

presentation

MOREIRA MENEZES, MARTINS ADVOGADOS is a law firm composed of professionals with a solid academic background and enterprising vision, specialized in providing creative and efficient legal solutions.

Founded based on the concept of a boutique firm, it offers outstanding personalized service to clients in the area of corporate law.

The Firm invests in the professional and academic growth of its members to enable them to develop the skills to become future partners.

Our office in São Paulo is strategically located in a modern building in Vila Olímpia neighborhood, while the Rio de Janeiro office is based in a charming house in the Ipanema neighborhood, both offering a sophisticated environment and easy access, to increase the convenience and save time of clients.

The Firm serves clients with business interests throughout Brazil as well as abroad, but considers the São Paulo - Rio de Janeiro axis to be a single area, so that services in either of these two cities will not involve any travel costs to the client.







practice areas



Corporate Law

M&A and Private Equity | Capital Market | Governance, Restructuring and Succession Planning | Assistance with Equity Investments



Contracts and Business Transactions

Outsourcing | Project finance | Financial contracts | Banking operations | Establishment rental



Infrastructure

EPC construction contracts; Built to Suit; Turn Key Operation and Maintenance - O&M | Logistics | Operational and financial leasing | Construction and chartering of vessels



Real Estate Law

Real estate deals and contracts | Real estate developments | Shopping center development | Real estate investments | Project financing



Business Distress

Financial Restructuring, Reorganization and Bankruptcy



Debt Collection

Structured Financial Transactions



Litigation

Arbitration and Mediation



Anti-corruption

Implementation of measures to reduce the risks related to corrupt practices



Pro Bono Activities

Research and Development in the Area of Law









The Firm's lawyers have a solid background in M&A transactions.

The main services rendered by the Firm in the field of M&A and private equity are described below:

- Coordination of the parties involved in the transaction (auditors, financial) consultants, custodians, trustees, paying agents etc.)
- Conduction of complete legal due diligence, specialized and adapted to the needs of the target asset.
- Assistance in organizing the data room to consolidate information on the target asset, to enable easy and secure access to relevant information by interested parties.
- Formulation of the legal structure of the transaction, preceded or not by restructuring of the target asset.
- Preparation of the legal documents to support the deal.

- Participation in negotiating the terms and conditions of the deal, at all steps (pre-contractual, contractual and post-contractual).
- Definition and negotiation of the governance structure of the target company after the merger or acquisition, with preparation of the respective legal instruments (as needed, bylaws, shareholder or partner agreements, long-term incentive plans, internal governance rules of the corporate bodies, governance manuals, etc.).
- Preparation of legal opinions and memorandums on the legal aspects of transaction.







The Firm's lawyers have solid experience in capital market transactions and associated activities, including assistance regarding compliance by market agents (companies, investment fund administrators and portfolio managers, financial institutions, securities brokers and distributors, consultants, independent agents, clearinghouses, over-the-counter entities etc.) with the obligations imposed by regulators and exchanges (Brazilian Securities Commission, National Monetary Council, Brazilian Central Bank, National Financial System Appeals Council, BM&FBovespa), including defense of their interests in administrative proceedings.

Below is a brief summary of the services provided by the Firm:

- Preparation and revision of contractual models to formalize capital market transactions.
- Assistance to establish and register investment funds with the Brazilian Securities Commission (CVM).
- Assistance with the steps involving the Brazilian Securities Commission (CVM) for listing and delisting of companies, as well as guidance in compliance with periodic obligations and disclosure of material facts and other communications to the market.

- Assistance to listed companies regarding information disclosure and securities trading policies.
- Assistance and representation of market entities and their executives in preliminary administrative investigations, inquiries or penalty proceedings conducted by the Brazilian Securities Commission (CVM) and BM&FBovespa, especially preparation of responses to official letters, administrative defenses and appeals, negotiation of consent decrees, and preparation of legal opinions and formal consultations to regulators on interpretation of rules.







- Assistance to market agents to formulate consultations to the Brazilian Securities Commission (CVM).
- Assistance to market agents and their executives to formulate, present and negotiate consent decrees with the Brazilian Securities Commission (CVM).
- Assistance in specific matters regarding capital market regulation, applicable to listed corporations, investment funds administrators and portfolio managers, financial institutions, securities brokers and distributors, clearinghouses and other market agents.
- Assistance to prepare legal instruments and to register public offerings of securities with "restricted distribution efforts" (CVM Instruction 476/2009).
- Assistance for registration and cancellation of Brazilian Depositary Receipts (BDRs) programs, including unsponsored ones.

