes the legal and institutional structuring of PPPs in the healthcare sector and in the education sector.

Telecommunications & Information Technology:

This sector has taken the lead in the process of institutional changes in Brazil in the 1990's, and Manesco has had a close connection with the theme since the very beginning of such changes. The firm was engaged in the elaboration of the General Telecommunications Act of 1997 and in the first telecommunications services regulations, including the creation and operation of its regulatory body, ANATEL. Such regulation has become a reference for other areas.

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Website: www.manesco.com.br

Oil & Gas:

After the discovery of the pre-salt deposits there was a steep increase in the number of both public and private players in the sector. In this context, the firm has provided legal advice on the revaluation of the regulatory framework after the discovery of pre-salt deposits. It has also provided consulting services to several O&G companies regarding public legislation, contracts, development of new business opportunities, as well as to procurement with Petrobras — including contract financial balance claims.

Electric Power:

This area involves both non-renewable and renewable resources (hydropower, biomass, wind and solar energy). The firm is considered a reference in this sector for its dedication to regulatory issues since the electric power reforms made in the 1990's and 2000's.

Tax:

Well-planned projects and businesses consider the impacts (and alternatives) of taxation, in order to ensure its economic viability. For that reason, strategic counselling must recognise the impact of taxes regulations to projects and business. The firm provides support for strategic taxing planning for both public and private institutions, as well as assistance on administrative and judicial litigations concerning taxing issues.

**MANESCO,
RAMIRES,
PEREZ,
AZEVEDO
MARQUES**

SOCIEDADE DE ADVOGADOS

MANGE ADVOGADOS

Managing Partners: 4

Number of other lawyers: 3

Firm Overview:

Mange Advogados is a boutique firm specialised in restructuring, insolvency and bankruptcy, with over a century of tradition.

The firm has started its activities by the end of the XIX century under the direction of the Capote Valente family, switching to the leadership of Roger de Carvalho Mange in the 1960s. In the 1990s, Renato Mange assumed the direction.

Formed by a solid team, acting in synergy since 1995, the office develops avant-garde and specific solutions for medium and large companies.

Since its foundation, the focus area of the firm is restructuring, insolvency and bankruptcy. Throughout its existence, it has filed hundreds of requests for Judicial and Extrajudicial Recoveries, achieving extremely positive results, contributing to the consolidation of the jurisprudence on the subject.

With its extensive experience, accumulated throughout decades, and always attentive to the needs of the companies in economic-financial crisis, the Firm has been providing pioneering solutions to its clients. The structure of the firm, focused only in restructuring, insolvency and bankruptcy, allows each customer to have solutions manufactured for their business and always be in contact with one of the managing partners.

Main Areas of Practice:
Restructuring, Insolvency & Bankruptcy:

The firm has a well-established reputation and is recognised by the market as a specialised boutique that stands out in restructuring, insolvency and bankruptcy practice. The firm also offers solutions in structuring new financing operations for its clients.

Work Highlights:

Amongst other relevant clients over the past years, the firm represented 'MANGELS' (automotive industry), 'LBR GROUP' (dairy products), 'GEP' (fashion retailer), and 'COTIA TRADING' (international trading) in their Judicial Recoveries, including the negotiations with creditors. The firm represented GRADIENTE (electronics) in their extrajudicial reorganisation, one of the first relevant cases in Brazil in this area. In 2019 and 2020, amongst others, the firm represented 'EDITORIA ABRIL' (publishers, distributors and online media), 'URBPLAN GROUP' (real estate), SABÓ (automotive industry) and PIRES DO RIO GROUP (steel industry) in their judicial recoveries.

Partners:
Renato Luiz de Macedo Mange:

Managing partner. Graduated at the University of São Paulo Law School in 1974. Specialised, for more than 40 years, in restructuring, insolvency and bankruptcy. Former President (1995/1996) and member of the Association of Lawyers of São Paulo-AASP. Founding Member and member of the Executive Board of the TMA - Turnaround Management Association Brazil, Member of Brazilian Institute of Corporate Restructuring Studies (IBR), Guest Professor on restructuring, insolvency and bankruptcy matters in several public and private entities.

Walter Vieira Filho:

Managing Partner. Part of the firm since 1995. Graduated at the Pontifical Catholic University of São Paulo Law School in 1996. Post-graduated in Civil Lawsuit at the Pontifical Catholic University of São Paulo Law School in 2008. Member of the Association of Lawyers of São Paulo (AASP). Founding Member of the TMA - Turnaround Management Association Brazil.

Luciano Guimarães da Silveira:

Managing Partner. Part of the firm since 2000. Graduated at the Pontifical Catholic University of São Paulo Law School in 2002. Member of the Association of Lawyers of São Paulo-AASP. Founding Member of the TMA - Turnaround Management Association Brazil.

Eduardo Foz Mange:

Managing Partner. Part of the firm since 2002. Graduated at the Pontifical Catholic University of São Paulo Law School in 2003. Post-graduated in Business Law at the Pontifical Catholic University of São Paulo Law School in 2006. Master in Commercial Law at the Pontifical Catholic University of São Paulo Law School in 2010. Member of the Executive Board of the Association of Lawyers of São Paulo (AASP). Founding Member of the TMA - Turnaround Management Association Brazil.

OFFICES
BRAZIL

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Eduardo Foz Mange (eduardo@mange.adv.br)

Languages:

English, Portuguese

MARTINELLI ADVOGADOS

CEO: Juliana Martinelli

Number of partners worldwide: 73 Number of other lawyers worldwide: 247

Firm Overview:

Martinelli Advogados is one of the most distinguished and innovative full-service law firms in Brazil, driven by excellence in services and reputation with a business perspective. Founded in 1997, the firm has expanded throughout strategic Brazilian cities, with a highly qualified technical excellence and quality legal services to satisfy its client's needs. Different clients, different solutions, and because of that the firm always plays on the client's side providing personalised services.

The firm believes that its greatest asset is its people. That is the reason why the firm focuses on constant training, development, and evolution, employing its best efforts to qualify its professionals, assuring that they have the skills to make things happen with efficiency, excellence, speed and compliance. The firm's daily purpose is to surpass its clients' expectations. Martinelli Advogados seeks to be long-term business partners to its clients, since intelligent and innovative solutions enable the firm and clients both to grow together. What especially binds the firm to its clients is a close, personal, and permanent relationship with them.

The firm has also global reach, being part of an international network of independent firms and also having best friend alliances with worldwide local and global law firms, advising domestic and foreign clients in Brazil and also giving support to Brazilian companies in foreign jurisdictions.

Main Areas of Practice:

Agribusiness, antitrust, aviation, banking and finance, biotechnology, capital markets, civil, compliance, contracts, communications and telecommunications, consumer relations, constitutional law and government relations, corporate, corporate criminal defence, copyrights, credit recovery, due diligence, energy, oil and gas, environmental, family and successions, foreign capital, health and sanitation, industrial and intellectual property, information technology and the internet, insurance and reinsurance, international contracts, international trade and commercial defence, labour and social security, life science, litigation and arbitration, maritime law, mergers and acquisitions, mining law, non-profitable organisations and pro bono, real estate, regulatory and administrative law, tax and tax planning, third sector, timberland investment, tourism, sports and entertainment and transportation.

SOCIAL RESPONSIBILITY:

Martinelli has also a strong commitment to citizenship actions, demonstrated by its pro bono activities and by its Instituto Martinelli Solidariedade, the social branch of the firm, that recently completed 10 years of work, supporting countless entities and helping people to improve education, health conditions and social justice.

LATIN AMERICA OFFICES

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OTHER OFFICES

The firm has Brazilian offices in São Paulo, Rio de Janeiro, Belo Horizonte, Porto Alegre, Curitiba, Brasília, Florianópolis, Joinville, Maringá, Caxias do Sul, Campinas, Criciúma, Chapecó, Cascavel and Passo Fundo.

LANGUAGES:

English, French, German, Spanish, Italian and Portuguese

MARTINELLI
ADVOGADOS

MATTOS FILHO, VEIGA FILHO, MARREY JR. E QUIROGA ADVOGADOS

Managing Partner: Roberto Quiroga Mosquera

Number of partners: 117 Number of lawyers worldwide: 711

Firm Overview:

Mattos Filho provides services to clients in different legal areas in a coordinated and integrated manner, working in multidisciplinary teams whenever necessary. Mattos Filho is a leader in more than 20 different practice areas and work continuously to ensure that all these practices are benchmarks for the market. The firm represents domestic and foreign companies, financial institutions, investors, multilateral agencies, private clients and family offices, investment funds, pension funds, insurers and reinsurers and non-profit organisations.

Main Areas of Practice:

Administrative Law:

Representation for administrative improbity acts, conduct adjustment agreements, and public civil actions.

Antitrust:

Representation before Brazil's competition authority (CADE); risk analysis; transaction structuring; investigations; settlements; compliance audits.

Asset Management Services & Investment Funds:

Regulatory/tax advice; fund modelling/ formation, fundraising; asset acquisition/ transfers, financing and disposition; litigation.

Aviation:

Transaction modelling; airport concessions and use, authorisations/certifications; purchase/ sale, lease/ finance agreements; regulatory assistance.

Banking & Financial Services:

Regulatory advice for Brazilian Central Bank/ Securities Commission-supervised entities; advice on financial/payment sectors and capital markets.

Capital Markets:

Stock markets; financial transactions; investment funds; regulatory assistance; transaction structuring; debt and financing; securitisations.

Charities, Social Business & Human Rights:

Guidance for non-profits and companies with social investments; structuring advice.

Compliance & Corporate Ethics:

Investigations; prosecutions and enforcement; settlements; compliance; due diligence.

Corporate Investigations:

Internal investigations, litigation and corporate defence, regulatory/criminal law matters.

Corporate/M&A:

Corporate transactions, reorganisations; corporate governance and general advice.

Data Protection & Cybersecurity:

Data protection/cybersecurity matters; involved in debates linked to the approval of the Brazilian Data Protection Act.

Election Laws for Companies:

Representation before Brazilian electoral courts; electoral compliance; risk analysis and electoral crime matters.

Environmental Law & Climate Change:

Due diligence; licensing; administrative/court proceedings; liability matters; contamination; environmental asset markets.

ESG:

Brazil's only full-service law firm with expertise in all areas of corporate sustainability.

Forestry Investments:

Purchase and sale of rural properties/forests; land use rights; lease/partnership agreements; development programs.

Infrastructure & Energy:

Project development and financing; contracts; administrative/regulatory law; oil and gas; energy; mining; logistics; sanitation; telecommunications.

Insurance, Reinsurance & Pensions:

Broker and (re)insurer incorporation/licensing; M&A; portfolio sales; policy wordings; reinsurance contracts; distribution agreements.

Intellectual Property:

Copyrights; IP licensing and litigation; transfer and franchise agreements; trademarks; domain names.

Labour, Employment & Executive Compensation:

Compensation plans; trade unions; immigration; work safety issues; due diligence.

Life Sciences & Healthcare:

Regulatory matters; commercial, IP and technology agreements; administrative/court proceedings.

Litigation & Arbitration:

Commercial disputes involving various industries; domestic and international arbitrations.

Private Client:

Advice for individuals, family-controlled businesses and groups; best governance practices; estate, succession and emigration planning; tax.

Real Estate:

Due diligence/external audit supervision for acquiring properties; construction/project management contracts.

LATIN AMERICA OFFICES

BRAZIL

São Paulo

Rio de Janeiro

Brasília

Campinas

INTERNATIONAL OFFICES

USA

New York

UK

London

Restructuring & Insolvency:

Representation for investors, creditors and debtors in restructurings; distressed asset M&A; financing for distressed companies.

Tax:

Representation in administrative and court proceedings; private pensions; direct and indirect taxes.

Technology, Innovation & Digital Business:

Advice on the Internet Act, digital law enforcement; liability, structuring and digital strategies for technology companies.

Telecommunications:

Transactional and regulatory advice, strategic agreements, representation before Brazil's telecommunications agency (ANATEL).

White Collar Crime:

Corporate crime; criminal investigations and cases before state and federal courts; crossborder matters.

Languages:

English, French, German, Italian, Japanese, Spanish, Portuguese

MATTOS FILHO >

Mattos Filho, Veiga Filho,
Marrey Jr e Quiroga Advogados

MELLO PIMENTEL ADVOCACIA

Managing Partners: Marcus Mello, Roberto Pimentel, Márcio Blanc, Manoel França, Taciana Bradley, and César Caúla

Number of partners: 6 Number of other lawyers: 40

Firm Overview:

MELLO PIMENTEL is a leading business law firm serving clients locally, nationally and internationally from its Brazilian Northeast base. The firm counsels clients on complex legal issues in several areas of legal practice.

The firm is proud for understanding its clients' businesses and being exceptionally responsive to their business goals and needs. Since its foundation, MELLO PIMENTEL has been repeatedly commended by peers and clients for exceptional performance.

MELLO PIMENTEL ADVOCACIA maintains its focus on the legal assistance of its clients through its personal and agile delivery. It is on the forefront of developing new approaches to add value to its client service.

With its innovative quality and administrative approach, and project management skills, the firm's attorneys are able to work proactively with clients to deliver outstanding service and results.

Main Areas of Practice:

Administrative & Public Law: 25%

Tax: 15%

Banking & Finance: 10%

M&A & International Transactions: 20%

Labour: 8%

Real Estate Transactions: 7%

Environmental Law: 5%

Civil Litigation: 10%

The extraordinary proficiency of the attorneys and staff, the firm's client service ethic and Northeast structure allow MELLO PIMENTEL to successfully compete with some of the Brazil's largest law firms. The firm draws on the capabilities of its lawyers to address client challenges in seven main areas of practice:

Administrative Law & Public Law:

MELLO PIMENTEL has an advisory and litigation group in administrative and public law. Attorneys have broad experience in bidding procedures and administrative contracts, concession of public services and PPPs, concession of the right of use and sale over public areas, Malfeasance in Office Law, Fiscal Responsibility Law, among other related matters.

Tax:

The tax group provides creative and practical tax advice to individuals and entrepreneurs, investors, partnerships and corporations on all corporate, partnership, compensation, and federal, state and local tax issues affecting their assets. The firm provides litigation services as well as advisory services on this regard.

Banking & Finance:

Effective financing arrangements are an essential foundation for any successful enterprise. Whether acting for borrowers or funders MELLO PIMENTEL aims to play its part in placing the customer's financing on a firm footing and provide the foundations for future success and a strong working relationship between borrower and funders.

M&A & International Transactions:

The M&A and international transactions team advises on a diverse range of corporate transactions: from complex-global deals for multi-national corporations to sales and disposals of owner managed businesses for private individuals. In all the work the firm does, it prides itself on using small, partner led, transaction focused teams in order to deliver the highest standards in transaction management and client service.

Labour Law:

The firm practice focuses on labor law, with emphasis on litigation (judicial and administrative) and preventive advisory services, focusing on permanent support to personal departments of its clients and direct assistance in strategic planning, having litigation prevention and liability reduction as main objective, as well as annulment of issued by supervisory bodies.

The labor area still stands out in the advising of companies in demands of Collective Law, involving advice in negotiations between companies and unions, elaboration and revision of Collective Instruments, Profit Sharing and Results Plan and Collective Agreements.

Real Estate Transactions:

From office buildings to shopping centers and mixed-use developments, attorneys represent owners, developers, investors and lenders in different projects, from real estate legalisation through development and construction.

Environmental Law:

MELLO PIMENTEL is able to participate in the structuring of projects involving the potential of causing pollution or environmental impact. The firm provides legal advice to clients from the time of the legal audit during the project implementation and environmental licensing process all the way to the actual operation of the project. The firm also represents clients in high-stakes and complex judicial and administrative proceedings.

Civil Litigation:

With the depth of skills provided by the litigation team the firm has the capacity to handle the largest cases. MELLO PIMENTEL has focus on providing its clients with the most cost efficient staffing, and it has successfully represented a broad spectrum of clients, from individuals to major multinational companies. The firm has litigated and tried cases in courts throughout Brazil, not only in the Northeast.

LATIN AMERICA OFFICES

BRAZIL

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CONTACTS

Administrative & Public Law: Marcus Mello (marcus.mello@mellopimentel.com.br)

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Banking & Finance: Márcio Blanc

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M&A & International Transactions:

Márcio Blanc

(marcio.blanc@mellopimentel.com.br)

Labour: César Caúla

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Real Estate Transactions: Manoel França

(manoel.franca@mellopimentel.com.br)

Environmental Law: Manoel França

(manoel.franca@mellopimentel.com.br)

Civil Litigation: Roberto Pimentel (roberto.pimentel@mellopimentel.com.br)

International Work:

MELLO PIMENTEL's international transactions team has a cross-disciplinary professionals with a broad range of capabilities and experience tailored to meet the particular needs of clients in cross-border and multi-national transactions and related matters.

MELLO PIMENTEL also has access to global networks of attorneys to provide service to clients on cross-border transactions, as well as access to sister law firms in the main cities of the US and Europe.

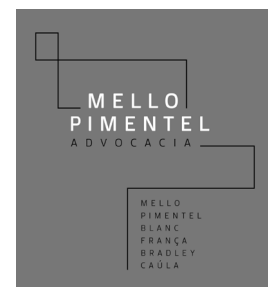
The team comprises experienced business lawyers who are fluent in English and Spanish, and many have pursued LL.Ms abroad to increase their education on domestic and international matters.

Languages:

English, Portuguese, Spanish.

Clients:

Energy, international transactions, fintechs, water and sanitation, structured finance, project finance, infrastructure, government relations, corporate, banking and finance, capital markets, arbitration and mediation, construction, compliance and internal investigations, it and start-ups, mergers and acquisitions, labour, environment, civil and commercial litigation, private equity and venture capital, tax.



MENDES ADVOCACIA E CONSULTORIA

Partners: Lucca Darwich Mendes, Felipe Prata Mendes and João Paulo Mendes Neto

Managing Partner: Lucca Darwich Mendes

Number of other fee-earners: 13

Firm Overview:

Mendes Advocacia & Consultoria are a young general business law firm, which believes in personalising the provision of legal services based on a high degree of specialisation and a focus on the clients and their business. The firm's main asset is its team, always attentive and available to adapt to the firm's needs, in order to contribute to the resolution of specific legal issues or to explore segments and new markets demanded by clients.

The firm's work is guided and best known for the constant pursue for excellence, base on the need to be relevant to all those who trust in the project. Mendes Advocacia speak the 'same language' as its clients, so that, in addition to traditional deliverables, it can contribute to clients' strategic decision-making.

The firm relies on the need for specialisation also in the management of the firm, choosing a participatory model to integrate and retain talent. The firm assembles teams with diverse backgrounds and encourage entrepreneurship, attentive to new ideas, aiming at continuous improvement. The team recognises the importance of technology to adapt to an era in which information speed is paramount, holding the firm's relationship and transparent communication with clients as the main priority.

Areas of Expertise:

Contracts:

Efficient solutions in all phases of commercial contracts, starting from an understanding of the client's business and the particularities that impact its results.

The firm participates in the preparation, analysis, interpretation and negotiation of the most varied commercial ties, seeking to mitigate risks and ensure dynamic, secure and simplified relations.

Business Civil:

The firm represents clients in court proceedings in the first and second levels, in the state and federal jurisdictions, as well as in the Superior Courts.

It elaborates opinions and consultations on the applicability and interpretation of Brazilian laws, offering support to organisations from the most diverse industries and sectors.

Corporate:

The firm's expert advisory on corporate matters assists organisations in implementing strategies and in managing and mitigating risks involving individuals and legal entities.

The team accompanies clients in scenarios of both instability and growth, working with the most varied corporate operations and corporate governance issues, always with legal certainty and business intelligence.

The firm specialists advise companies and their shareholders to build a compatible corporate structure for implementing their business plan.

Labour:

The firm's lawyers have a multidisciplinary view of labour law, with services integrated with other areas of law, such as tax and contract law, offering innovative and personalised solutions to clients.

The firm helps its clients to remain competitive and mitigate business risks, in view of complex and constantly changing labour laws. The firm's advisory focuses on preventive conduct, structuring documents and internal and compliance policies, intermediating collective bargaining with the Unions and strategic planning to reduce labor liabilities.

The firm also operates in the litigation area, both administrative and judicial, elaborating defenses, appeals and manifestations in labour disputes, also related to union matters.

Tax:

The tax practice has specialised professionals to meet the companies needs in view of the complex and sophisticated tax legislation and inspection system.

The team advises clients in making strategic decisions about tax litigations and the tax regime that best suits their business.

The firm also works to structure businesses with tax optimisation, so that clients have safe and legal tax planning, adding value and providing concrete results.

LATIN AMERICA OFFICES

BRAZIL

Belem: Avenida Visconde de Souza Franco, n. 5, unit 1901, Umarizal, 66055-005

Public-Business:

The firm experience involves following-up contracts with governments, bidding processes, issues related to public-private partnerships, regulatory issues, as well as services rendered in concession agreements and legal structuring of projects in the various types of industry. The team provides advisory related to the administrative misconduct law, fiscal responsibility law and related matters.

The firm is often working in administrative and judicial litigation, guiding and representing clients in litigation brought before all the government agencies.

Main Areas of Practice & Industries:

Mendes Advocacia address a variety of matters of its clients in different industries, such as consumer and retail, healthcare, international business, logistics and transportation, sports, education and engineering and construction. Some of the firm's key types of work are the collection and recovery of credits through extrajudicial negotiation and judicial enforcement of securities, the preparation, analysis, interpretation and negotiation of contractual ties with clients, suppliers and third parties, the creation of internal policies, bylaws and compliance programs, the tax planning, crisis management, corporate consulting and the labour advisory and consulting.

MILARÉ ADVOGADOS

Partners: Édis Milaré, Lucas Tamer Milaré

Number of lawyers: 17

Firm Overview:

As a response to the new demands of contemporary society, Milaré Advogados began in 1996 and is now considered the pioneer law firm in Brazil dedicated solely to environmental advocacy. The firm established itself in the market because of its high expertise in providing preventive and litigation legal advice.

The firm is widely respected in environmental matters, both in word and action, in relation to judicial and administrative procedures. Milaré Advogados is a boutique law firm, exclusively focused on aspects of environmental law.

With a team of highly qualified professionals of great prestige, both in law and in environmental management, the firm's lawyers are experts in environmental law (focusing on administrative, civil, criminal or tax), environmental heritage and biosafety, and count on the support of a qualified technical group made up of sociologists, geographers, chemists and biologists.

It is important to highlight that Milaré Advogados handles some of the most significant cases and projects related to environmental law in Brazil. The firm also has extensive experience in obtaining environmental licenses for infrastructure and forestry projects, authorisation to access genetic resources and administrative and court processes related to environmental law.

It is also important to highlight that Milaré Advogados has an important role in the doctrine of environmental law. *The Law of Environment*, written by Professor Milaré, is the most important book in the area and is now in its 11th edition. Another important book, coordinated by Professor Milaré, with the support of Milaré Advogados, is the first book about the new Brazilian Forestry Law (Código Florestal – Law 12.651/2012); this law established a completely new regime for the protection of forestry in Brazil, presenting important changes especially for agribusiness and also the book related to civil public action. The main publication in the field.

