

ADVOGADOS



THE FIRM

Born in 2007, from an alliance of lawyers with consolidated careers, **PGBR - Peluso, Guaritá, Borges e Rezende Advogados** is renowned for providing legal services in labor, tax, corporate, agribusiness, contractual and civil law.

Made up of a highly qualified and prominent team, **PGBR Advogados** offers custom services tailored to each client's profile.

In keeping with today's fast-paced and dynamic environment, **PGBR Advogados** invests in innovation and works closely with the client to provide the best solutions and appropriate answers for each situation.

We focus on developing a proactive and agile work environment with safe and constant guidance, fully connected to ongoing challenges to obtain the best results. Quality, proactivity, agility, firm-client relationship, and results are values that we constantly work on within our team and seek to consistently deliver to our clients.









Fernando has a bachelor's degree in Law from Pontifícia Universidade Católica de São Paulo (PUC--SP), a specialist degree in Labor Law from the School of Law at Universidade de São Paulo (USP/SP), and a master's degree in Labor Law from Pontifícia Universidade de São Paulo (PUC/SP).

He is currently pursuing a Ph.D. in Labor Law from the New School of Law at Universidade NOVA de Lisboa.

He also has a Compliance certification from Insper.

Fernando is a coordinator of the LL.M program in Labor Law and "Labor Law: A Multidisciplinary and Strategic Vision", as well as an LL.C Business Professor at Insper. He was a Latu Sensu Graduate Professor in Labor Law at Pontifícia Universidade de São Paulo (PUC–SP) for over ten years.



MARCELO GUARITÁ BORGES BENTO

Marcelo holds a Bachelor's degree in Law from Pontifícia Universidade Católica de São Paulo (PUC -SP), and a Master's degree in State Law from the same institution.

He pursued an MBA in Tax Management at ESALQ/USP.

He completed extension courses in Accounting Applied to Law, and also in Corporate, Succession Strategies, and Taxation, both at the Fundação Getulio Vargas School of Law (FGV-GVLAW). He also completed an extension course in Tax Legislation for the Real Estate Market at UniSECOVI.

He was a member of the Board of Directors of GSR7 Services for Information Technology S.A. (incorporated by Bematech S/A) from 2006 to 2008.

He was a Full Member of the Municipal Tax Council of São Paulo and is a founding member of the Tax Committee of the Brazilian Rural Society.

He is a professor in the Continuing Education Program in Economics and Business Management (Pecege) MBA at ESALQ/USP, the Brazilian Institute of Tax Law (IBET), and the São Paulo Association of Tax Studies (APET).





MANUEL EDUARDO C. MACHADO BORGES

Bachelor's degree in Law at Presbiteriana Mackenzie University in São Paulo and holds a postgraduate degree in Tax Law from the São Paulo Law School of Fundação Getúlio Vargas (FGVLaw).

Extension Courses in Tax Planning, Applied Law Accounting, and Tax Accounting at the same institution (FGVLaw), as well as in Real Estate Law at Escola Paulista de Direito (EPD) in São Paulo-SP.

He is currently pursuing a Professional Master's degree at FGV Law.

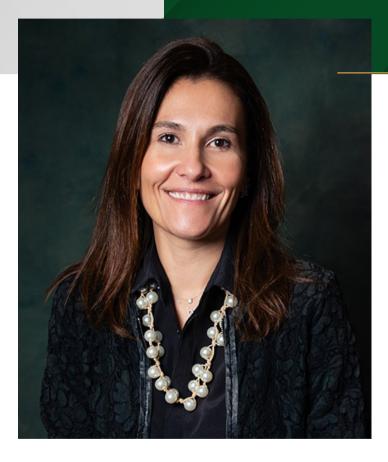
He was a founding partner of another law firm, where he coordinated the Tax, Contractual, Real Estate, and Mergers & Acquisitions areas.

