

ANNUAL REPORT

2025

MANAGING PARTNER'S LETTER

TITO ANDRADE



In 2025, Machado Meyer consolidated an agenda of innovation, social responsibility, diversity, sustainability, and integrity, embedding it deeply into its strategy. More than a set of initiatives, this agenda guides how we develop our people, deliver value to our clients, and contribute to strengthening our institution.



Our work is grounded in the belief that legal excellence, positive impact, and strong governance are inseparable. Throughout the year, we advanced our culture, strengthened management structures, and enhanced strategic programs. We made progress in measuring results and integrating innovation and legal tech, applying artificial intelligence and technology to the practice of law within a model driven by high performance, responsibility, and a long-term perspective.

This commitment reflects what drives us as an organization: the ambition to remain at the forefront of the legal market, with an ethical and responsible approach aligned with the expectations of our clients and other stakeholders. We remain committed to delivering strategic legal solutions that drive business, in tune with market transformations, societal demands, and the principles of sustainable development.



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INSTITUTIONAL OVERVIEW

Founded in 1972, Machado Meyer is one of the leading full-service law firms in Latin America, recognized for supporting companies in strategic legal decision-making and for its work on complex, multidisciplinary matters across a wide range of industries. This trajectory is supported by a solid structure and highly qualified teams that reflect the scale and diversity of our practice.

NEW YORK

WE ARE OVER 1,000 PROFESSIONALS, INCLUDING:

665

legal professionals

115

partners

120

law students
#NextGeneration

336

professionals in
organizational management
(administrative area)

WE OPERATE IN A MULTIDISCIPLINARY AND COLLABORATIVE MANNER
WITH EXPERTISE ACROSS **17** INDUSTRIES
AND **32** PRACTICES

GUIDED BY THE VALUES OF OUR ORGANIZATIONAL CULTURE:

PEOPLE

we challenge
people to go
beyond

CLIENTS

we deliver the
best for our
clients

ETHICS

we do what
is right

INNOVATION

we innovate to
make a difference

PRIDE

we take care of
Machado Meyer
every day

SÃO PAULO
RIO DE JANEIRO
BELO HORIZONTE
BRASÍLIA

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AWARDS AND RECOGNITIONS

RECEIVED IN 2025



CHAMBERS GLOBAL:

19 ranked practice areas and 49 ranked individuals

CHAMBERS BRAZIL CONTENTIOUS:

10 ranked practice areas and 24 ranked individuals

CHAMBERS BRAZIL INDUSTRIES & SECTORS AND REGIONS:

21 ranked practice areas and 32 ranked individuals

CHAMBERS BRAZIL TRANSACTIONAL:

13 ranked practice areas and 36 ranked individuals. We were recognized across all 13 evaluated categories, nine of which were ranked in Band 1. We also achieved 48 individual recognitions across 36 professionals, placing us among the leading firms in number of ranked lawyers, including within Band 1

ITR WORLD TAX:

leader in the four main categories of the General ranking: **Corporate Tax, Indirect Tax, Transactional Tax and Tax Controversy**

ITR WORLD TAX:

5 ranked practice areas and 6 recognized individuals

LATIN LAWYER DEAL OF THE YEAR AWARDS:

awarded in the categories *Deal of the Year: Restructuring and Disputes*

LACCA APPROVED:

31 recognized individuals

LATIN LAWYER BRAZIL AWARDS:

Law firm of the year in the *Banking and Public Law* categories. Three professionals recognized.

LATIN LAWYER LATIN AMERICA:

30 ranked practice areas and 50 recognized individuals

IFLR 1000:

7 practice areas ranked in Tier 1 and 33 recognized lawyers

IFLR 1000 AMERICAS AWARDS:

awarded *National Firm of The Year: Brazil*



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SOCIAL RESPONSIBILITY AND PRO BONO COMMITTEE



ADRIANA PALLIS
Corporate



EDUARDO CASTRO
Corporate



FERNANDA SÁ FREIRE
Tax



JOSÉ PRADO
Corporate



RAQUEL NOVAIS
Tax



In 2025, we advanced our agenda. We reinforced our purpose of expanding the firm's social impact through the practice of law, collaboration with civil society organizations, and the strengthening of networks capable of extending our reach.

The United Nations Global Compact goals continue to guide the committee's actions, with particular emphasis on the adoption of SDG 17 — Partnerships for the Goals — which reaffirms collaboration as a key driver of enhanced outcomes.

This principle was central to the consolidation of the Machado Meyer Network, a dynamic ecosystem of collaboration among the organizations supported by the firm and by the Machado Meyer Institute. The network promotes ongoing exchange, institutional strengthening, and the adaptation of initiatives to the real needs of each project.

Corporate volunteering remained a key driver of engagement and development, fostering teamwork, cross-practice integration, and stronger connections between our professionals, the projects, and their beneficiaries.

In our pro bono practice, we continued to provide high-quality legal support, contributing to legal certainty and strengthening the governance of the institutions we serve, while expanding their capacity to operate and grow.

In the field of sustainability, we advanced the consolidation of the agenda's governance, improved internal processes, and encouraged responsible practices, reaffirming our commitment to ethics and sustainable development.

The initiatives carried out during this cycle reaffirm our structured, responsible approach, guided by relationships built on trust. We remain committed to expanding our contribution so that the legal profession continues to serve as a driver of social transformation, combining technical excellence, social responsibility, and purpose.



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DIVERSITY AND INCLUSION COMMITTEE



DANIEL SZYFMAN
Infrastructure



DANIELLA ZAGARI
Tax



LAURA SOUZA
Infrastructure



ELIANE CARVALHO
Litigation

“The past year marked an important step forward in consolidating Machado Meyer’s diversity, equity, and inclusion initiatives. We strengthened practices that expand opportunities, deepen dialogue, and reaffirm our commitment to building a plural, safe, and representative environment.

The evolution of our mentoring programs was one of the key highlights of the period. We developed an integrated model focused on gender and ethnic-racial equity, while also advancing with the launch of the LGBTQ+ Mentoring Program.

These programs now benefit from more consistent methodologies, structured mentor development, and ongoing monitoring of professional journeys. The results reinforced a core belief: development is essential to sustaining the retention and growth of diverse talent.

In this context, we expanded learning journeys, strengthened alignment with the People & Culture and Corporate Social Responsibility teams, and enhanced processes that connect inclusion, learning, and career progression.

We also maintained strong engagement across our affinity groups and deepened initiatives focused on accessibility and awareness, further advancing the firm’s institutional maturity on issues that shape our culture.

With strengthened governance and more structured practices, we continue to expand the impact of our actions and reaffirm our belief that inclusion and development go hand in hand. This approach guides the next steps of our agenda and supports the ongoing construction of a more diverse, responsible future, one that fully embraces the potential of all individuals.



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CORPORATE SOCIAL RESPONSIBILITY

Machado
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CORPORATE

SOCIAL RESPONSIBILITY DEPARTMENT

Machado Meyer's culture is grounded in values that guide our actions and reinforce our commitment to ethical relationships, integrity, and respect.

In this context, the Corporate Social Responsibility Department is structured as a strategic pillar, connecting these principles to the generation of positive social impact both within and beyond the firm, as well as to institutional development.

With this purpose, the team coordinates initiatives that strengthen governance practices, enhance people's engagement, and consistently integrate topics such as volunteering, diversity, sustainability, pro bono work, and social investment.

Its activities are carried out in a transversal manner, in partnership with committees, internal groups, and legal and administrative teams, ensuring alignment across values, processes, and deliverables.



HELENA RABETHGE
Manager



NICOLAS BARRAGAN
Analyst



GABRIEL SANTANA
Analyst



SOFIA SANDRIM
Analyst



NATACHA DOS SANTOS
Apprentice



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CORPORATE SOCIAL RESPONSIBILITY DEPARTMENT

AWARDS AND RECOGNITIONS

The recognitions achieved throughout the year reflect this ongoing process of institutional maturity and signal the firm's commitment to building an increasingly responsible, inclusive environment aligned with leading market practices.



Comprometimento afirmado

Corporate Sustainability in Support of Culture



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ALIGNMENT WITH THE

UN GLOBAL COMPACT AND THE 2030 AGENDA

The United Nations Global Compact is an international initiative that mobilizes organizations committed to advancing corporate citizenship and sustainable development, based on the 2030 Agenda and the 17 Sustainable Development Goals (SDGs). A signatory to the Brazil Network since 2020, Machado Meyer incorporates these principles into its strategic planning, reinforcing a practice aligned with leading ESG standards.



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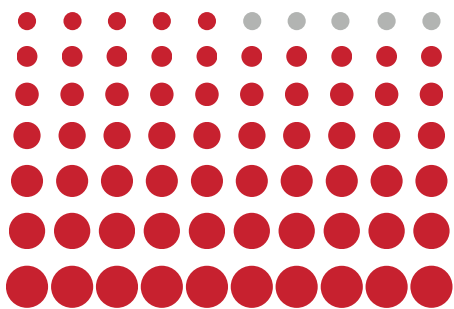
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PROGRESS ON
PRIORITY SDGs



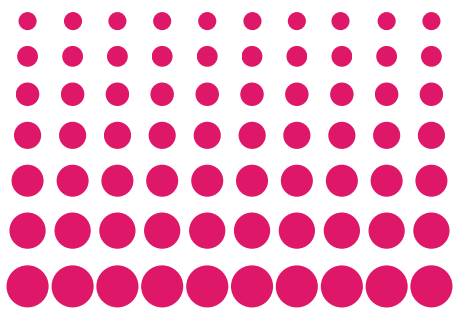
93%

achievement, driven by our continued focus on education— the core pillar of our social investment— through scholarships and support for the improvement of public schools.



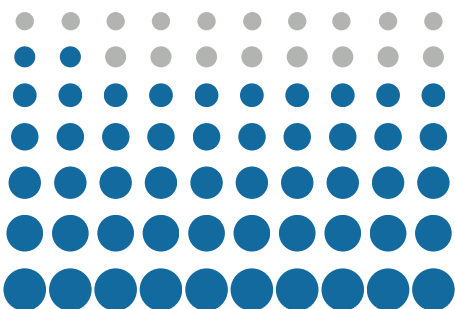
91%

achievement, reflecting consistent progress in gender equity initiatives.



