

We care

**the future
in practice**

Sustainability
Report
2022-2023

Index

Message from the Managing Partner 03

About this report 71

Tables of indicators 73

01 We are more than a law firm

Sustainability:
our foundation 06

The role of the legal profession
in the new ESG era 10

02 We are the Abreu Project

Our way 13

Skills tailored to the future 14

Without geographical barriers,
closer to clients 17

For the sustainability of clients 19

Knowledge: leveraging innovation 20

03 We are the 2022-2023 practice

Achievements that challenge us 26

Issues that move us 27

04 We are the planet we look after

Oriented for the reduction
of consumption 32

Committed to integrating
new technologies 36

Involved in the ecosystem 38

05 We are the people at the centre

Attentive to well-being 41

Dedicated to attracting and
retaining young talent 43

Committed to training
and development 44

Committed to diversity,
equity and inclusion 46

06 We are society

Promoters of access to justice 50

Community agents 53

Cultural partners 57

07 We are good governance

Culture of trust 59

Culture of transparency 64

08 We are the future

30th Anniversary Special 66

Message from the Managing Partner

Inês Sequeira Mendes

Managing Partner

Reflection on Abreu's 30 years

In a year in which we celebrated 30 years of activity, how does sustainability feature in the organization's vision vis-à-vis performance?

The reflection on Abreu's 30 years of existence was very profound and reinforced the role of sustainability as the centrepiece of our way of being in society. For a society that has experienced rapid and significant growth like ours, it is essential to always be clear and aware of what brought us here and what our role is. Revisiting our values, including people and involving the various generations of the organisation, in this discussion has confirmed the deep sensitivity we have towards this issue and the strength of the commitment we have made and which we want to continue.



What is the importance of "walk the talk" in an organisation like this, which wants to integrate a sustainability strategy into its day-to-day operations, while accompanying its clients in terms of ESG?

We believe that strengthening the organisational component is fundamental. Long before providing services on these issues, Abreu already integrated a set of policies and practices geared towards people's well-being, social justice and environmental protection, alongside economic development. This path gives us more legitimacy today when we approach the new ESG challenges facing our clients. We also want the team to be one step ahead in thinking about these issues. Therefore, we share with the whole team what we're doing and where we want to go, through talks and training sessions. We always start by implementing it in-house and then try to take this experience outside. This is the case with our Legal Up programme, whose themes of Mental Health, and now Digital Exclusion, have begun to be developed internally.

Anticipating changes and trends is a major challenge for the legal sector, and Abreu Advogados is no exception. In terms of ESG aspects, how can the organisation play an active role in understanding and accelerating this new European regulatory context?

The subject is a dry one and has required a lot of work so that today we are able to systematise it and truly support our clients in integrating the new challenges and regulations. For Abreu, it has always been about much more than debating laws. We want to help companies in a sectoral and personalised way, contributing to their training and thus improving their procedures. To this end, we are committed to simplifying the context, challenging reflection on improving performance, developing guides and contributing to greater literacy in a close and comprehensive way.

What should your stakeholders expect from this 8th Abreu Advogados sustainability reporting exercise?

This new exercise continues a very interesting heritage of sharing our activity with stakeholders. Specifically, this 2022/2023 edition marks the end of a cycle, as we are preparing to reflect on our impacts, risks and opportunities in a material analysis, the results of which will guide a new strategic cycle. With this new phase, we intend to align ourselves with the new regulatory references of the European Union and continue the maturing of Abreu, always positioning ourselves at the level of the most demanding requirements.

For Abreu, it has always been about much more than debating the law. We want to help companies in a sector-specific and personalised way.

How do you see the future of Abreu Advogados and the next 30 years?

I look at the future with great optimism. The work carried out for our 30th anniversary has allowed us to consolidate and remember our foundations and challenge our vision of the future with complete confidence. We want to endure beyond those who are currently serving today. For this to be possible, we must continue to boldly anticipate what we don't know and hold the values that set us apart into our daily lives.

Being Abreu.

Being the future in practice.



01

ENERGY

We are

We are agents of justice.
We are playing our part in building a rule of law.
This is our core mission.

more than just a law firm

Sustainability: our new foundation 06

The legal profession's role in the new ESG era 10

01

We are more than just
a law firm



02

03

04

05

06

07

08



Sustainability: our foundation

Sustainability is an essential element of Abreu's identity, expressed in the Code of Conduct and Professional Ethics which, throughout its history, has characterised the company's activity by best practices.

The foundation of Abreu as an institutional project with a humanist nature and lasting value, committed to the fulfilment of people and the community in which it operates, provided the groundwork for the commitment to work actively to have a positive impact on society.

The main milestones in Abreu's history¹ reflect its mission: to create value oriented towards sustainable development.

The launch of the first sustainability report by a law firm in Portugal,

distinguished by innovative aspects, such as the presentation of financial results.

Adherence since 2008 to the ten principles of the United Nations Global Compact, focused on the areas of Human Rights, Labor Practices, Environmental Protection and Combating Corruption and the public commitment to incorporate them into the firm's strategy, processes and operations with measures to inhibit all forms of discrimination and promote the appreciation of diversity, a culture of inclusion.

The first certification of a law firm as a B Corp in Portugal, in 2015, with the commitment to use its activity as a force for good and to serve as an example in the creation of a culture that promotes best social, economic and environmental practices.

Pioneering introduction of good human resources practices in the sector, such as internal measures to support maternity and paternity for lawyers.

A: 30 years

When Abreu was created in 1993, the six partners at the time signed a document regulating the corporate relationship. This document remains in force to this day, with very few changes.

¹ Learn more about our history on the [website](#).