Main Areas of Practice:

Environmental Law:

The advisory consulting and litigation provided include all matters related to environmental law; specifically in the following sectors:

- Energy
- Mining & Banking
- Agribusiness
- Real Estate
- Natural & Genetic Resources
- Biosafety & Forestry
- Contaminated Areas
- Allotments & Solid Waste
- Transport Infrastructure & Audits
- Gas
- Construction & Engineering
- Carbon & Retail Market
- Criminal Law & Cultural Heritage

Languages:

English, French, German, Italian, Spanish

LATIN AMERICA OFFICES

BRAZIL

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Allotments: Rita Maria Borges Franco

Audits: Rita Maria Borges Franco

Banking: Priscila Santos Artigas

Biosafety: Roberta Jardim de Moraes

Construction & Engineering:

Juliana Flávia Mattei

Contaminated Areas: Rita Maria Borges Franco,

Roberta Jardim de Moraes

Criminal Law: Édis Milaré

Cultural Heritage: Édis Milaré

Due Diligence: Dra Roberta Jardim de Moraes

Energy & Mining: Priscila Santos Artigas

Forestry: Roberta Jardim de Moraes

Gas: Juliana Flávia Mattei

Natural & Genetic Resources:

Roberta Jardim de Moraes

Real Estate: Roberta Jardim de Moraes

Retail Market: Juliana Flávia Mattei

Solid Waste: Rita Maria Borges Franco

Transport & Infrastructure:

Roberta Jardim de Moraes



MILARÉ
ADVOGADOS

MONTAURY PIMENTA, MACHADO & VIEIRA DE MELLO

Senior Partners: Luiz Edgard Montauray Pimenta, Eduardo Machado, Roberto Vieira de Mello, Ricardo Vieira de Mello

FIRM OVERVIEW

The firm brings together highly experienced and capable attorneys, patent attorneys, engineers, industrial property agents and paralegals practicing in the field of intellectual property law. The firm provides advice across all aspects of IP Rights, as well as in related areas. The services include strategic advice, legal analysis, searches, registrations, the filing of oppositions, administrative and judicial disputes, as well as the drafting of franchise contracts and the transfer of technology. Montauray's reputation for resolving disputes before Brazilian IP courts is one of the firm's top remarks, having experienced patent and trademark lawyers with a successful track record in handling disputes before Federal and State courts.

The litigation team is composed of experienced, specialised and highly committed professionals who provide clients with tailored services in the defense of their intellectual property rights, as well as in the areas of patent infringement, patent invalidation, pharmaceutical patents, trademark infringement and invalidation, including unfair competition, digital law, and advertising law disputes.

The work is based on four principles: Agility, Ethics, Commitment and Results. Furthermore, the litigation group is well known for its high rate of success, its way of acting in a combative manner, treating each case in a unique way whether it is for a legal opinion or in the resolution of legal disputes. The firm has also a team dedicated to online brand protection and anti-piracy programs.

Main Areas Of Practice:

Trademarks:

The firm has expertise to provide the best strategies available for the protection of trademarks, both in the domestic and international markets. The services include: trademark searches; preparing and filing trademark applications; monitoring and advice regarding conflicting marks; tracking the registration process before the BPTO and corresponding international entities; administrative motions including oppositions, replies to oppositions, appeals, compliance with office actions; nullity actions; data alteration before the BPTO and corresponding international entities; renewals; drafting trademark legal opinions.

Patents, Utility Model & Industrial Designs:

The firm has highly trained technical staff and provides reliable, high quality representation at all stages of the patent prosecution process, from the preliminary administrative level to the courtroom (prior art searches; patent analysis, applications and filings; follow-up of prosecution procedure at the BPTO; court actions) and payment of annuities. Furthermore, the team has the expertise to prepare technically precise and visually appealing applications for design registrations that will not only enhance the commercial viability of the product, but will also satisfy the requirements for filing with the BPTO.

Freedom to Operate:

The firm's patent attorneys have extensive experience providing clients with crucial information for their FTO searches so that they can evaluate the risks involved in introducing new products to the Brazilian market and minimising the chances of third party rights infringement claims.

Life Science:

The firm is one of the top four Brazilian firms specialised in pharmaceutical patent litigation, especially in the state and federal courts of Rio de Janeiro and Sao Paulo. The patent team is composed of experts in the prosecution and enforcement of pharmaceutical and biotechnology patents

Plant Varieties:

The firm offers consulting services in the specialised field of protection of plant varieties encompassing all phases of the process, from the request of protection for plant varieties with the Ministry of Agriculture, to the issuance of the Plant Variety Protection Certificate, as well as the maintenance of protection through payment of annuities.

Copyright & Software:

The firm provides expert advice on all aspects of copyright law, including protection of computer software and programs, assisting clients in all steps of the process from registration of the copyrights to drafting and negotiating licensing and assignment agreements.

Contracts:

The firm's attorneys have broad and diverse expertise in preparing and negotiating contracts pertaining to IP portfolios, as well as the tax and labour laws which impact IP rights, thereby providing clients with an advantage in all stages of consultation and preparation of the documentation required for registration at the BPTO.

Advertising & Marketing Law:

The firm has skilled and experienced professionals in the preparation of contracts and other documents related to advertising and marketing activity; legal analysis of advertising campaigns to ensure compliance with applicable regulations and potential conflicts with the rights of third parties; drafting regulations for cultural competitions, sales promotions, loyalty, and incentive programs.

Digital Law:

The firm is highly specialised in assisting clients in all questions related to internet law and rights, including civil responsibility of service providers, data privacy; copyrights, trademarks, sponsored links, trade-dress protection of websites and domain name disputes through the UDRP and Brazilian SACI- ADM proceedings.

Anti-Piracy Programs:

The firm is committed to preventing illicit products from entering the Brazilian market and has a team of specialised professionals with the necessary experience and expertise to enforce the law and fight counterfeit goods at all points of the cycle including: identification of sales and stocking spots; locating manufacturers of counterfeit products; monitoring websites and classified electronics online; representing clients before customs offices all over Brazil; and taking action in the courts to cease the infringement.

LATIN AMERICA OFFICES

BRAZIL

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Trademarks, Anti-Piracy Programs, Contracts, Arbitration: Eduardo Machado
Patents & Utility Model, Industrial Designs: Roberto Vieira de Mello
Freedom to Operate: José Eduardo Filgueiras
Life Science and Plant Varieties: Gabriela Salerno
Copyright & Software: Dirceu Santa Rosa
Digital Law, Trademark Litigation: Marianna Furtado
Patent Litigation, Unfair Competition: Ana Paula Brito

Geographical or Origin Indications:

The firm has experienced professionals who specialise in applications for the recognition of geographical indications of origin at the BPTO.

International Work:

The firm has partnerships worldwide, enabling it to act in the protection and defense of IP rights abroad.

Languages:

English, French, German, Portuguese, Spanish and Swedish

Clients:

Clients include internationally recognised companies from diverse industries such as: chemical, biological, pharmaceuticals, electronics, telecommunications, mechanical, Internet, services, education, medical services, entertainment, restaurant and hotels, financial services, cosmetics, fashion, software.

Montauray Pimenta
Machado &
Vieira de Mello

LAW FIRM • INTELLECTUAL PROPERTY

MOSIMANN-HORN ADVOGADOS

Founding Partners: Oswaldo Horn, Hélio Mosimann and Rafael Horn

Managing Partners: Rafael Horn, Douglas Dal Monte, and Rodrigo Horn

Other Partners: Luana Tomasi, Janaína Silveira, Lucas Silva, Clarissa Cardoso, Bruno Silva, Henrique Motta, Fábio Soito, Pedro Sousa, Thays Tumelero, Ivan Remor, Eduardo Moraes

Number of partners: 19 Number of other lawyers: 32

Number of support staff: 31

Firm Overview:

Backed by more than 50 years of experience, Mosimann-Horn constantly evolves to stay in the limelight, firmly believing that the best relationships are built on collaboration, trust, and communication.

The firm is proud of its many achievements across a full spectrum of transactional and contentious practices, fighting for victories, helping new businesses, and setting precedents.

Mosimann-Horn was founded on the same bedrock values that hold true today. Hard work, mutual respect, cooperation, integrity, and a strong dedication to client service are as integral now as when its doors first opened, in 1969.

Main Areas of Practice:

- **Administrative Law:** experience in cases involving the relationship of corporations and individuals with the government and issues interconnected to the development of undertakings related to the construction and infrastructure sectors
- **Compliance:** state-of-the-art assistance to companies in their regulatory risk assessment, and liability prevention and remediation
- **Corporate:** sophisticated advice across a broad range of transactions for a variety of clients, ranging from big companies to middle-market and emerging companies, to family businesses
- **Criminal Law:** representation of individuals and corporations in complex criminal prosecutions and internal investigations concerning a large number of crimes
- **Data Privacy & Cybersecurity:** Mosimann-Horn has assisted a large number of organisations to develop a secure and practical legal framework for the data that they collect, use, analyse, and share
- **Environmental Law:** combining extensive trial experience with broad substantive experience, Mosimann-Horn provides sophisticated, cost-effective representation and counseling in the evolving intersection of federal, state, and local environmental laws

■ **ESG:** with environmental, social, and governance (ESG) considerations influencing the flow of capital in today's marketplace, Mosimann-Horn provides clients with multidisciplinary and sophisticated advice as they navigate the opportunities and challenges related

■ **Labour & Employment:** substantial experience in counseling clients on a wide range of labor matters and handling subjects related to the compensation of executives, talents, and athletes

■ **Litigation & Arbitration:** whether in the courtroom, at the bargaining table, or by helping clients avoid risks without litigation, Mosimann-Horn has a long and proven track record of generating successful results for clients in their most high-stakes cases

■ **Mergers & Acquisitions:** assistance in all aspects of M&A transactions – from front-end strategic planning and structuring to managing the deal process through successful execution and closing

■ **Real Estate Law:** deep knowledge of the market and a consolidated experience advising construction companies, developers, and investors in the evaluation and structuring of real estate developments

■ **Family, Succession & Estate Planning:** in approximately five decades, Mosimann-Horn has worked on several cases involving family and succession law. The experience has made the firm specialised in helping families plan for their futures

■ **Tax:** tax advice on a wide variety of issues, as well as experienced representation in obtaining rulings and other guidance from tax authorities and in resolving tax controversies.

■ **Technology & Innovation:** Mosimann-Horn has dedicated its knowledge in the areas of corporate, contracts, tax, and administrative law assisting investors, big and middle-market companies, and startups on the understanding (and survival!) of the complicated characteristics of Brazilian legislation

LATIN AMERICA OFFICES

BRAZIL

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Mosimann-Horn's Social Commitment:

The firm created in the year 2014 a permanent program to support initiatives, pro bono activities and apply resources to projects and institutions that help transform people's lives. It has triggered the social protagonism of its team and it has sought to create opportunities to build a better society.

MOSIMANN-HORN
A D V O G A D O S

MOTTA FERNANDES - ADVOGADOS

Founding Partners: Alaor de Lima Filho, Eduardo Garcia de Araújo Jorge, Horacio Bernardes Neto, Roberto Liesegang.

Senior Partners: Denise de Sousa e Silva Alvarenga, Delvio Denardi, Diogo Dias, Fernando Lobo, Luis Augusto Roux Azevedo, Maria Regina Mangabeira Albernaz Lynch, Marcio Marçal de Souza, Márcio Monteiro Gea, Maria Alice Doria, Rodrigo Jacobina, Oswaldo de Moraes Bastos Sobrinho
Number of partners: 37

Firm Overview:

Motta Fernandes Advogados, founded in 1956, is a full-service firm with a long term history of assisting national and international clients in a very personal and tailor made approach. The firm has built a solid reputation on main areas of legal practice and aligns its tradition to a dynamic approach, proposing solutions to aggregate value accordingly to the client's particularities and industry. All practice areas count with well-known and recognised partners and associates, making Motta Fernandes a distinct law firm. The teams are organised to meet client's specific needs, focusing multidisciplinary, efficient and cost-effective response. Long relationships are a firm's core value, so that partners are personally involved and work close to the client. Innovative thinking, knowledge of different cultures and diversity enable Motta Fernandes to provide top-notch and modern legal advice to its clients in a wide range of circumstances and cultural environments.

Main Areas of Practice:

Arbitration & Litigation:

Experienced in handling disputes nationwide for the largest industries, including those arising from commercial, infrastructure, insurance, M&A, technology and real estate. Acting for clients in arbitration and litigation on a full range of complex disputes. Risk evaluation on the litigious aspects of deals. Preventive advice in prelitigation negotiations to enhance strengths in a future dispute scenario. Acting in close cooperation with international firms on cross-border and multi-jurisdictional cases.

Aviation & Maritime:

Financing and leasing, aircraft registration and deregistration, tax driven structures, repossession and foreclosure and air transport regulations.

Compliance:

Advice on Brazilian anti-corruption legislation, elaboration of compliance programs, conducting internal investigations and evaluations of compliance programs. Assistance to committees and compliance officers.

Contracts:

Preparation and negotiation of complex contracts in all sectors of the economy. Qualified team with expertise and capability to reduce client's exposure and to draft, revise and negotiate, among others (i) commercial contracts, including supply, distribution, agency and services contracts, (ii) real estate contracts, including construction, built-to-suit and lease contracts, (iii) turn-key contracts; and (iv) technology and intellectual property contracts, including transfer of technology, copyright, trademark, patents, trade secrets and software contracts.

Corporate:

Creation and implementation of corporate structures. Advice to foreign corporations that wish to invest in Brazil. Advice on corporate restructuring. Incorporation of joint ventures, associations and consortia and

drafting of related documents (bylaws, articles of incorporation, shareholder agreements, general meeting minutes and other corporate documents). Advice on tender offers, offerings or swap offers for shares, listing and delisting of publicly traded companies. Preparation of legal opinions on corporate law. Representation in administrative proceedings and hearings before the Brazilian SEC. Legal representation at shareholder or debenture holder general meetings. Assistance on divestment, dissolution and liquidation of companies.

Environmental:

Obtaining and regularization of environmental licenses and grants, registration, review of studies and support in public hearings. Environmental auditing. Assessment of environmental liabilities in M&A processes. Negotiation with environmental agencies and Public Prosecutor's Office. Assistance on terms of commitment for adjustment of conduct. Representation before administrative and judicial authorities in proceedings resulting from infraction notices or civil investigations of the Public Prosecutor's Office. Assistance in management of contaminated areas.

Financial, Banking & Capital Markets:

Issuance of securities, securitisation, project finance, trade finance, banking products and services, structuring and incorporation of financial institutions and investment funds, IPOs, tender offers, regulatory legal assistance (Brazilian SEC and Brazilian Central Bank), negotiation and preparation of debt restructuring related agreements; and legal assistance in cross boarder financial transactions.

Projects & Infrastructure:

Expertise in advising on legal issues related to power generation, basic sanitation, ports, mining, and oil & gas projects. Negotiation and preparation of infrastructure-related contracts such as EPCs, EPCMs, O&M, among others, as well as of financing instruments (12.431 debentures and project finance documents). Review of RFQs, public biddings and PPPs. Multidisciplinary team experienced on project-related legal matters such as environmental licensing, administrative law, and regulated services, tax, insurance and dispute resolution.

Insurance & Reinsurance:

Assistance to Brazilian and foreign insurance and reinsurance companies on Brazilian regulatory affairs. Advise to Brazilian and international companies in relation with interpretation of regulatory policies, claims and national legal procedures. Legal support on loss adjustment. Assistance in asset restitution/recovery, elaboration and negotiation of insurance policies, counter warranty and subrogation rights. Consultancy on tax affairs and issuing of legal opinion. Experience in acting for insurance and reinsurance companies on judicial and arbitration disputes.

Intellectual Property, Technology & Digital Law:

Consulting on the legal aspects of Intellectual property and internet in Brazil, especially in connection with

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Website: www.mottafernandes.com.br

e-commerce, e-payments, privacy and data protection and assistance to companies interested in investing in the information technology sector in Brazil.

Labour & Employment:

Assistance in all matters related to labour law, ongoing consulting, judicial and administrative litigation. Objective and cost-efficient practice in all fields of employment law. Guidance on compliance regarding corporate executives and employees and on investigations and audits to assess employees' conduct, expatriate employees, hiring and termination/dismissal of executives and employees in management and strategic positions. Negotiations with labour unions. Strategic and preventive monitoring of labour complaints. Support on corporate transactions/agreements.

Mergers & Acquisitions:

Assistance in important M&A transactions, including public and private acquisitions, tender offers, joint ventures, asset deals, disinvestments, private equity investments and other strategic transactions to international or national vendors or buyers. Creation of corporate governance structures prior to acquisition or sale. Performance of legal due diligences. Guidance/legal assistance on M&A deals within regulatory bodies such as the Brazilian SEC and the Economic Defense Administrative Council.

Regulatory:

Advice on administrative rules applicable to industrial activities. Obtaining and regular follow ups on permits and licenses related to controlled chemical products, and authorizations of regulatory agencies. Judicial and administrative defenses. Analysis of draft bills and resolutions and evaluation of regulatory risks that may impact client's activities.

Restructuring & Insolvency:

Strong practice in complex reorganization cases, providing advice to court-appointed trustees, debtors, creditors, investors, and shareholders. Development of liquidation strategies to maximize assets value and identify opportunities of acquisition of distressed assets and/or providing funding. Assistance to financial institutions, insurance and reinsurance companies under intervention and entities subject to specific regulatory rules.

Tax:

Advice to domestic and foreign clients on the application of the tax law. Legal support on financing and capital markets transactions and other inbound investments. Focus on maximization of economic efficiency and intense support on administrative and judicial tax litigation.

Languages:

Portuguese, English, French, Spanish, German, Italian.

MUNDIE ADVOGADOS

Managing Partners: Elinor Cotait, Rodolpho Protasio and Eduardo Zobarán
Number of partners: 14 Number of lawyers: 40

Firm Overview:

With more than 25 years, Mundie is a go-to destination for national and international companies seeking cutting-edge legal assistance in Brazil. The firm's very agile, dynamic and creative approaches, the client-oriented philosophy, and the integration among the practice groups and lawyers are appraised by clients and enable Mundie to deliver the highest quality in legal services. The firm has offices in São Paulo, Rio de Janeiro and Brasília, and can provide services nationally throughout a network of correspondents.

Mundie is recognised by clients and peers as leader in numbers of areas including TMT, corporate transactions, M&A, private equity, regulation and competition, electric energy, tax, international trade and customs, litigation, and labour. Its clientele is diversified and covers different sectors of the economy, such as telecommunications, technology, the Big Data ecosystem, computer hardware and software, e-business, media vehicles and content providers, social medias, entertainment companies, credit, financial and banking services, institutional investors, commodity traders, contractors, service providers, private equity funds, hedge funds, investment banks, infrastructure companies etc.

Mundie has long been frontrunner in Brazil in promoting diversity in the legal profession. The firm has been deeply committed to diversity and inclusion since 1996, when Mundie was founded by 3 (three) men and 2 (two) women. This culture has been promoted and practiced over the years and currently 7 (seven) of Mundie's 14 (fourteen) partners are women, which represents one of the highest levels of woman presence in law-firm partnerships in Brazil. The firm's diversity and inclusion culture is also reflected in all levels of professionals of the firm, from lawyers and law clerks to employees of the administrative team.

Main Areas of Practice:

Telecommunications:

The firm has a very strong regulatory practice, with in-depth knowledge of administrative law and related matters. They advise on all aspects (transactional, contractual, regulatory and project implementation) of the telecommunications industry. Mundie's team has been involved in almost every relevant project in Brazil and has contributed to proposed rulemakings for the regulation of telecom services. Mundie's telecom clients include carriers, broadcasters, satellite companies, sharing companies, ISPs, OTT providers, content distributors, equipment providers, and other organizations who operate in the internet, telecommunications, and media sectors.

Media & Entertainment:

Mundie is regarded in Brazil as a go-to destination for legal advices regarding entertainment and media subjects. The team represents several clients who produce, license, acquire, use and invest in film, television, music and digital content for distribution in Brazil. They regularly assist companies with the acquisition of broadcasting rights involving sports-events (football, the national passion, in particular). The team has helped clients to solve blockers and minimize the risk of costly

litigation, offering creative solutions.

Technology:

The firm offers comprehensive legal services in the areas of Internet and technology, providing detailed legal support in all aspects of the so-called digital economy, such as IoT, marketplaces, social medias and data protection, among others. Mundie has extensive experience in the area and has been involved in several relevant TMT projects in Brazil. In the last years, they have developed a strong data protection practice, which assists relevant players of several industries and is widely recognized by national and international legal directories.

Competition/Antitrust:

The firm has a consolidated and strong antitrust practice, and is very active in all Competition Law aspects. Mundie has been advising clients in complex matters, including merger control cases, cartel and unilateral conducts investigations in myriad of economic sectors. Finally, the competition team also advises clients in antitrust compliance matters, including the preparation of tailor-made programs and training.

M&A/Corporate & Private Equity:

The firm has a very strong M&A and corporate practice, periodically representing clients (sector players, investors, including PE and VC investors and owners) in transactions in virtually all areas and industries. The firm advises on every aspect of corporate activity, including the drafting and negotiation of all types of agreements, structuring of foreign and local investments, organisation of companies, funds and joint ventures, mergers and acquisitions, due diligence, real estate, as well as technology transfer and technical assistance arrangements. Given the enhanced regulatory capabilities of the firm, the M&A/corporate group of the firm has extensive experience in M&A/corporate transactions in regulated sectors.

Tax:

Mundie's tax practice group has an extensive experience in providing tax consultancy services involving all Brazilian taxes, as well as with respect to tax litigation matters. Our firm has also large experience in Mergers and Acquisitions (M&A) deals, particularly in relation to the structuring and implementation of tax-efficient structures and it is specialized in taxation on TMT sectors. In recent years we have also assisted and increased the portfolio of individual clients (e.g. high net worth individuals and expatriates) with tax planning and family succession matters.

Dispute Resolution:

The Dispute Resolution department has a notable performance in judicial lawsuits, in strategic business arbitrations, as well as in bankruptcies and corporate reorganization under court supervision. The team has frequently assisted clients in lawsuits involving contractual disputes between companies, as well as in collective actions filed by associations and governmental entities, as the Government Attorneys Office, regarding regulatory, consumer and civil matters, especially on the areas of Telecommunications, Energy Resources, Public Bidding & Procurement, Privacy, Consumer & Data Protection, Antitrust, International procedures

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and cross-border litigation.

Labour:

Mundie's labour practice assists our clients strategically focused in complex litigation and counseling matters of particular concern our clients, such as employment agreements, internal policies, variable compensation, global mobility, collective bargaining issues, among others day-to-day matters.

International Trade:

The firm assists Brazilian and foreign clients in matters related to international trade and customs in Brazil and abroad, including complex trade remedies investigations, sunset reviews and WTO disputes. The team has expertise in handling customs matters such as tariff reduction, special customs regimes as well as assisting with public interest proceedings.

International Work:

During the last 25 years, Mundie has become a leading provider of legal services in several of its practice areas. It has acted in a wide number of important acquisitions and other transactions, privatisations and public bids. Major transactions handled include the structuring of joint ventures, public bids for the granting of concessions and licenses, public-private partnerships; the acquisition and disposition of equity interests in various companies or projects, including private equity deals, in several different industries, including infrastructure, beverages, ceramics, plastics, chemicals, auto-parts, aircraft components, minerals, construction, sugar, electric energy, ethanol and biodiesel, credit information, financial and payment services, telecommunications, ports, logistics and transportation; and the structuring and implementation of several large cross-border and local secured and non-secured facilities, syndicated loans and project finance. It has also advised clients on several international cartel investigations and cross-border merger control cases.

Languages:

English, French, German, Italian, Spanish, Portuguese

MUNDIE
A D V O G A D O S

NILO BATISTA & ADVOGADOS ASSOCIADOS

Number of partners: 9

Number of lawyers: 16

Firm Overview:

Founded in the 1970s, Nilo Batista & Advogados Associados provides legal services in both consultation and litigation in criminal cases. The firm's clientele includes some of the most important Brazilian and foreign companies in several areas, including supermarkets and retail, financial markets, construction, oil and gas and many others. Its lawyers have technical expertise and a vast experience in criminal law, white-collar crime and environmental crimes, having worked on the most important criminal cases in the country and always achieving successful results.

Main Areas of Practice:

Dispute Resolution: Litigation (Criminal Cases):

9 partners

Representation of clients (individual and institutional) in criminal cases both as defense attorneys and as assistants to the public prosecution. The firm represented businessmen, politicians, journalists and several other important public figures in high profile criminal cases involving corruption, bribery, misuse of public funds, defamation (freedom of speech) and other crimes.