100%

fully achieved, with significant progress in diversity, employability of participants in supported projects, and grievance handling.



74%

the highest percentage increase in the cycle, reflecting strengthened awareness of integrity and governance processes.



We expanded our set of commitments by adopting **SDG 17 — Partnerships for the Goals** — reinforcing collaboration as a foundational principle of the firm's approach. This objective reflects how we foster connections, share knowledge, and coordinate initiatives across internal teams, civil society organizations, and external partners, expanding both scale and impact.



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UN GLOBAL COMPACT ACTION

PLATFORMS



Machado Meyer actively participates in three United Nations Global Compact Action Platforms: **Anti-Corruption, Human Rights, and Communicate and Engage.**

These are collaborative forums focused on discussing challenges, regulatory trends, and best practices related to priority ESG topics.

Throughout the year, representatives from both legal and administrative teams engaged in technical discussions, shared insights, and contributed recommendations that strengthen internal processes and support the integration of ESG agendas into the firm's day-to-day operations.

To ensure that external discussions were effectively connected to the firm's initiatives, we relied on our **Internal Global Compact Committee**, responsible for promoting the SDGs, aligning actions strategically, and developing practices consistent with the topics discussed within the Brazil Network.

In this way, the group ensures a structured, responsible approach guided by impact.



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INSTITUTO
**Machado
Meyer**

Letter from the board



ADRIANA PALLIS
Director



EDUARDO CASTRO
Director



HELENA RABETHGE
Director

Throughout this cycle, we reaffirmed the purpose that guides the work of the Machado Meyer Institute: to contribute to strengthening education and citizenship through initiatives that expand opportunities and promote social development. Our approach is grounded in the belief that consistent investment in strengthening organizations and communities is essential to generating positive and sustainable long-term impact.

We made progress in consolidating strategic fronts that translate this commitment into action. One of the highlights was the consolidation of the **Working Group on the Implementation of Civic Education Policy**, an initiative developed by the Institute in partnership with leading organizations in the education field. Its goal is to bring together diverse expertise and contribute to building references and pathways that support education networks in advancing this agenda across the country.

We also continued to strengthen our grantmaking efforts, allocating resources to organizations aligned with our institutional purpose. The coordination of these initiatives within the **Machado Meyer Network** further intensified knowledge exchange, the sharing of experiences, and the development of collaborative solutions, contributing to institutional strengthening and expanding the reach of supported organizations.

We closed this period by reinforcing initiatives that connect our people to the social impact agenda, through volunteering and by promoting a culture of giving. In doing so, we renew our commitment to act with responsibility and a long-term perspective, while strengthening institutions that promote education, citizenship, and opportunities across different contexts.



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LEADING THE WORKING
GROUP ON THE

Implementation of Civic Education Policy

The Machado Meyer Institute leads this initiative, developed in partnership with **Politize!, Movimento pela Base, and Todos Pela Educação** — organizations that bring together complementary expertise to promote citizenship and strengthen education in Brazil.

The working group aims to contribute to establishing civic education as a foundational pillar of Brazilian education, through investment in knowledge production and the development of reference frameworks that support the implementation of the Education for Citizenship and Sustainability Program, established by the Ministry of Education (MEC) through Ordinance No. 642/2025.

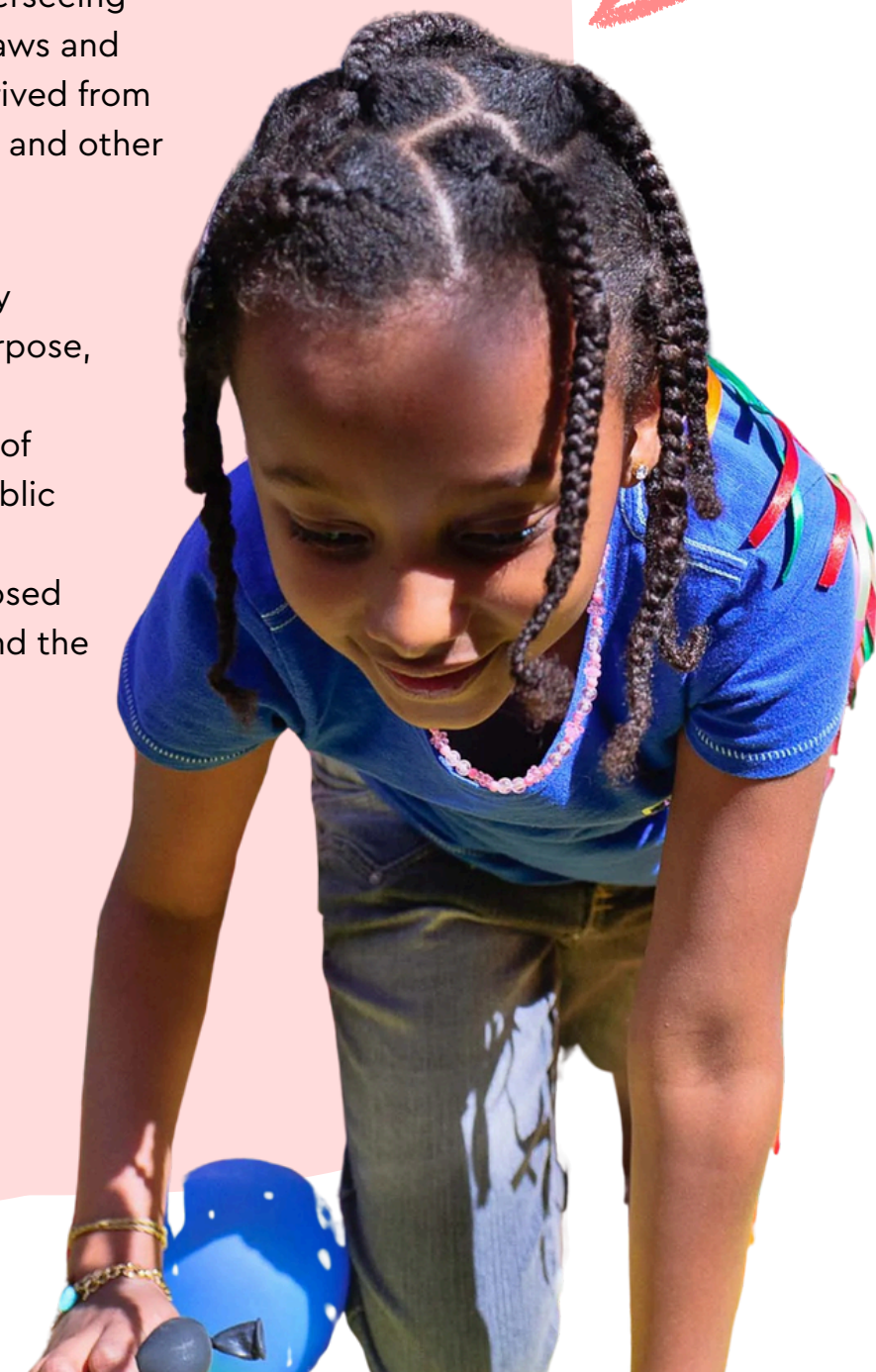
To this end, it coordinates multiple lines of action, including the production of studies, the development of supporting materials, and the engagement of key stakeholders in this field, providing technical input to advance public policy on the subject.

Social Investment

In addition to coordinating its own initiatives, the Machado Meyer Institute is responsible for managing the firm's social investment resources. This includes both overseeing initiatives supported through tax incentive laws and mobilizing the Institute's own resources, derived from contributions by its members, the firm itself, and other fundraising efforts.

These resources are allocated to civil society organizations aligned with the Institute's purpose, particularly in the areas of education and citizenship. Where applicable, the selection of supported initiatives takes place through public calls for proposals, based on criteria such as governance consistency, clarity of the proposed impact, and alignment with the Institute's and the firm's mission, vision, and values.

By investing in well-structured and socially responsible organizations, we aim to expand opportunities, strengthen institutional capacities, and deliver tangible, sustainable outcomes for the communities served.



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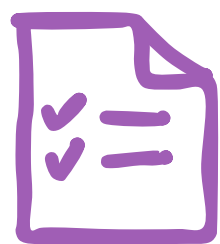
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Managed Resources



TAX INCENTIVE
LAWS



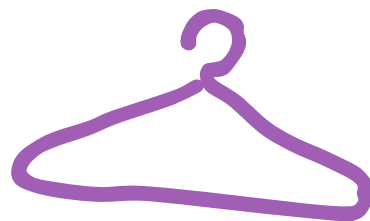
FIRM
DONATIONS



PARTNER
DONATIONS

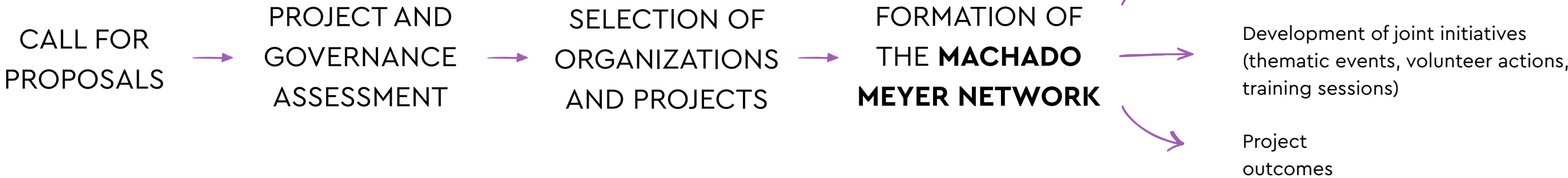


GIVING
TUESDAY



SUSTAINABILITY IN
FASHION BAZAAR

Formation of the Machado Meyer Network



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Total
BRL 3,354,000

**Unrestricted
funds**
BRL 1,054,000

**Cultural
incentive law**
BRL 1,631,920

**Sports
incentive law**
BRL 200,000

FUMCAD
Municipal Fund for the Rights of
Children and Adolescents
BRL 250,000

FMID
Municipal Fund for the Elderly
BRL 218,080

SUPPORTED ORGANIZATIONS: 29



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SUPPORTED ORGANIZATIONS BY CATEGORY

Educational Ecosystem

Advocacy

organizations dedicated to strengthening public debate and improving education policies, with a focus on generating systemic impact and contributing to structural progress in education at the national level.