Though this document reports on the years 2022 and 2023, it is the wealth of heritage that contextualises Abreu Advogados' future, so we invite you to consult the 30th Anniversary Special, included in ➔ chapter 8 of this Report.

Our contribution to sustainability follows these guidelines:

- 01 PROMOTING THE FUTURE**
Recognise the importance of our activity in defending the rule of law and sustainable development
- 02 RESPONSIBLE PRACTICE OF LAW**
Develop balanced, transparent and responsible relationships with our stakeholders
- 03 ENVIRONMENTAL PROTECTION**
Promote an active response to environmental problems
- 04 MANAGEMENT OF HUMAN ASSETS**
Seek the professional and personal development of employees as a differentiating factor
- 05 COMMUNITY ENGAGEMENT**
Promote investment in the community and drive the development of society at large

01

We are more than just a law firm

↑

02

03

04

05

06

07

08



These guidelines inform Abreu's strategy in the ESG (Environmental, Social and Governance) dimensions, allowing the legal services provided to serve as a global response to clients in this sphere of risk and performance assessment.



ENVIRONMENTAL

- Climate change
- Dematerialisation and use of technologies
- Consumption of resources

SOCIAL

- Well-being and quality of life
- Training and development
- Attraction and retention of talent
- Diversity, equity and inclusion
- Access to justice and *pro bono*
- Support for the community
- Support for culture

GOVERNANCE

- Business Conduct
- Data Privacy and Cybersecurity
- Transparency

Abreu also responds to the United Nations' call for organizations to be guided by the action plan of the Agenda for Sustainable Development – known as Agenda 2030 and its 17 Sustainable Development Goals

– through a set of ESG measures that contribute significantly to local and global development.



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all



Reduce inequalities within and between countries



Achieve gender equality and empower all women and girls



Make cities and communities more inclusive, safe, resilient and sustainable



Promote inclusive and sustainable economic growth, full and productive employment and decent work for all



Take urgent action to combat climate change and its impacts

SUSTAINABLE DEVELOPMENT OBJECTIVES



Promote peaceful and inclusive societies for Sustainable Development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels



Strengthen the means of implementation and revitalising the global partnership for Sustainable Development

○ The legal profession's ○ role in the new ESG era

Environmental, social and governance (ESG) concerns have come to occupy public and private agendas, prompting the approval of legal regulations and compliance factors. Originating in the investment world, the ESG concept serves as a metric for evaluating company performance within these three pillars, but due to the urgency of the global challenges we face, it has become a diagnostic and strategic planning element for companies seeking sustainable business practices.

Companies that make their business decisions according to ESG criteria are those that have understood that the quality of their goods or the excellence of their services will be irrelevant in the future if they are not accompanied by serious commitments to the environment, the social impact of their policies and the transparency of their corporate governance principles and regulations.

In this context, and as ESG issues have become more relevant in all aspects of business operations, lawyers play an important role in accelerating their clients' integration of these criteria into their respective organisations. Understanding environmental, social and governance metrics and their legal framework is, for this reason, essential for the legal sector.

Similarly, it is essential that academia stay up to date and incorporate ESG studies into its curricula to ensure that graduates enter the labour market with skills in this area and, at the same time, with a greater sense of environmental awareness and social responsibility - two qualities highly valued by today's employers.



VALUE
ENERGY

**We are unstoppable
and we have
causes that fill us
with energy.**

We are driven by the desire to help our clients and to be part of the solutions for their projects. We overcome obstacles with dynamism and creativity. We work to anticipate trends to improve the quality of our services and the speed of our capacity to respond.

01

We are more than just
a law firm



02

03

04

05

06

07

08





As such, the inclusion of the topic of sustainability in academia only gains relevance and depth if we consider the interdisciplinarity inherent in the subject.

With the experience of integrating more sustainable business concerns and practices throughout its journey, Abreu created and developed the ESG service for clients, ensuring support in the various stages of integrating environmental, social and governance criteria into their activities.

Abreu created and developed the ESG service for Clients, ensuring monitoring in the various phases of integration.

“

“The passion for the causes we support drives us to go further, overcoming limits and transforming difficulties and challenges into achievements and opportunities. With a resilient spirit and a firm commitment, we are committed to making a difference and have achieved goals in this regard.

A dedication that also allows us to raise standards of excellence in everything we do, positively impacting and contributing to improving the lives of the people we serve.”

**Alexandra
Courela**
Partner



01

We are more than just
a law firm



02

03

04

05

06

07

08





02

KNOWLEDGE

We are

In the development of our culture, we insist on preserving the values that were at our genesis and, at the same time, on receiving knowledge from the new generations that join the project.

It is the essence of our institution.

the Abreu project

Our way	13
Competencies for the future	14
Without geographical barriers, closer to clients	17
For the sustainability of clients	19
Knowledge: the leveraging of innovation	20

- 01
- 02
- We are the Abreu project
- 03
- 04
- 05
- 06
- 07
- 08



Our way

Abreu Advogados' mission is to provide legal services of excellence, aligned with the principles of sustainability and social responsibility. The company's value creation is geared towards all stakeholders, through a culture of transparency, diversity and inclusion. By adopting ethical and sustainable practices in its day-to-day operations, Abreu aims and endeavours to promote a legal practice with a positive impact on the community and the environment in the long term, aimed at future generations.

Abreu Advogados was founded with the ambition of becoming a reference in the legal profession, anchored in a humanist culture. It is our commitment to provide a service of excellence, combining the development of the firm's resources with the well-being of the community, the clients and each of the partners, lawyers, legal executives and collaborators.