Key Clients: Client identity is confidential according to Brazilian law, but its clientele includes several of the most important Brazilian and foreign companies, its employees, officers and directors.

Contact: André Nascimento

Tel: 55 21 98272-4990

Email: an@nb-advs.com.br

Dispute Resolution: White-Collar Crime:

9 partners

Representation of clients (individual and institutional) in criminal cases both as defense attorneys and as assistants to the public prosecution. The firm represented senior managers, officers and directors from major companies in several high profile white-collar crime cases involving tax fraud, financial crimes, environmental crimes and others. The firm has also acted as an assistant to the public prosecution in important cases in which their clients (individual or institutional) were the victims of fraud, embezzlement and other types of misconduct by their employees or third parties.

Key Clients: Client identity is confidential according to Brazilian law, but its clientele includes several of the most important Brazilian and foreign companies, its employees, officers and directors.

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Website: www.nb-advs.com.br

PASSOS E STICCA ADVOGADOS ASSOCIADOS

Managing Partner: André Ricardo Passos de Souza, Ralph Melles Sticca

Senior Partner: Filipe Casellato Scabora

Number of partners: 3 Number of other lawyers: 10

Firm Overview:

Specialised in business law, the firm provides legal counsel to both Brazilian and foreign companies, amongst which are industries and agro-industrial groups, trading companies and importers, e-commerce, luxury brands, and high added-value services companies, besides financial institutions and investment funds, conducting its services directly by the Partners, a new generation of attorneys with multidisciplinary formation and connected with today's global economic and structural changes, who works with business law areas as means in the search for results, committed to punctuality and assistance quality.

Main Areas of Practice:

Tax Advisory & Litigation:

The firm's practice in this area includes consulting of direct and indirect taxes, duties and contributions, legal opinions on tax assessment on financial and trading operations, as well as tax consulting and planning in spin-off, merger and acquisition operations, and in those carried out in the financial and capital markets; consulting in corporate law's application regarding bookkeeping, commercial accounting and disclosure of financial statements of Brazilian companies, as well as international tax planning and tax consulting related to foreign trade operations and international income tax treaties; tax litigation (administrative and judicial) involving defense before the federal, state and municipal courts; tax due diligence and strategic management of tax liabilities.

Commercial & Civil Litigation:

The firm's practice in this area comprehends legal assistance in judicial and administrative proceedings related to civil, commercial, banking, corporate, bankruptcy, and labour law, as well as issues regarding the capital markets; legal advice on credit recovery related to agribusiness financing instruments and export prepayment transactions, as well as assistance in extrajudicial and judicial reorganisation procedures (Chapter 11), advising creditors, investors and trading companies; and legal counsel on conflicts resolution, through alternative mechanisms, such as mediation and arbitration, with due diligence and strategic management of civil and labour liabilities.

Corporate & Contracts Law:

The firm's practice in this field involves incorporation of companies nationally or abroad, drafting of corporate acts in general and in connection with corporate restructurings, mergers and acquisitions transactions, and the structuring of private equity and venture capital transactions; drafting and negotiation of corporate instruments related to purchase and sales of shares or quotas, shareholders' agreements, cooperation agreements, investment agreements, debentures deeds, hold harmless agreements, among others; legal due diligences proceedings and counseling in connection with civil liability of company managers, succession planning and corporate governance planning; drafting and execution of contracts in general, such as lease, partnership, free-lease, deposit and real estate, agency, and distribution, franchise, license and technology transference, domestic and foreign logistics agreements.

Banking & Finance:

The firm's practice in this area includes structuring either offshore or domestic financial transactions, along with the formalisation of the guarantees thereof; legal opinions relating to financial transactions, including export prepayment and project finance transactions; structuring of new agribusiness instruments-based transactions, securitisation, securities' issuance and distribution; assistance in stock and commodities exchanges transactions, as well as in over-the-counter markets; consultancy on assets' custody, trading, clearing and registration systems.

INTERNATIONAL WORK:

The firm is specialised in either providing background and advisory to foreign company aiming to initiate in the Brazilian market, by structuring and implementing the most adequate vehicle before local corporate and tax laws (doing business in Brazil), as well as in providing international support for Brazilian companies willing to expand their businesses to other countries, applying the correspondent Brazilian international ruling and the local one through selected law firms' partnerships.

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LANGUAGES:

English, Portuguese, Spanish

CLIENTS:

Brazilian and foreign companies, such as industries and agro-industrial groups, trading companies and importers, e-commerce, luxury brands, and high added-value services companies, besides financial institutions and investment funds.

CONTACTS

Tax Advisory & Litigation:

André Ricardo Passos de Souza

Banking & Finance: Ralph Melles Sticca

Commercial & Civil Litigation:

André Moraes Bachur Silva

Corporate & Contracts: Filipe Casellato Scabora

PINHEIRO GUIMARÃES

Senior Partner: Francisco Pinheiro Guimarães Neto

Number of partners worldwide: 39 Number of other lawyers worldwide: 64

Firm Overview:

Pinheiro Guimarães was established in 1922. With a presence in Rio de Janeiro and São Paulo, Pinheiro Guimarães is one of the most active Brazilian legal advisers assisting in domestic and international capital markets debt and equity offerings, syndicated loans, trade finance, mergers and acquisitions, cross-border lease transactions, structured finance, project finance and procurement, private equity, securitisations of exports and other receivables, bankruptcy and corporate reorganisations, litigation, arbitration and tax.

Lawyers are fluent in several languages and many of them hold LLM degrees from the law schools of major universities in Brazil, the US and Europe. A significant number of Pinheiro Guimarães lawyers have worked at top tier law firms abroad and in international organisations. 16 of them are admitted to practice in both Brazil and New York.

Main Areas of Practice:

Banking & Finance:

Pinheiro Guimarães has extensive experience in local and cross-border financing transactions. Its lawyers represent a wide range of clients that include both private and institutional lenders, governments and development agencies, multilateral organisations and corporate borrowers. Pinheiro Guimarães acts as counsel to both lenders and borrowers in connection with syndicated loans, refinancing transactions, import financing, export prepayment and other trade-related debt transactions, local and cross-border financial leases, securitisations, credit-linked debt and acquisition financings. A significant part of the practice involves representing clients undertaking project finance deals, structured finance products and debt restructuring (including bankruptcy proceedings and judicial and extrajudicial reorganisations).

It also assists financial institutions in developing banking and treasury products and in regulatory and compliance matters, including administrative proceedings and the reorganisation of financial groups, before the Central Bank and the Securities and Exchange Commission (CVM).

Capital Markets:

Pinheiro Guimarães provides legal advice on primary and secondary public securities offerings in both the Brazilian and international capital markets (shares, shares certificates and debt securities). It also assists clients in carrying out filings and cancellations of public company registrations; securities listings and delistings; administrative proceedings and consultations with the CVM and BM&FBOVESPA; investments in the Brazilian capital and financial markets by local and foreign investors; and structuring stock option plans.

It is also actively involved in developing and setting up investment funds, including hedge funds and structured funds such as private equity funds and credit rights investment funds (FIDCs), as well as in different derivative transactions (including hedging transactions involving swaps, futures and options linked to foreign exchange, interest rates and commodity indices and prices) and products. Pinheiro Guimarães also advises clients on compliance and trading rules, filings and reporting requirements and administrative and disciplinary procedures.

Corporate & M&A:

Pinheiro Guimarães provides legal assistance in the incorporation of companies and other entities for the development of business activities in Brazil. Such assistance includes drafting corporate documents (such as investment agreements, joint venture agreements, shareholder and quotaholder agreements), and counselling on all corporate issues involving different corporate entities in Brazil. On a regular basis, Pinheiro Guimarães handles securities repurchase transactions; foreign investments structure and divestments; transactions involving asset sales and debt assumptions; and turn-around investments and investments in overleveraged or distressed Brazilian companies. It is also actively involved in M&A transactions, transfers of control, corporate restructuring transactions and designing and negotiating private equity investments and private equity funds.

Tax:

Pinheiro Guimarães advises clients in developing and carrying out integrated tax strategies with respect to their activities in connection with capital markets, start-ups, mergers and acquisitions, corporate finance, structured finance, asset restructurings and e-business. It engages in the development of financial and banking products, tax-efficient investment alternatives, and derivatives transactions. Tax lawyers at Pinheiro Guimarães have expertise in international and cross-border transactions and international tax treaties, therefore being well positioned to provide its clients with sophisticated advice on structured tax transactions, tax derivatives products, tax planning and the most effective use of tax credits and tax sparing rules.

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Litigation & Arbitration:

Pinheiro Guimarães has a competent and growing number of lawyers dedicated to handling complex commercial and financial matters under litigation or subject to arbitration proceedings. In the area of credit recovery — including summary collections, judicial recovery and bankruptcy proceedings — it has seen its practice grow in recent years, to a point where it includes a significant number of clients in Brazil as well as many offshore creditor groups. A growing number of dispute resolution proceedings consist of commercial arbitration, both local and international.

Project Procurement:

Pinheiro Guimarães is a recognised leader in the development and implementation of projects in various industries, such as energy, oil and gas, and pulp and paper. It provides legal advice on all aspects of the development and implementation of projects, including devising the most appropriate structure for the project (corporate, regulatory and tax-wise), tax incentives participation in public auctions, joint ventures, project agreements, financing regulatory and environmental matters, claims management and dispute resolution.

Languages:

English, French, German, Italian, Spanish, Portuguese

Contacts:

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Partner: Francisco José Pinheiro Guimarães (São Paulo)

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PINHEIRO GUIMARÃES

PINHEIRO NETO ADVOGADOS

Managing Partners: Alexandre Bertoldi and Fernando Meira

Number of partners worldwide: 108 Number of other lawyers worldwide: 341

Firm Overview:

Pinheiro Neto Advogados is a Brazilian, independent and full-service firm specialising in multi-disciplinary deals, and was the first Brazilian law firm to specialise in corporate clients. Over more than 75 years, the firm translates the Brazilian legal environment for the benefit of local and foreign clients.

With clients in almost 80 countries, the firm has grown organically, and developed a distinctive, tight-knit culture, with a low associate-to-partner ratio. Its unique, democratic governance structure promotes transparency and consensusbuilding among the partners.

Innovation:

With a focus on innovation, the firm has kept its competitive edge throughout the years, and is widely hailed as a beacon of the Brazilian legal market. Also, Pinheiro Neto is an affiliate of Stanford Law School's Program in Law, Science & Technology (LST), which supports cutting-edge research, teaching and programme development.

Professionals:

To remain as a valued strategic partner for its clients, the firm invests heavily in professional development, not only through strong on-the-job training, but also by means of the highly structured Pinheiro Neto Professional Development Programme, the first of its kind in Brazil. Pinheiro Neto encourages its attorneys to pursue international associate programmes and postgraduate studies (LLM, etc.) abroad. In addition, the firm's lawyers can tap into the largest and most complete private legal library in Brazil.

Social Responsibility:

Pinheiro Neto Advogados was the first Brazilian law firm to be certified as carbon neutral; the first Brazilian law firm to join the country's largest social investors in the Group of Outreach Institutions, Foundations and Companies (GIFE); and the first Brazilian law firm to be recognised by the state of São Paulo diversity accreditation body (Selo Paulista da Diversidade). The firm's pioneering pro bono programme has compensated professionals for their involvement in social causes since 2009.

Clients:

The firm advises and represents both local and international clients in a broad range of sectors, including automotive, banking and financial services, construction and materials, energy and natural resources, environment and waste management, health care, oil and gas, real estate and technology.

Geographical Reach:

The firm has correspondents throughout Brazil, and has developed close and solid working relationships with first-tier law firms around the world.

Selected awards:

- *Chambers Latin America* Awards: Latin America Law Firm of the Year 2020
- *LatinFinance* Deals of the Year Awards: Brazil firm of the Year 2020

Pinheiro Neto is recognised among Latin America's most renowned firms in *Latin Lawyer Elite 2020*. The firm has more individual lawyer recommendations than any other Brazilian firm in *Chambers and Partners Latin America 2021*, *IFLR1000 2021*, and *The Legal 500 Latin America 2021*.

Main Areas of Practice:

Corporate:

Includes general corporate, M&A, compliance, banking and finance, capital markets, derivatives, structured finance, information technology, real estate, infrastructure, project finance, insurance and reinsurance, regulatory (energy, mining, oil and gas, power, telecommunications), aviation and agribusiness.

Tax:

Includes litigation and tax-related advice on corporate transactions and foreign investments; international trade and customs, pensions.

Labour:

Litigation, restructurings, reductions in force, M&A and capital market transactions, outsourcing, incentive and benefit plans, pension and insurance plans, cross-border employment matters, development of employment agreements, inbound and outbound expatriates, compliance investigations, preparation of employer policies and manuals, collective bargaining with trade unions and more.

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Website: www.pinheironeto.com.br

Litigation:

Arbitration, civil and commercial litigation, competition and antitrust, environment, climate change and sustainability, criminal law, consumer relations, family and succession, insolvency and restructuring, intellectual property, life sciences, construction, public and administrative law, sports and entertainment.

Languages:

Portuguese, English, Spanish, French, German, Italian, Japanese

PINHEIRO NETO
A D V O G A D O S

QUEIROZ CAVALCANTI ADVOCACIA

Managing Partners: Carlos Antônio Harten Filho, Bruno Novaes Bezerra Cavalcanti, Manuela Moura da Fonte

Senior Partners: Camila Oliveira, Emília Belo, Ingrid Gadelha, Ricardo Varejão, Tiago Andrade Lima, Ingrid Zanella, Umberto Lucas, Milena Gila
Number of partners: 258

Firm Overview:

Queiroz Cavalcanti Advocacia has presented solid and structured growth, since its foundation in 1998, as a result of the combination of enhanced legal skills, management strategy and ethical values. Since 2006, Queiroz Cavalcanti Advocacia has been ranked by specialised magazines as the largest law firm in the North and Northeast region of Brazil, in addition to the recognition for its national and international coverage in 13 specific areas of practice; all, without giving up on the knowledge of the local activities and entrepreneurial culture of the market in which Queiroz Cavalcanti is inserted.

Main Areas of Practice:

Bankruptcy/Restructuring:

The firm has a broad advisory and litigation experience with the complex issues that arise in reorganisations, restructurings, workouts, liquidations, and distressed acquisitions and sales. The firm utilises its network to offer critical advice and counsel to multiple constituencies in insolvency situations.

Banking & Finance:

The firm defends banking institutions in high-risk, strategic demands and class actions with the goal of consolidating favorable jurisprudence and legitimising practices adopted by the banking segment. The firm defends banks in large scale litigation proposed by individuals and in the credit recovery of large debtors, by monitoring judicial reorganisation proceedings and filing collection suits.

Compliance:

With a multidisciplinary approach, the team offers advisory work in matters related to the prevention, discovery and response to operational non-conformities or related to subjects such as anticorruption, information security, antifraud and regulations. The team has expertise in the development and improvement of compliance programs aimed at the conformity with the requirements of the Brazilian legislation. The team has participated in the drafting of the state and municipal anticorruption legislation that complemented the Brazilian Anticorruption Statute.

Corporate/M&A:

The firm assists clients in the acquisitions and sales of companies, private acquisition of equities and corporate restructuring, in the incorporation of companies or funds, locally or abroad, and structures strategic partnerships through consortiums, joint-ventures or other forms.

Lawyers are trained for negotiating and mediating shareholders' conflicts, aimed at a solution that preserves the business.

Environment:

The firm's environmental practice has a long-standing commitment to help companies respond to the risks and opportunities of environmental law and regulation. The services include providing expert advice on traditional environmental law and planning matters, as well as clean and renewable energy markets, waste and biodiversity, and related issues in the agricultural, forestry and fishing industries.

Intellectual Property & Innovation:

Handles all aspects of intellectual property, including patent, copyright, trademark, trade secret, know-how and all other intellectual property rights. Assist clients with disruptive technology businesses, providing up-front legal advice regarding the legal risks faced by new technologies and innovative business models, aimed at solutions and risk mitigation.

Litigation:

The firm works with client to develop a strategic approach to litigation and our attorneys are prepared to take any case to trial and are experienced at managing litigation at every stage of the process. The firm crafts demand-specific teams from its wide-ranging platform of legal services based on the industry, forum, and stage of litigation involved, to match the teams' experience to the client's specific needs.

Labour & Employment:

The firm works with multinational businesses to manage all of its employment needs in Brazil, from day-to-day human resources requirements to critical business change projects. It represents employers in collective bargaining and works council negotiations, and also develops robust industrial relations strategies. No matter the employment issue, the firm consistently helps multinationals to overcome their greatest challenges regarding employment claims.

Maritime, Port & Customs Law:

The firm operates extensively in the areas of maritime, port and customs law. Therefore, it provides full assistance in the national and international waterways sector, in situations involving pollution caused by vessels and port facilities, from prevention measures to the resolution of administrative and judicial litigation. It acts in the regulation of maritime and port claims, rescue and responsibilities, wreckage removal, limitation of liability, maritime and port insurance, attending insurers, charterers, maritime agents and port operators, among others.

Real Estate:

The firm applies its skills to the full cycle of a real estate deal, providing a holistic approach for clients. It handles property acquisition and investment, development, management and leasing, financing, restructuring, and disposition of all asset classes of real estate. The firm advises on a broad spectrum of commercial, recreational, and residential real estate, including structured equity, structured debt, and hybrid structures.

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BRAZIL

Recife (head office), Salvador, Fortaleza, João Pessoa, São Luís, Manaus

Public Law:

Lawyers provide end-to-end advice to private clients seeking business with federal, state and local governments, including assistance with the application and bid process, disclosures, concession agreements, Public-Private Partnerships, RFQ and RFP question-and-answer periods, MBE/WBE requirements, procurements, use of subcontractor and bid protests.

Private Wealth Law:

The firm assists and works with clients to develop creative and desirable solutions for their current asset situation and long-term plans. Working closely with wealth management professionals, in Brazil and abroad, the firm provides a complete solution to client's problems involving asset management, including after the succession. Professionals have extensive experience in corporate, governance, tax and probate law and use this multidisciplinary knowledge to provide to the client a customised and solid solution.

Tax:

Provides tax planning and advice to clients in a wide range of tax services, including federal, state and local tax advice in connection with both domestic and international mergers, acquisitions, joint ventures, and other corporate transactions, global business structures, fund formation, real estate investment/financing, and dispute resolution and litigation. The firm works closely with its clients, seeking out greater efficiency in tax planning, ensuring compliance with ever-changing tax laws.

International Work:

The firm's experienced team will guide your company through the process of investing in unfamiliar jurisdictions. The firm's professionals have solid international experience and communicate fluently in Portuguese, Spanish and English, drafting agreements and other legal documents in such languages and following international standards.

The firm's work goes from advising the client regarding the tax regimes applicable to the intended activities, the differences between different corporate formats, the rules and procedures for transferring capital abroad and all other matters relating to starting a business in Brazil with foreign capital.

QUEIROZ
CAVALCANTI
ADVOCACIA

RAFAEL PANDOLFO ADVOGADOS ASSOCIADOS

Managing Partner: Rafael Pandolfo

Senior Partner: Rafael Pandolfo

Number of partners: 11 Number of other lawyers: 6

Firm Overview:

With an intense and exclusive practice in tax and corporate law, the law firm serves clients seeking distinguished services with commitment, dedication, study, quality, and especially, results as goals. Located between the extremes represented by boutique law firms and big law firms, Rafael Pandolfo Advogados Associados is a law firm seeking to embody the virtues of each one of these models, bringing together the high quality of its law practice with a solid and efficient structure that can undertake complex operations and cases. The development of such propositions allows the firm to dedicate itself intensely, in an agile and extremely efficient way, to the practical and operational aspects of each tax question posed by its clients.

Main Areas of Practice:

Tax: 90%

Corporate: 10%

With intense activity in tax law, the firm has a strong reputation for legal quality in the resolution of high complexity administrative and judicial conflicts. This derives from the principle developed by the firm that the probabilities of success in a lawsuit are maximized when its management is not limited to the performance of procedural acts (reaction), but when it also follows a previously designed strategy where an active, interventionist, and intense management is essential. It assists clients who also seek exclusive work in tax planning and tax consulting, in which the objectives are commitment, dedication, study, training, and above all, results. The use of modern technological tools has helped support service for every type of litigation or advisory matter, allowing risk assessment, damage control, and a problem-solving attitude capable of attending to the client's expectations.

The firm, used to taking part in very complex administrative and judicial debates with profound social and economic impacts (defending companies as well as business associations and federations), has developed a concept of efficiency, integrity, and in-depth expertise of procedural and substantive law.

Performance indicators measuring the success rate of lawsuits undertaken by the firm evidence the success of this framework.

Languages:

English, Portuguese.

Clients:

Industry sector: chemical, commercial and professional services, construction and materials, consumer product, manufacturing, education, financial services, food and drink producers, health care, media, mining and metals, private clients, individuals, retail, sports.

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RAFAEL PANDOLFO

Advogados Associados

RAMOS E ZUANON ADVOGADOS

Managing Partner: Fábio P Zuanon

Senior Partners: Christian Ramos, Fábio P Zuanon

Number of partners: 5 Number of other lawyers: 30

Firm Overview:

Ramos e Zuanon Advogados was created to be a constant and valuable partner for its clients. Focusing on reaching the best results, RZ brings to the table strategic, efficient and personal legal services for its clients' businesses and demands, always combining a high level of specialization with a dynamic and multidisciplinary approach.

Notwithstanding its multiple prizes and accolades in the Brazilian Agribusiness sector, since 2003 the law firm has been representing national and foreign companies, financial institutions, investors, insurers, investment funds, as well as entrepreneurs, from all segments of the economy, from the creation of new business to the negotiation and implementation of solutions to our clients often complex demands.

Having innovation as one of its pillars, RZ is constantly adopting the most advanced technological solutions available in the legal sector and in the market in general, but is also investing substantially in the development of innovative tools for the permanent improvement of its team's efficiency, connection with the best big data suppliers (background check, due diligences, asset recovery and fraud detection), mitigation of risks, predictive analysis and maintenance of the highest standards of information governance.

Main Areas of Practice:

Banking & Finance:

Cross border loans, trade finance, commodity finance, issuance of debt and equity securities (public offers and private placements), tender offers, securitisation, mortgage-backed securities, asset-backed securities, investments in private equity funds (FIP), investments in receivables funds (FIDC) and investments in real estate funds (FII).

Project Finance & Infrastructure:

Structuring and negotiation of project finance transactions, public concessions and public-private partnerships (PPPs), as well as advice on regulatory issues (transportation, energy, oil and gas, telecommunications).

Corporate & M&A:

Corporate matters involving foreign and local investments in Brazil and Brazilian companies investing abroad, purchase and sale of companies/assets, joint ventures, corporate reorganisations, private equity transactions, consortium agreements and corporate restructurings.

Tax:

Corporate tax matters, tax impacts on M&A transactions, transfer pricing rules, general tax consulting and administrative and judicial tax litigation.

Restructuring & Insolvency:

Credit recovery, restructuring and insolvency procedures, corporate, contracts and commercial litigation.

International Work:

The firm offers legal advice to foreign individuals and legal entities in connection with foreign investments, joint ventures, project finance, M&A, corporate disputes, development of investment structures, reorganisations, financial products, commercial transactions, access to Brazilian capital markets, general tax advice and credit recovery.

Languages:

English, Spanish, Portuguese.

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CONTACTS

Banking & Finance: Christian de Lima Ramos

Project Finance & Infrastructure:
Christian de Lima Ramos

Corporate & M&A: Christian de Lima Ramos, Maurício Higashino

Tax: Eduardo Salgado Felipe

Restructuring & Insolvency: Bruno Alexandre Gutierrez, Fábio Pascual Zuanon

Clients:

RZ represents a number of the leading Brazilian and International financial institutions, investment funds and companies, in transactions across all sectors of the economy, being well recognised for its work in the agribusiness sector.