Extended School Programs

organizations that expand participants' learning journeys by offering complementary activities that reduce inequalities, foster development, and strengthen community ties.



Culture

initiatives aimed at expanding access to cultural experiences and spaces, recognizing culture as a fundamental right and a key element in shaping active citizenship.



Formal Education

organizations that strengthen educational pathways across their multiple dimensions, viewing education as a driver of social Mobility.



Sports

initiatives that use sports as a tool for inclusion and human development, promoting teamwork and expanding opportunities.



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Machado Meyer Network

A MANAGEMENT STRATEGY THAT TRANSFORMS RELATIONSHIPS INTO EXPANDED SOCIAL IMPACT

More than bringing together supported organizations, the Machado Meyer Network, the main asset of the Machado Meyer Institute, structures an ecosystem of continuous collaboration in which organizations themselves strengthen one another.

Throughout 2025, the initiative was consolidated as an active space for exchange and connection: sharing experiences, exchanging technical knowledge, disseminating opportunities, donating equipment, and expanding access to cultural activities for vulnerable populations. These connections broaden perspectives, leverage resources, and strengthen each organization institutionally.

In addition to the collaborations that emerge organically, the Institute fosters initiatives aimed at the network's institutional development, creating learning spaces and collaborative actions shaped by the needs identified by the organizations themselves.



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CAPACITY-BUILDING INITIATIVES

Institutional Strengthening

Based on an active listening process to understand the needs expressed by the supported organizations themselves, the Machado Meyer Institute promoted a human resources (HR) training cycle aimed at institutional strengthening, in partnership with B3 Social.

By investing in the enhancement of management processes and practices, the initiative contributed to the institutional maturity of participating organizations and to the improvement of their operational and strategic capacities, strengthening their sustainability and long-term effectiveness.



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JOINT INITIATIVE IN RIO DE JANEIRO

strengthens social impact

The Machado Meyer Network carried out a joint initiative with six organizations supported by the Institute in Rio de Janeiro, bringing together 45 children and young people from Escola Dom Cipriano Chagas and Pretas em Campo, a project run by the organization Empodera.

Held at Solar dos Abacaxis, the initiative featured workshops led by the organizations themselves, as well as activities developed in partnership with the Museu de Arte do Rio and the Brazilian Symphony Orchestra, culminating in a performance by the school's choir.

The initiative highlights the role of the network as an impact-driven coordination strategy, integrating efforts and delivering effective support to its target audiences, while also contributing to the institutional development of the organizations involved.

solar dos
abacaxis

orquestra
sinfônica
brasileira

MUSEU DE ARTE DO RIO

agência
do bem

ESCOLA
DOM
CIPRIANOCHAGAS

EMPODERA
Transformação Social pelo Esporte

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ERNANI DE ALMEIDA MACHADO AND MARIA VISCHNIA AWARDS

foster the artistic development of young talent

The Machado Meyer Institute supported the 14th edition of the Ernani de Almeida Machado Award and the 6th edition of the Maria Vischnia Award, initiatives that are part of its strategy to promote artistic development and expand opportunities for young talent.

Awarded annually in partnership with Santa Marcelina Cultura, the Ernani de Almeida Machado Award recognizes the merit and dedication of students from the São Paulo Youth Orchestra, contributing to the continuity of their studies and to their technical and artistic development. In this edition, the main award was granted to violinist Daniel Maldonado, with additional recognition given to Paola Rojas (violin), Lázaro Fernandes (flute), João Pedro Tavares (cello), and Matheus Tiso (violin), who received scholarships and financial support aimed at furthering their musical training.

Created in 2020, the Maria Vischnia Award focuses on promoting gender equity in classical music and exclusively recognizes young women musicians. In 2025, the award was granted to clarinetist Mariana Brito. Over the years, these awards have demonstrated their importance as instruments for recognizing talent, fostering excellence, and expanding access to artistic education, reinforcing the cultural and educational impact of the initiatives supported by the Institute.



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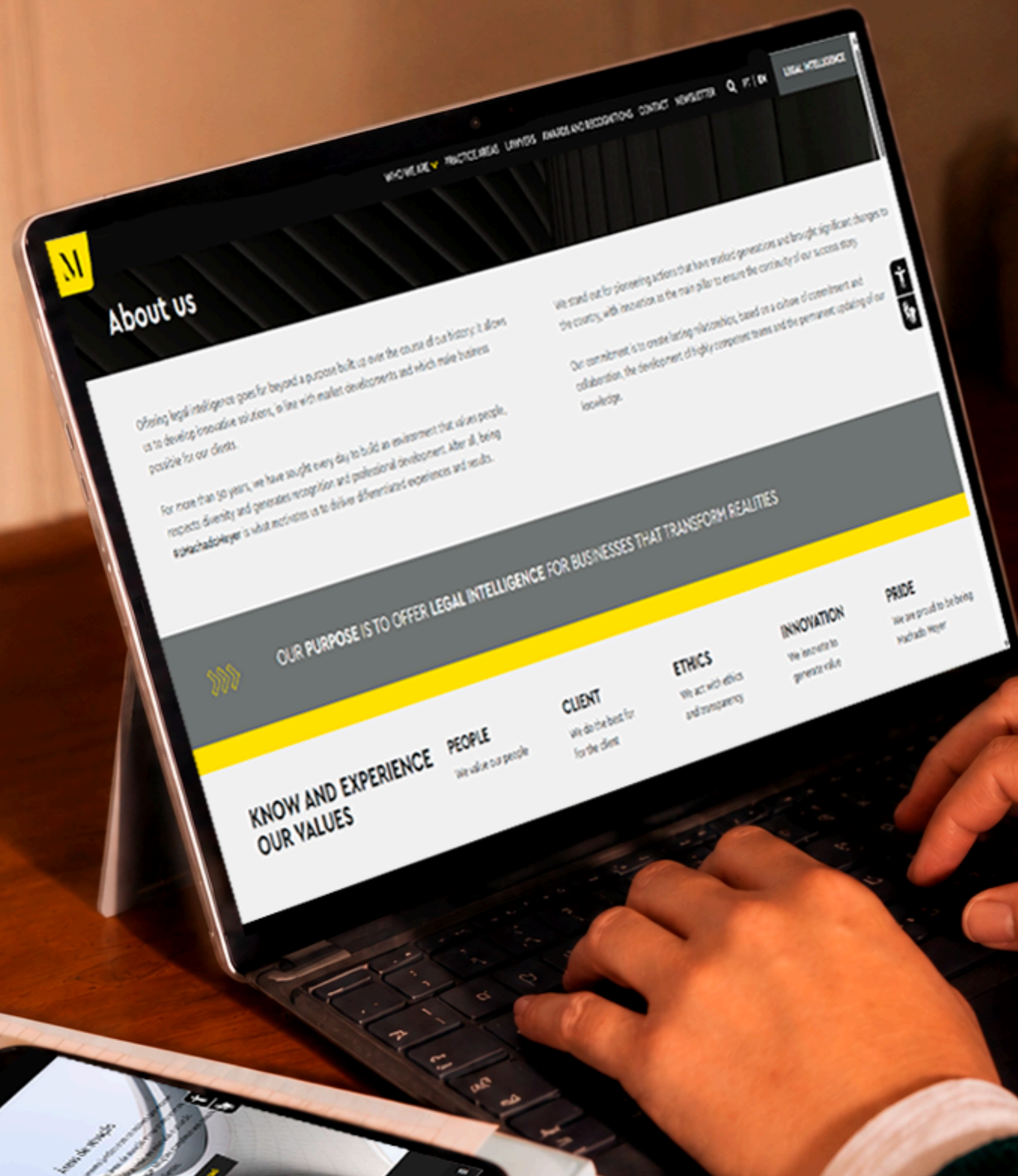
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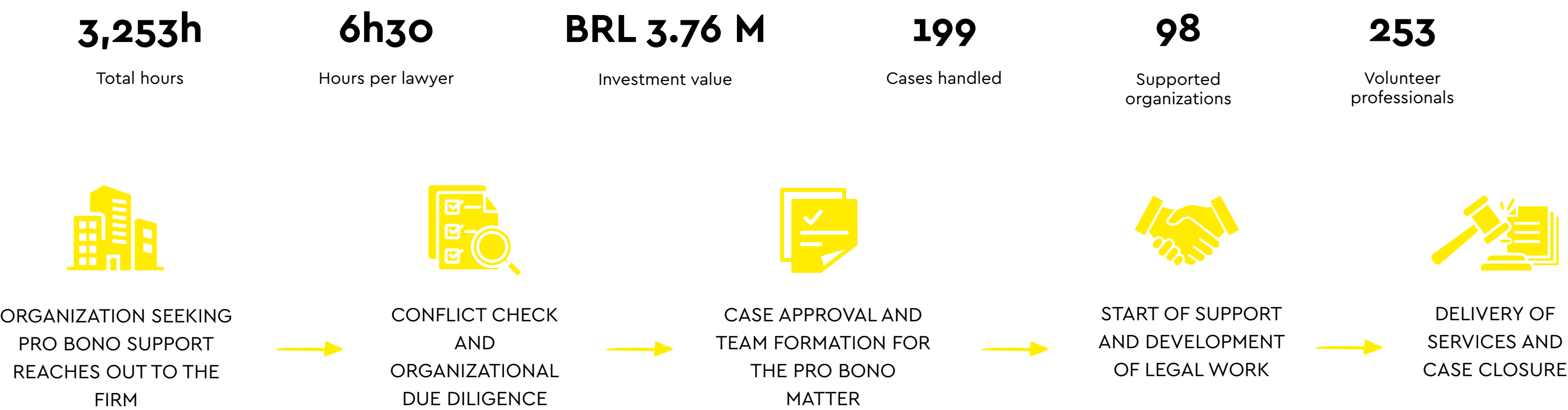
PRO BONO

A DECADE OF STRUCTURED PRACTICE IN SUPPORT OF ACCESS TO JUSTICE

In 2025, the tenth anniversary of the regulation of pro bono legal practice by the Brazilian Bar Association (OAB) prompted a moment of reflection on the progress achieved and the challenges that remain in the practice in Brazil.

This milestone was marked by an event organized by Instituto Pro Bono, which brought together experts to discuss the lessons learned over the past decade, as well as pathways to further expand access to justice. These reflections reinforced the firm's trajectory and reaffirmed its commitment to a structured, consistent pro bono practice focused on strengthening the institutional capacity of organizations dedicated to social transformation.

