



ESG BOOK

CESCON
BARRIEU



ESG BOOK

ABOUT THIS BOOK

This Book presents the main practices and initiatives adopted by Cescon Barrieu concerning the firm's commitment to the ESG agenda.

It is Cescon Barrieu's understanding that its actions become more significant when shared with society, positively impacting staff, partners, customers, community and all other groups involved.

There is a navigable menu on the upper portion of each page of this publication. Whenever applicable, each practice area has been linked to one or more UN Sustainable Development Goals (SDGs), which are shown on the cover of each topic.

Enjoy the reading!



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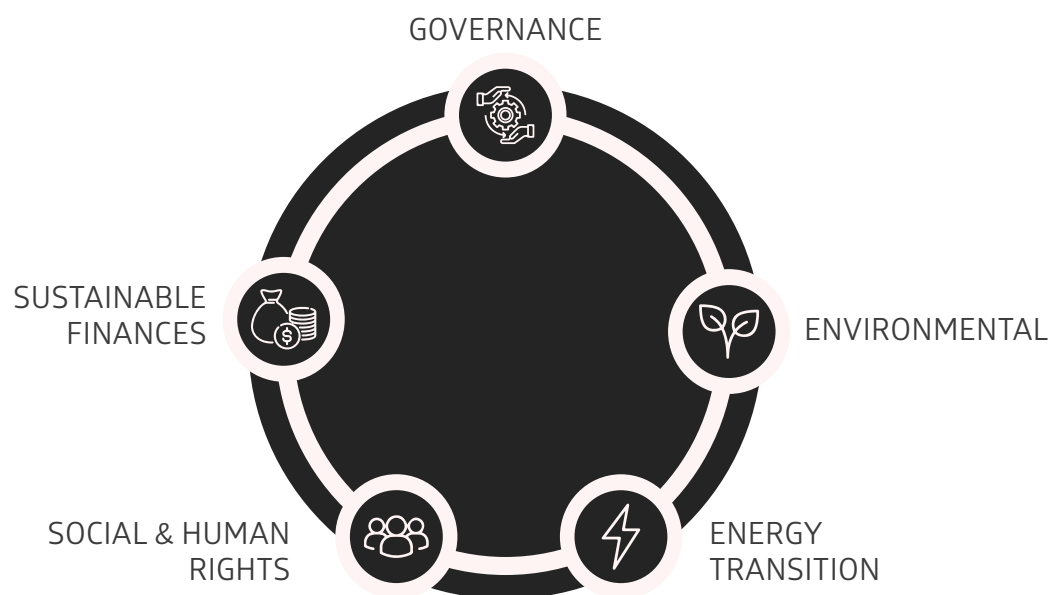
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ESG & Impact

Cescon Barriau is one of the leading Brazilian law firms and has had the opportunity to support the transition to a more sustainable and low-carbon economy through the services it has rendered to its clients as the firm has assisted them in reaching their own environmental, social and governance goals. Cescon Barriau's ESG practice has focused on main topics concerning sustainability and sought to promote a positive impact in five main areas:



The firm counts on a multidisciplinary team comprised of professionals from different fields of Law, involved and attentive to the most recent practices, trends and legislative and regulatory proposals related to the ESG agenda, prepared to deliver complete and all-encompassing solutions to the clients.

Not only is Cescon Barriau committed to sustainable development, the firm also advises its clients on how to overcome any related challenges and achieve the goals set and related to the ESG agenda. The firm has also been working on advancing its own environmental, social and governance commitments, aware that this is essential to achieve a more prosperous, equitable and sustainable future.

ENVIRONMENTAL

SUSTAINABLE DEVELOPMENT GOALS (SDGS)



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Carbon Neutrality

Since 2022, Cescon Barrieu has used the methodology set by the Brazil GHG Protocol Program (including scopes 1, 2 and 3) to inventory emissions of greenhouse gases resulting from its activities.

The firm contracted a specialized consulting company to prepare its long-term decarbonization plan. For the fiscal years of 2022 and 2023, Cescon Barrieu's emissions that could not be reduced were offset by the acquisition and retirement of Certified Emission Reduction units (CERs) issued by the United Nations Framework Convention on Climate Change (UNFCCC). The acquired CERs were generated by the RIMA project in Bocaiúva, in the Brazilian state of Minas Gerais, that replaces fossil fuel with renewable biomass in a plant owned by Rima Industrial.