The Abreu brand is built by the way each professional integrates the principles of our Style Book:

Innovation and Technical Quality:

focuses on the integration of new technologies and complementarity to create synergies and innovate in the practice of law.

Ethics and Transparency: affirmation of professional heritage through consistency of decisions, transparency and the values that have guided the organisation since its foundation.

Valuing the Individual and Meritocracy:

respect for the autonomy of each employee and promotion of meritocracy..

Responsibility and Excellence in Service:

swift response to client requests, using all our knowledge to prevent or resolve problems.

Work Environment and Professional Development:

valuing continuous training, and promoting tolerance and openness among teams to be able to demand excellence in performance, while maintaining a good working environment and inspiring debate.

Social Commitment and Diversity:

conviction that the institution lives independently of those who founded it, enriched by what was done in the past, and continues to be done in the present and growing according to what its members will do in the future.

A: 30 years

What distinguishes Abreu from other law firms is the concept with which it was created. A more Anglo-Saxon notion of the project across its organisation, in the distribution of work, in the commitment to quality and in the relationship with clients.

01

02

We are the Abreu project

03

04

05

06

07

08

Skills tailored to the future

The firm realised that it could only grow and consolidate itself as an innovative project in the Portuguese legal profession through an institutional concept with transgenerational mechanisms.

From the outset, Abreu has been committed to excellence, both in the provision of legal services and in its professional organisation, anchored in human quality and the quality of its project management.

The firm realised that it could only grow and consolidate itself as an innovative project in the Portuguese legal profession through an institutional concept with transgenerational mechanisms. This concept has generated an identity that can be dissociated from each member, based on universal and aggregating values, clearly recognisable by all its stakeholders.

4.320

Clients in **2023**
3.960 in 2022

69%

Work for
established clients
31% new clientes

49%

Praise from *stakeholders*
(65% target)

40%

Clients are international
(Europe, America, Asia and Africa)

49%

Client satisfaction
in **2023** (40% target)
44% in 2022

103

Client recommendations in **2023**
281 em 2022

OUR AREAS OF PRACTICE

With a team of 357 professionals, Abreu's activity is integrated and holistic, covering a wide range of practice areas, services and sectors, with national and international clients of the most varied sizes.

With sustainability as a fundamental pillar of its identity, the area of social environment and governance has always been part of the firm's legal services.

01

02

We are the Abreu project
↑

03

04

05

06

07

08



Skills



AREAS OF PRACTICE

Competition, Regulation and the European Union Litigation & Arbitration
 Sport Finance
 Tax
 Real Estate
 Criminal Law, Sanctions and Compliance
 Intellectual Property & IT
 Public & Environment Restructuring and Insolvency
 Corporate, Commercial and M&A (Mergers and Acquisitions)
 Labour



SERVICES

Compliance
 ESG - Environmental, Social and Governance
 Golden Visa & Non-Habitual Resident
 Outsourcing
 Personal Data Protection and Cybersecurity
 Debt Collection
 Regularisation of Property Taxes
 GDPR and Whistleblowing
 Social Security, Pensions and Benefits



SECTORS

Agribusiness
 The Environment
 Art & Entertainment
 Automotive, Aviation, Maritime and Transport
 Banking & Financial Services
 Venture Capital
 Shopping Centres & Retail Parks
 Private Clients & Family Businesses
 Building Industry
 Defence and Internal Security
 Digital Economy, Retail and Distribution
 Economy of the Sea
 Energy & Natural Resources
 Teaching
 Fashion, Luxury & Lifestyle
 Fintech
 Investment Funds
 Immigration
 Gambling
 Mining, Oil and Gas
 Projects & Structured Finance
 Healthcare Life Sciences & Pharmaceutical Insurance
 Technology
 Media and Telecommunications
 Non-profit sector
 Tourism & Leisure
 Urbanism & Spatial Planning
 Wellness

01

02

We are the Abreu project

03

04

05

06

07

08





A VISION OF THE FUTURE

In the current context, the multidisciplinary and complexity of the topics and the legal framework, which arises from national jurisdiction, but also from international regulations and conventions, make the capacity for broader legal analysis relevant, beyond the letter of the law.

It is with this approach that opportunities and risks can best be anticipated, with a view to the future.

From an early stage, Abreu positioned itself with this attitude of critical construction for a proportional and balanced justice system capable of keeping up with the social and economic situation, as well as changes.



VALUE
KNOWLEDGE

We practice preventive law, anticipating and sharing trends.

The development and sharing of knowledge is present in all areas of our activity. We encourage research and critical thinking, which are essential in a competitive economy and in societies that are constantly changing.



The protocol signed between Abreu Advogados, Instituto de Conhecimento and NOVA School of Law consolidated a major innovative step in the corporate responsibility of law firms in the training and qualification of young professionals in the areas of ESG, facilitated the creation of the ESG Impact Chair, partnerships with government agencies for executive training of SMEs on the obligations to report sustainability reports, teaching of curricular units in the areas of Environmental, Climate and Energy Law that have already trained more than 200 students, and scientific initiation in research of approximately 40 students and members of NOVA Green Lab on topics related to Environmental, Climate and Energy Law."