In this context, partnerships with clearinghouses, such as Instituto Pro Bono and TrustLaw, remained essential to connecting our teams with the needs of organizations seeking qualified legal support and ensuring that assistance reaches those who need it most. Participating in the PILnet Global Forum further strengthened this international collaboration, while the consolidated use of a pro bono management platform enhanced governance of the practice, bringing greater clarity to workflows, transparency in case monitoring, and stronger support for an increasingly structured approach.



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STRENGTHENING GOVERNANCE IN

CIVIL SOCIETY ORGANIZATIONS

The initiative promoted governance training for civil society organizations (CSOs), with a focus on strengthening legal and management practices. The work was carried out in partnership with **Liga Solidária**.

As part of the initiative, professionals from the firm participated in one-on-one sessions with CSOs located in the vicinity of **Educandário Dom Duarte**, mapping specific needs and providing tailored guidance and materials. The program contributed to enhancing the organizations' decision-making processes and supporting the improvement of their internal structures.

7 INTERNAL VOLUNTEERS

participants

BRL 86,330

Value of the initiative

72h40

Hours contributed by our lawyers

5 CSOS

Supported organizations

PRO BONO INTERNAL WORKING GROUP

TECHNOLOGY APPLIED TO PRO BONO PRACTICE GOVERNANCE

In 2025, the work of the **Pro Bono Internal Working Group** reinforced the firm's commitment to a structured practice focused on access to justice and the generation of positive social impact. The implementation of a management platform contributed to the organization of services, the standardization of workflows, and the continuous enhancement of practice governance.

At the July meeting, volunteer lawyers shared insights on the use of the platform, contributing to refinement and to its consolidation as a central element of governance for this practice.

In October, the Working Group welcomed **Leticia Alves** and **Dennis Hyde**, founders of **Instituto Entre Parques**, which broadened discussions on the role of legal practice in public interest initiatives, particularly those related to environmental conservation and the strengthening of local communities. This exchange reinforced the importance of partnerships with civil society organizations and the strategic role of pro bono practice in generating social impact.

PRO BONO WEEK

STRENGTHENING THE FIRM'S PRO BONO CULTURE

Pro Bono Week 2025 aimed to expand internal awareness and bring our people closer to the organizations we support.

The program included a special edition of the **#FiquePorDentro** newsletter, meetings with **Projeto Quixote**, **Politize!**, and **Instituto Pro Bono**, as well as reflections on the ten-year anniversary of the regulation of pro bono legal practice.

Together, these initiatives demonstrated how the provision of free legal assistance positively impacts the operations of organizations and enables them to maintain greater focus on their core activities.

The agenda also featured internal engagement initiatives, including conversations led by partner Fernanda Sá Freire, from the Corporate Social Responsibility and Pro Bono Committee, aimed at reinforcing the strategic nature of the practice and encouraging broader participation.



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VOLUNTEERING

AS A DRIVER OF IMPACT AND INTEGRATION

Volunteering remains one of the firm's main social engagement fronts, mobilizing professionals in initiatives developed in close dialogue with partner organizations and aligned with the real needs of the communities served.

Throughout the year, this agenda was also consolidated as a space for integration and development, fostering collective experiences that bring together different areas, strengthen connections among teams, and promote the development of skills that are essential in day-to-day professional activities.

All initiatives were carried out in alignment with the firm's social responsibility values and with the guidelines that ensure a committed, safe approach focused on generating positive impact.

- 
1,377h30
 Total volunteer hours contributed
- 
14
 Number of initiatives
- 
182
 Number of volunteers
- 
7h34
 Hours contributed per person



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INITIATIVES THROUGHOUT THE YEAR



JUNE 7 | LIGA SOLIDÁRIA'S FESTA JUNINA (SP)

We supported the Liga Solidária's Festa Junina, an organization that works with individuals in situations of social vulnerability.

The firm sponsored the fishing game booth and mobilized 21 volunteers, contributing to fundraising efforts in support of the organization's activities.



JUNE 16 | CASA MENTORA (SP)

In partnership with Casa José Coltro and Instituto Joule, the program connected 30 young participants from Capão Redondo with mentors from the firm.

Over the course of three months, the sessions supported their personal and professional development.



JULY 5 | NOTEA'S FESTA JUNINA (SP)

We participated in the Notea's Festa Junina, an organization that supports children and adolescents with Autism Spectrum Disorder (ASD).

The event was adapted to meet participants' sensory needs, with activities led by therapists and volunteers, ensuring an inclusive and safe experience.

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INITIATIVES THROUGHOUT THE YEAR



JULY 12 | ESCOLA DOM CIPRIANO CHAGAS' FESTA JUNINA (RJ)

We supported another edition of the Festa Junina at Escola Dom Cipriano Chagas, which serves children from communities in the South Zone of Rio de Janeiro.

The initiative included volunteers from the firm and the purchase of prizes for the fishing game booth, contributing to fundraising efforts for the organization.



AUGUST 16 | LAR DAS CRIANÇAS CIP BAZAAR (SP)

We contributed through the participation of volunteers in the setup and execution of the Lar das Crianças CIP Bazaar, whose proceeds support the organization's social programs and promote the circular economy.

The organization serves children and young people in situations of social vulnerability through extended school programs.



AUGUST 30 | SOCIAL INITIATIVE WITH REDE PAULO DE TARSO (BH)

Professionals from the firm's Belo Horizonte office participated in a volunteer initiative with Rede Paulo de Tarso, an organization that provides ongoing care and temporary housing for patients recovering after hospitalization.

The group carried out well-being activities, such as painting and bingo, fostering a welcoming environment and social interaction.



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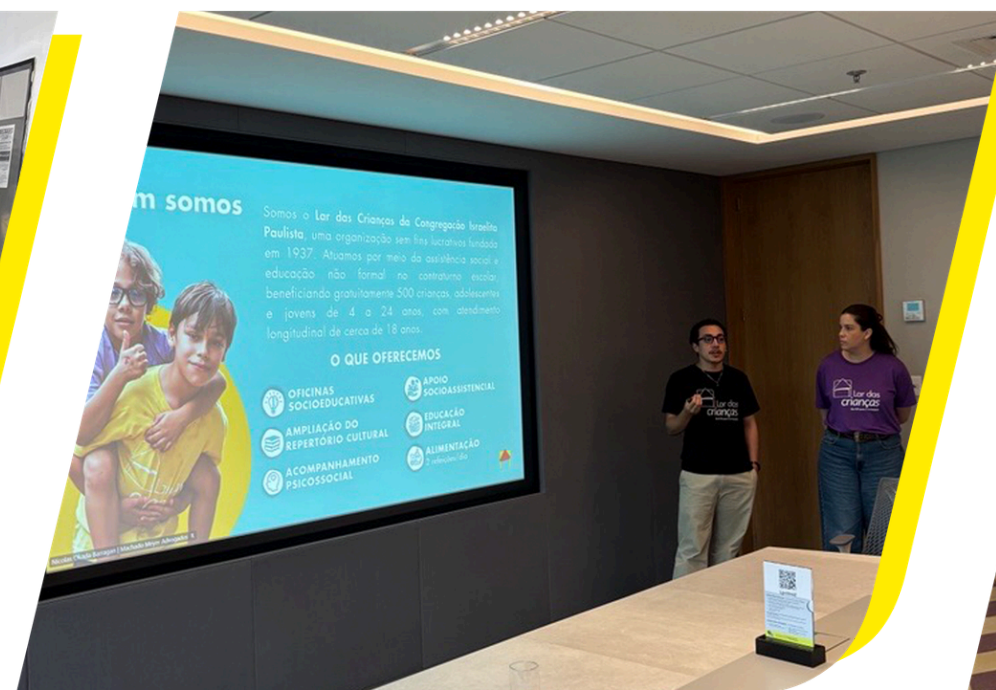
INITIATIVES THROUGHOUT THE YEAR



SEPTEMBER 13 | SUSTAINABILITY INITIATIVE WITH PARCEIROS DA EDUCAÇÃO (SP)

We carried out a volunteer initiative at Escola Estadual Brasília Machado, in partnership with Parceiros da Educação.

Volunteers worked on revitalizing common areas and organizing educational materials, contributing to improving the school environment.



DECEMBER 2 | GIVING TUESDAY

We participated in GivingTuesday, a global movement that promotes a culture of giving. The internal campaign mobilized employees and resulted in the donation of **591 clothing items and 94 books**.

The program also included an awareness session on donations through Nota Fiscal Paulista and income tax incentives, with representatives from the Pinacoteca de São Paulo and Lar das Crianças CIP.



DECEMBER 12 | HOLIDAY GIVING – LIGA SOLIDÁRIA (SP)

We carried out the Liga Solidária Holiday Giving initiative, with the participation of administrative staff in assembling and distributing **118 holiday kits** to children supported by the organization.

The initiative fostered integration among volunteers and strengthened the firm's relationship with its partner organization.

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SUSTAINABILITY

CLIMATE AGENDA AND CIRCULAR ECONOMY





SUSTAINABILITY

ADVANCING OUR CLIMATE AGENDA AND CIRCULAR ECONOMY

In 2025, sustainability was even more strongly embedded in our operations, with a focus on reducing impacts, enhancing resource management, and fostering internal engagement. To provide greater consistency and direction to this agenda, we structured our strategy around four pillars that guide priorities and decision-making:



1. RESOURCE MANAGEMENT



2. WASTE AND CIRCULAR ECONOMY



3. INDIRECT ENVIRONMENTAL IMPACTS



4. CULTURE, GOVERNANCE, AND ENGAGEMENT

This model reinforces an integrated approach aligned with continuous improvement and environmental responsibility.