RZ | ADVOGADOS
ramos e zuanon

RAYES & FAGUNDES ADVOGADOS ASSOCIADOS

Managing Partners: Ronaldo Rayes and João Paulo Fogaça de Almeida Fagundes

Senior Partners: Fabiana Rodrigues da Fonseca, Paula Corine Santone, Paulo Fernando Talarico, Eduardo Vital Chaves, Lígia Ribeiro Azevedo Sacardo, Renata Cavalcante de Oliveira, Ana Cristina Maia Mazzaferro and Roberto Ferreira Ferlis

Executive Partner & Legal Counsel: Bruno Henrique Coutinho de Aguiar

Total number of partners: 81

Firm Overview:

Rayes & Fagundes Advogados Associados is a full-service law firm, with particular strength in the areas of corporate/M&A, tax, labour, litigation, and restructuring law. It has over 20 years of existence in the Brazilian legal market, being well known for its presence in the pharmaceutical and technology sectors.

The advice provided by the firm is always led by a partner, meaning clients can be assured they will always be speaking with an experienced lawyer.

Main Areas of Practice:

Corporate:

The team covers the full gamut of corporate services, ranging from day-to-day advice and legal opinions to complex cross-border M&A transactions (covering all phases of an M&A deal, from its first negotiations to post-closing advice). It acts on due diligence and offers advice to foreign businesses looking to start operating in Brazil.

Key contacts: Fabiana Fonseca and Paulo Fernando Talarico.

Email: ffonseca@rfaa.com.br;

ptalarico@rfaa.com.br

Tel: +55-11-99416-0238; +55-11-99914-3544

Tax:

The team covers both consultancy and litigation work as well as offering legal opinions. It offers the full gamut of tax services. On the consultation front, it provides relevant day-to-day advice to clients, including on issues related to direct and indirect taxation, due diligence, tax planning, and tax optimisation and recovery. On the litigation front, the team has been particularly busy on tax recovery cases, acting before CARF as well as the lower and superior courts in the country. It is the go-to firm for pharmaceutical companies looking for tax advice and representation in Brazil.

Key contact: Bruno Aguiar.

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Labour:

The team is well versed in all matters concerning labour, employment, and social security. It provides both litigation and consultancy services and has been extremely engaged in all discussions concerning the new labour reforms in Brazil. On the litigation front, the team is experienced in all levels of the courts, in a range of cases covering collective disputes and bargaining, occupational accidents, and disability, for example. It also has strong experience acting before the Ministry of Labour and Public Ministry of Labour. The group also advises on due diligence for M&As, union negotiations, variable pay schemes, voluntary redundancy, overtime issues, collective agreements, strikes, outsourcing, global mobility, and health and safety, amongst other matters.

Key contact: Paula Corina Santone.

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Litigation:

The department is well equipped to act on all court levels in Brazil, being able to undertake both administrative and judicial litigation cases. The group has market-leading expertise in credit recovery cases. It acts on fraud investigations, class actions, civil disputes involving contracts and provides preventative litigation advice.

Key contacts: Eduardo Vital Chaves and

Ligia Azevedo Ribeiro Sacardo.

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Restructuring:

The department acts on relevant, strategic corporate restructuring and bankruptcy cases for its clients, being particularly strong representing creditors. It is active on both judicial and non-judicial restructuring matters. It often advises on preventative private debt restructuring negotiations and on purchase and sale transactions involving distressed assets and companies in special situations.

Key contact: Renata Cavalcante de Oliveira.

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Real Estate:

The real estate department covers both litigation and consultancy matters. As well as representing clients in complex litigations, it also offers advice on the structuring a broad range of real estate developments (residential, commercial, or industrial, including hotels and shopping malls), assists clients with the drafting and negotiating of various types of contracts – such as sales, lease, built to suit and rural area partnership agreements – and in implementing developments and allotments. The firm also has broad knowledge and experience in conducting real estate due diligence and handling regularizations and other procedures before real estate registries and the Government Property Management Office (SPU).

Key contact: Fabiana Fonseca.

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RENNÓ, PENTEADO, REIS & SAMPAIO ADVOGADOS

Managing Partner: Fernando de Souza Penteado
Number of partners: 18 Number of other lawyers: 21

Firm Overview:

Rennó, Penteado, Reis & Sampaio is a multi-boutique law firm structured to meet the demands of domestic and multinational companies, individuals and family businesses in the legal advisory and litigation areas. The firm has practices in environmental law; regulatory law, antitrust and infrastructure; real estate and urbanistic law; litigation and arbitration; tax law; technology and intellectual property; corporate law and M&A and wealth and succession planning.

Main Areas of Practice:

Environmental Law:

The firm acts in environment-related litigation and legal advisory matters, assisting e.g. in environmental legal risk assessment, coordination of environmental licensing proceedings, due diligence, preparation and negotiation of contractual clauses (e.g. M&A, financing, provision of services), conduction of administrative/judicial proceedings in civil, administrative and criminal areas, negotiation of conduct adjustment and compromise agreements with Public Authorities (TACs/TCs), environmental mediation/arbitration and interaction with stakeholders (e.g. Public Prosecution Offices, environmental agencies, NGOs).

Regulatory Law, Antitrust & Infrastructure:

The firm offers legal advice to companies in both judicial and administrative levels regarding regulation of products and infrastructure, including public bidding proceedings and execution of administrative contracts in general, concessions and public-private partnerships, structuring and implementation of project finance transactions and in any matters related to its clients' activities before direct and indirect Public Administration bodies. The firm has an extensive practice rendering advisory services and assistance on administrative/judicial proceedings for regulated sectors, such as oil and gas, energy, transportation, ports, airports, food and beverage, tobacco, health products, medicines.

The firm also provides legal advice for the submission of transactions before the Brazilian Competition Defense System, as well as in antitrust infringement investigation, disloyal competition matters and illegal market practices.

Real Estate & Urbanistic Law:

The firm offers legal advice on the negotiation and execution of purchase and sale agreements, engineering and procurement contracts (EPC), among others, due diligences, real estate development and enterprises, land subdivisions, leases, sale and lease-back, surface rights and built to suit. It is also specialised in urbanistic law, assisting in the licensing of works before the Public Administration and in related administrative/judicial proceedings.

Litigation & Arbitration:

The litigation department handles complex matters before judicial and administrative courts as well as arbitration tribunals and regulatory agencies throughout Brazil. The partners and associates of the litigation department have a wide-ranging experience and specific expertise in litigation in connection with construction, real state, corporate, environmental and regulatory projects, consumer, contracts and insurance, as well as judicial recovery and bankruptcy. The firm's expertise in these segments derives from its close relationship with clients and knowledge of their businesses.

Tax Law:

The firm provides tax consulting services and assistance on tax litigation matters. It acts in the defense of its clients before judicial/administrative courts against tax assessments, preventing undue taxation, enabling the restitution/compensation of undue tax payments and obtaining tax clearance certificates.

Technology & Intellectual Property:

The firm advises on technology and intellectual property matters, mainly in copyright and cultural projects and advises companies and organised civil societies in the preparation of privacy policies, terms of use of platforms and information technology and regulation sector contracts.

Corporate Law & M&A:

The firm provides legal advice in the corporate law area, comprising assistance on daily corporate matters, corporate reorganisations and mergers and acquisitions in general, with emphasis in technology companies, specially start-ups.

Wealth & Succession Planning:

The firm advises individuals in a personalised manner in wealth and succession planning and in family governance matters. It also has expertise with offshore structures and estate/succession planning instruments such as PICs, partnerships, trusts and wills, working in collaboration with its clients' foreign advisors.

Lisbon:

The partners are licensed before the Portuguese Bar advise individuals, their families and family offices in immigration and tax matters, with an emphasis on tax benefits, Non-Regular Tax Regime for Non-Regular Residents, real estate legal advice, visas and residence permits, including Golden Visa, legal advice to non-resident clients and filing of lawsuits recognising foreign judgments in Portugal.

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CONTACTS

Environmental Law: Antonio Augusto Rebello Reis, Rômulo Silveira da Rocha Sampaio

Regulatory Law, Antitrust and Infrastructure: Marília dos Santos Dias Rennó, Patrícia Regina Pinheiro Sampaio and Carolina Barros Fidalgo

Real Estate and Urbanistic Law: Marília dos Santos Dias Rennó, Tatiana Amaral and Joana Costa

Litigation and Arbitration: Octávio Fragata Martins de Barros, Luciano Giongo Bresciani and Carlos Gustavo Rodrigues Reis

Tax Law: Emmanuel Biar and Rafael Dinoá

Technology and Intellectual Property: Carlos Affonso Pereira de Souza

Corporate Law and M&A: Fabiana Topini

Wealth and Succession Planning: Cândida de Paula Machado

Lisbon: Carla Fortes

Languages:

English, French, Portuguese and Spanish.

Clients:

The firm provides legal services to different industry segments, such as regulated sectors (e.g. food and beverage, sanitary surveillance, pharmaceutical, tobacco industry, energy, oil and gas, transportation and banking), real estate, malls, technology and culture. The firm also provides personalised assistance to individuals, families and their businesses.

Rennó, Penteado, Reis & Sampaio
— ADVOGADOS —

RMS ADVOGADOS - ROCHA, MARINHO E SALES

Firm Overview:

RMS Advogados – Rocha, Marinho E Sales is a highly qualified corporate law firm with over 900 professionals located in 11 offices across the Brazilian territory, supported by a broad network of corresponding law firms, which enables the firm to currently handle over 250 thousand claims distributed throughout every judicial district of the country.

With a national reputation for legal excellence, the firm represents some of the largest corporations operating in Brazil in banking, telecom, insurance, life sciences and healthcare, retail and other segments, both in large-scale litigation as well as in highly complex and valuable strategic matters.

In this regard, it is worth highlighting the firm's experience and capillarity in the Northeast and in the North of the country, traditionally problematic regions for the big center law firms, and its headquarters in Brasília, with a group of very talented attorneys specialised in advocacy in Superior Courts.

Overcoming the traditional division by practice, RMS Advogados works through cells that are individually customised in order to reflect the internal organisation of its clients, ensuring the best match between workflows. This strategy also empowers communication with the in-house legal team, ensuring a positive workplace and an efficient, client-focused service.

Keeping up with the digital transformation that all industries and companies are currently undergoing, the firm has consistently invested in its knowledge management and technology infrastructure to promote collaboration and increase quality, consistency and efficiency to meet its clients' needs.

To that end, the firm became well respected and known for its attorney-focused technology training models and incorporating practicing attorneys into the process of identifying and developing innovative solutions for the firm and its clients.

To that end, the firm became well respected and known for its attorney-focused technology training models and for incorporating practicing attorneys into the process of identifying and developing innovative solutions for the firm and its clients.

Main Areas of Practice:

- Advocacy in Superior Courts
- Banking & Finance
- Bankruptcy
- Civil & Commercial Litigation
- Contracts
- Corporate Criminal Defense
- Corporate Law
- Credit Recovery
- Electric Energy
- Environmental Law
- Health
- Insurance & Reinsurance
- Labour & Employment Law
- Large-scale Consumer Litigation
- Public & Regulatory
- Tax Law
- Telecommunications

Partners:

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Goiânia - GO

João Pessoa - PB

Manaus - AM

Natal - RN

Recife - PE

Salvador - BA

São Luís - MA

Teresina - PI

RODOLFO GROPEN ADVOGADOS ASSOCIADOS

Managing & Senior Partners: Rodolfo Gropen and João Manoel Rolla
Number of partners: 5 Number of other lawyers: 25

Firm Overview:

In 1996 the firm was founded by naming partner Rodolfo Gropen, whom brought in a solid experience advising and defending large steel companies mainly in Minas Gerais. Over the years the firm expanded his services to different sectors, such as mining, automotive, logistics and telecom, focusing in litigation, with a sustainable track of success, and also advising foreign investors in Brazil, which allowed us to increase the number of partners and associates in a calculated manner.

Main Areas of Practice:

Tax (Litigation): 70%
Tax (Consulting): 0%

Tax:

The firm is a boutique specialized on tax law and prepared to assist on any and all different corporate tax subjects, whether the government level they relate to. Its service range includes consulting over corporate taxation in general and regarding any specific operations, in order to evaluate liabilities or identify tax credits, as well as tax planning. Also, tax litigation has an especial role among the firm practice in view of its large experience both in judicial and administrative courts and the client's singularities approach. Recently, the firm assisted on a relevant leading case before the Supreme Court and obtained favourable ruling to taxpayers in general, involving social contributions over revenue (Cofins and Pis) and its relation with sales tax (ICMS).

International Work:

On the international scenario, the firm just engaged on preliminary analysis regarding Brazilian tax environment to support China Great Wall Industry Group on a possible acquisition of meat processing company. The project is on hold due to COVID-19 effects.

Languages:

English, Mandarin, Spanish, Portuguese.

Clients:

Steel, Mining - Iron, Nickel, Gold - Automotive, Logistics, Telecom, Food Retail, Food Industry and Construction.

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RODOLFO GROPEN
A D V O C A C I A

ROLIM, VIOTTI & LEITE CAMPOS ADVOGADOS

Managing Partner: João Dácio Rolim

Number of partners: 17 Number of other lawyers: 100

Firm Overview:

Rolim, Viotti, Goulart, Cardoso Advogados is a law firm with an ongoing commitment to providing excellence in client service. With four branches in Brazil and two in Europe, it has been operating since 1993 in both Brazilian and international markets.

The firm's major focus is on corporate law, and it provides its clients with a broad, diverse and complementary business structure. Staff draw on a strong academic background and extensive market experience, striving to offer continuous business improvement enhanced by a high degree of specialisation and promoting multidisciplinary interaction.

Conducting its business with the resourcefulness, versatility and independence demanded by the market, Rolim, Viotti, Goulart, Cardoso Advogados provides all the legal tools needed for companies to operate in a competitive and safe environment. The training and preparation of staff and the international scope of the firm form a strategic vision that has effectively influenced its approach to business.

Business Vision:

A full understanding of the client's business focus lies at the core of the services rendered by the firm. Personal and structured services assure the best alternatives to meet its client's challenges. Rolim, Viotti, Goulart, Cardoso Advogados' natural talent to act proactively and deliver efficient performance are evidenced by its ability to integrate technical precision and creativity, specialisation and diversification, local focus and global vision, using a customised multi-skilled approach.

Culture & Practice:

The firm offers clients an especially skilled, multidisciplinary team composed of professionals that bring together practical experience and sound theoretical training, aiming at providing in-depth knowledge to its business strategies and at identifying innovative and effective legal solutions. A hallmark of the team is its combination of diversity and specialisation that enables the staff to reach opportunities for its clients. The company's tax law operations underlying its business trajectory are a highlight of the firm's business activities and maximise the efficient structuring of the corporate business advisory services provided by the law firm.

Main Areas of Practice:

Tax:

Acknowledged for its tradition and expertise, the firm operates jointly and coordinately for comprehensive and complete legal services. Rolim, Viotti, Goulart, Cardoso Advogados represents clients in all aspects of national and international transactions ranging from structuring of tax efficient contracts, business transactions, infrastructure agreements to M&As.

Corporate/M&A:

Rolim, Viotti, Goulart, Cardoso Advogados provides a wide range of corporate legal services comprising complex mergers and acquisitions, sophisticated corporate reorganisations, legal opinions, business acquisitions and all sorts of corporate transactions. It assists clients in the structuring of businesses in Brazil, Portugal and other countries.

Environment:

The firm's main focus is on preventive consultancy, seeking to avoid the creation of technical or administrative environmental liabilities, as well as impairments to the development of potentially pollutant activities. The firm deals with negotiation with governmental bodies and administrative and judicial litigation on environmental matters.

Energy & Natural Resources:

Rolim, Viotti, Goulart, Cardoso Advogados advises clients on structuring projects involving energy and natural resources. It assists several major energy companies and regulators providing legal opinions and conducting complex administrative and judicial litigations as well as arbitrations.

Oil & Gas:

Rolim, Viotti, Goulart, Cardoso Advogados attorneys have vast experience in advising clients, drafting contracts and handling complex litigation for companies operating in the oil, gas, renewable and thermoelectric sectors.

Telecommunications:

Rolim, Viotti, Goulart, Cardoso Advogados has been advising the major telecommunications companies in Brazil. The firm has the knowledge to assist clients on litigation and regulatory matters, counseling them on the negotiation of projects and deals and public bids.

Aviation:

The department has experience in representing aircraft manufacturers and national and foreign air companies, and carries out aircraft leasing and warranties negotiations as well as provides consulting on other matters involving the aviation sector. Infrastructure: Rolim, Viotti, Goulart, Cardoso Advogados provides a wide range of legal services related to infrastructure projects, from PPPs to the construction of complex industrial plants, conducted by a team of experts in green and brown field investments.

Litigation & Arbitration:

The firm represents clients in commercial, regulatory and complex disputes and handles domestic and international arbitrations concerning business interests around the world.

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Brasília/DF:

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Email: rolimvlc@rolimvlc.com

Website: www.rolimvlc.com

Languages:

English, French, Italian, Spanish, Portuguese.

Clients:

Rolim, Viotti, Goulart, Cardoso Advogados represents a broad range of clients, from start-up businesses to multinational companies, highlighted players in all industries, such as automotive, consumer products, food and drink, mining, oil and gas, energy, services, banking, steel, aviation, infrastructure, real estate, transportation/logistics and telecommunications.

ROLIM, VIOTTI & LEITE CAMPOS

advogados

RPZ ADVOGADOS

Managing Partners: Dennys Zimmermann and Carla Padilha

Senior Partners: Dennys Zimmermann, Carla Padilha, Felipe Reis, Felipe Rosa, Nicole Priuli, Bruno Melo, Fábio Tolmasquim, Leonardo Fiad and Sergio Cavalieri Filho

Number of partners: 9 Number of other lawyers: 1

Firm Overview:

RPZ Advogados is a boutique law firm specialized in the Insurance and Reinsurance Practice, which deals with a wide range of insurance and reinsurance matters related to all lines of business and with a large experience in policy wording, regulatory issues and handling of claims carrying from dam ruptures, fires, explosions, machine breakdowns, business interruptions, plane crashes, navigation accidents, cyber-attacks, engineering risks, class actions, judicial proceedings, criminal investigations and inquiries, professional errors, environmental damages, third party accidents, among others.

The RPZ team is formed by Dennys Zimmermann, Carla Padilha, Felipe Reis, Nicole Priuli, Felipe Rosa, Bruno Melo, Fabio Tolmasquim and Paula Abranches, who all provide unique services on the (re)insurance segment globally.

Dennys Zimmermann, the most senior partner, is ranked in Chambers and has more than 20 years of experience in this segment, having worked for some of the biggest players in the world. All the other lawyers have worked for international law firms and are fluent in English.

The RPZ team would not be complete without the expertise derived from our consultants, Professor Sergio Cavalieri Filho, one of the greatest Brazilian minds in Civil Law and Leonardo Fiad who has extensive experience in public law, specially tax issues.

RPZ Advogados operates two offices in Brazil, which are located in Rio de Janeiro and São Paulo, both in conformity with all compliance, data security, social and environmental standards.

Main Areas of Practice:

Insurance & Reinsurance: 100%

- **Financial Lines:** 40%
- **Surety:** 20%
- **Property:** 10%
- **Casualty:** 20%
- **Engineering:** 5%
- **Others (including aviation, cyber, etc):** 5%

Insurance & Reinsurance:

RPZ Advogados acts on advisory, loss adjustment, litigation, recovery and regulatory matters, with a wide range of experience dealing with all lines of insurance, that is, surety, liability, financial lines, property, cyber, aviation, engineering, transportation, marine, among others.

International Work:

The RPZ team is regularly requested to provide legal opinions on matters involving insurance and reinsurance, most notably from Latin America and London. Over the past few years, the RPZ team has worked on some of the most complex claims that have occurred abroad, always acting in the interest of national and foreign insurers and reinsurers.

Languages:

English, Portuguese, Spanish.

Clients:

RPZ Advogados caters exclusively to the insurance and reinsurance sector, acting entirely on behalf of Insurers, Reinsurers and Brokers (the latter, in matters where there are no conflicts with Insurers and Reinsurers), relying on a client-centric culture combined with the necessary responsibility and technical excellence to provide creative, efficient and tailored solutions.

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INTERNATIONAL OFFICES

Although RPZ Advogados does not have its own branch overseas, they count on various law firms worldwide to assist on assorted legal endeavours in accordance with the client's needs, with a special emphasis on Europe and Latin America.

CONTACTS

Insurance & Reinsurance:

Financial Lines: Felipe Reis

Surety: Dennys Zimmermann

Property: Carla Padilha

Casualty: Nicole Priuli

Engineering: Fabio Tolmasquim

Aviation & Marine: Bruno Melo

Corporate & Regulatory: Nicole Priuli

All lines: Dennys Zimmermann



SACHA CALMON - MISABEL DERZI CONSULTORES E ADVOGADOS

Senior Partners: Sacha Calmon Navarro Coêlho, Misabel Abreu Machado Derzi, Valter de Souza Lobato, André Mendes Moreira, Juliana Junqueira Coelho, Paula de Abreu Machado Derzi Botelho, Eduardo Junqueira Coelho, João Flávio Machado Derzi

Partners: Alice Gontijo, Arnaldo Paiva, Fernando Moura, Frederico Breyner, Gabriel Amarante, Guilherme Quintela, Mônica Barros, Patrícia Gaia, Tiago Conde

Junior Partners: Alexandre Baroni, Eduardo Campos, Henrique Napoleão, Leticia Alves, Maíra de Britto, Marina Machado, Nayara Atayde, Rafael Caldeira

Number of partners: 25 Number of other lawyers: 30

Firm Overview:

Founded in 1994, Sacha Calmon – Misabel Derzi Consultores e Advogados (SCMD) is widely regarded as an authority in Brazil in tax law. The firm is a tax boutique with offices in Belo Horizonte (MG), Rio de Janeiro (RJ), São Paulo (SP) and Brasília (DF), offering national coverage through a qualified network of correspondents over the whole Brazilian territory. When a case requires a multidisciplinary approach, SCMD works in partnership with other highly-recommended firms, that are specialised in other fields of law. The firm also works in partnership with top law firms outside of Brazil.

Main Areas of Practice:**Tax:**

The guiding light of SCMD is specialisation and it acts in the practice of tax law. The teams are divided by economic sector so that the professionals have broad knowledge of each clients' business specificities.

Judicial & Administrative Tax Litigation:

With deep bench strength in this arena, the lawyers are able to provide their clients with solid representation in litigious matters across all judicial and administrative spheres in Brazil. The assistance includes careful assessment of the degree of risk and definition of specific strategy; joint approach of merit (juridical theses) with the questions of fact (evidence); interaction with controller's office and the accountancy department of the companies to ascertain the facts; high quality of the procedural briefs; special attention to the reports, with the appropriate layout, and with the content directed in accordance with the specific points of each client; permanent and personal follow-up of the cases; formation of leading cases and personal and direct action in the Higher Courts – Superior Court of Justice (STJ) and the Federal Supreme Court (STF).

Tax Consultancy & Preparation of Juridical**Opinions:**

Legal and juridical opinions; creation and formatting of new products focused on catering to the needs of each client, with the least possible tax impact; tax planning; legal opinions including the identification of possible problems in the litigation process

Languages:

Portuguese, English, Spanish, Italian, French, German, Russian.

Clients:

SCMD provides legal services to clients within the most diverse sectors of the economy, singling out especially telecommunications, iron and steel, mining, petroleum and petrochemicals, electrical power, the financial market, wholesale trade, civil construction and private pension plans and transportation.

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SACHA CALMON
MISABEL DERZI
CONSULTORES E ADVOGADOS

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SANTOS NETO ADVOGADOS

Firm Overview:

Santos Neto Advogados ('SNA') was founded in 1992 and is dedicated mostly to the areas of corporate law, banking and finance, agribusiness, mergers and acquisitions, capital markets, corporate finance, litigation, labour, tax and foreign trade, with a multidisciplinary and multicultural team.