He served as a Full Board Member of the Municipal Tax Council of São Paulo-SP and is a founding member of the Tax Committee of the Brazilian Rural Society. He is also a guest professor in the Agribusiness Law postgraduate program at the Brazilian School of Law (EBRADI) and the Federal University of Mato Grosso (UFMT).



manuel.borges@pgbr.adv.br

JOANNA OLIVEIRA REZENDE BARBOSA



joanna.rezende@pgbr.adv.br

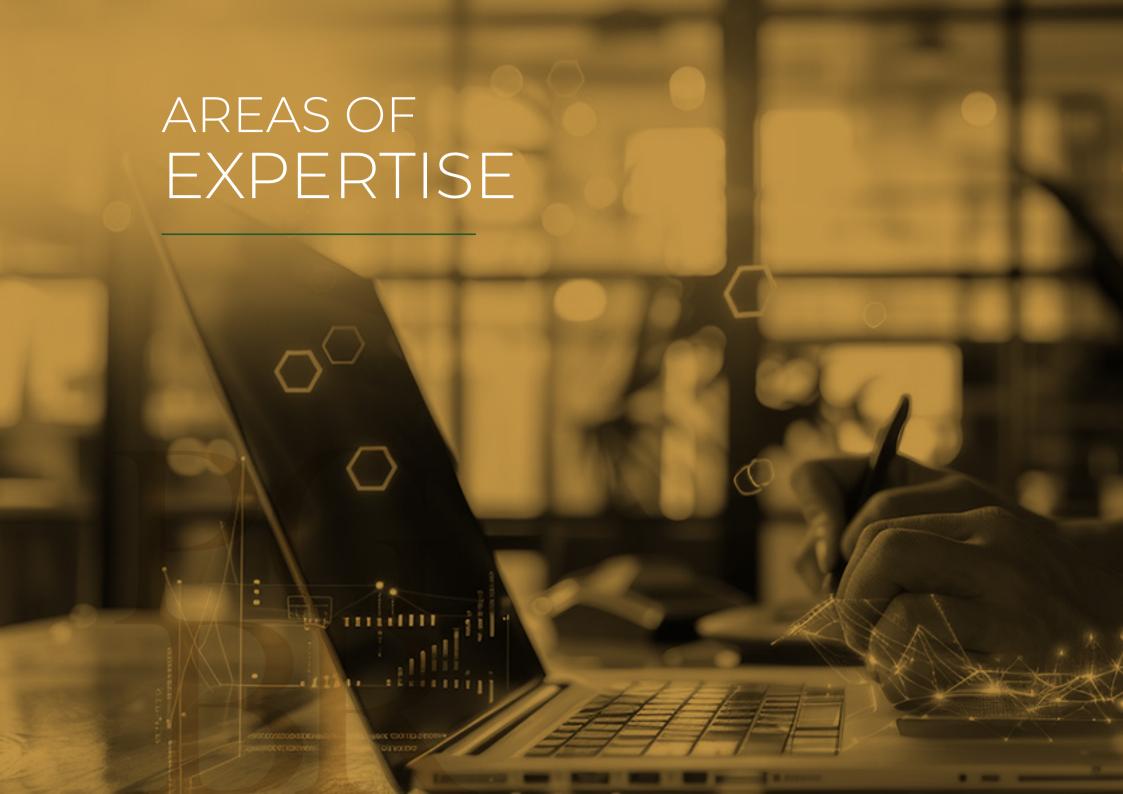
Joanna holds a bachelor's degree in Law from Mackenzie University (2004) and a postgraduate degree in Financial and Capital Markets Taxation from Fundação Getúlio Vargas (GV Law).

She has been ranked multiple times as Band 2 by the High Net Worth 2024 guide from Chambers and Partners, which highlights the top professionals in Wealth Planning worldwide. The publication emphasizes Joanna's experience in the tax field and recognizes her as one of the best professionals in wealth planning in Brazil.

She was a member of the tax advisory team at a prominent investment bank and served as a foreign associate at a law firm in New York.

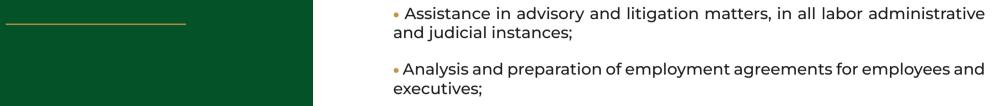
Joanna was also a tax consultant for a major investment bank and a Professor of Tax Law in the postgraduate program at GV Law.

As the head of the Tax and Succession Wealth Planning practice at the firm, she specializes in tax advisory for individuals, both national and international, and multijurisdictional families. Her expertise includes local and offshore wealth planning, succession, and pre-immigration planning.