 Consulting and preparation of legal opinions or memorandums on capital market questions, including opinions for submission in administrative proceedings conducted by the Brazilian Securities Commission.





Corporate Law

Governance, Restructuring and Succession Planning



Under the scope of corporate law, there is often a need for services to revise the governance structure of business enterprises, to attain various objectives, from improved efficiency and creation of value to restructuring of assets of controllers and other shareholders, followed by redistribution of internal competences, as part of the succession planning of companies or business groups.

Although the Firm only renders legal services, in some situations there is a need to form multidisciplinary teams. In these cases, after a preliminary diagnosis, the Firm suggests the allocation of non-legal professionals with proven track records in this activity, with the client being directly responsible for hiring these experts. This includes consultants in accounting, finance and business administration.

With respect to governance, the focus is on planning and execution of models to standardize the conduction of the client's interests in target companies (involved in M&A/private equity deals or just resulting from segregation of the client's activities), by means of a structured set of governance practices, considering current and future investments.

The standardization has dual effect: (i) regarding the client's activities, it establishes an internal framework for management of existing investments and making new ones; (ii) regarding the investee companies, it improves their management, considering aspects such as life stage, internal culture and managers, organizational complexity and processes and degree of informality in the various relations involving owners, executives and other stakeholders.







The Firm's lawyers have experience in helping clients with equity investments, including in situations of stress involving corporate or investment vehicles.

Some of the activities included in this area are listed below:

- Participation, conduction and representation of clients in relevant corporate acts and meetings, involving guidance and assistance in previous meetings, general meetings and meetings of corporate bodies (board of directors, executive board, oversight board).
- Preparation of documents and realization of acts necessary to protect clients' interests (dissenting votes, protests, demands for audio or video recording of meetings, etc.).
- Intermediation with different teams of professionals allocated by the client to obtain urgent judicial relief to protect interests.

- Coordination of legal activities, preparation and negotiation of bilateral or multilateral contractual instruments related to retaking of corporate control or protecting the interests of minority shareholders, especially in out-of-court negotiations.
- Assistance to the litigation team regarding the merit of arguments, as well as definition of the procedural and evidentiary strategy for defense of the client's interests.
- Participation at judicial or administrative hearings and other meetings.





Corporate Law **Assistance with Equity Investments**

The partners' experience includes the defense of clients' positions in listed and unlisted corporations, equity investment funds (FIPs), limited liability companies, consortiums, joint ventures and other entities, including enterprises under family control or control of professional investors. These engagements are not summarized here due to considerations of attorney-client confidentiality.



Contracts and Business Transactions

The Firm's lawyers have experience in the full range of business contracts, with the necessary expertise to lead the negotiation and contribute to the establishment of solid contractual models that reduce risks.

Some of the specific types of contracts in which the Firm has experience are listed below:

- Outsourcing agreements
- Project finance agreements
- Financial contracts and agreements covering transactions with derivatives
- Banking and capital market contracts

Some examples of contractual solutions for ongoing business relations in which The Firm's lawyers have experience are:

- Supply agreements
- Operational agreements, tailored for the type of activity
- Contracts for lease of establishments (hotels, factories, etc.)
- Contracts for purchase and sale of products for future delivery
- Real estate lease and surface rights agreements









The Firm's lawyers have solid experience in infrastructure area and are fully qualified to provide companies in construction, energy, transportation, telecommunications, mining and sanitation areas, among others, legal advice related to development, award and implementation of public and private projects.

We provide legal advice for bidding, assist our clients before regulatory agencies and have strong expertise in drafting and negotiating complex contracts such as:

- Engineering, procurement & construction (EPC) contracts
- Operation and maintenance (O&M) contracts
- Build to suit contracts
- Turnkey construction contracts.
- Logistical service agreements (storage, multimodal transport, distribution and commercial representation)
- Aircraft lease agreements
- Ship construction and charter agreements, among others





Real Estate Law **Real Estate Transactions**

The Firms' partners have extensive experience in real estate questions and assist clients with needs related to the structuring of real estate transactions, including securitization of receivables, issuance of bonds backed by real estate, establishment of real estate investment funds, development of shopping centers, sale of hotel condo units and various types of financing for property undertakings.