Offices:

With offices in São Paulo, Brazil and branches in New York City, USA, SNA offers a whole new concept of work called 'lean full service', where lawyers offer specialty services in two or three areas of law. This keeps teams lean and efficient, able to fully understand the client's business need and able to build close and strong relationships.

Main Areas of Practice:

Agribusiness:

Leading Brazilian law firm in agribusiness, advising banks, funds, tradings, insurers and industries in all matters related to the agribusiness chain. The firm was invited by the Ministry of Agriculture of Brazil to draft the new 'Agro Law', enacted in April 2020, due its vast experience and knowledge in this practice area.

Banking & Finance:

Advises clients from structuring and negotiation to documentation and closing of finance transactions, including the drafting of credit agreements, bank guarantees and security instruments. Advises on Brazilian Central Bank's regulations, securitisations, financing by development banks and ECAs, project finance, aviation and shipping.

Capital Markets:

The firm delivers results in a wide range of matters involving debt securities' capital raising and compliance issues, with participation in a significant volume of issuances throughout the years. It assists financial institutions, publicly-held and privately-held companies in the structuring of securitisation and other capital markets transactions across all industry sectors.

Corporate/M&A:

Assists clients in all matters of corporate law, including: determining and implementing the best corporate and tax structure for a business; formation of corporations, limited liability companies, partnerships and joint ventures; drafting of articles of association, bylaws, minutes of meetings, shareholder agreements and other corporate instruments; assistance with routine corporate aspects; structuring of M&As, joint-ventures and strategic alliances, including the negotiation and drafting of all required agreements and due diligence reviews; representation before regulatory agencies such as the CVM (Brazilian Securities and Exchange Commission).

Labour:

The labour and employment team represents multinational and domestic companies in several economic sectors on strategic labour matters. The team act on a broad range of non-contentious and contentious matters. Their assistance includes both complex labour matters and routine queries related to human resources practices or general labour law aiming to assist the day-to-day operations of the client. In addition, the firm provides services related to administrative proceedings on course before the Labour Prosecutor Office (Ministério Público do Trabalho) and the Ministry of Labour (Ministério do Trabalho). The team provides services in all jurisdictions of their country.

Litigation:

Assists clients in litigation and arbitration proceedings, especially: conflict prevention and negotiation of settlements; representation of clients in lawsuits at all levels of the Brazilian Judiciary System, especially related to disputes on corporate law, commercial contracts, and banking law; enforcement of security interests. The firm works with correspondent law firms in several judicial districts nationwide.

Reorganisation & Bankruptcy:

Advises creditors and sellers of distressed assets in all legal matters regarding corporate restructurings, reorganisations, and bankruptcy, including: assessment of the debtor's credit status and due diligence covering all its contractual obligations and contingent liabilities; development of a restructuring strategy; drafting of restructuring plans; client representation in judicial and extrajudicial reorganisations and bankruptcy proceedings; distressed M&A activity; and asset tracing.

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Tax, Customs & International Trade Law:

Assists clients in all matters of tax and customs law, including tax and Social Security consultancy, international business tax consulting, judicial and administrative litigation, tax planning, assistance in structuring import and export operations vis-à-vis tax and customs aspects involved, and representation before Brazilian Federal Revenue Service and State and Municipal tax agencies.

International Work:

In most cases, the firm's clients are international corporates or financial institutions doing business in Brazil. All the firm's lawyers are international specialists with large experience in cross-selling transactions, and speak at least two languages.

Languages:

Portuguese, English, Spanish, French, German, Italian.

Clients:

International and local financial institutions, logistics, industries, agribusiness companies, airlines, IT companies, media and entertainment companies, and manufacturers and service companies.

SANTOS NETO
ADVOGADOS

SCHALCH SOCIEDADE DE ADVOGADOS

Partners: Débora Schalch, Denise Schalch

Firm Overview:

Founded in 1991, Schalch Sociedade de Advogados has a differentiated practice of law as a fundamental principle.

Combining a high degree of organization, quality and updating of the team with an emphasis on relationships with its clients, the firm has achieved solid growth and is currently recognized as one of the most respected in the Insurance Law area.

SSA provides specialized legal advice for local and international companies, including advisory and litigation, for all lines and types of insurance transactions, as well as offering advice on claim adjustment, as well as mediation and arbitration in Brazil and abroad.

Teams dedicated to large claims, as well as working with volume, focusing on a close and individualized relationship with each client.

SSA has its head office in the Itaim region of São Paulo and establishes strategic partnerships with national and international law firms.

By deeply understanding its client's needs and activities and cultivating strong partnerships with them, Schalch can practice law with commitment and results.

Main Areas of Practice:

Insurance & Reinsurance:

Focused on advisory and litigation, Schalch is particularly notable for:

- Engagement in successful cases of legal advisory in claim adjustment for the most diverse fields, actively participating in joint efforts with experts indicated for each case, assisting in the decisions made by companies and leveraging them for potential demands
- Representation in all Courts of the country, in demands of major technical complexity and financial relevance, covering all insurance lines, especially insurance bonds, engineering risks, civil liability, international transport and agriculture
- Noted involvement among insurance and reinsurance companies in the areas of reimbursement, in the extrajudicial spheres — aimed at reaching amicable settlements, and in the judicial spheres, attaining excellent results and earning an award as No. 1 Reimbursement Firm, in 2010
- Preventive advisory on the revision of contracts, counter guarantees and guarantees in Project Finance

- Drafting of legal opinions related to the various areas of insurance and reinsurance companies
- Assistance in the analysis and drafting of insurance and reinsurance policies
- Drafting and revision of general conditions of insurance products and reinsurance contracts, requests for prior approval and ratification of corporate acts before the Superintendence of Private Insurance (SUSEP), as well as following up on the respective approval processes with the regulatory bodies

Arbitration & Mediation:

Schalch is present at the country's most prominent arbitration chambers.

Schalch has been active in the out-of-court dispute resolution area, notably in arbitration and mediation — modalities that have grown in Brazil, due to the speed of processing.

SSA team comprises highly experienced professionals, especially in arbitration and mediation in the area of insurance and reinsurance, and worthy of note is their performance in:

Representation in national and foreign arbitration proceedings before renowned arbitration institutions.

Representation in judicial measures related to arbitration.

Drafting of opinions, legal opinions and advice in preparing arbitration clauses.

Ratification and execution of foreign arbitration awards.

Business:

Focused on advisory and litigation practices, Schalch is composed by professionals with extensive experience in the areas of Corporate Advisory and Litigation Law, both in corporate and business operations and in administrative or judicial litigation, involving corporate, civil, commercial, banking, corporate, competitive, real estate, regulatory and administrative.

The SSA team is highly qualified to defend the interests of our clients, both in day-to-day matters and in matters of greater complexity and economic importance, in several areas of Business Law, counting on highly trained technical staff, with solid academic and professional training, highlighting the performance in:

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- Prevention and management of conflicts and commercial disputes for small, medium or large companies
- Purchase and sale of tangible or intangible assets
- Drafting contracts and structuring real estate and/or company operations
- Commercial representation and distribution
- Purchase, sale and management of real estate
- Credit recovery and judicial collections
- Real estate regularization, whether documentary or registration
- Disputes arising from the consumption relationship
- Advisory advice by issuing legal opinions and legal advice
- Corporate and/or societal planning
- Disputes with public authorities and administrative processes
- Judicial recovery and bankruptcies
- Civil liability and compensatory actions

Combining expertise, agility, broad performance and close contact with clients has always been a principle of Schalch Sociedade de Advogados, since adding knowledge, teams, experiences and structures, can offer even more comprehensive, agile and precise legal assistance.

SCHNEIDER, PUGLIESE, SZTOKFISZ FIGUEIREDO E CARVALHO ADVOGADOS

Managing Partner: Cassio Sztokfisz

Senior Partners: Diogo de Andrade Figueiredo, Eduardo Pugliese Pincelli, Flávio Eduardo Silva de Carvalho, H. Philip Schneider

Number of partners: 5 Number of lawyers: 22

Firm Overview:

Founded in 2007, the firm is highly specialised in tax law advising national and foreign clients from a wide range of sectors. Schneider, Pugliese, is best known for its expertise on complex judicial and administrative tax litigation, tax consulting and tax planning. The team of specialists bring years of experience dealing with every single aspect of the intricate and challenging Brazilian tax system. The firm encourages innovative thinking to deliver creative solutions to meet clients' needs, expectations and budget.

Main Areas of Practice:

Tax Litigation: 50%

Tax Planning & Consulting: 50%

Tax Litigation:

The firm operates in both Administrative and Judicial Courts, including Higher Courts regarding tax assessment notices, writs of mandamus, declaratory actions, cancellation actions, tax enforcement actions, etc. Lawyers combine sound experience in judicial and administrative proceedings and are fully qualified to represent clients at the federal, state, federal district, and municipal levels. The firm has experience with repetitive appeals with the Superior Court of Justice (STJ) and with general repercussion appeals with the Federal Supreme Court (STF), representing companies and trade associations in the resolution of tax claims of domestic scope. The firm has won a leading case regarding the definition of inputs for the accrual of PIS and COFINS tax credits, one of the most significant tax discussions in Brazil. Following this emblematic victory, the firm's client base of PIS/COFINS cases has increased in the past few years and currently amounts to about 2 billion reais. The firm's successful track record has contributed to decisions by the Federal Supreme Court, and the Court has established an understanding that could be applied to other instances of the Brazilian Judiciary.

Tax Planning & Consulting :

The legal tax advisory team has vast experience in domestic and international tax consulting and tax planning matters. The services include preparing legal opinions to clarify the interpretation, the applicability of the tax legislation and the construction of corporate structures that allow legitimate tax savings. The work involves dealing with the State Treasury Offices and the Brazilian Federal Revenue Office to offset taxes, request refunds, organise contingencies for the issue of tax clearance certificates (CND); filing inquiries, obtaining the concession of special regimes and tax incentives, and advising clients on all measures to comply with tax requests. The firm designs tax strategies and structures that mitigate tax impact on clients' businesses, with an all-encompassing approach and business view.

International Work:

The firm's tax advisory and tax planning team deals with several international taxation issues. International clients, generally multinational companies, with interests in Brazil demand advisory on cross-border transactions taxation, as well as ultra-high net worth private Brazilian clients, with assets abroad. The firm has also litigated against assessment notices involving the taxation of foreign source profits obtained by Brazilian companies.

Languages:

Portuguese, English, German

Clients:

Some of the firm's key clients are Zurich Brasil Seguros, EchoEnergia, Souza Cruz, Febraban, Sinpeq, Braskem, Hypera Pharma, Banco Itaú, Minerva, Bradesco, Mosaic, BR Foods, EDP (Energias de Portugal) and Shoulder, BV, Banco Santander and Zurich Santander Seguradora, Whirlpool, COFCO, ADM, Loius Dreyfus, Nova Agri (Toyota Tsusho), J&J, L'Oreal, Diageo; UOL-DIVEO, MercadoLivre, 99Taxis, Uber, iFood, CSN, Atlas Schindler, Amway, & Península Group, VBI Real Estate.

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CONTACTS

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Tax Planning: H. Philip Schneider, Diogo de Andrade Figueiredo

**schneider,
pugliese,**
schneider, pugliese, sztokfisz,
figueiredo e carvalho
advogados

SERGIO BERMUDES ADVOGADOS

Senior Partners: Sergio Bermudes, Marcio Vieira Souto Costa Ferreira, Marcelo Fontes,

Alexandre Sigmaringa Seixas, Guilherme Valdetaro, Marcelo Lamego Carpenter,

Fabiano Robalinho Cavalcanti, André Silveira, Caetano Berenguer, Pedro Marinho Nunes

Main Partners: Roberto Sardinha Junior, Antonio Carlos Velloso Filho, Marco Aurélio de Almeida Alves,

Eric Cerante Pestre, Vitor Ferreira Alves de Brito, Rodrigo Tannuri, Frederico Ferreira,

Antonella Marques Consentino, Marcelo Gonçalves, Ricardo Silva Machado, Carolina Cardoso Francisco,

Philip Fletcher Chagas, Luis Felipe Freire Lisboa, Wilson Pimentel, Ricardo Loretto Henrici,

Jaime Henrique Porchat Secco, Grissia Ribeiro Venâncio, Marcelo Borja Veiga, Adilson Vieira Macabu Filho,

Ana Paula de Paula, Alexandre Fonseca, Pedro Henrique Carvalho, Rafaela Fucci,

Henrique Ávila, Renato Resende Beneduzi, Alessandra Martini, Pedro Henrique Nunes, Gabriel Prisco Paraíso,

Guomar Feitosa Lima Mendes, Flávio Jardim, Guilherme Coelho, Lívia Ikeda

Number of other partners: 80 Number of consultants: 6

Firm Overview:

Sergio Bermudes Advogados, founded in 1969, is nationally and internationally acknowledged as the Brazilian leader in litigation, arbitration and insolvency law. Over the past 5 decades the firm has represented companies operating in a broad range of commercial activities, including telecommunications and media, energy, oil and gas, banking and finance, insurance, intellectual property, airline services, rail, road and maritime transport systems, ports, real estate and public service concessionaires.

Main Areas of Practice:

Litigation:

The firm has, for several years, topped the rankings of specialist law reviews and journals, having, over its 50-years history, handled several major lawsuits with national and transnational significance. The firm's lawyers provide broad ranging representation before Federal and State courts, arbitral tribunals, regulatory agencies and public authorities, as well as the negotiation of settlements and pre-emptive advice and assistance on dispute avoidance.

Specialist Areas: Corporate and commercial litigation, energy disputes, tort, contracts, tax, administrative and regulatory issues, financial disputes, intellectual property, antitrust.

Alternative Dispute Resolution/Arbitration:

The team has extensive experience in arbitration, having handled several commercial arbitration cases in Brazil since the 1980's, even prior to the enactment of the Arbitration Law (Law n° 9307/96). The firm's ADR team has grown significantly in line with increasing demand for arbitration and is well placed to advise and assist on both international and domestic cases. Key team members hold postgraduate qualifications from leading universities abroad, with several having undergone training in both common law and civil law systems, particularly in relation to arbitration and transnational dispute settlement. Senior partners regularly sit as arbitrators on domestic and international panels.

Bankruptcy & Reorganisation:

The insolvency law team has over 25 years experience of representing companies, domestic and foreign, in major judicial recovery and bankruptcy proceedings, both prior to and following the enactment of the Brazilian Judicial Recovery and Bankruptcy Law of 2005. Team members have been active in promoting the effective application of the recent legislative provisions, contributing to their interpretation and development via the publication of articles and the giving of lectures at specialist conferences and seminars.

Insurance:

The office is one of the most active in the Brazilian insurance market and has participated directly in principal legal disputes in the sector over the last few decades. Since the 1980s Sergio Bermudes Advogados has represented the interests of leading insurance and arbitration proceedings, as well as providing consultancy services to all segments of the insurance business. The firm is widely recognised for specialist legal services in the field of health insurance. Founding Partner Sergio Bermudes is frequently invited to lecture on insurance related issues. The firm has been a major presence in disputes arising out of the opening of the Brazilian reinsurance market, advising, assisting and representing both national and foreign companies on issues regarding the insurance business in Brazil.

Energy:

Sergio Bermudes Advogados has a specialist team of 12 lawyers and a consultant with vast experience in the market. The firm represents several companies from the electricity sector in regulatory issues (including the filing of administrative appeals) before the National Electric Energy Regulatory Agency, in relation to, for example, tariff revision, the concession/reduction of the energy ballast of hydroelectric and thermal electricity plants and the securing of approval of projects for small hydroelectric plants, as well as disputes before the Electric Energy Chamber of Commerce. The firm advises, assists and represents its clients in negotiations, lawsuits, administrative procedures and arbitration proceedings involving a broad range of issues in the electric energy sector.

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International Work:

The firm advises and assists several foreign and multinational companies and financial institutions. It represents clients in cross-border and multi-jurisdiction disputes before both national and foreign courts and tribunals. Most of the firm's arbitration case-load involves an international element, with lawyers active in proceedings before tribunals sitting both in Brazil and abroad under the auspices of major international arbitration institutions.

Languages:

Portuguese, English, French, Spanish, Italian, German.

Clients:

The firm's client base includes leading national and international financial institutions and insurance companies and domestic, foreign and multinational companies operating in the following areas: energy and natural resources (oil and gas, electricity, mining), aviation and transport, shipping, construction, telecommunications, pharmaceutical, infrastructure, the media (TV, cinema and news organisations), charitable foundations and organisations, real estate and others.

SERGIO BERMUDES

A D V O G A D O S

SILVEIRA, ATHIAS, SORIANO DE MELLO, GUIMARÃES, PINHEIRO & SCAFF - ADVOGADOS

Managing Partner: Ricardo Rabello Soriano de Mello, Afonso Vaz Lobato and João Carlos Addario Junior.
Senior Partners: Reynaldo Andrade da Silveira, Jorge Alex Athias, Juarez Rabello Soriano de Mello, Ricardo Rabello Soriano de Mello, Pedro Bentes Pinheiro Filho, Fernando Facury Scaff and Afonso Vaz Lobato.
 Number of partners: 29 Number of other lawyers: 108

Firm Overview:

Silveira, Athias, Soriano de Mello, Guimarães, Pinheiro & Scaff - Advogados is a corporate law firm that meets the demands from small companies to large corporations, in various areas of law. The law firm has also extensive experience in the implementation of major economic, mining and environmental projects in the Amazon, attending both national and international investors. Founded in 1981 in Belém (PA), Silveira, Athias, Soriano de Mello, Guimarães, Pinheiro & Scaff - Advogados has a wide geographical presence and has several units spread across cities in Brazil, that are located in the North, Northeast, Southeast and the Federal District, representing its clients in litigation and legal advisory in areas such as environmental, tax, mining, labor, civil, commercial, corporate and corporate criminal matters.

Main Areas of Practice:

Advice for the Implementation of Projects in Amazonia:

The firm has extensive experience in advising on the implementation of economic projects, in addition to having knowledge of the singularities of the region. It has a multidisciplinary team that deals with different areas of law and always with a view to serving the entrepreneur's interests within sustainable development standards.

Environmental, Land & Mining Law:

The firm has experience in handling environmental and mining issues in general and in Amazonia in particular, with extensive practice in actions related to the implementation and operation of mining projects, genetic resources, whether or not associated to traditional knowledge, forest management, fishing, agrarian and agroindustrial issues, with the effective participation in the follow-up of administrative procedures, including administrative defenses, environmental licensing processes, public hearings, implementation of mineral easements and mining rights in general, as well as those with judicial nature, always with a focus on the results obtained and the objectives of its clients.

Civil, Commercial & Consumer Law:

The civil area has extensive experience in litigation, which includes several other law segments, on the most diverse matters, such as corporate, civil law (notably liability matters), contracts, insurance, banking, bankruptcy and judicial recovery, credit, family and succession, administrative, bids and possessions. Another area of activity includes crisis management. In the family and succession law area, the firm has a qualified team and internationally renowned consultants. The practice can be both in consultative law, including business and estate succession planning, as well as in litigation related to issues such as divorce, custody of minors, alimony and inventory, as well as notary law issues.

Labour & Trade Union Law:

The labour area is structured to serve companies from any size, including small companies and those with mass demand. It is able to absorb a large number of proceedings simultaneously in issues where a large number of people require its services. Its professionals are qualified to defend the interests of companies in any part of the Legal Amazonia, providing technological support to feed the internal proceeding control programs of its clients, regardless of the control and registration within its own program, which may be accessed online through a password. The experience acquired through audits in the proceedings of large companies emphasizes the preventive activity, which is how the firm seeks to provide services for its clients. It operates in the individual and collective bargaining area by defending various economic categories (in the collective area). It also has a labour settlement unit designed to fight the companies' labour liabilities.

Tax Law:

The firm is composed of specialised professionals with proven experience in the tax, counseling and/or litigation area in all administrative and judicial spheres, related to federal, state and municipal taxes, notably tax planning, customs consultations, special tax and customs systems, free trade zones, tax and financial incentives, administrative proceedings before Administrative Courts and Council of Taxpayers, legal actions in general, tax recovery, due diligence, and legal opinions to advise its clients.

Corporate Criminal Law:

The main focus is on the defense and prevention of corporate crimes that may correspondingly affect other areas of Law in which our firm also practices, such as tax, environmental, corporate, consumer, labour, social security and financial law. The firm also practices before State and Federal Courts and Superior Courts.

Class Actions & Minor Issues Civil Courts:

The area of Mass Lawsuits has as scope to serve clients with a high level of demand involving civil and consumer law, in the office's performance sphere, especially in the north region of the country, through a combative team of lawyers, upon an effective control of lawsuits in the administrative and judicial spheres, with an intense performance before Civil Special Courts. This area has experienced and skilled cores in several business segments, such as telecommunications, large chains of magazine, health plans and insurance, distribution of energy, banking and financial institutions, credit card administrators, education institutions, transportation, tourism, etc. This area has a modern system of database, which offers services of statistical and procedural information analysis, with risk identification to assist managerial decisions. Thereby, the area also has experience to work with the system owned by contracting

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CONTACTS

Advice for the Implementation of Projects in Amazonia:

Jorge Alex Athias

Environmental, Land & Mining Law:

Jorge Alex Athias

Civil, Commercial & Consumer Law:

Reynaldo Andrade da Silveira,

Pedro Bentes Pinheiro Filho

Labour & Trade Union Law:

Juarez Rabello Soriano de Mello,

Ricardo Rabello Soriano de Mello

Tax Law:

Fernando Facury Scaff, Afonso Vaz Lobato

Corporate Criminal Law:

Reynaldo Andrade da Silveira

Class Actions & Minor Issues Civil Courts:

Reynaldo Andrade da Silveira

Languages:

Portuguese, English and French

Clients:

Silveira, Athias, Soriano de Mello, Guimarães, Pinheiro & Scaff - Advogados represents clients in areas such as Infrastructure, Industry, Commerce and Services.

SILVEIRO ADVOGADOS

Managing Partner: Rodrigo Mutti

Senior Partners: André Silveiro, Ricardo Ranzolin, Alberto Martins Brentano, Pedro Dominguez Chagas, Rodrigo Azevedo, Sérgio Grimberg Lewin, Ricardo Leal de Moraes, Guilherme Guimarães, Ricardo Borges Fortes, Fábio Albuquerque Silva, Fernando René Graeff, Eduardo Matzenbacher Zarpelon, Vasco Maestri Trindade, Rodrigo Mutti, Daniel Báril, Leonardo Braga Moura, Igor Bimkowski Rossoni, Vitor de Paula Ramos, Camila Forest

Number of partners: 51 Number of other lawyers: 17

Main Areas of Practice:

Corporate/M&A:

The firm has been involved in several cross-border M&As, private equity and venture capital transactions. Providing services to private equity funds since 1981, the firm has carried out more than 20 international joint ventures, notably on the financial services sector. The team advised on a unique transaction between a Brazilian private cooperative bank, the largest financial group in the Netherlands and one of the largest banks in the world.

Dispute Resolution & Litigation:

For over 60 years Silveiro Advogados has been on the cutting edge of legal practice. The Dispute Resolution department has 28 lawyers based in Sao Paulo and Porto Alegre. The team is specialized in civil procedural law, corporate law, agribusiness, contracts and has a successful track record all over Brazil recognized by peers and clients. The firm has pioneered arbitration practice in South of Brazil. Our attorneys also developed complementary competences in areas such as mediation, negotiation, administration and public sector issues. The practice is business-oriented and geared towards cost-effective strategies that focus on preventing litigation. The portfolio includes substantial flow of strategic corporate and commercial disputes (USD 6 billion); heavy construction issues; class actions; debt collection for banks and judicial restructuring disputes.