Given that Cescon Barrieu's area involves working with people, most emissions of greenhouse gases result from business trips and transportation of employees (scope 3).

Cescon Barrieu's emissions of greenhouse gases in 2023 (including scopes 1, 2 and 3) amounted to 681,76tCO₂e, as informed below:



SCOPE 1 | 8,2% of the emissions

Direct emissions from sources owned by an organization or controlled by it, e.g., use of fuel in the firm's vehicles and loss of fluids in air-conditioning systems and fire extinguishers.



SCOPE 2 | 4,1% of the emissions

Emissions resulting from the acquisition and consumption of electric and thermal energy by the organization.



SCOPE 3 | 88,7% of the emissions

Indirect emissions from sources not belonging to the organization or under its control, such as business trips and employee transportation.

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Highlights

Planting seedlings of native species from the Atlantic Forest biome



In 2023, the civil association Vale Verdejante granted a certificate to the law firm certifying Cescon Barrieu's sponsorship in planting seedlings from 120 tree species native from the Atlantic Forest biome in the Private Natural Heritage Reserve Mauro Romano, in the district of Andrade Costa, located in the city of Vassouras, in the Brazilian state of Rio de Janeiro. A total of 20 tons of CO₂ were offset.

Sponsorship to the book "Inovação: o motor do ESG" (Innovation: what drives the ESG)



Cescon Barrieu was one of the sponsors of the book titled "Inovação: o motor do ESG," coordinated by Fundação Dom Cabral. The book contains 54 articles from 65 authors approaching case studies concerning the ESG agenda. The authors discuss investment and business opportunities, mitigation of environmental impacts from their activities, promotion of social equality and effective governance practices.

Sustainability Policy

In force since 2019, Cescon Barrieu's Sustainability Policy has formalized that all its offices adopt sustainable practices. Assuming a commitment to said topic encourages its members, peers, clients, service providers and partners to consider the environmental aspects of their activities, leading them to adopt more sustainable habits in their daily lives. Here are some of the results achieved with the implementation of said policy:



Installation of **LED lamps** in all offices.



Switching plastic coffee spoons **for wooden ones**.



Switching **plastic cups** for **mugs** in the cafeteria areas.



Bulk products available in the meeting rooms, without packages.



Use of **recycled notepads**.



Replacing disposable plastic water bottles with **glass water jugs**.



Removal of **plastic spoons** from the cafeteria areas.



Programming printers to print **both sides**.



Removal of more than 600 trash cans.



Implementation of more than 20 permanent selective collection points.



Installation of used battery containers.



Responsible disposal of more than 12 thousand coffee capsules in fixed collection points.



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Sustainable Technology

ELECTRONIC SIGNATURE TOOL

In 2023, the adoption of an electronic signature tool resulted in the following achievements*:



Reduction of **21,732 kg** in carbon emissions.



9,258 kg of wood saved.



227,516 L of water saved.



1,504 kg of disposed waste.

EQUIPMENT AND SCRAP DONATION

The firm started an internal campaign of donation of equipment to the staff in the office. Here are the results from donations made between 2022 and 2023:



302 COMPUTER MONITORS



143 KITS
(DESKTOP COMPUTERS AND COMPUTER MONITORS)



17 LAPTOPS

ReUrbi, a company providing reverse logistics for electronics, donated scrap laptops and keyboards. Considering all offices, the donation amounted to **160.5kg** of scraps.

Some of the gathered scrap was donated to social inclusion projects managed by a partner of Instituto ReUrbi Sociodigital.

*Source: Docusign.

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Infrastructure

The US Green Building Council granted the **LEED Gold** certification to the Faria Lima Plaza building, where Cescon Barrieu's São Paulo office is located. The certification recognizes sustainable buildings around the world.

Some characteristics of the building:



PROCEL EDIFICA seal.



Reuse of rainwater.



Waste triage center.



100% LED lighting.



Electric vehicle charging stations.



VRF air-conditioning system (better energy efficiency).



Free energy market.



Bike racks with large locker rooms.



Public transportation accessible to everyone.

ENERGY PARTNERSHIPS

In 2023, partnerships were signed with two renewable energy operators, reinforcing Cescon Barrieu's commitment to adopting practices sustainable in your offices.



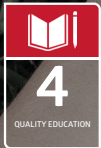
The Belo Horizonte branch has a partnership with Bow-e, which not only supplies renewable energy to the office but also offers the firm's local members the possibility of contracting its services.