Some of the services in this area are listed below:

- Assistance to analyze, draft and negotiate real estate agreements in general, including purchase/sale, establishment of in rem guarantees, rental, lease, build-to-suit, surface rights, among others.
- Assistance in construction projects involving payment to the property owner in units of the building.
- Assistance in the development and structuring of shopping centers.
- Structuring of complex real estate transactions.

- Definition and formalization of governance rules in real estate investments: memorandums of understanding, investment agreements, general rules for leasing, condominium association bylaws, internal rules of behavior, etc.
- Assistance in structured financing of real estate undertakings by means of bonds, promissory notes, real estate receivables certificates (CRIs), real estate credit notes (CCIs) and bank credit letters (LCIs).





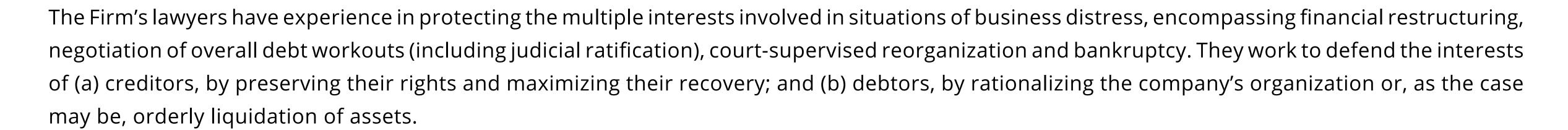
Real Estate Law **Real Estate Transactions**

- Assistance regarding the constitution, functioning and public distribution of shares of real estate investment funds (FIIs) and equity investment funds (FIPs) tailored for the real estate sector.
- Assistance in the establishment of pooled hotel ownership arrangements, including preparation of the instruments related to sale of hotel condo units.
- Legal due diligence for property investment deals.
- Assistance in acquisition of real estate by foreign individuals and companies.



Business Distress

Financial restructuring, reorganization and bankruptcy



Whether representing creditors or debtors, the Firm's efforts are focused on preserving the distressed company as a going concern if possible, and in any event, maximizing the value of assets, first through out-of-court negotiations, by coordinating the procedure and intermediating between the different interest groups, including participation in meetings and preparation and discussion of preliminary and definitive contractual instruments and the reorganization plan.

Depending on the complexity and scope of the case, the Firm works with a corresponding law office in the court jurisdiction where the reorganization or bankruptcy procedure is being conducted. In these cases, the Firm supervises the measures adopted by the corresponding lawyers, giving support in the drafting of court submissions, appearance at hearings and oral arguments, so that a consistent overall strategy is followed.







Business Distress

Financial restructuring, reorganization and bankruptcy

The activities of The Firm's lawyers involve the following:

- Assistance in collecting debts, including negotiation with the distressed company and restructuring of debts or filing suits to enforce contractual guarantees.
- Coordination of financial restructuring programs (through debt workouts, court-supervised reorganization, judicial ratification of out-of-court composition), involving intermediation with the different teams allocated by the client (financial experts, auditors and other consultants), aiming to establish a uniform working plan to balance the interests of different groups of creditors.
- Preparation and negotiation of bilateral and multilateral contractual instruments with creditors, associations and other interested parties.

- Defense of the main concerns of companies undergoing reorganization, with preparation and negotiation of the recovery plan together with the other professionals allocated or engaged by the client.
- Assistance to the litigation team regarding the merit of arguments to be presented in court filings.
- Participation at court hearings and meetings of creditors, after prior diagnosis of the situation, and preparation of meeting agendas and transcription of minutes.





Business Distress

Financial restructuring, reorganization and bankruptcy

- Preparation and negotiation of other private instruments as necessary to maximize the efficiency in gaining approval of the court-supervised reorganization plan.
- Defense of creditors' interests in debt workout, court-supervised reorganization or bankruptcy cases, including obtaining allowance of credits and participation in general creditor meetings.
- Consulting to prevent litigation or settle lawsuits.
- Preparation of legal opinions or memorandums.