Tax:

Silveiro Advogados has an experienced tax team, composed by lawyers with extensive knowledge not only in tax law but also in corporate law and accounting. Based in São Paulo and Porto Alegre, the team provides clients both with tax consultancy and tax litigation services. Regarding the consultancy practice, it's worth highlight the work carried out with several industries for the correct collection of PIS and COFINS and for compliance with special regimes. The department also has strong expertise in the auto parts sector in relation to the ICMS-ST and also to the differentiated regime of PIS and COFINS. Silveiro is recognized by peers and clients for its successful track record for resolving complex tax matters and for giving every case the special and personal attention it deserves.

Intellectual Property & Technology:

The firm pioneered online domain name dispute resolution proceedings and is nationally recognized on protection of intangible assets on digital chan-

nels. The team provides crisis management support on cyber incidents and data breaches and is a leading provider of legal support to some of the largest Brazilian companies on compliance with the recent Legal Framework for the Internet (Marco Civil) and especially with the new Brazilian General Data Protection Law (LGPD). Silveiro was the first Brazilian firm to register trademarks on the ICANN Trademark Clearinghouse and represents 3 of the 7 Brazilian brand applications to operate New gTLDs before the ICANN. The team is also known for having strong international credentials (including LL.M., post-graduation studies, working experiences and certifications in the United States, Argentina, Switzerland, Italy, Spain and Netherlands).

Real Estate:

Silveiro's Real Estate Practice covers a wide range of rural, commercial and residential real estate matters, including developments, investment transactions, and corporate structuring. The department has deep experience in real estate contracts – purchase, lease, built-to-suit, surface, construction and usufruct agreements, due diligence, as well as for settling issues concerning land rights and registry matters. The team is also known for its expertise in financial operations and real estate funds, being recognised in the market for dealing with major projects related to agribusiness and investment funds.

Labour & Employment:

The firm holds a vast and successful experience with union's negotiations. On litigation, the team is able to deal with massive cases while keeping a tailor-made devotion to each lawsuit and creating precedents in the highest courts. The team also provides legal advice and assistance to human resources departments, including on the restructuring of internal procedures.

Administrative & Public Law (including Competition & Antitrust):

The department benefits from the experience of a former Attorney General and Chief of Staff for the Federal State of Rio Grande do Sul. The team assists clients on public biddings, before regulatory agencies, and also on litigation in judicial, administrative and control courts, with a high success rate. The team has expertise on anti-trust matters, including M&A transactions and investment funds, and has been advising on compliance and antibribery.

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CONTACTS

Corporate, M&A: Pedro Chagas

Dispute Resolution: Ricardo Ranzolin

Bankruptcy: Daniel Báril, Ricardo Borges Fortes

Tax: Alberto Brentano, Sérgio Lewin, Maria Angélica Feijó

Intellectual Property: Rodrigo Azevedo

Real Estate: Rodrigo Mutti

Labour & Employment: Guilherme Guimarães

Administrative & Public Law: Ricardo Leal de Moraes

Family/Matrimonial: Fernando René Graeff

Family/Matrimonial:

The team is highly specialised and has crafted state-of-the-art precedents in the Brazilian superior courts. Its distinctiveness also stems from a close multidisciplinary work for succession planning, either for individual, companies or family businesses, together with the firm's corporate and tax departments.

Bankruptcy:

The bankruptcy practise at Silveiro Advogados dates back to the firm's origins and its core corporate practise areas. It has throughout time been part of the firm's long tradition in providing our corporate clients with legal assistance in all their needs. Today, the department relies on a highly specialised team with vast experience and specific education in the topic. Silveiro Advogados bankruptcy team is now known for achieving solutions through a creative approach which ultimately results in the client's turnaround. The approach is multidisciplinary and includes finance advisors. The industries of the firm's clients are broad, including financial institutions, as well as other creditors, debtors and third parties interested in the acquisition of stressed assets.

Languages:

English, French, German, Hebrew, Italian, Portuguese, Spanish.



SOUTO CORREA ADVOGADOS

Senior Partners: Anderson Cardoso, André Gomes, Anna Paula de Abreu da Costa Carvalho, Carlos Souto, Diogo Squeff Fries, Fernanda Girardi, Fernando Ayres, Fernando Pellenz, Giacomo Paro, Gilberto Corrêa Junior, Guilherme Rizzo Amaral, Henry Lummertz, Joel Gallo, Jorge Cesa, Leticia Provedel, Livia Amorim, Luis Felipe Spinelli, Marcelo Gandelman, Mauricio Paschoal, Paulo Souto, Raquel Stein, Roberta Feiten, Rodrigo Tellechea, Ricardo Quass Duarte.

Number of partners: 24 Number of other lawyers: 95

Firm Overview:

The team assists clients in Brazil and abroad in all areas of business law. To achieve that, it relies on professionals who are fluent in several foreign languages, which enables them to meet the standards and requests from various countries, especially through its Asian, German and Latin desks.

Main Areas of Practice:

Administrative/Regulatory:

The firm has expertise in procurement and government contracts, concessions, permissions and authorisations, expropriation and administrative easements, sanctioning proceedings, misconduct actions, anticorruption law etc. The firm represents clients in infrastructure related matters, particularly regarding energy, oil and gas, sanitation, harbours and airports, railways and mining.

Consumer & Product Liability:

The firm manages strategic lawsuits involving consumer rights, such as collective actions. Experience includes handling public civil inquiries and strategic administrative cases filed by consumer protection and defense authorities. The team handles product liability lawsuits and recall campaigns. The area advises clients on consumer internal policies.

Corporate & M&A:

The team handles all matters related to a company's day-to-day corporate and governance routines. Attorneys take part in several transactions including mergers and acquisitions, shareholder agreements, and due diligence procedures. On the contractual side, the team negotiates and drafts commercial, distribution and agency agreements. The corporate team works with related practice areas, such as real estate, timberland investment and agribusiness.

Corporate Criminal:

The area covers corporate criminal issues from a truly multidisciplinary angle. The team assists natural and legal persons regarding criminal matters during criminal investigations and in lawsuits before federal and state courts. This area's deep involvement in each case and the technical knowledge of the team guarantee quick responses and efficient solutions in all stages of the criminal process.

Dispute Resolution: Arbitration & Mediation:

The team handles domestic and international mediations and arbitrations, arbitral letters, challenging and annulment of arbitral awards, recognition and enforcement of foreign arbitral awards. Advises clients in the negotiation and drafting of arbitral clauses. Team members also act as arbitrators and mediators.

Dispute Resolution: Litigation:

The firm has experience in the prevention and resolution of complex litigation in the administrative and judicial spheres, representing clients before all courts. It also cooperates with clients in the definition of strategies to reduce litigation, and advises them in accordance with the needs of their businesses.

Environmental & Sustainability:

The firm provides consultancy services regarding compliance with environmental legislation, analysing possible opportunities arising from legal benefits. The team also assists with environmental, administrative and legal proceedings, including monitoring civil inquiries and public civil actions, negotiating settlements with public authorities, and providing assistance with licensing.

Intellectual Property & Entertainment:

The firm advises clients on issues related to trademarks, brands, franchises, copyright law, domain names, industrial design, know-how, business secrets, software, unfair competition, e-commerce, corporate name disputes, trade-dress, biotechnology, cultivation, genetic patrimony access (CGen), and all related areas, including application and protective measures. It assists clients in matters related to the recording and audiovisual industry, events, online content providers, TV broadcasters, advertising agencies, copyrights, image and voice rights, sponsorships, advertisements and branded entertainment.

Labour:

The team acts in litigation cases and in consultancy. Experience includes managing the relationship with union entities and negotiating collective agreements. The team deals with due diligences and the management of financial liabilities, and reviews HR proceedings. Also in its purview is the drafting of contracts, internal policies and codes of conduct, and conducting in-company training sessions on labour-related matters.

Restructuring & Insolvency:

Regularly assists and represents debtors and creditors involved in judicial and extrajudicial restructuring, bankruptcies and in the extrajudicial liquidation of companies. Acts in the restructuring of debts, negotiating with debtors and creditors, as well as in the sale or acquisition of companies and/or distressed assets.

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Tax:

The firm offers a wide range of tax consultancy and litigation services at the federal, state and municipal levels, including issues such as social security contributions, operation restructuring, tax benefits, mergers and acquisitions, tax replacements, transfer pricing and due diligences, as well as the legislative process. The team is recognised for its expertise in customs law, analysing foreign trade taxation, tax classifications, among others.

Contacts:

Administrative & Regulatory: Livia Amorim
Agribusiness: Fernando Pellenz
Compliance: Carlos Souto
Consumer & Product Liability: Roberta Feiten
Contracts: Fernanda Girardi
Corporate & M&A: Carlos Souto
Dispute Resolution: Guilherme Rizzo Amaral
Environmental & Sustainability: Fabiana Figueiró
Financial & Capital Markets: Gilberto Deon Corrêa Jr.
Intellectual Property & Entertainment: Leticia Provedel
Labour: Patricia Alves
Real Estate: Fábio Baldissera
Restructuring & Insolvency: Luis Felipe Spinelli
Tax: Giacomo Paro
Timberland: Gilberto Deon Corrêa Jr.
Wealth & Succession Planning: Daniel Alt
White-Collar Crimes: Antonio Tovo
Asian Desk: Guilherme Rizzo Amaral
German Desk: Jorge Cesa
Latin Desk: Raquel Stein
Startup Hub: Rodrigo Tellechea

SOUZA, MELLO E TORRES ADVOGADOS

Managing Partners: Luis Souza, Carlos Mello, Clovis Torres and Alexandre Simões Pinto

Senior Partners: Sergio Laclau, Fabricio Cardim, Natalia Teixeira, Bruno Sartori,

Renata Ribeiro and Vitor Arantes

Number of partners: 10 Number of other lawyers: 35

Firm Overview:

Souza, Mello e Torres is a multidisciplinary firm that allies the expertise of renowned lawyers in the transactional practice and young lawyers with solid academic background and experience, providing personalised high-standard legal services. The team comprises around 30 attorneys who are closely involved with the clients' most relevant business transactions and most critical disputes in various integrated practice areas through its offices located in São Paulo and Rio de Janeiro.

Main Areas of Practice:

M&A & Private Equity:

The firm advises Brazilian and foreign clients on the buy- and sell-side of M&A and private equity transactions. The foreign clients include companies investing in Brazil for the first time and that require guidance to understand the complex Brazilian legal system, as well as those expanding their activities in the country. The firm supports them in all areas and stages of company and asset acquisitions, assisting and coordinating all aspects of the legal due diligence and competitive processes. This includes preparing letters of intent and offers, drafting and negotiating purchase and sale agreements and other related documents, as well as support during closing and other perfection procedures.

Corporate:

The firm advises clients in complex corporate restructuring transactions (such as mergers, spin-offs, joint ventures, etc.) involving publicly and privately held companies. The firm also develops and improves clients' corporate governance practices, such as internal policies, and draft and negotiate documents like shareholders agreements, articles of association and minutes of shareholders meetings, including support in filing documents with the relevant public authorities such as commercial registry boards.

Project Finance:

The firm advises clients in the structuring of national and cross-border project finance transactions in various industries, involving funding by direct and indirect financing, including via multilateral organisations, export development agencies, development banks, national and international financial institutions, and capital markets transactions. The firm's advice comprises all stages of project finance, including structuring and implementation, due diligence, drafting and negotiation of applicable documents, and analysis of tax and regulatory aspects.

Infrastructure:

The firm advises clients in all infrastructure segments, at all stages of the relevant projects, including drafting and negotiating various types of contracts, such as engineering, procurement and construction agreements (EPC and EPCM), operation and maintenance agreements (O&M) and equipment supply agreements, among others. Furthermore, the firm also provides legal support to clients in the modeling and structuring of greenfield and brownfield projects, daily regulatory

requirements, establishment of public-private partnerships and bidding processes.

Capital Markets:

The firm advises clients in the implementation of financing in the local and international capital markets, by means of public offerings or private placements, tender offers and securitisation transactions, including the issuance of equity and debt instruments locally and internationally. The firm also provides legal advice in registration procedures with the Brazilian Securities Commission (CVM) and in public offerings of investment fund shares in the Brazilian capital market.

Banking & Finance:

The firm advises clients in local and international financial market transactions, such as financing, structuring and negotiation of derivative instruments (CGD, ISDA and certificates of structured operations), debt restructuring and foreign investments. Furthermore, the firm also advises clients in the incorporation of financial institutions and other entities supervised by the Central Bank of Brazil and the Brazilian Securities Commission, and also in complying with regulatory obligations.

Tax:

The firm advises and represents clients in administrative and judicial proceedings involving tax matters, direct and indirect taxation consultancy, tax planning and special tax regimes for companies. The practice works in cooperation with the firm's other practice areas to provide accurate legal advice on tax impacts of M&A, banking and capital market transactions, among others.

Antitrust:

The firm advises clients on strategic matters related to the Brazilian antitrust law, including the representation of national and foreign companies in submitting requests for approval of mergers and acquisitions or oppositions to transactions, as well as in investigations of conducts by the Brazilian competition authority (CADE). The firm also supports clients in structuring corporate transactions and business arrangements as well as in preparing and reviewing internal commercial policies and procedures for companies.

Litigation & Arbitration:

The firm advises national and foreign clients in legal proceedings conducted by Brazilian courts, as well as in arbitration under the auspices of the main national and international arbitration chambers and courts. The practice has recognised experience with complex and strategic litigation involving matters related to civil, administrative, corporate and financial conflicts, including with respect to financial and capital market transactions involving publicly and privately held companies, investment funds, financial institutions, state-owned companies, as well as consumer and bankruptcy law.

Mining:

The firm advises clients in demands related to mining sector regulation, as well as in the structuring and development stages of mineral exploration, mine development, extraction and trading. The firm provides a

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Infrastructure: Luis Souza and Clovis Torres

Capital Markets: Carlos Mello and Vitor Arantes

Banking & Finance: Luis Souza and Clovis Torres

Tax: Bruno Sartori and Renata Ribeiro

Antitrust: Fabricio Cardim

Litigation & Arbitration: Sergio Laclau

Labour: Matheus Cantarella Vieira

Mining: Clovis Torres

Compliance: Fabricio Cardim

Startups & Venture Capital: Roberto Panucci

Environmental: Clovis Torres

Crisis Management:

Clovis Torres e Renata Ribeiro

complete consulting in matters regarding the different segments of the mining industry, especially in demands related to investments, financing, corporate transactions and strategic and commercial agreements involving mining assets and companies.

International Work:

The firm advises local and foreign clients in several aspects of the Brazilian law and has also been consistently involved in several international cases, including cross border M&A transactions and investments, financing and advice to multinational companies. In each practice area, the firm has highly qualified experts, most of them holding international experience acquired in postgraduate courses in well-known foreign universities or working as international associates in important law firms and institutions of major financial centers in the world.

Languages:

English, French, Portuguese, Spanish

Clients:

The firm provides a full range of legal services to satisfy the various demands of its clients, which are among world's leading corporations, financial institutions, multilateral agencies and private equity firms, as well as to governmental bodies, individuals and nongovernmental organisations.



SPLAW – SPIEWAK E CARNEIRO ADVOGADOS

Managing Partner: Benny Spiewak (benny.spiewak@splaw.com.br)

Number of partners: 4 Number of lawyers: 18

Firm Overview:

SPLAW has become a go-to option for sector-specific services on a cross-border basis, covering intellectual property law, a diverse range of regulatory compliance needs, government relations, employment law and transactional legal services particularly in relation to healthcare and life sciences, food and technology, and a growing range of other manufacturers. The firm advises clients on Brazilian, Latin American and global portfolio work. The firm is widely and consistently recognised as an industry leader by top publications and legal sector ranking organisations, including Chambers & Partners, The Legal 500, Best Lawyers, Patent 1000, Intellectual Asset Management, Leaders League and the Brazilian legal trade publication, *Análise Advocacia*.

Main Areas of Practice:

- Corporate & Commercial Transactions
- Data Privacy
- Food
- Government Relations & Policy
- Healthcare
- Intellectual Property
- Life Sciences (including Pharmaceuticals, Biotech & Biopharmaceuticals, Medical Devices & Medical Technology, Research Organisations)
- Regulatory Compliance
- Technology

Industries Served:

The firm has extensive experience in representing a range of major industry sectors, including (but not limited to):

- Food – sample clients include Nestlé and JBS S.A., the world's largest meat processing company
- Healthcare– sample clients include Dana Farber Cancer Institute and DASA's Santa Paula Hospital
- Life Sciences, including pharmaceutical, biotech and biopharmaceutical, medical device and medical technology companies, as well as regulators, industry associations and research organisations– sample clients include Teva, Boehringer Ingelheim, Daiichi Sankyo, Eisai, Johnson & Johnson, Dr. Reddy's, Celler Pharma, ABIMED, DNA Capital, and the UK Intellectual Property Office
- Technology– sample clients include Oxitec Ltd and global education company COGNA

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Recent highlights from 2020-21 include:

- Assisting Teva with various matters, importantly including the Brazilian launch of its blockbuster migraine treatment, Ajovy
- Advising pharmaceuticals company Boehringer Ingelheim on the complex IP topic of data exclusivity in the Brazilian market, as well as related data protection and unfair competition issues
- Advising JBS S.A., the world's largest meat processing company, on protection of its IP against more than 20 instances of cybersquatting
- Managing COGNA's global trademark portfolio needs, covering prosecution, licensing and anti-counterfeiting
- Advising ABIMED (Brazil's main medical devices industry association) on crucial issues arising from COVID-19
- Advising DASA's Santa Paula Hospital, and its investment arm, DNA Capital, in negotiating and rolling out a series of trials and research focused on COVID-19

Languages:

Brazilian Portuguese, English, Hebrew

STOCHE FORBES ADVOGADOS

Firm Overview:

Stocche Forbes is formed by attorneys with extensive experience advising Brazilian and foreign entities doing business in all economic sectors in Brazil. The firm's teams are equipped to handle the most complex and sophisticated legal issues impacting clients' activities. The firm covers all practice areas.

Stocche Forbes is structured to ensure the rendering of its services with intensive partner involvement, and with teams which offer the ideal combination of attorneys and expertise for each specific matter.

Stocche Forbes strives to form long term strategic relationships with its clients, forged on the trust that the firm will provide services at the highest standards of efficiency, responsiveness, quality and ethics, proactively seeking to identify and understand the issues that are relevant to clients' business, and offering creative and practical solutions.

Central to the firm's vision and values is a collaborative and open working environment which encourages the attraction, retention, motivation and development of Stocche Forbes' attorneys.

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STOCHE FORBES

A D V O G A D O S

TAVARES ADVOGADOS

Managing Partner: André Tavares

Senior Partners: Daniel Chacur de Miranda, Fernanda Medina Pantoja

Partners: Ana Luiza Comparato, Livia Saad, Luiza Dias Martins, Vanessa Matos

Junior Partners: Ana Elisa Correa, Guilherme Macedo, Pedro Wright

Number of partners: 10 Number of other lawyers: 15

Firm Overview:

Tavares Advogados is a specialised boutique firm, founded by a group of partners with in-depth experience of complex civil, insurance, corporate and commercial litigation and arbitration proceedings as well as loss adjustment procedures. The firm also offers advice and assistance on insurance and reinsurance matters, including international work, as well as regulatory, civil and corporate strategic advice support for clients within the sector.

Main Areas of Practice:

Dispute Resolution: 40%

Insurance: 60%

Dispute Resolution:

The firm's Dispute Resolution Practice represents clients before Brazilian courts of all instances (state, federal and superior), before administrative tribunals and before domestic and international arbitration tribunals. The firm has been involved in several of the major and cutting-edge insurance litigation and arbitration cases since its foundation, as well as in other relevant cases involving commercial and contractual disputes.

Insurance:

The firm's Insurance Practice acts in all fields of Insurance Law, particularly in issues pertaining to D&O, E&O, life insurance, personal accident insurance, property cover, operational risks, guarantees, civil liability, capitalisation and private pensions. Tavares Advogados has experience of high-profile strategic litigation with significant high contingency potential, including very substantial compensation claims, constitutional lawsuit and related applications filed with a view to the formation of binding court precedents. The firm offers planning and strategic advice services, including the drafting and review of contracts, advice and assistance with loss adjustment procedures, liaison and representation before the regulatory agency SUSEP, and litigation portfolio management.

International Work:

Tavares Advogados regularly advises international clients on multi-jurisdiction matters involving arbitration and loss-adjustment procedures.

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Website: www.tavad.com.br

Languages:

English, French, Italian, Portuguese, Spanish

Clients:

AXA XL, Banco Bradesco, BTG Pactual, Caixa Seguradora, Chubb, CNSEG, Fenaber, IRB Brasil Re, Mapfre, Metlife, Munich Re, Swiss Re, THB and Zurich



TAVARES ADVOGADOS

TEPEDINO, BEREZOWSKI E POPPA ADVOGADOS

Firm Overview:

Tepedino, Berezowski and Poppa Advogados was founded in 2011 by a group of renowned professionals with significant presence in the dispute resolution area, acting as a litigation boutique in relevant cases throughout the country by providing highly specialised service, with intense partner involvement, to an expressive client portfolio, both national and international.

The firm is qualified to represent clients before the Judiciary, Arbitration Courts and Administrative Bodies in contentious matters regarding commercial law, corporate law, banking, bankruptcy and restructuring, civil law, insurance, competition law, consumer rights, industrial property and administrative law. The firm also provides consultancy in pre-litigious matters, advising clients with legal opinions as well as negotiating agreements.

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THOMAZ BASTOS, WAISBERG, KURZWEIL ADVOGADOS

Managing Partners: Joel Luís Thomaz Bastos, Ivo Waisberg, Bruno Kurzweil de Oliveira

Senior Partners: Joel Luís Thomaz Bastos, Ivo Waisberg, Bruno Kurzweil de Oliveira,

Ricardo Pomeranc Matsumoto, Herbert Morgenstern Kugler, Gilberto Gornati,

Adriana Maria Cruz Dias de Oliveira

Number of partners: 7 Number of other lawyers: 39

Firm Overview:

Thomaz Bastos, Waisberg, Kurzweil Advogados is a boutique specialised in debt restructuring and insolvency, complex litigation and arbitration, and corporate and financial transactions. Opened in October 2016, the firm handles in and out court restructurings, providing litigation counsel and advising on arbitrations, as well as corporate and banking transactions. In 2018 Gilberto Gornati became partner and Carlos Teixeira Leite Filho, retired from the Judiciary, joined the firm as a Consultant.

Main Areas of Practice:

Bankruptcy & Restructuring: 65%

Dispute Resolution: Litigation & Arbitration: 35%

Bankruptcy & Restructuring:

The firm's team has acted in the most important recent insolvency cases in Brazil, counselling debtors, creditors and investors in all aspects of debt restructuring and insolvency, including strategy, negotiation, participation in shareholders' and creditors' meetings, litigation and accomplishment. In 2020 the team represented the debtor in very important in-court restructurings, such as OAS Group, Heber Group, BR Pharma Group, Bom Jesus Group, Globoaves, Abengoa Bioenergia, Avianca, Saraiva. Out-of-court, the team assisted the debtor in the restructuring of Queiroz Galvão Energia, Usina Santa Terezinha and Libra Group.

Dispute Resolution:

Thomaz Bastos, Waisberg, Kurzweil Advogados advises its clients in complex and strategic dispute resolution, which includes commercial, corporate, civil and antitrust litigation and arbitration as well as preventive measures, out-of-court questions and preparation for litigation, arbitration and settlement. The main cases are confidential.

International Work:

In many cases, the team has acted together with foreign law firms in order to deal with cross-border aspects of restructuring and insolvency, such as the recognition of the restructuring plan of OAS and the recognition of the judicial reorganisation of an English trading company of Bom Jesus Group by the English courts. Thomaz Bastos, Waisberg, Kurzweil Advogados has also acted together with foreign law firms advising a Brazilian mill in an international arbitration before the Refined Sugar Association in London.