Lucila Almeida
Abreu Chair in
ESG Impact



01

02

We are the Abreu project

03

04

05

06

07

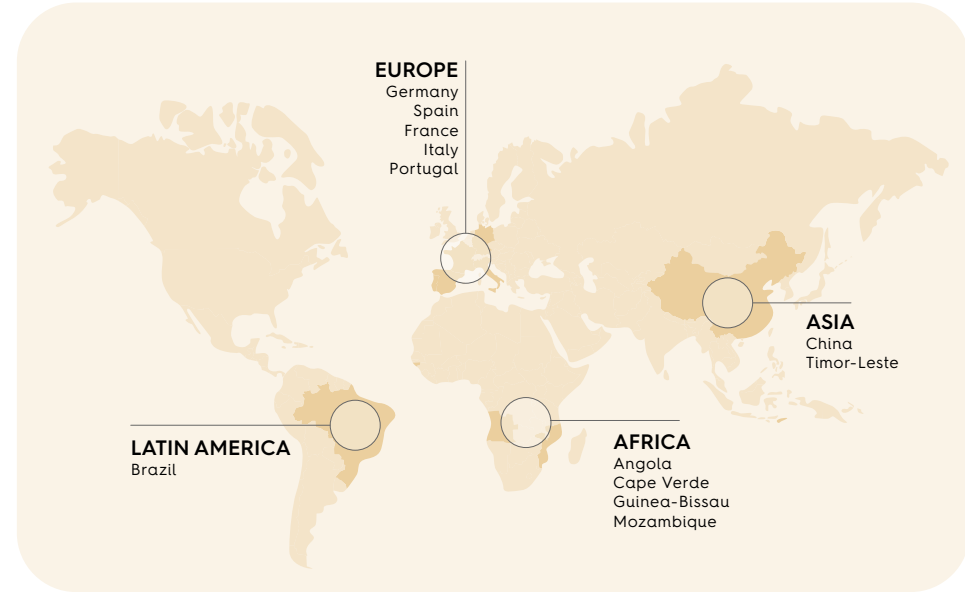
08



Without geographical barriers, closer to clients

Abreu Advogados invests in a national coverage strategy that ensures efficient local representation. This proximity makes it possible to gain an understanding of the business community and ensure better contact with clients, who can then avail of specialised services wherever they are active.

Abreu has ten international desks, in partnership or in joint office with the most prestigious local law firms, spanning multidisciplinary teams providing advisory services in Germany, Angola, Brazil, Cape Verde, China, Guinea-Bissau, Spain, France, Italy, Mozambique and Timor-Leste. The same level of support is ensured in these markets, with legal solutions tailored to the needs of our clients.



A: 30 years

We began our activity in the Lisbon office. In addition to always seeking out organic growth, we have also moved into new geographies. After Lisbon, Abreu then began operating in Porto.

01

02

We are the Abreu project

03

04

05

06

07

08

Abreu ensures a global provision of services and maintains partnerships with major international law firms.

Maintaining its identity and autonomy, each local partner acts based on the same values and quality standards practised by Abreu Advogados and ensures effective coordination and communication with all parties involved.

As a member of several international bar associations, Abreu provides a global range of services and maintains partnerships with major international law firms, integrating mixed teams that provide legal support in the most diverse operations.



01

02

We are the Abreu project
↑

03

04

05

06

07

08

For the sustainability of clients

Abreu Advogados has been offering an integrated ESG service to the market since 2021. This service includes both strictly legal support for legal monitoring regarding applicable standards, as well as sector-specific and customisable advice on ESG criteria.

Using a set of tools, clients are supported in their industry's understanding of ESG issues, preparing for reporting obligations, receiving training on compliance and implementing good sustainability practices.

The experience of implementing the ESG criteria internally has given Abreu's team of lawyers a broad knowledge of issues related to the environment and climate change, the social impact of certain corporate policies or the importance of clear and transparent governance rules and principles.

In addition to strictly legal support, Abreu also provides sector-specific and personalised legal monitoring of ESG criteria: based on a set of tools, clients are supported in deepening the context of their industry in relation to ESG issues.

01

02

We are the Abreu project
↑

03

04

05

06

07

08

Knowledge: leveraging innovation

Abreu has always been involved in the debate on emerging issues in society and the contribution that law can make to a more sustainable future. From this mission of openness to society, several projects were born, aimed at expanding knowledge, giving a voice to people from the legal profession, but also to professionals from other areas, with the conviction that this sharing is at the root of innovation.

KNOWLEDGE INSTITUTE

The Knowledge Institute, Abreu's central project, was born from the conviction that a space for sharing and research is the basis of innovation. The Institute is dedicated to the production and dissemination of knowledge, particularly in the fields of technological and business innovation and innovation ecosystems.

18 1H SESSIONS

**Internal training in 2023
on Digital Law for lawyers
and management teams, in
response to the rapid digital
transformation of the
economy and the lives of
companies and individuals.**

In partnership with academia, research centres and legal institutions, courses, seminars, conferences and training activities are organised, spanning three common themes: Law and the constant evolution of legal practice; Business skills and market knowledge; Behavioural skills and training in communication, leadership and creativity.



ABOUT OUR KNOWLEDGE INSTITUTE

- One of the first knowledge centres incubated in a law firm
- Training entity certified by DGERT
- Offers personalised training course and plans according to the needs of each company or group of employees
- Has a large group of trainers with recognised experience in various sectors
- Offers cross-curricular training covering soft skills, business skills and digital skills.

Visit [📍 Instituto de Conhecimento.](#)

30

Qualified
trainers

+550

Annual hours
of training

70

Scientific publications

10

Partner organisations

01

02

We are the Abreu project
↑

03

04

05

06

07

08



Composed of complementary profiles, the Knowledge Institute team brings together experienced partners and innovative associates, consultants and managers, in order to cover the diversity of angles promoting the development of law, the practice of law and new knowledge in the different sectors of activity.

WE HIGHLIGHT THE FOLLOWING PROJECTS:

Lisbon Law & Tech

In 2022 and 2023, Abreu promoted the 4th and 5th editions of Lisbon Law & Tech, an international online event dedicated to the connection between legal practice and technology, which featured the participation of key figures in the field of artificial intelligence.