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1. RESOURCE MANAGEMENT:

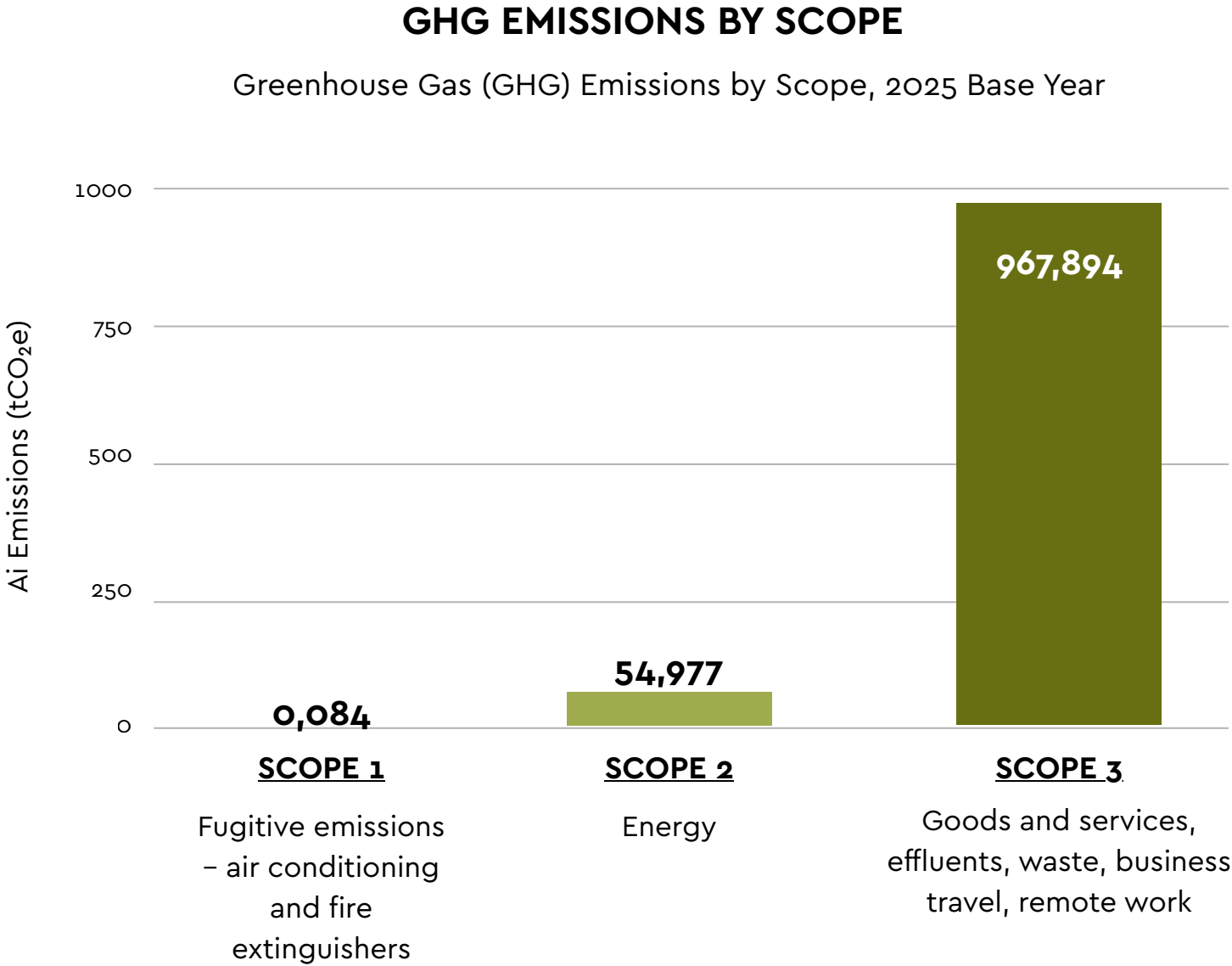
A DATA-DRIVEN APPROACH

Promoting the efficient use of resources is the main objective of this pillar.

In 2025, we advanced in monitoring consumption and measuring greenhouse gas emissions, improving data quality and adopting recognized standards, such as ISO 14064-1, the recommendations of the World Resources Institute (WRI), and the Brazilian GHG Protocol Program (PBGHG).

This progress resulted in the development of an emissions report, [available on our website](#).

The document supports transparency in reporting and guides management and emissions reduction strategies for the coming cycles.



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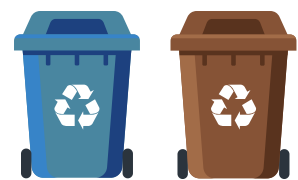
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2. CIRCULAR ECONOMY IN PRACTICE:

WASTE REDUCTION AND INTERNAL ENGAGEMENT

We seek to reduce waste and rethink consumption patterns. In 2025, we continued to enhance waste management practices and encourage our people to adopt more sustainable habits. Key initiatives included:



SEPARATION

proper separation of recyclables and organic waste



REDUCTION

in paper use, prioritizing digital processes



REUSE

of materials



REUSABLE

prioritization of reusable items (Machado Meyer mugs, #Menos1Lixo cups, and reusable cutlery)

To scale these efforts and achieve better results, we advanced in standardizing waste bins and training support teams, providing clear guidance on waste disposal. As a direct result of these initiatives, we achieved savings in natural resources, as estimated by 2A Sistema Ambiental based on the recycling of collected and properly treated waste:



91 TREES
preserved



286,000 LITERS OF WATER
saved



27,800 W
equivalent energy avoided



SUSTAINABILITY IN FASHION BAZAAR

CONSCIOUS CONSUMPTION AND IMPACT

In the fourth edition of the event, we encouraged our team to give new purpose to unused items and to adopt more conscious consumption habits.

The initiative was carried out in partnership with Projeto Quixote, an organization that supports children and young people in situations of social vulnerability.

The proceeds from 115 sales—totaling approximately BRL 24,000—were fully allocated to the organization.

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3. ENVIRONMENTAL IMPACTS

ACROSS THE VALUE CHAIN

Considering environmental impacts beyond the firm's direct operations is essential for a more comprehensive and responsible approach to management. This pillar guides the assessment of impacts associated with supplier relationships, event execution, and external initiatives, contributing to environmentally responsible decision-making across the entire value chain.

SUPPORTING EXTERNAL INITIATIVES FOCUSED ON IMPACT AND CIRCULARITY

The partnership with Projeto Quixote in the fourth edition of the Sustainability in Fashion Bazaar helped expand the positive environmental impact of conscious consumption practices beyond the boundaries of our firm.

Pro bono work focused on environmental organizations is also part of this front, providing qualified legal support to institutions engaged in environmental preservation, responsible resource management, and environmental education. This initiative contributes to strengthening the institutional capacity of these organizations and highlights how different aspects of the firm's social responsibility—sustainability and pro bono—are integrated to generate impact.



4. CULTURE, GOVERNANCE, AND ENGAGEMENT

Organizational culture encompasses the mechanisms through which sustainability principles are integrated into the firm's decisions and processes. Policies such as the Sustainability and ESG policies, together with the work of the ESG Commission, the Corporate Social Responsibility and Pro Bono Committee, and the initiatives led by the Social Responsibility team, strengthen environmental governance and promote greater engagement among our people on this agenda.

GREEN TEAM

The Green Team affinity group held a session focused on strengthening the firm's environmental management, featuring Alexandre Kelemen, creator of Mangue Tech, the digital platform adopted by Machado Meyer to support greenhouse gas (GHG) emissions management through the automation of data collection and reporting. The initiative contributed to advancing the sustainability agenda by increasing data reliability, reinforcing transparency, and supporting more informed and responsible decision-making regarding the impacts of our operations.



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DIVERSITY AND INCLUSION

Machado Meyer's diversity and inclusion agenda is structured around five dimensions of diversity, which guide ongoing initiatives aimed at strengthening a plural, safe, and respectful environment:



GENDER EQUITY



PARENTHOOD



LGBTQ+

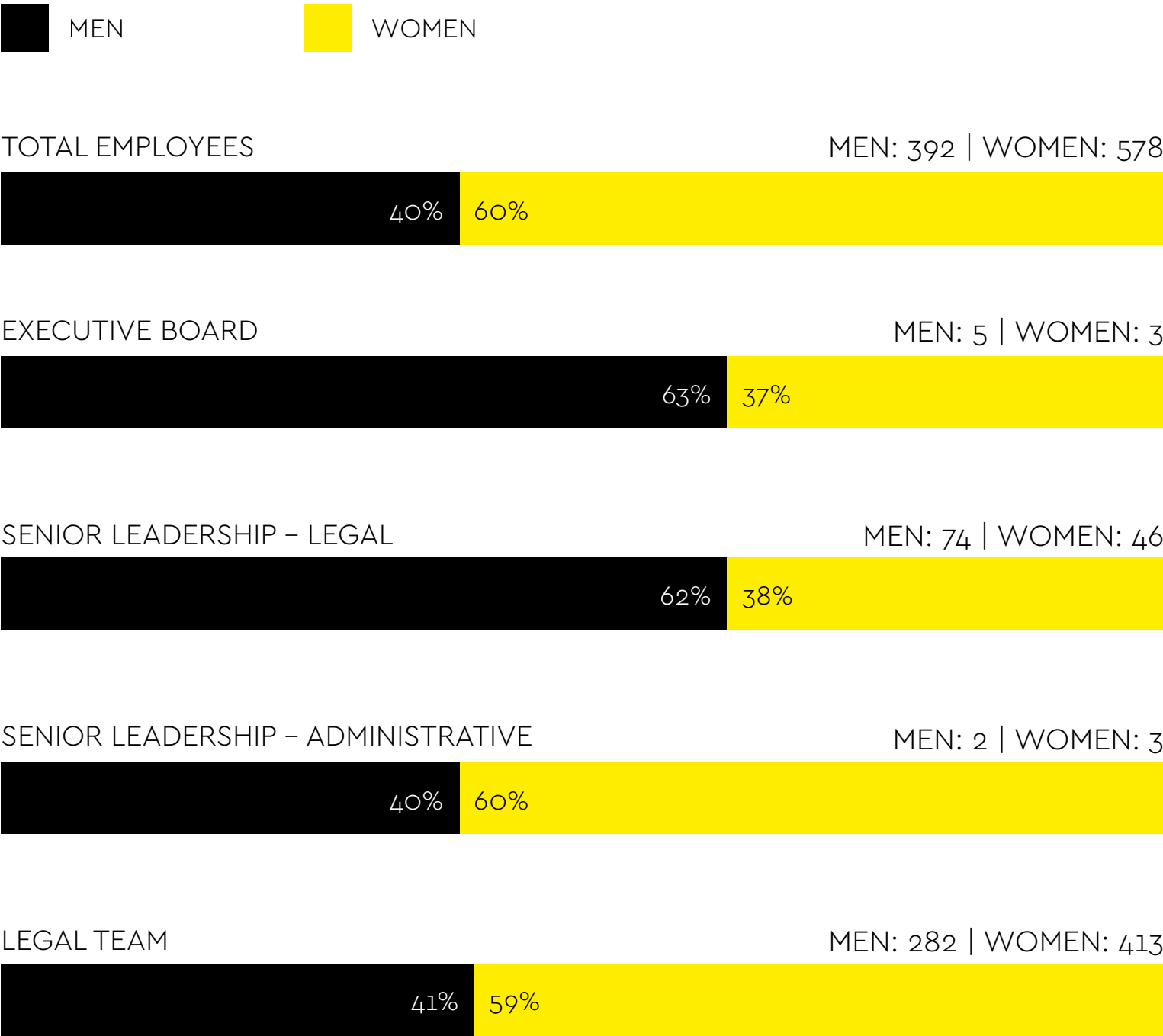


ETHNIC-RACIAL EQUITY



PEOPLE WITH DISABILITIES

Affinity groups, development initiatives, and inclusive practices are central to this approach, which is open to the participation of the firm's professionals and focused on creating spaces for dialogue, support, and safe expression, in line with institutional values and the commitment to equity.