Desperta Energia supplies solar energy to the Rio de Janeiro branch, ensuring its energy independence.

SOCIAL

SUSTAINABLE DEVELOPMENT GOALS (SDGS)



Pro Bono Practice

Cescon Barrieu's pro bono practice promotes access to legal services in cases of public interest and social impact. This practice area has a multidisciplinary team and a large number of professionals from all the firm's areas are directly involved in said practice, amounting to 3 thousand hours dedicated to pro bono work between 2022 and 2023. The firm's positive actions include:



Partnership with **Instituto Pro Bono** to receive claims related to organizations requesting legal support, as well as direct involvement in legal claims concerning Instituto Pro Bono itself.



Providing consulting services to **Technion Brasil** in claims related to its incorporation and operations.



Providing legal advisory to **Instituto Como Contar** throughout its effective incorporation as an association.



Through Instituto Pro Bono and Cáritas, involvement in the legal module of the **E-Conexão Negra Project**, being in charge of the "Administrative Law" module.



Undertaking legal studies on matters of access to justice in Brazil with **Fair-Trials**. The project covered the whole of Latin America, gathering information from the whole continent.



Legal advisory and development of a global regulatory guide on the use of drones for reforestation in partnership with the One Tree Planted NGO.

ACCOLADES



Brazil's Leading Lawyers Award recognized Cescon Barrieu as the best pro bono firm in 2022.



The Latin Lawyer's 2023 Leading Lights highlighted the relevance of the firm in strengthening the pro bono practice in Latin America.

TrustLaw Awards 2024

The TrustLaw Awards, which highlights the pro bono work of law firms and legal teams around the world, recognized Cescon Barrieu's legal advisory provided to the Tree Planted NGO.

Diversity, Equity and Inclusion

Cescon Barrieu has promoted social awareness, diversity and inclusion through the following initiatives



Diversity Index Measurement in the Recruitment and Selection process.



Financial budget allocated for D&I practices.

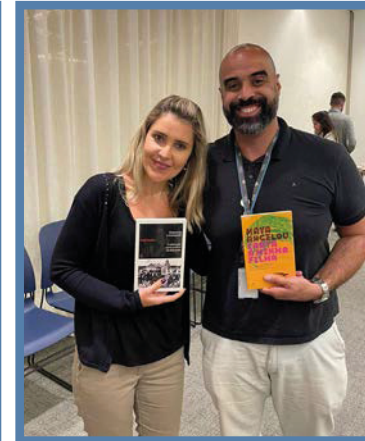


Regular diversity program with a commitment to hire 25% people from diverse groups.

EQUITY COMMITTEE

Cescon Barrieu's Equity Committee was relaunched in 2018 on the following initiatives: Women, LGBT+, Ethnical and Racial, and People with Disabilities.

In 2023, a new front was set for the committee: Religious Freedom.





Women Cluster

Combines initiatives against discrimination and focuses on the development of an assistance network for women. The main initiatives are:



Adhesion to Aliança Jurídica pela Equidade de Gênero (Legal Alliance for Gender Equity), reuniting representatives from the most prominent law firms in Brazil. The purpose of this initiative is to promote gender equity in the legal market, including by increasing the percentage of women holding top management positions.



Adhesion to Programa Empresa Cidadã (Citizen Company Program), providing a six-month maternity leave benefit to the firm's employees.



Creation of a Lactation Room (Lactorium) in the São Paulo office.



Pro bono legal support to Dn'A Women, an initiative promoted by the banks Goldman Sachs, BNP Paribas, UBS and Deutsche Bank that offers mentoring support to young female college students, contributing to their inclusion in the financial market.





Ethical and Racial Cluster

Created to fight discrimination, promote ethnic and racial inclusion in the workplace and rescue different cultural identities comprising Brazilian society, with the aim to diversify our firm's team and support initiatives, projects and programs concerning racial matters.

The main actions of this front are:



Adhesion to the Aliança Jurídica pela Equidade Racial (Legal Alliance for Racial Equity), composed of representatives from the most prominent law firms in Brazil. The purpose of this initiative is to promote racial equity in the legal market, contributing to fighting the structural racism found in Brazilian society.