The 2022 edition was dedicated to the metaverse, NFT (Non-Fungible Tokens) and Digital Justice and was distinguished by the launch of the E-Book on Law in the Metaverse.

In the 2023 edition, the theme of the impact of artificial intelligence (AI) on different sectors of activity dominated, with panels for each sector, including the creative industries².

² The sessions "The AI-Driven Transformation of Banking and Finance", "The impact of the Generative AI in the Creative Industries" and "Generative Lawyers: AI in the Legal Business" are available for consultation.

These two editions had around **633 participants** and **1,400 views**.

E-Book on Law in the Metaverse

The launch of the E-Book on Law in the Metaverse, in the 2022 edition of Lisbon Law & Tech, allowed us to address such diverse topics as Trademarks and Copyright, Due Diligence of Intangible Assets in the Metaverse, ESG and the Metaverse, Metaverse and the Financial System, Digital Inheritance, Tax Challenges and the Metaverse in the Service of the Public Interest.

Colloquial

The Knowledge Institute, in collaboration with the Instituto Superior Técnico, joined the Law and AI Research Group of the Católica Research Centre for the Future of Law, to promote a colloquium on Law and AI, with the aim of debating, with renowned speakers, the technological, business, regulatory and ethical aspects of Generative AI. This event had 112 participants, including academia, regulators, financial institutions, official entities, and more than 373 views on the YouTube channel, and is expected to continue in 2024.



4TH AND 5TH EDITIONS OF LISBON LAW & TECH

633

Participants

1.400

Views

WHY THE METAVERSE?

The metaverse is an emerging reality, driven by large investments, particularly from large technology companies such as Meta (formerly Facebook).

Studies point to significant growth in business volume associated with the metaverse in the coming years and indicate that companies that effectively adopt the metaverse will be more likely to succeed compared to those that do not invest in it.

However, there are still many uncertainties, such as the necessary technological development, the role of big tech and regional, social and generational inequalities.

Learn more about these and other related topics in the [E-book](#) on Law in Metaverse.

01

02

We are the Abreu project

03

04

05

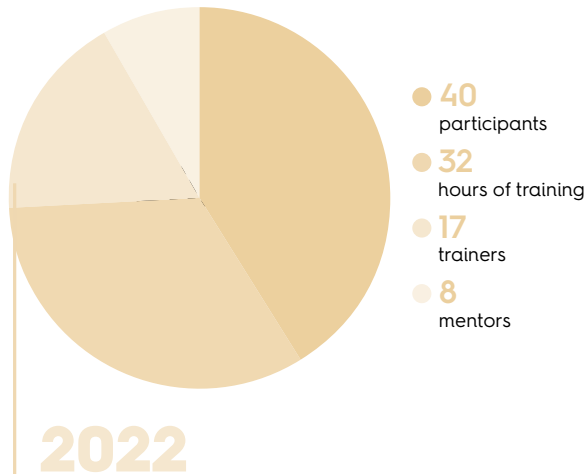
06

07

08



ABREU SUSTAINABILITY SCHOOL

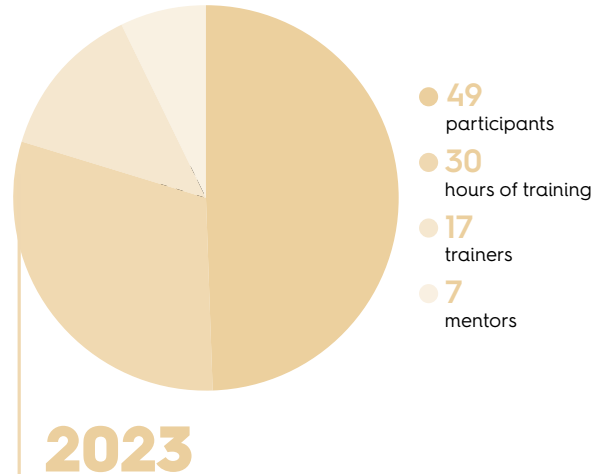


Abreu Sustainability School

In 2022, the 3rd edition of the Abreu Advogados Sustainability School for law students took place, dedicated to sustainability, technology and digital innovation, under the motto 'Are we Building a Sustainable Digital World?'

The 2023 edition centred on "Digital Inclusion in the ChatGPT era", in line with the theme of Digital Exclusion (Legal Up).

Both editions had **91 participants**, with a **16% increase in the 2023 edition** compared to 2022.



Empowering talks

In these two years, six Empowering Talks were held (three per year), a conversation format for which we invited speakers to share non-legal topics, predominantly for our employees. These six editions covered topics such as Ethics and Regulation, the Future of Communication and the Future of Art.

Prémio Abreu Advogados

During this period, the national competition created by the Knowledge Institute to promote innovative and relevant research for the practice of law reached its 6th edition.



AWARD-WINNING KNOWLEDGE INSTITUTE

In 2023, the Knowledge Institute received the Innovation in Skills Development Award from the Financial Times Innovative Lawyers Awards Europe 2023, as a result of its distinctive positioning in the areas of Innovation & Digital, Sustainability and Technology.

The Abreu Advogados Prize was awarded to Francisco Miguel de Abreu Duarte for his work "The Digital Balance: How Individuals, Companies and Governments negotiated the Regulation of Online Speech in the European Union".

This is one of the most recognised awards in the legal sector in Portugal, granting the winner a monetary prize of €7,500 and the opportunity to have their work published in Almedina editions.

The mission of the Abreu Advogados Knowledge Institute is open to society with the commitment to sustainability and

01

02

We are the Abreu project

03

04

05

06

07

08



continuous innovation, representing a medium and long-term investment.