Debt Collection **Structured Financial Transactions**

The Firm's lawyers are specialized in negotiation of litigious situations, whether or not formally commenced, as well as in assistance to take the fitting judicial measures to collect debts, in particular those resulting from structured financial transactions, both in and out of court (e.g., negotiation and extrajudicial execution of guarantees).

"Structured transactions" means projects for financing that include issuance of securities (real estate credit notes, real estate receivable certificates, bank credit notes, agribusiness credit letters and receivable certificates, etc.) for trading in over-the-counter markets or securities exchanges. This listing for trading is a necessary condition for acquisition by professional investors (such as investment and pension funds).

These transactions often rely on a package of guarantees that are subject to extrajudicial enforcement, such as fiduciary assignment of real estate or receivables or deposits of cash flows in escrow accounts, among other mechanisms.

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Litigation

Litigation | Arbitration | Mediation

The Firm's partners have experience in the conduction and resolution of corporate and capital market disputes in the courts and through arbitration, as well as in representation in administrative investigations and penalty proceedings.

This practice includes:

- Representation of clients (as plaintiffs or defendants) in lawsuits of a civil, corporate and banking nature, at all levels, as well as administrative proceedings.
- Representation of clients in arbitration in Brazil and abroad, as well as support in the use of other alternative dispute resolution methods.
- Analysis of lawsuits and administrative proceedings for audit purposes, to identify and quantify contingent liabilities.





In the context of business activity, the demand is growing for services for implementation of measures to reduce the risks related to corrupt practices.

Legal representation in anti-corruption matters also aims to defend businesses from formal accusations made by public authorities, and to support firms in: (i) investigations and other processes conducted by public authorities, such as prosecutors and judges; and (ii) negotiation and formalization of leniency agreements, with national and international scope.

The national and international scenarios converge decisively regarding efforts to fight corruption, without frontiers.

Because of the generally initial stage of adoption of anti-corruption measures by Brazilian organizations, some brief considerations about their importance are in order.

The origin of these efforts can be traced to the enactment in the United States of the Foreign Corrupt Practices Act ("FCPA") in 1977. The FCPA has wide scope, aiming to deter acts of corruption of foreign public officials of obtain commercial advantages. It requires companies to keep specific accounting records that reflect their foreign operations and to maintain internal control systems.

Despite its benefits, the FCPA caused a loss of competitiveness of American firms in many foreign countries. For this reason, in the 1990s the U.S. government endeavored to propagate this model of fighting corruption universally. These efforts led to the creation of several international conventions, starting with the Inter-American Convention against Corruption of the Organization of American States (OAS) in 1996, followed by the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of the Organization for Economic Cooperation and Development (OECD), in 1997, and the Convention against Corruption of the United Nations (UN), in 2003, besides other instruments with regional scope (all told, there are 14 anti-corruption conventions).





In 1998, soon after issuance of the OECD Convention, the American Congress approved the International Anti-Bribery Act (with the professed purpose "to improve the competitiveness of American business and promote foreign commerce").

These conventions have led to the internalization of uniformanti-corruption rules by the signatory and acceding nations. In Brazil, the framework on the matter is provided by Law 12,846/2013 ("Anti-corruption Law"), which covers the liability of companies for illicit acts against governmental entities, national or foreign, with rules that have a direct effect on business relations and the internal organization of firms.

The Anti-corruption Law is the centerpiece of the Brazilian system to fight corruption, which includes the international conventions in force in the country (OAS Convention, internalized by Decree 4,410/2002; OCDE Convention, internalized by Decree 3,678/2000; and UN Convention, internalized by Decree 5,687/2006), along with laws that deal with more specific aspects of fighting corrupt practices, such as the Law

on Administrative Improbity (Law 8,429/90), Law to Suppress Money Laundering (Law 9,613/98), Information Access Law (Law 12.527/2012), Law to Defend Competition (Law 12,529/2011) and Law on Conflict of Interest (Law 12,813/2013).

Most large Brazilian companies must also comply with the requirements of the FCPA, either because they maintain commercial relations with American firms (which must not only strictly follow the law, but also have to require foreign counterparties to follow similar rules) or because they have securities traded in the American capital market.