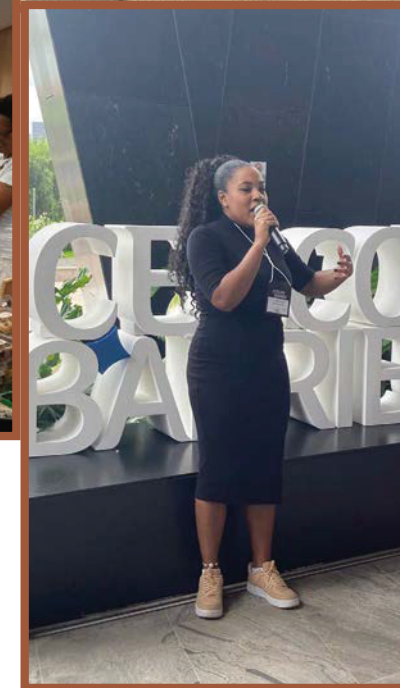
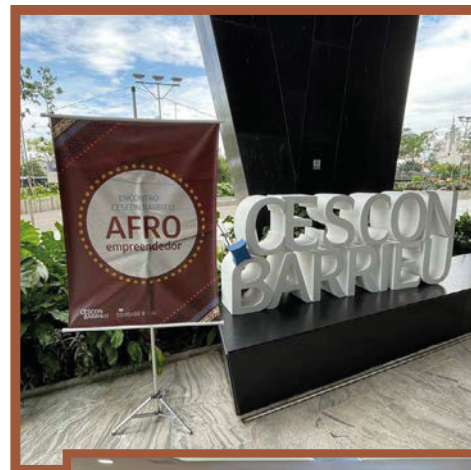
Annually organizing Black Awareness Week since 2019, with several activities related to ethnic and racial awareness, covering moments of understanding, teaching and support to business activities conducted by black, brown, indigenous and asian populations.



Asian Subfront launched along with the disclosure of the Cultural Guide and the Guide of Racist Expressions for asian populations.



Support to the project Incluir Direito (Inclusion in the Law), an initiative from CESA Nacional, created to prepare and promote the hiring of black law students in law firms. The initiative is comprised of a mentoring program, along with classes to develop the personal and technical skills of the selected students.





LGBT+ Cluster

The LGBT+ Front was created to raise awareness and promote a welcoming space. The purpose of the front is to rely on everyone to fight and eradicate any kind of prejudice, develop an assistance network for employees and promote open dialogue about this topic.

Here are the main initiatives of the firm concerning this front:



Equidade em Pauta (Equity Agenda): round-table discussions between the members of the firm about diversity matters with the purpose of promoting dialogue and receiving suggestions for new initiatives for the Equity Committee.



Cine Pipoca: screening of relevant videos about LGBTQIAPN+ topics, holding debates at the end.



Weekly meetings: promoted by the LGBTQIAPN+ work front. Any person from the firm can attend.



Potência Trans (Trans Power): partnership with Actio Desenvolvimento Humano, Instituto Social Ser+, Cogna Educação, J.P. Morgan and Bloomberg to provide trans people with associate degree courses with better employability rates as well as mentoring. Cescon Barriau is a founding member, is involved in the coordination of the project and is in charge of providing legal advisory in all its aspects.



TRANSforma: for the second consecutive year, the firm is still working with Casa Chama in the rectification of name and gender of trans people.



World Bank Study on Sexual and Gender Minorities: according to a survey from the World Bank on achievements for the LGBTQIAPN+ population, Cescon Barriau is one of the few law firms representing Brazil.



Cescon Barriau Cidadania: program aimed at providing continuous legal guidance for free to LGBTQIAPN+ people in vulnerable situation. It is a partnership with Casa 1.



Letramento LGBTQIAPN+: round-table discussions held along with Casa 1 to provide relevant training and teach concepts about the LGBTQIAPN+ population to its representatives.





People with Disabilities Cluster

Created with the intent of discussing and implementing the best practices for inclusion of people with disabilities in the firm, promoting the culture of inclusion and ensuring equitable opportunities for everyone.

Main initiatives:



Hiring a professional with Down Syndrome to work in the reception team in São Paulo and with support from specialized advisors.