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GENDER EQUITY

WOMEN'S MENTORING PROGRAM: 15 YEARS DRIVING CAREERS AND ADVANCING EQUITY

The Women's Mentoring Program has become a cornerstone initiative of Machado Meyer's gender equity agenda. According to an internal survey, over these 15 years, seven out of ten women who participated in the program experienced progress in their professional trajectories, demonstrating the initiative's consistent impact on the development of female talent. To date, more than 200 professionals have taken part in the program.

In the 2025–2026 cycle, the program advanced in its maturity, adopting a more integrated and consistent approach. **This edition included 13 mentees, five training sessions, and five bimonthly follow-up meetings**, with enhancements aimed at improving the quality of interactions, strengthening the preparation of mentors, and developing key competencies for career progression.

The learning journey covered topics such as self-confidence, communication, time management, female leadership, and macroeconomic perspectives, reinforcing the firm's commitment to advancing women into leadership positions and fostering a more equitable organizational culture.



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WOMEN'S LEGACY

IN LEGAL EDUCATION

In August, Machado Meyer took part in the inauguration of the Women Professors Gallery at the University of São Paulo Law School, a space dedicated to recognizing and celebrating the careers of faculty members who have contributed—and continue to contribute—to the development of legal thought in Brazil.

The initiative, supported by the firm through the Adopt a Classroom program, reaffirms our commitment to valuing women's presence in academia, as well as the firm's support for academic development and the promotion of legal education.

ELAS CONECTAM

Throughout the year, the Elas Conectam series deepened discussions on health, well-being, and professional development, through sessions aimed at expanding knowledge and strengthening support networks among women at the firm. The program included sessions led by professionals from Oya Care on women's health, as well as a closing session with the chief economist of Lifetime Investment Advisory, focused on presenting macroeconomic perspectives and their impact on professional trajectories.

In March, the session "Women in Leadership: Impact and Transformations in Organizations", featuring Ruth Manus and Marina Dutra, brought reflections on structural challenges and corporate practices capable of fostering more equitable environments, reaffirming the firm's commitment to gender equity and women's leadership.



PARENTHOOD

The #1Afeto affinity group has established itself as a space for meaningful listening, awareness-building, continuous learning, and support on topics related to parenthood and caregiving, contributing to the strengthening of a more inclusive organizational culture that recognizes diverse family realities.

Throughout the cycle, the sessions fostered important reflections on different family structures and expanded understanding of human development, equity, and shared caregiving.

The program included:

- discussions on longevity, inclusion, and health, with Ricardo Leme, from Walking Football Brasil;
- conversations on shared parental responsibility and public policies on parental leave, in collaboration with the Paternity Leave Coalition (Coalizão Licença Paternidade – CoPai); and
- the presentation of preliminary research findings from Associação Serenas on school community perceptions regarding violence against girls.



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LGBTQ+

The initiatives carried out during the period reinforced our commitment to professional development, expanding opportunities, and strengthening a culture of respect for individuality.

POTÊNCIA TRANS

The firm continued its participation in **Potência Trans**, an initiative aimed at expanding access for transgender individuals to higher education and the job market.

Through full scholarships, psychological support, and structured development pathways, the program contributes to overcoming structural barriers, supporting the development and sustainability of diverse professional trajectories.



MENTORING PROGRAM #1GUALDADE

The #1gualdade Mentoring Program established itself as the firm's leading initiative focused on LGBTQ+ equity in 2025. Its activities were centered on professional development, strengthening identity, and increasing the visibility of LGBTQ+ individuals in the legal profession.

Structured through active listening to the internal community, the cycle—held from May 2025 to June 2026—combined technical development, the strengthening of socio-emotional skills, and the creation of safe spaces for dialogue. The program included training sessions on LGBTQ+ experiences, bias, psychological safety, work-life balance, identity, self-care, and individualized development paths.

The mentoring program contributed to increasing participants' sense of belonging, enhancing psychological safety, building support networks, and developing key competencies for career progression.

The co-creation approach, with active participation from mentees in defining topics and formats, enabled the program to more effectively address the needs of the LGBTQ+ community and increased engagement throughout the cycle.

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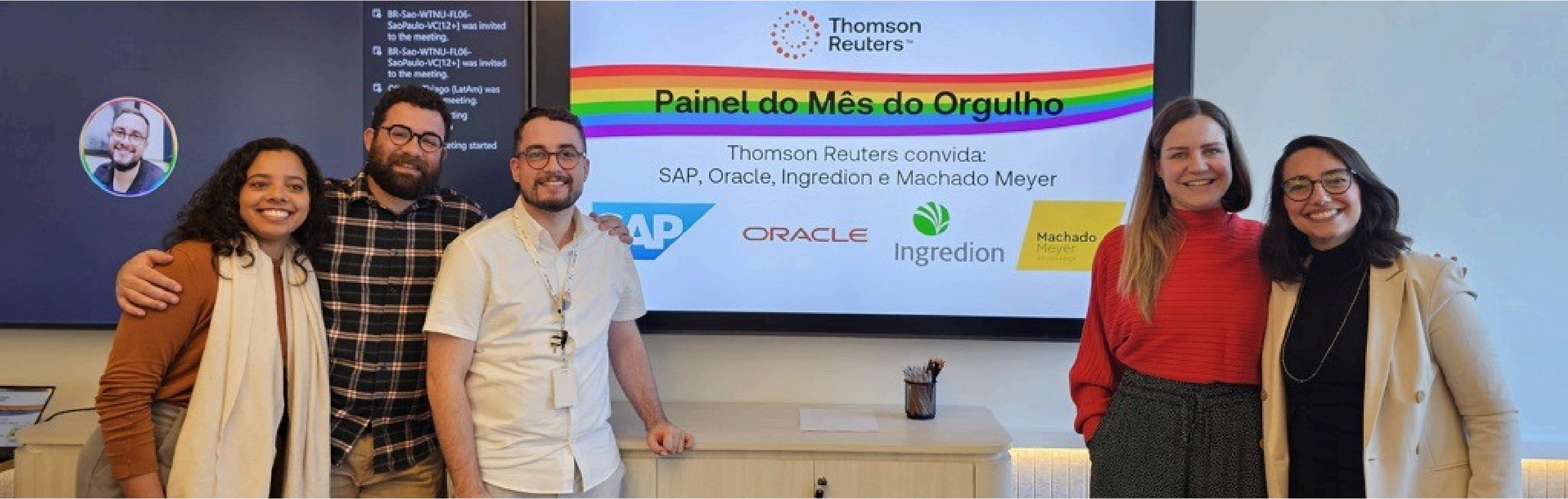
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#1GUALDADE

The #1gualdade affinity group promoted sessions focused on dialogue, the exchange of experiences, and strengthening the firm's culture of diversity and inclusion, reaffirming its role as an agent of transformation—both in listening to internal needs and in fostering safer, more equitable, and inclusive organizational environments.

The activities brought together experts, partner organizations, and professionals from different sectors, expanding perspectives on challenges and progress related to LGBTQ+ rights in the corporate environment and in society.

In August, the session “Diversity and Inclusion: Successful Initiatives and Future Perspectives” brought together representatives from Frente Jurídica LGBTQIAPN+, Motiva Aeroportos, and USP/DRV Treinamentos, promoting discussions on D&I governance, the role of leadership, and impactful corporate practices.

In October, the group welcomed Luan Silva, from Thomson Reuters and co-lead of Pride at Work Brazil, who shared his professional journey and experiences in leading affinity groups, broadening perspectives on engagement strategies, representation, and inclusion.



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ID.AFRO

STRUCTURAL INITIATIVES BY ID.AFRO FOR ETHNIC-RACIAL EQUITY IN THE LEGAL PROFESSION

The ID.Afro affinity group made consistent progress in promoting ethnic-racial equity at Machado Meyer, strengthening structured initiatives focused on professional development, racial literacy, and addressing institutional racism. These initiatives reinforced the firm's commitment to expanding opportunities for Black talent, consolidating affirmative policies, and aligning with best practices in the legal sector.

ID.AFRO MENTORING PROGRAM 2.0 STANDS OUT

Redesigned to expand its reach, the program was extended to include, in addition to interns and trainees, Black lawyers at junior and mid-level positions, offering ongoing support for career development.



Focused on both technical and behavioral development, the program combined monthly one-on-one mentoring sessions, workshops on legal practice, communication, and key competencies, as well as follow-up meetings with the People & Culture and Corporate Social Responsibility teams.

It also included the participation of external specialists recognized for their work on the racial equity agenda.

The new structure was supported by institutional guidelines for strategic allocation and by increased engagement from legal leadership, including mandatory training in racial literacy for mentors and leaders directly involved.

This model represented a structural advancement by integrating attraction, development, and retention, creating more equitable conditions for Black professionals at the firm to progress in their careers and take on leading roles.

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LEGAL ALLIANCE FOR RACIAL EQUITY

We also maintained our participation in the Legal Alliance for Racial Equity, a network that brings together law firms and legal departments committed to increasing Black representation in the sector.