Languages:

English, Portuguese.

Clients:

The firm gives advice mainly to agribusiness groups, construction groups, financial institutions, investments funds, investors, family offices, and retail chains.

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CONTACTS

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Bastos, Ivo Waisberg, Bruno Kurzweil de

Oliveira, Herbert Morgenstern Kugler, Gilberto

Gornati, Adriana Maria Cruz Dias de Oliveira

Dispute Resolution: Ivo Waisberg, Ricardo

Pomeranc Matsumoto, Joel Luís Thomaz Bastos

TOJAL RENAULT ADVOGADOS ASSOCIADOS

Founding Partners: Sebastião Botto de Barros Tojal and Sérgio Rabello Tamm Renault

Partner: Jorge Henrique de Oliveira Souza

Number of associates: 18

Firm Overview:

Over its 40 years of history, Tojal Renault Advogados has built the reputation of a highly specialised firm, acting in the advisory and litigation areas throughout the national territory.

The firm joins tradition and great experience and combines all this history with an exclusive look for each case it takes on. The firm always seeks to understand the business and the needs of its clients, with the objective of offering assertive, effective services that bring real results.

The firm is proud to act with ethics and it maintains high technical precision in the performance of its functions. All these features reflect in the work of its entire team, which are stimulated daily through rapport, dedication, availability and proximity to its clients.

Main Areas of Practice:

Political Agents & Public Servants:

- Disciplinary Proceedings
- Investigations in Accountability Offices, Public Prosecution Offices, Court of Auditors
- Specific topics that are internally addressed in the respective public bodies (direct administration, local authorities, state-owned and private-public companies)

Compliance & Anti-corruption:

- Assistance in the implementation of integrity programs, aligned with national guidelines issued by the Accountability Office and other control bodies, as well as with international guidelines, arising from the provisions found in the Foreign Corrupt Practices Act (FCPA) and in the UK Bribery Act
- Institutional design of the integrity program, the firm works in order to ensure its effectiveness
- Training
- Internal investigations
- Complaint investigations
- Due diligences

Investigations, Public Civil Actions &

Administrative Misconduct:

- Institutional relationships, seeking judicial, administrative or business solutions (agreements)
- Monitoring of investigations and administrative procedures conducted in the various public sector bodies, such as Public Prosecutors Office and Parliamentary Committees of Inquiry (CPI's)
- Impact and risk analysis

- Development of strategies aimed at the adoption of preventive measures
- Defence of companies, public agents and private agents in investigations and lawsuits aimed at investigating undue acts and reimbursement to the public treasury

Bids & Administrative Contracts:

- Assistance to those interested in participating in bidding procedures or those who already explore activities through administrative contracts, coming from public-private partnerships, concessions, permissions and authorisations
- Meeting the needs of relationships with the Public Administration, assisting in all stages from the preparatory procedures for bidding to the execution of administrative contracts
- Participation in public hearings
- Integrated analysis of the public notice
- Structuring of proposals, as well as the preparation of documents, both in the administrative and judicial spheres, aiming at questioning acts performed in the scope of bidding and providing better service to meet the interests of clients
- Development of strategies and preparation of legal opinions related to modeling, implementation of the project and maintenance of the economic-financial balance of the contract

Negotiation of Agreements with State Authorities:

- Negotiation with Public Authorities, whether political, corporate, criminal or administrative in nature
- Negotiations for the reaching of leniency agreements based on the Anti-Corruption Law (Law No. 12,846/2013)
- Negotiations for conduct adjustment terms (TAC's) and substitute sanction agreements within regulatory agencies

Regulation:

- Assistance with agents who work in regulated sectors, whether those who provide public service under delegation or those who exploit economic activity
- Representation before the control and supervisory bodies in the litigation sphere, in administrative proceedings arising from the state's police power, implementation of contractual and regulatory obligations or those filed for the restoration of the economic and financial balance of contracts and for tariff review, as well as the judicial representation of these interests

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Website: www.tojalrenault.com.br

- Drafting of opinions
- Risk assessments
- Strategies and policies related to regulated services with a view to providing all the necessary subsidies for decision-making

Urban & Environmental Areas:

- Consulting in the preparation, application and interpretation of Master Plans
- Preparation, application and interpretation of the discipline of land use and occupation
- Preparation, implementation and interpretation of sectoral urban plans, such as Urban Mobility Plan, Environmental Sanitation Plan, Solid Waste Plan
- Full monitoring of the urban licensing process before the Municipality
- Processes involving urban restrictions or limitations
- Modeling of consortium urban operations and urban planning in the form of Public-Private Partnerships and their types

Languages:

English, French, Italian, Portuguese and Spanish.

TORTORO, MADUREIRA & RAGAZZI ADVOGADOS

Managing Partners: Caio Madureira and José Luiz Ragazzi

Number of partners: 16 Number of other fee-earners: 132

Firm Overview:

Founded in 2012, Tortoro, Madureira & Ragazzi Advogados is a mid-sized renowned Brazilian business law firm, focused on developing tailored solutions for nationwide companies operating in strategic sectors of the economy. With a team of 250 professionals, the firm's performance stands out for its partner's personal handling of cases and their high technical qualifications and deep level of specialisation. All of them are experienced before the regional and superior courts in the execution of orders and oral hearings.

Main Areas of Practice:

- Administrative, Public & Regulatory Law
- Arbitration & Mediation
- Banking & Finance
- Civil Litigation
- Constitutional Law
- Consumer Law
- Contracts
- Corporate Law
- Credit Recovery, Bankruptcy & Court-Supervised Reorganisation
- Electricity
- Estate Planning Family Law & Succession
- Insurance & Reinsurance
- Labour & Employment
- Real Estate
- Tax

Industries:

- Agribusiness
- Automotive
- Civil Construction & Real Estate Development
- Communication
- E-commerce
- Education
- Electricity
- Financial Institutions
- Food
- Glass
- Insurance & Reinsurance
- Oil & Gas
- Retail
- Technology
- Tires

Labour & Employment:

With significant expertise in litigation, the firm's services include technical work focused on the analysis of labour contingencies and liabilities, staff restructuring and employee allocation, closing branches or company dissolution, outsourcing services and structuring compensation (salary and benefits). The firm also participates in the application and development of benefit plans in various modalities such as

stock options, bonuses and profit sharing, changes in employment contracts, transfers of employees at national and international level and collective bargaining.

The litigation team represents clients' interests under the Labour Court System in individual and collective labour claims, and civil deeds in the public interest. The attorneys' experience in the administrative scope covers defence in preparatory procedures and public civil inquiries promoted by the Labour Prosecution Office, in notices of violation drafted by the Regional Superintendence of Labour and Employment, and in following up on inspections, notices of interdictions and more.

The firm is often involved in the defence of its clients in lawsuits filed by former employees who held senior positions or involving large risks to the image as moral and sexual harassment.

Civil Litigation:

The Litigation team represents almost half of the firm with 112 dedicated attorneys. The whole team is specialised in judicial and administrative procedures on behalf of international and local household names, like consumer protection agencies such as Procon (Consumer Protection Bureau) and other regulatory bodies.

The firm's mantra is 'partner's involvement from minute 1 and deep industry specialisation with our deep bench'. Such approach became fruitful over the years, placing Tortoro as the go-to law firm for complex litigation.

The firm has a strong presence in the financial and banking sector, representing the main players, who together account for 80% of the credit market and have trillions of reais in value of assets under management.

In addition, The firm has a relevant presence in the Brazilian electricity sector, which is one of the largest interconnected systems in the world and which will receive more than R\$ 450 billion in investments in the next 10 years.

With an office in Brasilia, the firm has considerable experience in proceedings pending before the Highest Courts.

Credit Recovery:

Representing the interests of creditors such as financial institutions, investment funds and industries, the firm acts proactively in locating debtors' assets by identifying procedures of attempted asset protection, as well as fraudulent conveyance and fraud upon the execution of judgment. The firm files court-supervised and out-of-court reorganisation proceedings in favour of creditors, identifying first priority claims

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The firm also has offices in Ribeirão Preto, Campinas and Brasília.

and proper filing of proof of claim, attending meetings, taking part in committees, reviews, objections to claim and negotiation of agreements in reorganisation plans.

Credit Recovery, Labour & Litigation Top Clients:

- **Agribusiness:** Louis Dreyfuss
- **Banking & Finance:** Santander, Itaú, Banco Safra, Banco Pan and CSF Bank
- **Retail:** Carrefour and Magazine Luiza
- **Food & Beverage:** Unilever, Camil and Arcor
- **Energy:** Câmara de Comercialização de Energia Elétrica (CCEE), Operador Nacional do Sistema Elétrico (ONS) and Elektro
- **Gas:** IBG
- **Insurance:** Zurich Santander
- **Tires:** Pirelli and Promition
- **Third Sector:** Ayrton Senna Institute.

Recent Highlight Deals:

- The firm advised the Electric Energy Trading Chamber (CCEE) in defining the strategy to face the judicialization of default in the Free Market for electric energy, which reached the sum of almost R\$ 8 billion in 2020
- The firm advised Banco Safra in the development of a defence strategy to face lawsuits involving the questioning of loan agreements, due to the economic effects of the Covid-19 pandemic
- The firm advised Banco Santander regarding an action against the Federal Government seeking the annulment of 3 labour infraction notices that resulted in the imposition of a millionaire fine, in addition to the recognition of the employment relationship of 629 outsourced employees with the bank

**TORTORO
& MADUREIRA
& RAGAZZI**
ADVOGADOS

TOZZINIFREIRE ADVOGADOS

Main Contacts: Fernando Eduardo Serec, Flávia Cristina Moreira de Campos Andrade, Luis Renato Ferreira da Silva, Marcelo Calliari, Maria Elisa Gualandi Verri, Patrícia Helena Marta Martins and Shin Jae Kim

Number of partners worldwide: 84 Number of other lawyers worldwide: 422

Firm Overview:

Established in 1976, TozziniFreire Advogados is a premier, full-service law firm ranking as one of the leading firms in Latin America.

Main Areas of Practice:

M&A, Corporate & Foreign Investment:

TozziniFreire is a leader in Brazil's M&A market and is actively involved in structuring high-profile transactions and executing all types of deals. TozziniFreire assists foreign investors in structuring and implementing multidisciplinary and multi-jurisdictional business transactions, advising on investment alternatives, corporate structures and in greenfield and brownfield projects.

Competition & Antitrust:

The firm provides assistance regarding merger reviews and anticompetitive conduct cases, including cartels and leniency matters, abuse of dominance and vertical restraints, with experienced professionals in corporate investigations and negotiations with the authorities.

Corporate Compliance & Investigation:

One of the first of its kind in Brazil, the practice has an eye on global trends and in-depth knowledge of corporate standards and practices for managing compliance and ethics issues. Its professionals are skilled in assessing corporate risks, conducting corporate investigations, developing and implementing specific programs based on the nature of the business and the risks identified.

White-Collar Crime:

The group is composed of professionals with technical knowledge, combativeness and extensive experience in representing clients through all phases of corporate and government investigations, taking advantage of the firm's full-service capability.

Agribusiness:

With the experience to assist clients through each step of the production chain, including detailed knowledge of raw-material markets, agricultural equipment factories, banking, transportation, logistics, distribution companies, consumer markets and foreign trade, the diversified background of the firm's agribusiness professionals allows TozziniFreire to present effective legal solutions tailored to the particular needs of its clients.

Crisis Management:

The crisis management practice has a multidisciplinary team that is highly qualified to assist clients from the most diverse sectors in complex crises generated by catastrophic and environmental events, investigations by public authorities, cyberattacks, economic issues, litigation or bankruptcy incidents, among others. Additionally, TozziniFreire has a physical structure available to serve as the basis of a crisis committee for clients, which promotes an environment for prompt response and support in making strategic decisions, helping in the division between those responsible for the crisis and business continuity.

Energy & Natural Resources:

TozziniFreire has been involved in several natural resources projects, including those related to non-renewable fuels and renewable energy. The firm is a pioneer in Brazil in climate change and carbon finance matters, and has been extremely active in the Brazilian ethanol and biodiesel sectors.

Real Estate:

The multidisciplinary practice provides advice on development and execution of large and structured real estate projects, as well as on several legal structures that make financial funding feasible for such projects. It has also been in the forefront of structuring agribusiness deals in Brazil.

Dispute Resolution – Litigation, Arbitration & Mediation:

The team is uniquely positioned to represent clients throughout Brazil in litigation and arbitration matters. It is frequently involved in Brazil's most significant cases and its members also serve as arbitrators and legal experts. TozziniFreire is also routinely engaged to assist clients in commercial mediation and other methods of alternative dispute resolution.

Restructuring & Insolvency:

The recognised expertise in litigation, contracts, capital markets and financial transactions makes the firm particularly well-qualified to negotiate, protect creditors and investors or acquirers interests, draft and review reorganisation plans in the course of corporate, business and debt restructuring processes.

Tax:

The firm provides high-quality assistance on tax matters and tax planning structures, including cross-border transactions involving transfer pricing and international tax treaty issues. It also handles complex cases tried at both the administrative and judicial levels.

Banking & Finance:

The practice has a long history of representing local and international financial institutions and major companies, offering extensive knowledge in structuring all types of complex finance and derivatives transactions. It has strong expertise in setting up foreign banks in Brazil and Brazilian banks abroad, and in-depth expertise advising financial institutions on banking prudential regulation and compliance issues.

Capital Markets:

The team has assisted major clients in the most significant transactions and offers extensive experience in handling the placement of securities in domestic and international markets, proved expertise in structuring public offerings of agribusiness, infrastructure and real estate securities and investment funds, and advising on the rules of the Brazilian Securities Commission (CVM).

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Languages:

Chinese, English, French, German, Italian, Japanese, Korean, Portuguese, Spanish.

International Work:

To help clients respond faster and more effectively to the increasing business opportunities, the firm pioneered the creation of foreign desks in Latin America. Starting with the Asian initiative (comprising of the China, Korea and Japan desks) and fast developing towards other markets (German desk and Latin America), these unique knowledge centres are staffed with professionals familiar with the culture, legal and business practices of each region, and who are charged with keeping up-to-date with bilateral trade relations developments between Brazil and those countries.

Clients:

The firm has a diverse group of clients, providing comprehensive services to national and multinational corporations, and governmental entities.

TOZZINIFREIRE
A D V O G A D O S

TRENCH ROSSI WATANABE

Management Committee Members: Claudio Moretti, José Roberto Martins and Simone Dias Musa
 Number of partners: 49 Number of lawyers: 173

Firm Overview:

Considered one of the largest and most renowned corporate law firms in Brazil, Trench Rossi Watanabe has a comprehensive and reputable practice, with expertise in all areas of law. Established in 1959, the firm provides legal services to national and international clients from various markets, assisting them in managing their business in an ethical and efficient manner.

With offices located in São Paulo, Rio de Janeiro, Brasília and Porto Alegre, the firm is ready to advise its clients with the knowledge and confidence required to address Brazilian laws, legal systems and unique business practices.

Worldwide Presence:

Through strategic cooperation with Baker McKenzie for consulting on foreign law, the firm provides its clients with access to a global perspective from one of the broadest and strongest legal networks, working collaboratively with knowledgeable lawyers in several jurisdictions, providing insights and support to its clients' operation wherever and whenever they need it.

Innovation & Modern Management:

Trench Rossi Watanabe was one of the first Brazilian law firms to act full service, think in a multidisciplinary way, implement state-of-the-art technology to assist in cases and use artificial intelligence legal tools in the procedural routine.

The firm follows global market trends to offer unprecedented legal solutions for leading-edge cases in the most diverse industries and stands out for its modern management.

Its culture of innovation and advanced organizational structure, including a Management Committee composed of three partners, allows the firm to be always one step ahead.

Areas of Practice & Industry Groups:

Trench Rossi Watanabe advises on both transactional and general legal matters through its award-winning industry and practice groups.

Aerospace and Defence; Agribusiness; Antitrust; Arbitration; Banking Law, Financial Law and Project Finance; Capital Markets (debt and equity); Compensation; Commercial Contracts; Consumer Law; Corporate; Credit Restructuring, Reorganisation and Insolvency Procedures; Criminal; Energy, Mining, Petrochemical and Infrastructure; Environment and Climate Change; ESG - Environmental, Social and Governance; Ethics, Compliance and Investigations; Information Technology and Communications; Insurance and Reinsurance; Intellectual Property; Industrials, Manufacturing and Transportation; International Commerce; Labour; Life Sciences; Litigation; Media and Entertainment; Mergers & Acquisitions; Public and Regulatory law – projects; Real Estate; Succession Planning; and Tax.

Social Responsibility:

Trench Rossi Watanabe stands out for its efforts to promote a diverse and inclusive environment and acting responsibly with its entire network. Through its Corporate Social Responsibility Committee, the firm develops pro bono work, actions aimed at diversity and inclusion, sustainability and supports sociocultural activities.

Because of this strong commitment, the firm was widely recognised within this sphere:

- Small and Medium Enterprises (SME) category in 2019 and Company in Legal Services category in 2020 by Guia Exame de Diversidade for its initiatives in D&I
- Selo Municipal Direitos Humanos e Diversidade (Municipal Seal of Human Rights and Diversity) from São Paulo's City Hall, as one of the offices with the best practices within 'Woman,' 'LGBTI' and

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'Race Equality' themes in 2019 and in the 'Transversalidades' category in 2020

■ WILL Award - Women in Leadership 2020, from Valor Econômico, a renowned newspaper focused on business in Brazil, recognized as one of the companies with the best practices and policies focused on gender equity and the promotion of female leadership, winning first place in the Legal category

■ Leading Lights seal from Latin Lawyer and the Vance Centers for pro bono work throughout 2019 and 2020

Trench Rossi Watanabe also had 26 of its female lawyers ranked in Análise Advocacia Mulher in several categories, which positioned the firm in third place in the ranking by the number of admired female lawyers in Brazil.

Languages:

Portuguese, English, Spanish, French and Chinese

ULHOA CANTO, REZENDE E GUERRA ADVOGADOS

Senior Partners: Condorcet Rezende, João Dodsworth Cordeiro Guerra,

Carlos Alberto Alvahydo de Ulhôa Canto

Executive Board: Aloysio Meirelles de Miranda Fo, Antonio Carlos Garcia de Souza, Guilherme Rezende, Luiz Felipe Carvalho, Marcelo Fonseca, Isabel Lustosa, Eunyce Faveret, Christian Canto, Luís Claudio Pinto, Rubem Perlingeiro, Rodrigo Brunelli, Mariana Jatahy, Marcelo Santos, Alisson Carvalho, Paula Costa, Pedro Ulhôa Canto, Tatiana Carvalho, Pedro Chueiri, Alberto Bull, Guilherme Kluck Gomes, João Rigoni and Flavia Cavalcanti

Number of partners: 91

Firm Overview:

Ulhôa Canto is a Brazilian firm dedicated to business law. Since its foundation in 1959, Ulhôa Canto has been assisting in drafting tax bills and administrative directives going back to the Brazilian Tax Code itself. The firm is acknowledged as one of the most traditional law firms in Brazil and holds a prominent position among corporate law firms. By combining this tradition with a commitment to providing innovative solutions to its clients, Ulhôa Canto has achieved precedent-setting judicial and administrative decisions in many different sectors and has taken part in some of the most relevant business transactions that have occurred in Brazil in recent years. As a boutique firm with presence in Rio de Janeiro and São Paulo, Ulhôa Canto does not aim to be the largest law firm measured by number of lawyers, but to help its clients with their most challenging matters. To do so, the firm hires the very best law school graduates, the majority of which take postgraduate studies in top law schools in the US or Europe and work abroad as foreign associates. The firm promotes lawyers to partner based on merit and entirely from among its own associates. The result is a partnership with a cohesive perspective and a strong culture of excellency and meritocracy, comprised by a selective group of lawyers that can offer in-depth and original solutions.

Main Areas of Practice:

Tax:

Tax law is Ulhôa Canto's most traditional area of practice. It provides tax consulting services in general, including review of the tax aspects involved in corporate reorganisation and company acquisitions, drafting of legal opinions, implementation of tax planning, legal advice on the drafting of requests for advance rulings and for taxation under special rules and on the negotiations with public authorities in order to obtain tax incentives, whether for investments in a certain geographical region or based on the client's economic activity. The firm also notably conducts administrative and judicial tax litigation before Federal and State courts and Municipal boards; as a matter of fact, Ulhôa Canto's performance has been outstanding in tax litigation, including before the Federal Supreme Court, where some of the legal disputes handled by the Firm have become important leading cases in Brazilian case law.

Corporate, M&A & Capital Markets:

The firm's practice in corporate law and capital markets comprises all aspects of business law, providing complete assistance to its clients. The work performed in M&As and in corporate restructuring, whether or not related to tax planning, is one of the firm's highlights not only due to the number and diversity of the transactions in which it has provided legal advice during the last decades, but also due to the innovative solutions proposed.

Wealth Planning:

Ulhôa Canto harbors a widely recognised wealth planning practice, which handles succession and estate planning, relocation of individuals from Brazil to other countries, and complex asset-holding-structures for family governance. Ulhôa Canto is currently one of the leading firms in this sector.

Infrastructure & Project Finance:

Ulhôa Canto has provided its clients (lenders, sponsors or borrowers) with legal assistance in several project finance transactions involving the implementation and development of infrastructure projects, especially in the oil and gas, telecommunications, electric power, petrochemical and steel and iron sectors.

Electric Power:

Besides having legally advised the Brazilian Federal Government on the restructuring of the energy sector, Ulhôa Canto has advised clients regarding various aspects of this field including regulatory, tax, contractual and litigation matters, with strong practice before the regulatory agency of the sector. Ulhôa Canto is, nowadays, one of the leading firms in this sector.

Venture Capital:

The firm advises founders, companies, and funds in structuring and investing in start-ups, including various financing rounds and divestment routes.

Compliance:

The firm advises on the implementation and review of policies and internal rules, compliance due diligence, and identification of non-conforming practices in the corporate environment.

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Oil & Gas:

Ulhôa Canto has provided legal assistance to domestic and international companies operating in the oil and gas sectors since the 70s and has been at the forefront of several projects that encompass all phases of the oil and gas economic chain, including specific regulatory and tax matters.

Litigation & Arbitration:

Ulhôa Canto's litigation and arbitration area provides legal counsel to domestic and overseas clients in alternative dispute resolution proceedings before key courts both in Brazil and overseas.

Languages:

Portuguese, English, French, Spanish.

Clients:

The firm has a vast and diverse clientele formed by Brazilian and foreign individuals as well as companies operating in Brazil and abroad, from all segments of the economy.

ULHÔA CANTO
A D V O G A D O S

VEIRANO ADVOGADOS

Founding Partner: Ronaldo C Veirano

Managing Partner: Ricardo Veirano

Number of partners: 73 Number of associates, lawyers and consultants: 173

Firm Overview:

Veirano. Results-oriented law practice.

Founded in 1972, Veirano Advogados is one of the leading and most renowned Brazilian business law firms, focused on developing tailored solutions for multinational companies operating in strategic sectors of the economy. With a team of 600 professionals working in an integrated fashion, the firm handles both routine and complex multidisciplinary cases that require the coordinated talents of professionals with diverse areas of expertise. Veirano Advogados' services range from providing assistance in M&A transactions, privatisations and company formation to representing clients in disputes, from offering advice on tax issues and infrastructure projects to guiding oil and gas companies through the challenges inherent in a highly regulated industry, to name a few examples of the wide range of work. The main goal is to identify needs and develop tailored solutions, enabling safe and informed decision making – one client at a time.