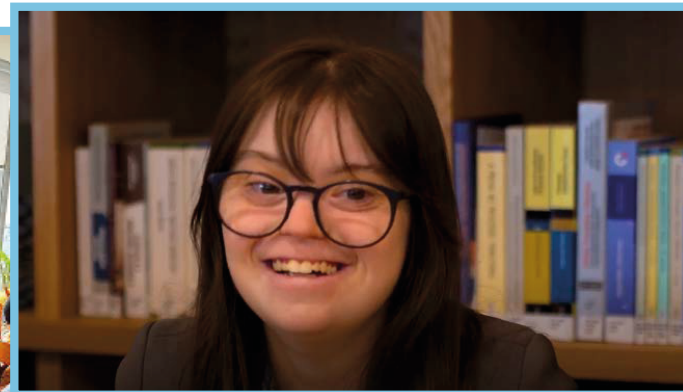
Partnership with Bellatucci Café to hire a professional with Down Syndrome to work as a barista in Espresso Café.



Partnership with Gabriel Bernardes, from the Downlicia bakeshop, to sell sweets on World Down Syndrome Day.



Vieses Inconscientes do Capacitismo (Unconscious Ableist Bias) lecture held in hybrid format by Katya Hemelrijk, a specialized advisor in the matter, about ableism and its challenges.





Religious Freedom Cluster

Created in November 2023 to educate about religions and promote religious harmony and tolerance, as well as to be a welcoming space whenever necessary. The firm understands that every individual should be free to practice their beliefs without discrimination and free from any threat.

Main initiatives implemented include:



Lecture with Professor Dr. Samuel Feldberg, Academic Director of StandWithUs Brasil (a Non-Governmental Organization with the purpose of fighting antisemitism), to discuss “The antisemitism in the context of the Israel-Hamas war” and the importance of access to information and education to fight against religious intolerance.



Round-table discussion with Andrea Kogan, a researcher in the areas of contemporary Judaism and antisemitism, and Hédio Silva Jr., President of IDAFRO (Instituto de Defesa do Direito de Religiões Afrobrasileiras - Institute of Protection of the Rights of Afrobrazilian Religions), about the topic “Religious diversity and the right to freedom of belief”.



Social Responsibility Actions

Cescon Barrieu assumed a commitment to society to create opportunities and establish partnerships to benefit the communities by means of campaigns, volunteer work and sponsorship.

Here are the main actions the firm performed in 2023 and 2024:



“É tempo de estudar” (Time to study) back-to-school campaign: purchase and delivery of school supplies to **250 children and teenagers** assisted by an institution and with the involvement of the firm’s staff in the delivery. Donation of tactile paving materials, benefitting a community of 781 people.



“Criança Merece Estudar” (Children Deserve to Study) campaign: One year providing pedagogical material to children and teenagers assisted by Casa José Coltro, besides the monthly Birthday Party for everyone getting older at a given month and institutional support to expand the “Impacta Casa” initiative, assisting **210 children**.



Chuvas campaign: the collected amount was allocated to **Instituto Verdescola**, an entity from São Sebastião in charge of the general management of all donations made for use during the emergency phase and phase of recovery after the rains in the region in 2023.



SOS Chuvas RS campaign: record collection of donations to people impacted by the heavy rains in May 2024 in the Brazilian state of Rio Grande do Sul. Blankets and food, as well as funds, were sent to some institutions, including Gift Aid.



Natal Solidário (Solidarity in Christmas Time): amount collected for the purchase of basic food baskets and Christmas birds to be delivered to the families of children assisted by Instituto Refazer.



Festa Junina (Brazilian Catholic celebrations in June) for members: with the social purpose of collecting food and hygiene products to benefit institutions assisted by regional branches of the firm.

SPONSORSHIPS

PINACOTECA DE SÃO PAULO

Cescon Barrieu has sponsored Pinacoteca de São Paulo, one of the most important art museums in Brazil, during 2024. During such a period, the employees and their companions have free access to all exhibitions and a renowned collection of Brazilian art places in a three-building complex.



The firm also sponsors the Jewish Museum, in the Brazilian state of São Paulo, since 2023. Thanks to this partnership, the employees can take part in the main activities of the museum, such as exhibitions and festivals to value Jewish culture, as well as guided tours.

GOVERNANCE

SUSTAINABLE DEVELOPMENT GOALS (SDGS)



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Internal Policies

The firm has prepared and adopted internal policies applicable to all members and staff to ensure transparency and compliance in the firm. The purpose of these policies is to ensure the creation of an impartial and fair work environment.