Firm's internal measures to prevent corruption must be formulated taking into consideration their dynamics, not only to assure conformity with the law, but also to encourage compliance by executives and employees and attain gains for the organization.

Therefore, the implementation and ongoing improvement of anticorruption compliance programs are necessary to demonstrate the firm's diligence to national and foreign authorities. This is a factor that reduces risks and an important element for defense in administrative proceedings, both to eliminate or reduce penalties and to improve the conditions for negotiating leniency agreements or consent decrees.

For this purpose, techniques are applied that are often updated, such as those regarding integrity programs established in 2016 by the International Organization for Standardization (ISO) in the document entitled Anti-Bribery Management Systems — Requirements with Guidance for Use (ISO 37001:2016).

The Firm's lawyers have thorough knowledge of all the facets of anticorruption measures, through research, publication of articles and participation in international discussion forums, such as the Corporate Responsibility and Anti-Corruption Commission of the International Chamber of Commerce, located in Paris, and the International Anti-Corruption Academy, located in Vienna. The Firm renders the following services in this respect:

- Conduction of due diligence to map and classify risks, according to the criteria established by the applicable rules and in light of the sector and activities of the client.
- Coordination of due diligence procedures performed by professional from areas other than law (accounting, finance, operations, etc.), to offer convergent risk assessments and integrated solutions.





- Review of contracts or their termination followed by new contracting with counterparties that satisfy anti-corruption standards and rules.
- Formulation of complete integrity programs, structured according to the characteristics and risks posed by the client's activities.
- Recommendations for establishment of whistleblowing channels, open and widely disclosed to employees and other parties, along with mechanisms to protect whistleblowers who act in good faith from reprisals.
- Ongoing support in the application of compliance programs, to adapt them to changing needs and improve their effectiveness.
- Review of the client's governance structure, to integrate it with the anticorruption policy, by including measures that are binding on management bodies (including the board of directors) and other internal groups specified in law to the bylaws (oversight board and support committees) regarding the execution and monitoring of the compliance program.

- Assistance during M&A transactions, corporate restructuring, formation of joint ventures and other types of business association, to ascertain the existence of irregularities, illegal acts or vulnerabilities of the parties involved.
- Presentations on legal aspects of anti-corruption conformity for periodic training of executives and employees, especially about the execution and compliance of integrity programs.
- Assistance to coordinate internal investigations and other procedures for possible application of disciplinary measures in case of violation of integrity programs.
- Assistance in conducting procedures to assure detection and cessation of irregularities or infractions.
- Assistance in the conduction of procedures to compose interests with outside parties, including public authorities, in the last case through negotiation of leniency agreements or consent decrees.





- Representation of clients in penalty proceedings conducted by Brazilian and foreign authorities (in the second case together with local counsel).
- Monitoring of anti-corruption investigations carried out by Brazilian and foreign authorities (in the second case together with local counsel).
- Defense in administrative penalty proceedings.
- Defense in judicial proceedings involving violation of anti-corruption laws.
- Preparation of legal opinions and memorandums on anti-corruption matters.



Pro Bono Activities | Research and Development in the area of Law

Semiannual Business Law Review

The Firm sponsors Revista Semestral de Direito Empresarial, edited by Mauricio Moreira Menezes, partner and professor at Rio de Janeiro State University (UERJ) Law School, along with Professor Sergio Campinho.

Revista Semestral de Direito Empresarial (RSDE), published since 2007 by Editora Renovar, has the purpose of gathering articles and studies related to the full range of corporate law, presented by Brazilian and foreign law professors, researchers and practitioners. Among the areas covered are bankruptcy and reorganization, international trade, antitrust and intellectual property.