LABOR



- Guidance for the hiring of foreign employees, as well as for the transfer of employees abroad;
- Assistance for the concession of fringe benefits, stock option plans, and preparation of executives' compensation plans, with labor, tax and social security treatment analysis;
- Preparation and review of internal policies and codes of conduct;
- Assistance in collective bargaining with unions for the establishment of collective bargaining agreements, involving an equity and profit sharing plan, time bank and other collective matters;
- Guidance and assistance in a roundtable discussion at the Regional Labor Offices;
- Defense of companies in labor claims filed by employees or unions;
- Defense of companies in the preparatory procedure and public civil action proposed by the Office of the Attorney General of Labor; and
- Defense of companies in administrative processes arising from an infraction notice drawn up by the Regional Labor Office.



TAX

- Assistance in advisory and litigation matters, in all tax administrative and judicial instances;
- Preparation of challenges to infraction notices, nonconformity defense, administrative defense and appeals;
- Provision of tax consultancy services, preparation of tax opinions and legal opinions;
- Analysis of tax repercussions arising from corporate restructuring, spin-off, merger and acquisition;
- Conducting of administrative litigation before CARF (Administrative Council of Tax Appeals), TIT (Taxes and Fees Court), and State and Municipal Taxpayers' Councils;
- Study, feasibility analysis and tax planning and succession planning;
- Assistance in administrative consultation, special regime and tax incentive;
- Compensation guidance, sponsorship of restitution request and tax credit analysis;
- Monitoring and assistance before federal, state and municipal inspection procedures; and
- Identification and management of tax contingencies and liabilities.

WEALTH PLANNING





Wealth planning, or estate and succession planning, is fundamentally aimed at the protection, security, and efficiency in the management of family and individual assets with a multidisciplinary perspective, focusing on the areas outlined below:

- **1. Asset Restructuring:** Focus on governance and efficiency in corporate, tax, and succession aspects to optimize family assets.
- **2. Asset Organizations:** Creation and reorganization of structures that facilitate succession, including:
- Prenuptial agreements and changes to the matrimonial property regime.
- Drafting of family protocols to regulate coexistence and asset management.
- Establishment of family assets, planning of donations and wills with protective clauses.
- Management of probate and inheritance, both judicial and extrajudicial.
- Advisory on the pros and cons of forming holding companies or other vehicles to consolidate investments or assets, both in Brazil and abroad, enabling a more effective structure for managing family assets.
- 3. Tax Consultancy and Advisory: Guidance on tax matters related to succession and asset transfers, addressing:
- Taxes such as Income Tax (IR), Inheritance and Donation Tax (ITCD), and Property Transfer Tax (ITBI).
- Advisory on ancillary tax obligations and immigration planning.
- Representation in administrative and judicial tax proceedings.

These services not only aim to protect assets but also to facilitate the succession process, ensuring that the transfer of assets occurs in an organized and efficient manner, respecting the wishes of the holders and the rights of the heirs.

The Wealth Planning team is fully available for any clarifications or additional information regarding these areas of work. Our email is cswp@pgbr.adv.br.





- Assistance and legal consultancy on matters related to social security contributions and third parties;
- Filing of judicial and administrative measures for the purpose of releasing social security contributions;
- Defense of companies in administrative proceedings arising from an infraction notice in social security matters; and
- Defense of companies in processes that involve social security issues.

- Assistance in the incorporation of legal entities;
- Assistance during companies' restructuring;
- Assistance in incorporations, mergers and acquisitions;
- Assistance in the sale and purchase of equity interests and transfer of assets;
- Preparations of bylaws, articles of incorporation, quota holder and shareholder agreements;
- Drafting of minutes, agreements and other corporate documents;
- Assistance and preparation of business agreements;
- · Assistance in the regularization of foreign investments; and
- Business structuring.





CIVIL AND COMMERCIAL

- Consulting services focused on preventing litigation, negotiating extrajudicial settlements and solutions;
- Conflict resolution, with action at all levels of the Judiciary Power, including Superior Courts;
- Extensive work in the Civil and Corporate Law areas, in lawsuits arising from commercial transactions and business disputes, especially in the following areas: Civil Liability; Indemnity Lawsuits concerning material and moral damage; Real estate claims involving leasing and purchase and sale of real estate, possession-related actions in general; Expropriations;.
- Lawsuits arising from corporate disputes;
- Credit recovery;
- Judicial recovery and bankruptcy;
- Consumer Law;
- Banking Law;
- Succession;
- Demands involving public utility concessionaires;
- Administrative impropriety action and public civil action; and
- Arbitration.