Machado Meyer's involvement in the Alliance reinforces institutional alignment with best market practices and strengthens dialogue around effective policies for inclusion, expanding opportunities, and addressing structural racism.

Participation in the network fosters the exchange of experiences, the development of indicators, and the joint monitoring of progress, enabling the firm to enhance its strategic approach to this agenda and expand its impact.

In May 2025, we took part in the event "Building Pathways in Law: Representation in the Legal Sector", organized in partnership with Lefosse and TozziniFreire. The event brought together professionals from member firms to discuss challenges and opportunities related to Black representation in the legal field. Held in a hybrid format, the session promoted important reflections on access, career progression, and retention of Black professionals in the legal profession.

In November, during Black Awareness Month, the network hosted the event "Racial Agenda in Law: Commitments, Pathways, and Impacts", bringing together experts to discuss the evolution of racial awareness in the legal sector and the impact of ethnic-racial equity on organizational performance. These discussions reinforced the importance of consistent, integrated, and collaborative policies to drive structural transformation in the sector. The event also marked the launch of the Legal Alliance for Racial Equity's website, dedicated to sharing content, as well as the joint initiatives and actions developed by participating firms.



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PEOPLE WITH DISABILITIES PILLAR:

ADVANCING OUR JOURNEY

The inclusion of people with disabilities is a strategic priority within Machado Meyer's Diversity and Inclusion agenda. Since 2021, the firm has made progress in implementing structural and cultural measures aimed at building a more accessible, welcoming, and inclusive environment, integrating accessibility, development, and belonging into its corporate life.

#1NCLUSÃO

This commitment has been strengthened by the creation of the **#1NCLUSÃO** affinity group, dedicated to employees with disabilities and designed as a safe space for listening, sharing experiences, and collective engagement.

The pillar's initiatives are further supported by a strategic partnership with Instituto Serendipidade, which contributes to awareness-building, accessibility assessments, and the enhancement of recruitment, retention, and development processes.

The agenda is complemented by social impact initiatives, such as the Lacre Solidário campaign, focused on collecting aluminum tabs to support the donation of wheelchairs, as well as volunteer initiatives that reinforce employee engagement and the consolidation of a more inclusive and equitable organizational culture.

As part of this institutional maturity journey, the firm also promoted a facilitated dialogue session focused on people with disabilities, held at the office and led by Andrea Barbi, a professional recognized for her work in structured dialogue and meaningful listening processes. The session aimed to expand reflections on coexistence, communication, and shared responsibility, creating a safe space for exchanging experiences, aligning perspectives, and deepening understanding of the challenges faced by people with disabilities in a corporate context.

The initiative fostered active listening and constructive dialogue, contributing to the strengthening of an organizational culture grounded in respect for differences and the value of human diversity. It also reinforced the understanding that the inclusion of people with disabilities goes beyond structural or regulatory aspects, involving, above all, attitudes, behaviors, and everyday workplace interactions.

By investing in initiatives of this nature, Machado Meyer reaffirms its commitment to continuously building a workplace that is increasingly accessible, ethical, and aligned with its institutional values.

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Machado
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MACHADO MEYER ACADEMY

LEARNING INITIATIVES

At Machado Meyer Academy, we foster professional development through integrated learning experiences built on day-to-day practice, professional exchanges, and formal and informal education. This approach drives innovation, collaboration, and excellence, supporting the continuous development of our people in a context of constant transformation.

During this cycle, the learning agenda combined synchronous and asynchronous initiatives, expanding access, enhancing the quality of learning experiences, and increasing engagement, with consistent results in terms of satisfaction and impact. Highlights and indicators for the period:



NPS of 84 in synchronous learning initiatives, classified as "excellent."



Satisfaction score of 9.4 in asynchronous learning initiatives delivered through the partner digital platform.

34
SYNCHRONOUS INITIATIVES
totaling **224 hours** of activities.

4,530
HOURS
of learning recorded in courses completed on the partner digital platform.

4,8
LEARNING HOURS PER PERSON,
considering both synchronous and asynchronous initiatives.

30,800
TOTAL HOURS
of development and learning recorded, including internal and external resources.

PARTNERSHIP WITH ESPM FOR ACADEMIC AND PRACTICAL LEGAL TRAINING

In 2025, Machado Meyer joined the group of partner firms supporting the ESPM Law program. The initiative is part of an effort to bridge academic education and legal practice. Over a five-year period, and following a customized learning path designed by the firm's team, professionals will accompany one cohort of students, contributing to their technical and professional development through mentoring and applied learning initiatives.



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INTEGRITY THAT GUIDES, SUSTAINS, AND EVOLVES

Integrity is a foundational element of Machado Meyer's operations and guides how we conduct our business, relationships, and decision-making. Since the implementation of the Integrity Program in 2019, we have made consistent progress in strengthening a culture grounded in ethics, transparency, and corporate responsibility, aligned with best governance practices and applicable regulatory requirements.

Structured around ten pillars, the Program continuously evolves in line with the firm's risk profile. Over the past six years, initiatives have been implemented to enhance mechanisms for preventing, detecting, and responding to integrity risks, with significant progress in internal policies, training, third-party due diligence, regulatory monitoring, the strengthening of the TEMM Voz reporting channel, the ESG agenda, as well as key initiatives in Corporate Risk Management and Business Continuity.

This report consolidates key metrics from 2019 to 2025, demonstrating the evolution and maturity of Machado Meyer's Integrity Program and reinforcing the firm's commitment to integrity and responsible conduct toward clients, third parties, and other stakeholders.

GOVERNANCE THAT ENSURES CONSISTENCY AND ACCOUNTABILITY

The Program is managed by the Internal Compliance Department, which operates independently while remaining aligned with institutional guidelines. Its governance structure is supported by formal bodies—the Executive Board, the Standardization, Risk and Compliance Committee (CPRC), and the Ethics Committee—responsible for guiding strategic decisions, monitoring risks, and ensuring the proper investigation of misconduct.

The Program is supported by a robust regulatory framework, comprising more than 20 formal policies, standards, and procedures that establish clear expectations for ethical conduct and compliance. Key instruments include the Code of Conduct, the Anti-Corruption Policy, the Corporate Risk Management Policy, the Conflict of Interest Policy, the TEMM Voz Guide, as well as the Information Security, Privacy, and Business Continuity policies. These documents address topics such as interactions with public officials, the offering and receipt of gifts and hospitality, prohibited conduct, risk prevention, operational resilience, and technical guidelines applicable to the firm's day-to-day activities.

All policies and guidelines are reviewed periodically—at least annually—to ensure alignment with regulatory changes, internal needs, and best practices in corporate governance. This ongoing process demonstrates the maturity of this pillar, which is now recognized as one of the most consistent and well-structured components of the firm's Integrity Program.

During the last cycle, the Code of Conduct was updated to expressly reinforce the firm's commitment to preventing and addressing moral harassment, sexual harassment, and discrimination, enhancing the clarity, objectivity, and visibility of these guidelines. Finally, all policies and standards are fully available on the firm's intranet, ensuring easy and immediate access for all employees and strengthening transparency and the dissemination of a culture of integrity.



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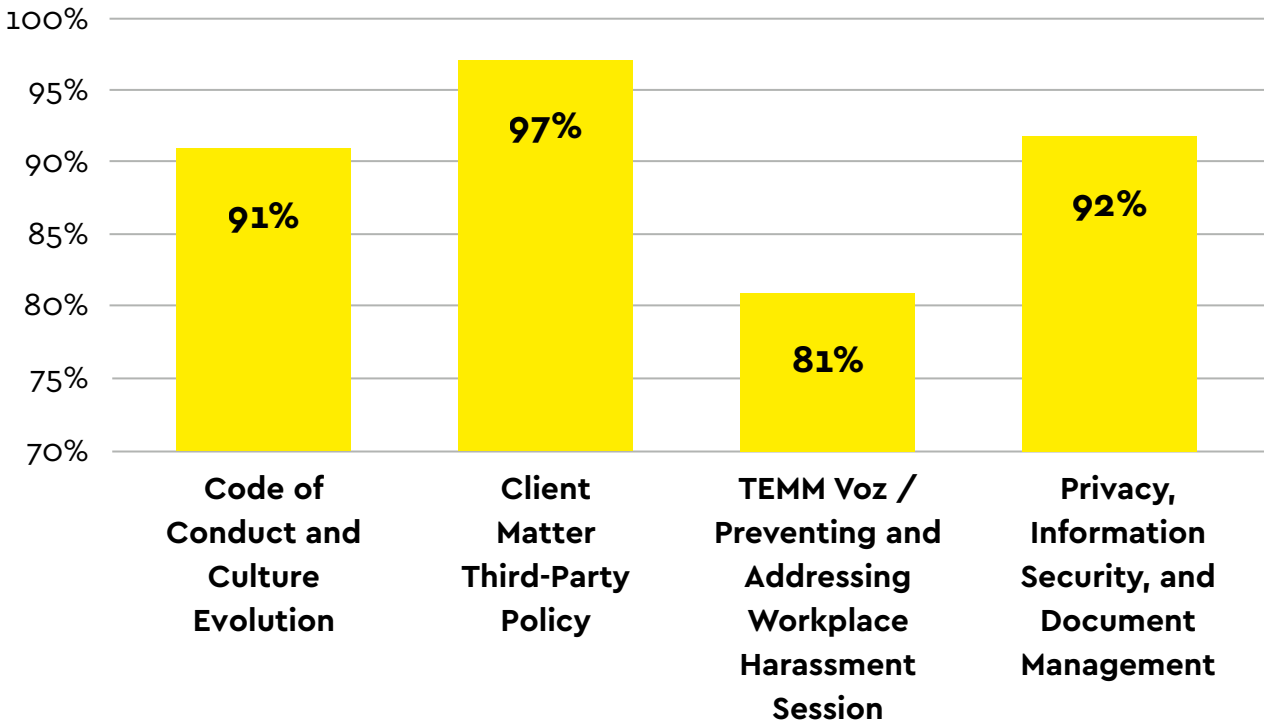
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INTEGRITY CULTURE IN PRACTICE

The consolidation of integrity as an organizational value is supported by ongoing training and awareness initiatives.

Since 2022, the firm has delivered periodic training programs on key topics such as conflict of interest prevention, privacy, information security, appropriate use of corporate resources, document management, physical security, anti-corruption, and the prevention of moral and sexual harassment, among others.