The strategy to be developed in the future is centred on knowledge as a driver of innovation in the legal, business and social areas. Important axes of the Institute's development will continue to be the commitment to external training and the financial sustainability of the project.

OTHER KNOWLEDGE PROMOTING INITIATIVES

Partnerships and protocol with NOVA School of Law and Green Lab: Abreu Chair in ESG Impact

Abreu Advogados, the Abreu Knowledge Institute and NOVA School of Law have signed a cooperation protocol in the area of sustainability to create the Abreu Chair in ESG Impact, the first chair at European level dedicated to environmental, social and governance (ESG) dimensions, aimed at law students.

In 2022, following an international competition to lead this project, Lucila de Almeida was hired as head of this curricular unit, who also began to direct the NOVA Green Lab, the Faculty's Knowledge Center dedicated to Environmental Law, Urbanism, Energy and Climate Change, a partner of the Knowledge Institute.

Terças com Impacto

In 2022, Abreu Advogados and BCSD Portugal co-organised "Terças com Impacto", a series of three events dedicated to relevant topics within the panorama of sustainability and ESG criteria. The aim of these sessions is to promote enriching debates aimed at Portuguese companies, with national experts on the various topics under discussion, namely, Diversity and Inclusion, Circular Economy and Energy Transition and Change of Waste paradigm.



VALUE INNOVATION

Let's go to meet the future, without fear of the unknown.

New ideas, new approaches and new methods are part of our daily lives. We pay particular attention to technological progress and the digital transition. We believe in knowledge without borders. Innovation is an integral part of our organisational culture and is present in all aspects of our activity.



We move towards the future without fear and with the ambition to be the best at what we do, from the legal services we provide to the management projects that accompany them. With openness and flexibility, we openly and transversally discuss innovative solutions and the incorporation of technology, ensuring the provision of efficient legal services aligned with the needs of our clients."

Guilherme Zuzarte
Business Development
Director





RECOGNITION

Winner of the Digital Finance Law Firm of the Year Award at the IFLR Europe Awards 2023

Winner of the Innovation in Skills Development Award with the activity of the Knowledge Institute

Participation in the 4th edition of the Jornal de Negócios National Sustainability Award

Nominated in five categories at the Financial Times Innovative Lawyers Awards Europe

ORGANISATIONS TO WHICH WE BELONG

BCSD PORTUGAL

Non-profit business association, with more than 190 leading companies in Portugal committed to sustainability.

NETMENTORA

Non-profit association made up of entrepreneurs and business managers who, through their experience and Réseau Entreprendre methodology, help entrepreneurs in the development of their projects, contributing to a diversified business ecosystem.

B CORP

Distinction awarded to companies that meet high standards of social and environmental performance, public transparency and legal responsibility. These companies are certified by the non-profit organisation B Lab.

GLOBAL COMPACT NETWORK PORTUGAL

Portuguese network of the United Nations Global Compact, which brings together signatories of the ten principles of this initiative on human rights, labour practices, environmental protection and anti-corruption.

EXECUTIVA

Career forum for women, aimed at businesswomen, managers, entrepreneurs, professionals, scientists or artists.

IGEN

Forum of Organisations for Equality, made up of 73 organisations, which have committed to incorporating the principles of equality between women and men in work and employment into their organisational culture.

PWN LISBON

A global movement of people promoting gender-balanced leadership through professional development and international, cross-sector, online and in-person networking.

WOMEN WIN WIN

Community supporting female entrepreneurship in Portugal.

GOV - PORTUGUESE INSTITUTE OF CORPORATE GOVERNANCE

Private, non-profit association dedicated to the dissemination of good corporate governance practices as an essential instrument for economic efficiency, sustainable growth and financial stability.

01

02

We are the Abreu project
↑

03

04

05

06

07

08





03

INNOVATION

We are

We're attentive to what is happening around us, to society's major challenges. We're always ready to do better, to exceed.
It's in our DNA.