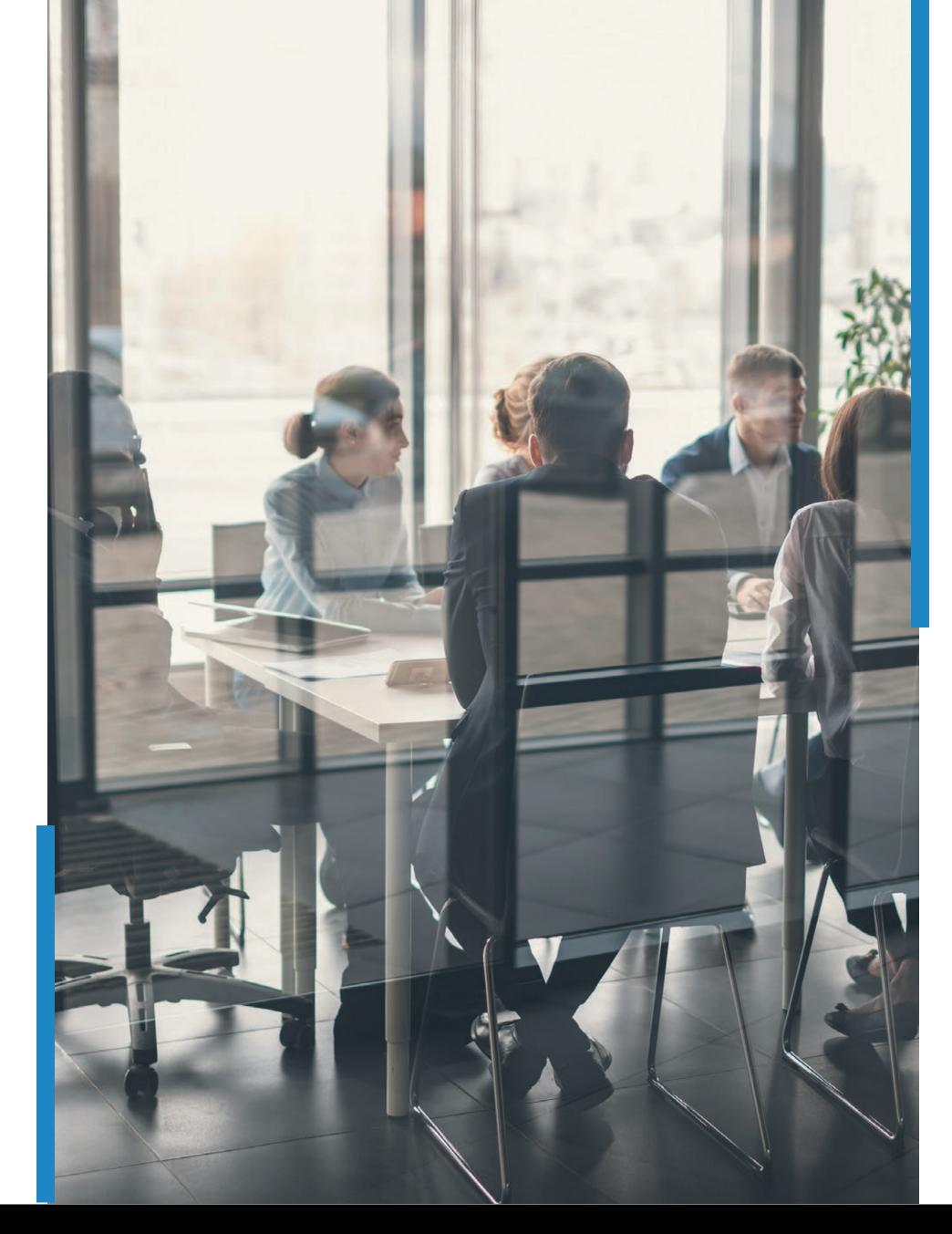


team

The team members of Moreira Menezes, Martins Advogados have legal training from the top laws schools as well as extensive professional experiences. For this reason, they are qualified to offer top-notch legal services in the various specialized areas of corporate law.

The members also have expertise in areas connected to law (e.g., administration, finance, accounting), enabling them to understand the business context of each engagement and suggest efficient legal solutions.

The Firm prizes the professional growth of its members, encouraging them to engage in academic activities. To set an example, the partners of Moreira Menezes, Martins Advogados teach part-time or participate in conferences at leading universities in Brazil and participate in national and international legal congresses and other events.











Mauricio Moreira Menezes

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He holds a Doctor of Law (2009), Master of Law (2004) and Bachelor of Law (1998) from Rio de Janeiro State University (UERJ) Law School. He is a professor of commercial law at UERJ Law School and also a professor in the Postgraduate Law Program of UERJ Law School. Hi is a partner of Moreira Menezes, Martins Advogados.