Main Areas of Practice:

The firm's expertise covers a broad range of legal services:

- Antitrust & Competition
- Banking & Finance
- Capital Markets & Investment Funds
- Commercial Contracts
- Compliance & Investigations
- Consumer Affairs & Product Liability
- Corporate & Mergers and Acquisitions
- Data Protection & Privacy
- Dispute Resolution - Arbitration
- Dispute Resolution - Litigation
- Environment
- ESG - Environmental, Social & Governance
- Global Mobility
- Insolvency & Restructuring
- Intellectual Property
- International Trade / WTO
- Labour & Employment
- Private Equity

- Public Law
- Tax & Customs
- Venture Capital & Startups
- Wealth and Estate Planning & Family Law
- White-Collar Defence

Industries:

- Agribusiness
- Art & Culture
- Aviation & Aircraft Finance
- Information Technology & Communications
- Infrastructure & Projects
- Insurance, Reinsurance & Pension Funds
- Life Sciences & Healthcare
- Media & Entertainment
- Mining
- Oil, Gas & Biofuels
- Power
- Real Estate
- Shipping/Maritime & Port
- Sports

Desks:

- China Desk
- French Desk
- German Desk
- Israeli Desk

Alliances & Networks:

The firm maintains a wide network of key relationships across the globe and is a member of international alliances Global Advertising Lawyers Alliance (GALA), Islamic Finance Advisors (ISFIN), Ius Laboris and World Services Group (WSG). As a result, Veirano Advogados provides seamless services wherever they are required.

Clients:

The firm's clientele encompasses leading multinational companies across different industry sectors including:

- Agribusiness
- Automotive
- Banks & Financial Services
- Biofuels
- Chemical & Petrochemical

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- Healthcare
- Hospitality & Tourism
- Infrastructure
- IT & Telecommunications
- Machines & Equipment
- Metals & Mining
- Oil & Gas
- Pharmaceutical & Cosmetics
- Power
- Services
- Transport & Logistics

International Work:

In order to build strong client-service teams of specialists, the firm recruits lawyers from Brazilian universities and many are specialists with international education and practical skills gained in first-tier law schools and law firms in the US and Europe.

Languages:

English, French, German, Italian, Portuguese, Spanish.



VELLA PUGLIESE BUOSI E GUIDONI ADVOGADOS

Managing Partner: Rodrigo Vella, Antonio Celso Pugliese

Number of partners: 15 Number of lawyers: 84

Firm Overview:

Vella Pugliese Buosi e Guidoni Advogados is the most global and innovative law firm in Brazil, with the strategic alliance with Dentons, the world's largest law firm. It is a full-service law firm with an agile and collaborative approach that delivers the results its clients seek. Headquartered in São Paulo and with an office in Brasília, Vella Pugliese Buosi e Guidoni Advogados has more than 170 professionals — including more than 120 lawyers, counsel, paralegals and trainees — ready to serve clients in any area of law. The success of the firm is based on its deep and longstanding relationships with clients and its ability to develop, communicate and implement efficient legal solutions.

Main Areas of Practice:

Banking & Finance:

Direct loans and financings, crossborder financings, syndicated loans, project finance, development banks' and multilateral agencies' financing.

Contact: Rodrigo Vella

Email: rodrigo.vella@vpbg.com.br

Contact: Gabriella Maranesi Najjar

Email: gabriella.najjar@vpbg.com.br

Capital Markets:

Public or private offerings of stocks, depositary receipts, commercial paper, debentures, bonds and other securities; structuring of investment funds; issuance of debentures and commercial papers and advisory on debt renegotiation.

Contact: Gabriella Maranesi Najjar

Email: gabriella.najjar@vpbg.com.br

Competition/Antitrust:

Antitrust advice, submission and opposition of concentration acts, antitrust administrative and judicial proceeding (e.g. cartels, distribution, relationships, abuse of dominant position) and investigations of commercial defence (e.g. dumping).

Compliance:

The Compliance team is proficient and experienced in preventive measures, administrative procedures and leniency agreements related to all types of compliance, such as anti-corruption, antitrust, money laundering, fraud and labour.

Contact: Denise Leão Chachamovitz de Salles

Email: denise.salles@vpbg.com.br

Corporate/M&A:

Mergers and acquisition transactions, investments and divestitures, restructurings and corporate reorganisations, partnerships and joint-ventures, legal due diligences.

Contact: Rodrigo Vella

Email: rodrigo.vella@vpbg.com.br

Contact: Frederico Buosi

Email: frederico.buosi@vpbg.com.br

Contact: Bruna Gobbi

Email: bruna.gobbi@vpbg.com.br

Contact: Gabriella Maranesi Najjar

Email: gabriella.najjar@vpbg.com.br

Contact: Denise Leão Chachamovitz de Salles

Email: denise.salles@vpbg.com.br

Employment & Labour:

Labour litigation, labour advice, union negotiation, compensation and benefits' planning.

Contact: Marcos Renato Gelsi dos Santos

Email: marcos.santos@vpbg.com.br

Environmental:

Structuring and implementation of projects with environmental impacts, assessment of environmental compliance, administrative and judicial defence in proceeding and law suits involving environmental matters.

Contact: Antonio Celso Pugliese

Email: pugliese@vpbg.com.br

Contact: Anderson Moura

Email: anderson.moura@vpbg.com.br

General Corporate Practice:

Incorporation, maintenance and liquidation of Brazilian companies, foreign investments, foreign exchange control and currency remittances.

Contact: Rodrigo Vella

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Contact: Bruna Gobbi

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Contact: Denise Leão Chachamovitz de Salles

Email: denise.salles@vpbg.com.br

Intellectual Property:

IP contracts, licensing and technology transfer, trademarks and patents, copyrights, software protection.

Contact: Frederico Buosi

Email: frederico.buosi@vpbg.com.br

Contact: Patricia Barbosa

Email: patricia.barbosa@vpbg.com.br

Internet & Media:

Privacy data protection, cybersecurity, Internet and e-commerce contracts and regulations, directed marketing and social media, gaming, IP disputes in cyberspace, domain name disputes and media contracts and regulation.

Contact: Frederico Buosi

Email: frederico.buosi@vpbg.com.br

Contact: Patricia Barbosa

Email: patricia.barbosa@vpbg.com.br

Litigation & Arbitration:

Civil, commercial, corporate and capital markets litigation, bankruptcies and reorganisations, arbitration and alternative mechanisms for dispute resolutions.

Contact: Antonio Celso Fonseca Pugliese

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Contact: Nahima Muller

Email: nahima.muller@vpbg.com.br

Contact: Carolina Mansur

Email: carolina.mansur@vpbg.com.br

Real Estate:

Purchase and sale transactions, title and ownership investigations, developments, O&M and lease agreements.

Contact: Rodrigo Vella

Email: rodrigo.vella@vpbg.com.br

Contact: Daniel Lopes Coelho

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Email: daniel.coelho@vpbg.com.br

Regulatory & Administrative:

Administrative litigation in administrative courts and regulatory agencies, in government contracting, such as public bids, concessions and public-private partnerships — PPPs, and in consulting work relating to public services, such as ports, airports, highways, railways, energy, oil and gas, mining, telecom, radio and TV.

Contact: Fernando Villela de Andrade Vianna

Email: fernando.villela@vpbg.com.br

Contact: Renato Otto Kloss

Email: renato.kloss@vpbg.com.br

Tax:

Tax planning, tax benefits programs and administrative and judicial litigation assistance.

Contact: Antonio Carlos Guidoni Filho

Email: antonio.guidoni@vpbg.com.br

Contact: André Lemes

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Telecommunications & Technology:

Both regulatory and transactional work in the technology and telecom industries with an excellent track record in ITO and BPO industries, acting for both customers and vendors.

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Email: frederico.buosi@vpbg.com.br

Contact: Patricia Barbosa

Email: patricia.barbosa@vpbg.com.br

Languages:

English, French, Portuguese, Spanish.

Clients:

The firm provides legal services to a number of industries and business segments, for both domestic and international companies, such as the telecommunication, investment funds, agribusiness, energy, banking and technology.



VERNALHA PEREIRA

Managing Partners:

Number of partners: Number of other lawyers:

Firm Overview:

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VILAS BOAS LOPES FRATTARI ADVOGADOS

Managing Partners: Leonardo Wykrota, Rafael Frattari
 Number of senior partners: 7 Number of other lawyers: 44

Firm Overview:

Vilas Boas, Lopes e Frattari Advogados ("VLF") is committed to deliver high quality legal services under the premise of responsiveness by prompt attention personally given by partners and ability to react quickly to respond client's needs. Formed by professionals with solid practical experience and strong academic records, the firm excels in representing clients in intricate litigations and arbitrations as well as in providing legal assistance in a wide range of complex transactions. VLF is proud to be entrusted by companies of various industries and to participate in the history of the development of its businesses in Brazil. The level of involvement and commitment of its professionals facilitates the understanding of each company's culture and strengthens the ties between client and counsel, which allows the firm to present tailored solutions for the legal challenges faced by each client.

Main Areas of Practice:

Litigation & Arbitration:

VLF stands out as successfully representing clients in complex litigations and arbitrations. Cases usually involve contract controversies, construction claims, corporate disputes, and regulatory issues.

Corporate/M&A:

With an experienced team prepared to provide tailored solutions to any corporate matter, the firm renders different types of services with regards to corporate law:

- Regular maintenance of corporations and limited liability companies, in order to make sure that clients are in compliance with Brazilian corporate law
- Legal opinions in regard to specific issues involving corporate law
- Assistance in specific projects, such as mergers and acquisitions, corporate reorganizations, formation of joint venture companies and other corporate transactions
- Due diligence for the purposes of evaluating a potential acquisition or verification of compliance with corporate law. Corporate team works in constant interaction with tax staff

Mining:

VLF has extensive experience in effectively providing legal services for mining companies in its various stages of development. Assistance to the mining industry includes advice in mining law and regulations, acquisition of mineral rights, construction contracts, equipment procurement, land acquisition, and financing.

Tax:

The experienced tax group handles complex tax litigation in administrative and judicial courts with remarkable results. Additionally, the tax group assists corporate transactions in order to achieve the most tax efficient and riskless solution for an ongoing deal. The firm has also been engaged for providing legal opinions on specific tax matters.

Labour:

A qualified team represents clients in collective, administrative and individual litigation involving labour law with an outstanding rate of success. Mandates of clients usually include negotiation of collective agreement with unions. In addition, the labour team provides advice in this area in order to ensure that clients operate in compliance with Brazilian labour laws and regulations.

Infrastructure:

The firm advises clients with infrastructure projects related to construction and expansion of industrial plants, mines, roads, railroads, pipelines, terminals and ports.

International Commercial Transactions:

A highly qualified team provides legal assistance to Brazilian and foreign companies involved in international commerce.

Administrative Law:

VLF provides legal assistance with clients dealing with the government in public bids, construction contracts, and supply contracts.

Bankruptcy:

The firm provides legal assistance to companies involved in debt reorganisation and bankruptcy, as well as to creditors of a company that filed for reorganisation or was declared bankrupt.

Real Estate:

The firm has significant records in assisting real estate deals, including acquisition of real estate by investors, organisation of different real estate enterprises (commercial buildings, hotels, shopping malls, etc).

Foreign Investment:

VLF provides full assistance to the foreign person or company investing in Brazil, including general legal advice and filing the required registrations.

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Uberlândia: Av. Nicomedes Alves dos Santos, 3.600, sala 220, Uberlândia/MG

CONTACTS

Litigation: Daniel Vilas Boas, Leonardo Wykrota

Arbitration: Christian S B Lopes, Leonardo Wykrota, Daniel Vilas Boas

Corporate/M&A: Christian S B Lopes

Mining: Daniel Vilas Boas

Tax: Rafael Frattari

Labour Law: Daniel Ribeiro

Infrastructure: Christian S. B. Lopes, Rafael Frattari

International Commercial Transactions: Christian S B Lopes

Administrative Law: Maria Tereza F Dias

Bankruptcy: Daniel Vilas Boas

Real Estate: Christian S B Lopes

Foreign Investment: Christian S B Lopes

Energy:

VLF is recognized in the energy market for having extensive experience in the sector. VLF represents clients in complex arbitral and judicial conflicts and regulatory demands, as well as in the development of projects, M&A operations, reorganizations and corporate restructuring, always taking into account the particularities of the market for the best result.

Clients:

VLF is engaged by national and international clients, varying from start-up companies, investment funds, national and multinational groups clients are distinguished players in different industries such as mining, energy, telecommunications, automotive, steel, construction and technology.

Languages:

English, Italian, Portuguese, Spanish, French.



WALD, ANTUNES, VITA, LONGO E BLATTNER ADVOGADOS

Founding Partners: Arnaldo Wald, Alexandre de Mendonça Wald, Arnaldo Wald Filho

Partners: Mariana Tavares Antunes (São Paulo), Marcus Vita Ferreira (Brasília), Samantha Mendes Longo (Rio de Janeiro) and Marina Gaensly Blattner (São Paulo)
Number of other lawyers: 28

Firm Overview:

Wald, Antunes, Vita, Longo e Blattner Advogados is one of the most efficient and dynamic Brazilian law firms, providing personalised legal services to clients in Brazil and abroad. The firm is headquartered in São Paulo and has offices in Rio de Janeiro and Brasília. The firm was founded in 1954 by Prof. Dr. Arnaldo Wald, along with his sons, Alexandre de Mendonça Wald and Arnaldo Wald Filho and it is currently managed alongside four other partners: Mariana Tavares Antunes (São Paulo), Marcus Vita Ferreira (Brasília), Samantha Mendes Longo (Rio de Janeiro) and Marina Gaensly Blattner (São Paulo).

The firm is a highly specialised boutique, concentrated on strategic legal counselling. Known for providing its clients with tailor-made services, the firm is focused in multifaceted areas of disputes in both public and private affairs, such as: civil, commercial, administrative, banking, international, antitrust and corporate law, as well as disputes relating to infrastructure (telecommunications, energy, gas and oil, sanitation, transport and aviation). In addition, Wald, Antunes, Vita, Longo e Blattner Advogados manages and brings to resolution conflicts concerning regulatory bodies such as ANP, ANATEL, ANEEL and CADE.

The firm also represents public utilities companies in disputes involving contracts entered with the State and State entities. In the past years the firm acted in relevant cases, for example, by having a key role on reaching a settlement between banks and depositors from Brazil's hyperinflation period after several years of litigation within national courts. It was the biggest settlement among banks and depositors in the country's history, which provided an effective solution for over 1.5 million savers and several financial institutions. The firm also figured as judicial administrator in the biggest judicial reorganisation of Latin America, concerning a debt of almost R\$ 66 billions.

Moreover, Wald, Antunes, Vita, Longo e Blattner Advogados pioneered in having a department specialised in national and international arbitrations, what allowed the firm to represent clients in important national and international arbitration and mediation procedures throughout the years. Its lawyers are experienced counsellors, mediators, legal experts and consultants in proceedings before Brazilian and foreign arbitral institutions (ICC, AAA/ICDR, LCIA and UNCITRAL). One of the team's most recent highlights regards the defence of the port authority of Santos, Brazil's biggest and most relevant port, in the first public arbitration involving the Federal Government as party, discussing contractual obligations involving billions of reais.

For many years, the firm and its managing partners have appeared among Brazil's first tier litigation and arbitration firms, as well as leading individuals in several specialised publications, such as *Latin Lawyers 250*, *Chambers Latin America*, *The Legal 500* and *Who's Who Legal*. Recognised as a leading firm in its field, the firm won the 2019, 2018, 2016, 2013, 2010, 2009 and 2008

'Latin Lawyer Deal of the Year', due to its outstanding work in some of the major dispute resolution cases and M&A deals. In 2014 and 2015, the firm ranked first and second, as the 'Dispute's Boutique Law Firm of the Year' from Revista Análise Advocacia, and was also elected the 'Best Litigation Boutique - 2016' by *Business World-wide Magazine*.

Main Areas of Practice:**Litigation:**

The firm's litigation department is specialised in various areas, private or public, such as disputes over civil, commercial, administrative, banking, international, corporate, competition and tax law, environmental, infrastructure (telecommunications, energy, sanitation, transport and aviation), among others. Throughout a 68-year history, the firm consolidated its role in the resolution of high-profile disputes, such as the economic plans, the restructuring of the Brazilian Foreign debt, the economic and financial balance of administrative contracts, corporate conflicts involving the country's largest companies, patents, environmental and competition issues. In the administrative litigation field, the firm represents public service concessionaires before regulatory agencies, notably in the infrastructure sector, to enforce agreements or review their terms, in administrative processes for non-compliance with obligations, or even to challenge previously held bids.

Arbitration & Mediation:

The firm has a department specialised in arbitration and mediation. Its lawyers work as counsels, arbitrators, mediators, legal experts and consultants in proceedings before Brazilian and foreign arbitral institutions (ICC, AAA/ICDR, LCIA and UNCITRAL). Furthermore, the firm's practitioners represent clients in state court proceedings related to arbitration. One of the team's most recent highlights regards the defense of the port authority of Santos, Brazil's biggest and most relevant port, in the first public arbitration involving the Federal Government as a party, discussing contractual obligations involving billions of reais. Regarding mediation, the firm has a leading role in the construction of mediated solutions to matters with significant economic impact, such as corporate recovery cases and the Brazilian economic plans. It has worked recently on a successful mediation that ended with the first agreement in a concentrated constitutional control suit before the Brazilian Supreme Court.

Administrative, Regulatory & Infrastructure:

The firm's practice covers regulated industries such as energy, telecommunications, gas, oil, airlines, toll road concessions and pharmaceuticals, representing them before several government agencies, as well as representing their interests in lawsuits that aim to set aside these administrative bodies' rulings. Having assisted both domestic and international clients throughout the privatisation process and relying on extensive practice and experienced lawyers with knowledge of varying regulatory regimes, the firm has a comprehensive understanding of the complex issues emerging in these

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industries. The firm also has significant experience advising clients in administrative, judicial and arbitration proceedings commenced against these agencies, in public procurement procedures in general, public-private partnerships and public utilities companies.

Commercial/Corporate:

The firm's lawyers have been active in both domestic and cross-border transactions and private equity practice, representing foreign and multinational corporations, financial institutions and other organisations on a full range of specialised services. Lately, the main focus has been on solving disputes brought before judicial and arbitration courts.

Debt Restructuring & Bankruptcy:

The firm has vast experience in advising and representing both debtors and creditors in debt reorganisations and also acts in corporate recovery and bankruptcy cases, as lawyers or judicial administrator/liquidator. It is actually working as the judicial administrator of the biggest reorganisation case in Brazil regarding a telecommunications company.

Banking & Finance:

The firm provides counsel to both companies and financial institutions in transactions of a varied nature, including loaning, acquisition financing and financing of exports, among others. Active in medium-size and large complex litigation proceedings, involving project financing and infrastructure development transactions to create tailor-made structures, both aiming to prevent controversies from arising or to propose a solution after they erupted.

Languages:

Portuguese, English, French, German, Italian, Spanish.



ZANOIDE, BRAUN & CASTILHO

Managing Partner: Maurício Zanoide de Moraes
Number of partners: 6 Number of other lawyers: 5

Firm Overview:

Zanoide, Braun & Castilho has been engaged in criminal law practice for over 20 years, notably in the field of business and corporate crimes. Guided by an unswerving sense of ethics, the firm stands out by combining a legal practice focused on the relentless defence of its clients' interests with strategies that are in tune with the most current theories being discussed in the higher courts and in the general legal field. The firm is prepared to handle criminal cases all over the country with its highly qualified team of lawyers and also through partnerships with other law firms (from different states and/or practice areas), in order to deliver prompt and efficient services. The firm also works alongside legal departments and foreign law firms in matters involving criminal law and compliance rules for both national and multinational companies.

Main Areas of Practice:

Criminal law in general, including legal advice and litigation for both plaintiffs and defendants, with emphasis on business, corporate and white-collar crimes. Expertise in crisis management, preventing undue distortions and detrimental exposure of individuals and legal entities.

The firm has vast experience in specific sub-areas of corporate and white-collar crimes such as crimes against the financial system, crimes against the economic order, money laundering, criminal compliance, environmental crimes, crimes against the public administration, crimes in public procurement, bankruptcy crimes, crimes against consumer relations, crimes against intellectual and intangible property, swindling and other frauds, cyber-crimes, transnational crimes and extradition.

International Work:

The firm has experience in the defence of nonnationals (e.g. financial agents and representatives of multinational companies) being investigated or prosecuted in Brazil as well as legal procedures involving transnational crimes, extradition and Mutual Legal Assistance Agreements.

Languages:

English, German, Italian, Portuguese, Spanish.

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CONTACTS

Firm Contact: Maurício Zanoide de Moraes



ZULMAR NEVES ADVOCACIA

Managing Partners: Zulmar Neves, João Carlos Franzoi Basso

Senior Partners: Fábio Dal Pont Branchi, Fernando Corsetti Manozzo, Janes Terezinha Orsi, Sillas Battastini Neves and Vinicius Lunardi Nader

Number of partners: 7 Number of other lawyers: 11

Firm Overview:

Originating from a firm founded in 1983, Zulmar Neves Advocacia - ZNA is recognised as one of the most widely renowned law and consulting firms in the corporate field in Rio Grande do Sul, Brazil, providing services to companies of various sizes and lines of business all over Brazil.

Main Areas of Practice:

The ZNA firm's major practice areas are tax and tax planning, corporate law, with vast experience in joint ventures, mergers and acquisitions, legal suits, reorganisation and dissolution of companies, as well as restructuring family companies. It also does business in civil and commercial law, preparing and/or revising agreements, such as international sale and technology transfer, trademarks and patents. It also deals in labour law, real estate law and family and estate planning, specialising in the organisation and reorganisation of family companies, including all its succession processes, especially the preparation of member/shareholder agreements, internal management rules and code of ethics among members/shareholders and managers.

Tax:

Assistance and counselling on the interpretation and application of federal, state and local tax laws; preparation and filing of lawsuits for the purpose of challenging the imposition of taxes on business transactions.

Corporate:

Full assistance in mergers and acquisitions through the preparation of various agreements and the applicable tax planning and performance of due diligence; preparation and implementation of corporate restructuring transactions; assistance in the organisation of companies, including joint ventures, through the preparation of articles of incorporation, articles of organisation, minutes and organisation of corporate books and documents; assistance for the

organisation of companies by foreigners or persons residing in foreign countries; assistance and representation of clients to defend their rights in ordinary meetings, extraordinary meetings and meetings of the board of directors and fiscal committee; preparation of shareholders' and/or members' agreements; restructuring of family companies, succession planning and property protection.

Civil & Commercial:

Preparation and revision of agreements for technology transfer, right for use of brands, development of products and researches, product distribution, transportation, raw material supply, manufacturing to order, commercial representation, professional consulting services and general services; assistant in the drafting of warranty and confidentiality clauses in agreements and subsequent enforcement thereof; assistance in the termination of contractual obligations by means of alternatives seeking the performance of the agreement, settlement and renegotiation between the parties, assignment of rights, novation and/or mutual rescission; action in domestic and international arbitral tribunals in the defence of the company's interests and those of its shareholders and members; assistance to companies in financial difficulty by restructuring debts with financial institutions and suppliers as a whole.

Real Estate:

Assistance in the structuring of purchase and sale transactions, exchange, rental, partnership, lease and public deed for ownership transfer and preparation of the applicable documents; structuring of real estate developments, including development, land division, residential, commercial and industrial condominiums, organisation of specific purpose entities (SPE) and special partnerships.

Family & Succession:

Specialised action in the scope of estate planning for family companies by means of tools and rules agreed upon by the shareholders and members. Succession

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Corporate: Sillas Battastini Neves

Civil & Commercial: Fábio Dal Pont Branchi

Real Estate: Fernando Corsetti Manozzo

Family & Succession: Fernando Corsetti Manozzo

Labour: Janes Terezinha Orsi

planning through the preparation of wills, donations, prenuptial agreements and non-ceremonial marriage agreements.

Labour:

Assistance and representation of company in labour lawsuits and administrative lawsuits; assistance with emphasis in preventive law, in order to help clarifying work routines, as well as to prepare documents related to labour; preparation of legal opinion.

Languages:

English, Portuguese.

ZNA
Zulmar Neves Advocacia