the 2022-2023 practice

Achievements that challenge us 26

Issues that move us 27

01

02

03

↑ We are the 2022-2023 practice

04

05

06

07

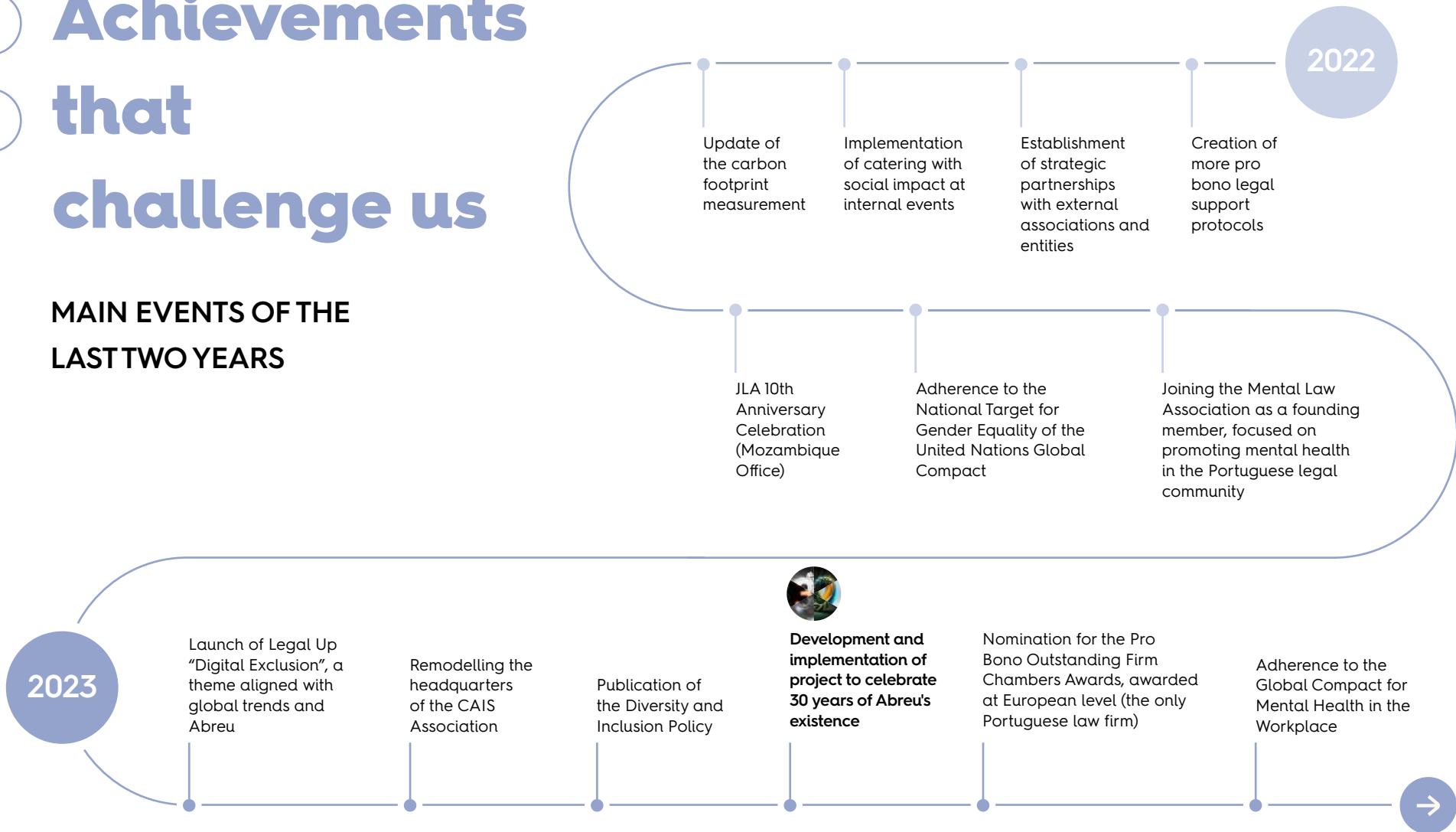
08





Achievements that challenge us

MAIN EVENTS OF THE LAST TWO YEARS



01

02

03

↑ We are the 2022-2023 practice

04

05

06

07

08



Issues that move us

In 2021, Abreu Advogados created Legal Up, a cross-cutting program for reflection and knowledge on topics and causes that are key to sustainable development, both for the organisation and for society. Every two years a central theme is chosen, around which internal and external initiatives are developed to raise awareness, promote literacy and promote public debate. Once the two-year period is over, the topic becomes part of the firm's activities, providing space for debate and adding a new central issue.

To support innovative projects on the topics covered by the various Legal Ups, in 2022, the firm launched the Legal Up Award, together with IES – Social Business School, which offers a grant of 50 hours of pro bono legal advice and a social innovation workshop.

MENTAL HEALTH | 2021 AND 2022 THEME

The first Legal Up program by Abreu Advogados focused on the relevant topic of mental health, which took on an even more relevant impact in the post-Covid world.

The various initiatives included webinars on the contours and implications of mental health and legal literacy, the publication of manuals aimed at disseminating existing legislation in accessible language, and pro bono legal assistance.



PUBLICATIONS DEVELOPED

Manual of Social, Labour and Tax Benefits for People with Mental Illness (2022)

MEMBERSHIP IN THE MENTAL LAW ASSOCIATION

Abreu is a founding member of the Mental Law initiative, created in 2022, to bring together support in the legal sector and create a space for reflection on mental health.

We have also developed a protocol with the association Safe Space Portugal, to provide a pool of hours for pro bono legal advice.

In the 6th edition of the Mental Festival, the firm maintained its partnership with the participation of two lawyers in debates on the Right to Privacy, the Right to be Forgotten, Human Rights and Mental Health.



LEGAL UP AWARD

The startup Nevaro Tech was the winner of the Legal Up 2022 Award for the development of the Holi App dedicated to monitoring the mental health of employees.

As part of well-being, this app was implemented internally. The good levels of employee engagement with this project led to the application also being used in 2023.

01

02

03

We are the 2022-2023 practice

04

05

06

07

08

In 2023, Abreu also joined the Global Compact for Mental Health in the Workplace.

ADHERENCE TO THE GLOBAL COMPACT FOR MENTAL HEALTH IN THE WORKPLACE

In 2023, Abreu also joined the Global Compact for Mental Health in the Workplace, the first worldwide, created by MindAlliance Portugal and the Center for Responsible Business & Leadership, at the Católica Lisbon School of Business & Economics, to promote the improvement of mental health in the workplace.

DIGITAL EXCLUSION | 2023 AND 2024 THEME

Digital exclusion is the theme of Legal Up 2023 and 2024, due to the pressing need to respond to structural problems related to digital illiteracy. In a society increasingly dependent on digital media and services, a significant part of the Portuguese population faces this

new factor of exclusion and poverty, for which the State and companies are called upon to act in a concerted manner.

As technology is a rapidly developing and strategic issue for Abreu, the digital divide is an even more important area to work on, both internally and externally.