These training programs are made available throughout the year in a variety of formats, prioritizing inclusiveness and clarity of information to ensure understanding across all audiences and to encourage the practical application of integrity principles in day-to-day activities. The participation rate in the four mandatory training programs delivered in 2025 is presented below.

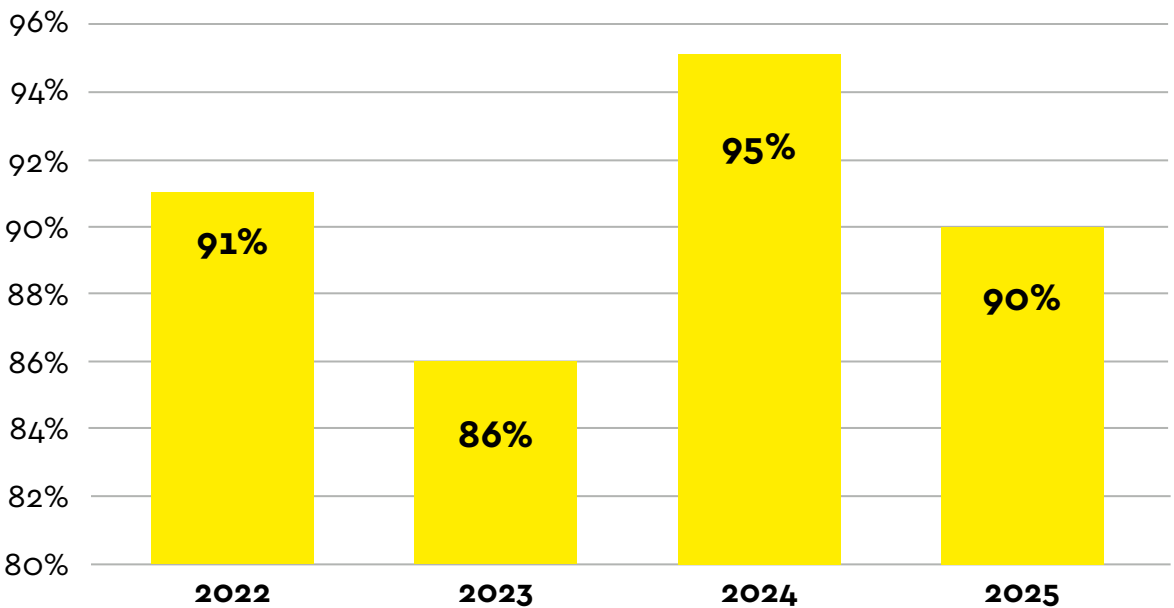


In addition to the regular training programs established under the Integrity Program, all new professionals are required to participate in onboarding training sessions, aimed at ensuring alignment with the firm's guidelines, values, and policies from the outset of their activities. These include:

- Code of Conduct
- Information Security Policy
- Privacy Policy
- Document Management Policy
- Conflict of Interest Policy
- Anti-Corruption Policy
- TEMM Voz – Transparency and Ethics at Machado Meyer
- Generative AI Policy
- Social media best practices
- Preventing and addressing moral and sexual harassment

Monitoring the number of trained professionals over the years demonstrates the firm's ongoing commitment to awareness and to strengthening its culture of integrity. More than the existence of policies, standards, and procedures, it is essential that these instruments are widely communicated and that people are continuously and consistently trained.

Percentage of Professionals Trained in the Compliance Program (2022–2025)



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REPORTING CHANNEL

(TEMM VOZ – TRANSPARENCY AND ETHICS AT MACHADO MEYER)

TEMM Voz is a central element of the Program and reflects the firm’s commitment to transparency, human rights, and non-retaliation. Independent and confidential, the channel is available to professionals, suppliers, clients, and other stakeholders, with the support of a specialized external provider to ensure impartiality and credibility in handling reports.

Reports may be submitted either anonymously or with identification, with guaranteed protection for the reporter and appropriate handling of information. This contributes to preventing rights violations, strengthening an ethical culture, and promoting an organization built on integrity and accountability.

All communications received are reviewed and handled in accordance with formal procedures, following structured criteria for investigation, governance, and integrity.

The platform is managed by the Ethics Committee, with the support of an independent external partner, ensuring impartiality, confidentiality, and credibility in the process, which is aligned with the TEMM Voz Guide, available on our website.

With the aim of strengthening transparency and reinforcing the firm's institutional commitment to integrity and accountability, consolidated data from the reporting channel has been disclosed on a semiannual basis since 2023. In 2025:

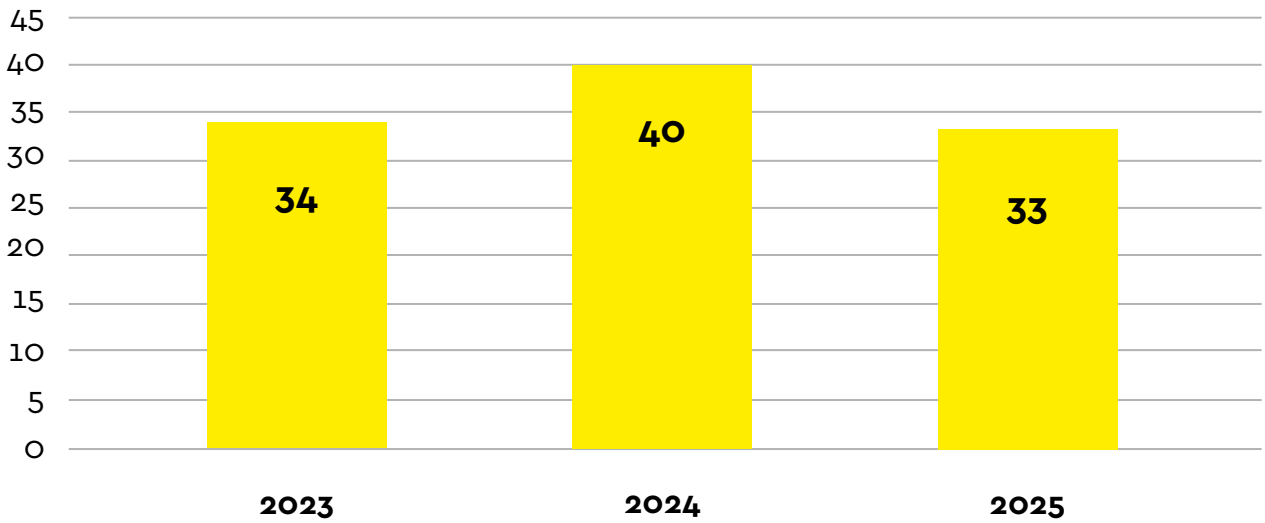
- 33 reports received
- 100% of investigations concluded
- Average investigation time of 36 business days

Of the reports received:

- 91% involved interpersonal relationship issues, such as conflicts, harassment, discrimination, intimidation, and disrespectful behavior among employees.
 - 48% were submitted with identification, reflecting growing employee confidence in TEMM Voz and in the firm's commitment to non-retaliation.
-
- 37% substantiated
 - 9% partially substantiated, resulting in disciplinary measures applied by the Ethics Committee
 - 15% unsubstantiated
 - 39% categorized as either out of scope or archived due to insufficient information

Below, we present the volume of reports received through the channel and handled by the Ethics Committee from 2023 to 2025.

Number of Reports Received through TEMM Voz (2023–2025)



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CORPORATE RISK MANAGEMENT

As of 2023, the firm began formalizing its risk management pillar, with progress including the creation of an initial risk portfolio, the implementation of a Corporate Risk Management Policy, and the establishment of a governance structure to oversee related initiatives. Currently, a monitoring framework is being developed to support the continuous updating of the risk portfolio and the oversight of key risks, while the consolidation of this pillar remains ongoing. This effort is focused on strengthening controls and adopting more mature risk prevention practices, aligned with international frameworks such as ISO 27001, ISO 31000, and COSO.

THIRD-PARTY DUE DILIGENCE

Machado Meyer adopts structured due diligence procedures in engagement and relationships with third parties, with the aim of preventing legal, financial, reputational, and integrity risks.

Due diligence activities include assessing the integrity and credibility of third parties, as well as applicable information security and privacy requirements, and are conducted with the support of specialized market tools. This process is guided by the Supplier and Partner Engagement Policy, which establishes principles based on integrity, legality, fairness, transparency, corporate social responsibility, diversity, inclusion, and sustainability.

The evaluation process is supported by dedicated systems and involves the following areas: Procurement (centralization and negotiation of proposals) + Information Security, Privacy, and Data Protection (security and privacy requirements) + Vendor Contracts (contract formalization) + Compliance (assessment of integrity risks that exceed the organization's risk appetite).

ECOVADIS

Since 2024, and again in 2025, Machado Meyer has been awarded the EcoVadis Sustainability Commitment Badge, one of the leading global platforms for corporate sustainability assessment. Used by more than 750 multinational companies, EcoVadis evaluates the quality of sustainability and corporate responsibility management systems based on international criteria.

In the 2025 assessment, the firm achieved an improved overall score, with notable performance in the Ethics and Sustainable Procurement pillars. This recognition highlights the increasing maturity of the firm's practices, reinforces its progress across environmental, social, and governance dimensions, and underscores its ongoing commitment to the ESG agenda, in line with the expectations of clients, partners, and the global sustainability landscape.

BRAZIL PACT

FOR CORPORATE INTEGRITY (CGU)

Machado Meyer is a signatory to the Brazil Pact for Corporate Integrity, an initiative led by the Office of the Comptroller General (CGU) that brings together organizations publicly and voluntarily committed to high standards of ethics, transparency, and integrity. This commitment reinforces the firm's alignment with leading national practices in integrity and anti-corruption.

As part of the process, the firm conducted a comprehensive self-assessment of its existing integrity measures, considering actions aimed at: (i) preventing, detecting, and responding to potential misconduct, fraud, and acts of corruption against the public administration; (ii) mitigating social and environmental risks arising from its activities, while safeguarding human rights; and (iii) fostering and maintaining a culture of integrity within the organization. In the most recent cycle, the firm achieved a score of 88.5 out of 100, demonstrating the maturity of its Integrity Program and its ongoing commitment to continuous improvement and the enhancement of its processes, policies, and control mechanisms.



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