The **Code of Ethical Conduct** guides the ethical principles in force since the foundation of the firm. Every employee shall follow the Code and ensure others do it as well, sharing and promoting the corporate ethics that support the future and the reputation of Cescon Barrieu.

Other policies include

- ◆ Anticorruption Policy
- ◆ Third-Party Background Check and Due Diligence Policy
- ◆ Gifts Policy
- ◆ Social Media Policy
- ◆ Privacy Policy
- ◆ Confirmation Letter Procedure Policy
- ◆ Cybersecurity Policy
- ◆ Conflict Detection and Resolution Policy
- ◆ Timesheet Policy
- ◆ Sustainability Policy

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Compliance Program

Besides the policies already mentioned, the Cescon Barrieu's Compliance Program covers webinars and internal training sessions lectured by members of the Ethics Committee with the intent of strengthening the rules set by the Code of Ethical Conduct, as well as other actions to ensure integrity and compliance in and out of the firm's branches.



The firm also promotes Compliance Week, with meetings focused on topics to strengthen the culture of compliance, an excellent opportunity to expand the knowledge and improve internal processes.

Cescon Barrieu also has a Tip Hotline to protect the rights and confidentiality of any reporting person, ensuring anonymity and integrity of the information. An external, independent and specialized company receives the complaint data. Then, the information is sent to the internal Ethics Committee for assessment.

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Security Week

Cescon Barrieu invests in promoting awareness on personal and corporate data protection. The Security Week occurs every year. It is a week dedicated to information security and covers topics such as data privacy, social engineering, hackers, etc. Keeping the employees informed about this topic is essential to protect sensitive data and ensure business continuity.

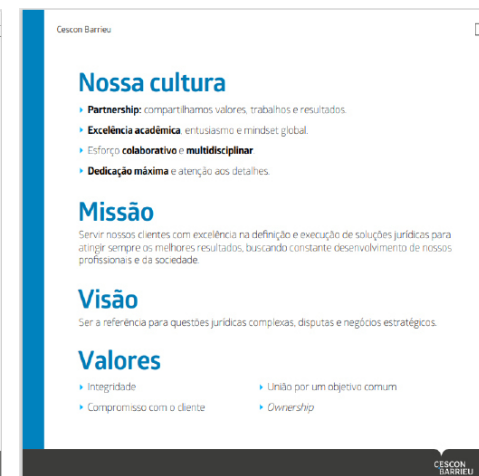


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Daily Work Activities

THE NEW EMPLOYEE HANDBOOK

The handbook for the integration of new employees reinforces sustainable practices and diversity actions adopted by Cescon Barrieu.



LEADERSHIP

In 2023, the firm invested in the education and development of its leadership, promoting technical and people management content and content on further skills through the following actions:



Cell Manager Development Program

Focused on the development of expertise and skills in people, project and process management.



Administrative Lead Development Program

The administrative area managers learned about people management, strategic decision-making process and other related topics to improve their leadership skills.



Partner Development Program

The purpose of the program is to improve the entrepreneurial activities of our partners, developing their skills in commercial management, obtaining new clients, development of products and innovation.

CONTRACTING VENDORS AND SUPPLIERS

The Internal Legal Department of Cescon Barrieu conducts a background check prior to contracting any vendor or supplier. It is a measure to determine if those companies are qualified. The criteria assessed prioritize reputation, expertise and qualification.

Among the preferable vendors/suppliers, we highlight:



Certified B Corporation supplying cleaning products.



Cleaning services company using non-corrosive materials.



Supplier of coffee capsules that support good farming practices and respect people and the planet.

BENEFITS

Cescon Barrieu invests in benefits to support the well-being and emotional health of its members. Here are some of the benefits:



Zero Barreiras Program

Subsidized psychologist sessions for the employee, without limit.



Total Pass

Corporate benefit offered to employees so they have access to different gyms.



Health

Annual flu vaccination campaign.



Day-care Assistance

Offered to employees (fathers and mothers), limited to two children up to six years, 11 months and 29 days old, with an amount limited to 40% of the base salary for the professional class.



Hybrid Model

The firm adopted the hybrid model — the legal areas work in loco three times a week, while the administrative ones work two times a week in the office. Measure in force since 2021.



Maternity and Paternity Leave Benefits

Cescon Barrieu adhered to the Empresa Cidadã Program created by the Brazilian Federal Government and grants a 6-month maternity leave and a 20-day paternity leave.



ESG BOOK

CONTRIBUTORS

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