He is specialized in business law, including corporate, mergers and acquisitions, capital market, banking, business contracts, anti-corruption, reorganization/bankruptcy and arbitration. He started his career as a lawyer with the National Bank for Economic an Social Development - BNDES (1998-2000), where he was involved in transactions in the international capital market, in infrastructure and export financing.

Besides serving as part-time professor in the undergraduate and graduate programs at UERJ, he also is an invited professor at Getulio Vargas Foundation Law School (since 2005) and Pontifical Catholic University of Rio de Janeiro (since 2007).

He has published various legal works, among them the book "O Poder de Controle nas Companhias em Recuperação Judicial" ("The Control Power in Corporations Undergoing Court-Supervised Reorganization"), published by Editora Forense in 2012. Click here to view Mauricio's academic production.









Mauricio Moreira Menezes

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He is editor of Revista Semestral de Direito Empresarial, published under the academic responsibility of the Department of Commercial and Labor Law of Rio de Janeiro State University.

He is member of the Special Jurists Commission instituted by the Brazilian Chamber of Deputies for the revision of the Brazilian Commercial Code. He is member of the International Chamber of Commerce (ICC) and the Corporate Responsibility and Anti-Corruption Commission of the ICC, Institute of Brazilian Lawyers (IAB), Permanent Commission of Business Law of the Institute of Brazilian lawyers (IAB), Organizing Committee of the Brazilian Commercial Law Congress, Business Law Committee of Civil Law Meetings and Scientific Law Committee of the Commercial Law Meetings, organized by the Center for Legal Studies of the Federal Justice Council, and Business Law Committee of the Brazilian Bar Association, Rio de Janeiro State Chapter (OAB/RJ). He was formerly a member of the Committee on Law Firms of the OAB/RJ (2007-2012), the Arbitration Committee of the OAB/RJ, as well as an arbitrator and vice-president of the OAB/RJ Chamber of Mediation and Arbitration OAB/RJ (2007-2009).

He acts as an arbitrator and is a frequent speaker at academic events in Brazil and abroad and sits on several boards of examiners for academic works and public examinations for teaching positions, besides being a member of the board of examiners in business law of the OAB/RJ and the Federal Council of the OAB.

Besides Portuguese, he is proficient in English and has a good grasp of French, Italian and Spanish.









Carlos Martins Neto

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He is Doctor of Law candidate at Rio de Janeiro State University (UERJ) Law School. He holds both a Master of Law (2015) and a Bachelor of Law (2009) from Rio de Janeiro State University (UERJ) Law School and postgraduate specilization in finance from COPPEAD/UFRJ (2011). He is an invited professor in the postgraduate program of Getulio Vargas Foundation Law School (Rio de Janeiro) and in the MBA in Finance Program of COPPEAD/UFRJ. He formerly taught classes in business law at Candido Mendes University Law School (2011 to 2013). He is a partner of Moreira Menezes, Martins Advogados.

He is specialized in business law, including corporate, mergers and acquisitions, capital market, real estate, banking, business contracts, arbitration and court-supervised reorganization/bankruptcy.

He has published the books "ESG, interesse social e responsabilidade dos administradores de companhia" [ESG, social interest and liability of company managers] (São Paulo: Revista dos Tribunais, 2023); "Crowdfunding de Investimento e Financiamento de Startups" [Equity crowdfunding and start-ups funding] (São Paulo: Quartier Latin, 2022) e "A responsabilidade do cotista de fundo de investimento em participações" [The liability of the private equity funds' quotaholder] (São Paulo: Almedina, 2017). <u>Click here</u> to view Carlos' academic production.

He is a member of the Business Law Comitee of the Rio de Janeiro Chapter of the Brazilian Bar Association (OAB/RJ); of the Corporate Law Committee of OAB/RJ; of the Capital Market Committee of OAB/RJ; of the Capital Market Committee of the Brazilian Bar Association Federal Counsil (OAB) and the Executive Board of Revista Semestral de Direito Empresarial, published under the academic responsibility of the Department of Commercial and Labor Law of Rio de Janeiro State University. He was formerly a member of the board of examiners in corporate law of the OAB/RJ (2010-2011).

He is proficient in English.





recognitions



Ranked in Chambers Brazil Leading Firm



Ranked in The Legal 500



Ranked in IFLR 1000 (International Financial Law Review)