DATA PROTECTION AND PRIVACY LGPD

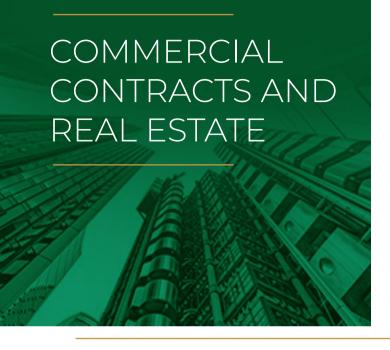


We assist projects in adapting to data protection regulations, such as the Brazilian General Data Protection Law (Lei Geral de Proteção de Dados – LGPD), and comprehensive consulting and training on the best practices in data protection and privacy. We act in judicial and administrative proceedings before the ANPD and other data protection authorities.

Key services rendered include:

- Consultation and guidance concerning the adequacy of routines and activities aiming at compliance with the standards on the processing of personal data and privacy;
- Data mapping of all work processes involving personal data processing to identify any gaps between current practices and the requirements set forth by law;
- Review and drafting of contracts, terms and other instruments, in order to adapt them to the current legislation requirements;
- Preparation and/or review of internal policies and other documents related to privacy and personal data protection programs, such as Privacy and Damage Protection Policies Codes of Conduct and Compliance and Governance programs applied to data protection and privacy;
- Training, lectures and preparation of materials to raise awareness on good practices and data protection policies in order to disseminate and seek the adherence of providers to standards of conduct, compliance and governance, seeking constant improvement to adapt to the LGPD and other applicable standards;
- Joint assessment alongside the client in the development of new products and services for adaptation to data protection norms privacy by design; and
- Participation in Judicial or Administrative Causes involving practices related to data protection and privacy, including representation before the National Data Protection Authority ANPD.





- Negotiation, preparation and review of business contracts in general, as well as civil, commercial, joint venture, banking and consumer contracts;.
- Legal advice on mergers and acquisitions of companies, partnerships, project finance, structuring of consortiums and other forms of association, as well as operations with financial institutions, investors, suppliers and clients;.
- Sale of urban and rural properties, judicial and extrajudicial auctions, and the leasing of residential and commercial properties;.
- Assistance in real estate development, structuring of real estate projects, negotiation and preparation of contracts with landowners, investors and others; and.
- Consulting on issues involving real estate rights and related activities.

- Expert legal advice for farmers, agricultural and agroindustry companies, with extensive agribusiness experience across all practice areas of the firm; and
- Tax and contractual consulting, assets protection and planning, as well as development of projects, fundraising, structured operations and activities related to agribusiness, including the sale of rural properties and assets.





ENVIRONMENTAL

- Environmental Auditing for analysis of the regularity of properties and activities, verification of contingencies, and risk management;
- Assistance in Environmental Licensing, from legal monitoring, feasibility analysis, compliance with and questioning of requirements, and legal measures;
- Support in procedures for the granting of water resource use rights;
- Monitoring and defense in Civil Inquiries with the Public Prosecutor's Office;
- Advisory services, analysis, and monitoring of Conduct Adjustment Agreements before the competent authorities;
- Support in procedures for composition, delimitation, intervention, and compensation in Legal Reserve Areas, Permanent Preservation Areas, Green Areas, and institutional areas;
- Support in land and environmental regularization with their respective operations and contracts;
- Coordination, monitoring, and participation in Environmental Impact Assessments (EIA/RIMA; RCA/PCA; RTA, among others);
- Preventive and Contentious Advisory services in inspection procedures and infractions, encompassing risk analysis, defenses, objections, appeals, and legal measures;
- Monitoring, defense, and support in Collective Actions at all levels (Popular Action, Public Civil Action, Collective Writ of Mandamus); and
- Preparation of legal opinions and reports on environmental and urbanistic matters.



MERGERS AND ACQUISITIONS



- Advisory services in structuring transactions for the acquisition of equity interests and assets;
- Structuring of investments, joint ventures, project finance, and other corporate transactions; and
- Multidisciplinary expertise throughout the various stages of transactions and related operations: legal audit and database management, corporate structuring and reorganization, tax planning, financing of operations, intellectual property, and agreements with executives.



+55 11 3637 3078

www.**pgbr**.adv.br

São Paulo
Al. Jaú 1303, 14° andar
Jardim Paulista

São José dos Campos Av. São João, 2405, 25° andar Jardim das Colinas