Under the motto "**Nobody is left behind**", Abreu developed a series of activities around two main objectives: **promoting digital literacy and combating inequality in access to digital equipment.**



PUBLICATIONS DEVELOPED

- Manual of Measures to promote digital skills included in the Portuguese Charter of Human Rights in the Digital Age (2023)
- Electronic Commerce Manual (2023)
- Cybersecurity Best Practices Guide (2023)



FINANCIAL DONATIONS

- For the acquisition of adapted technology materials and 4 computers
- For digital training of technical training team

35

monitors

25

desktops

11

handhelds

17

computers

01

02

03

We are the 2022-2023 practice

04

05

06

07

08



The year 2023 began with an internal diagnosis of the teams' digital skills.



DIAGNOSIS OF DIGITAL SKILLS

The year 2023 began with an internal diagnosis of the teams' digital skills. The results made it possible to identify cybersecurity, iManage and Office tools as the main needs and, as such, to start a training plan to ensure the improvement of these skills. Choosing the theme of digital exclusion within our homes allowed us to reinforce this concern and raise awareness among the team in this era of new technologies.

INTERNAL AND EXTERNAL AWARENESS-RAISING SESSIONS

Additionally, awareness-raising sessions were held, namely a TGIF on the theme "Digital Transformation". Externally, Abreu participated in the "Civil Society" forum of RTP 2, on the theme "The Digital", and in the panel "Mental Health and Artificial Intelligence", of the Ciphra conference "Gender Equality in the Era of Digital Sustainability", which took place at Católica Lisbon School of Business & Economics, helping to ensure that

information reaches different social strata and age groups.



04

SUSTAINABILITY

We are

All economic activities generate environmental impacts. In all cases, the effort to contribute to a sustainable planet is required.

We assume ourselves as part of the great global challenge of combating climate change.

the planet that we look after

Oriented for the reduction of consumption	32
Committed to integrating new technologies	36
Involved in the ecosystem	38

01

02

03

04

We are the planet we look after



05

06

07

08



Key numbers



Abreu Advogados remains committed to reducing its environmental impact, through the adaptation and improvement of its practices.

The last two years have been dedicated to reviewing the consumption measurement methodology and incorporating improvements in areas 1, 2 and 3.

As part of its legal services, Abreu Advogados, after being the first firm on the market to offer specialised advice in the environmental area, has always sought to integrate this knowledge internally in the development of its activity.

In this context, structuring digitalisation and dematerialisation projects were created that optimise operational efficiency and reduce paper consumption at Abreu every day.



EMISSIONS

871,1

tCO₂eq of total emissions in 2023

✓ -13,3% compared to 2022

2,4

tCO₂eq/employee

✓ -15,4% compared to 2022

1,8 E-05

tCO₂eq/euros

✓ -27,2% compared to 2022

39,9 tCO₂eq

SCOPE 1

✓ -0,7% compared to 2022

156,4 tCO₂eq

SCOPE 2

✓ -16,3% compared to 2022

674,8 tCO₂eq

SCOPE 3

✓ -13,2% compared to 2022



ENERGY

716.961,0

kWh of energy consumed

✓ -4% compared to 2022

2.269,2

kWh/employee

⬆ +6,1% compared to 2022

0,02

kWh/euros

✓ -8,7% compared to 2022



PAPER

6.722,5

kg of paper produced

⬆ +8,0% compared to 2022

18,8

kg/employee

⬆ +5,3% compared to 2022

1,4E-04

kg/euros

✓ -9,4% compared to 2022



WATER

3.243,9

m³ of water consumed

⬆ +9,4% compared to 2022

9,1

m³/employee

⬆ +6,7% compared to 2022

6,5E-05

m³/euros

✓ -8,2% compared to 2022

01

02

03

04

We are the planet
we look after

05

06

07

08





Oriented for the reduction of consumption

**-0,7%****SCOPE 1**

reduction in mobile combustion emissions from the fleet **compared to 2022.**

-16,3%**SCOPE 2**

energy mix, carbon and reduction in electricity consumption **compared to 2022.**

CARBON FOOTPRINT

Reducing emissions is essential for any organisation that seeks not only to comply with its legal obligations, but also to contribute to preserving the planet and the human species.

Countries and businesses in particular have a central role to play in meeting the United Nations' 1.5°C ambition and the Paris Agreement to reduce greenhouse gas emissions. As an organisation integrated in the services sector, Abreu accounts for most of its emissions in the travel of its employees, which requires efforts to create measures that help reduce this impact.

In this sense, in 2021, the firm was the first in Portugal to join the United Nations Climate Ambition Accelerator program, which aims to support companies of all sizes, sectors and regions in combating climate change with the aim of achieving zero net emissions..

In the process of monitoring the impacts of Abreu's activity, the following were recorded:

Scope 1 emissions: (direct emissions caused and controlled by the firm), resulting from mobile combustion of the fleet and fugitive emissions from refrigeration equipment, such as water-cooling devices, air conditioning, refrigerators and fire extinguishers;;

Scope 2 emissions: (indirect emissions resulting from the purchase of energy);

Scope 3 emissions: (indirect emissions occurring in the upstream and downstream value chain) in the categories of purchased goods and services related to information technology, paper and water, business trips³ and home-work-home commute

for employees at the Lisbon and Porto offices.

In 2023, as a result of the set of reduction measures, it was possible to achieve a significant overall reduction of 13.3%, compared to the previous year.

In scope 1, a slight reduction (0.7%) was achieved compared to 2022, through the reduction of mobile combustion emissions from the fleet. In scope 2, a significant reduction was obtained (16.3%), resulting from a less carbon-intensive energy mix and a reduction in electricity consumption.

³ In the 2023 inventory, in addition to the plane trips already accounted for in the previous inventory, train trips and hotel stays contracted by the Smile agency were added.

01

02

03

04

We are the planet
we look after

05

06

07

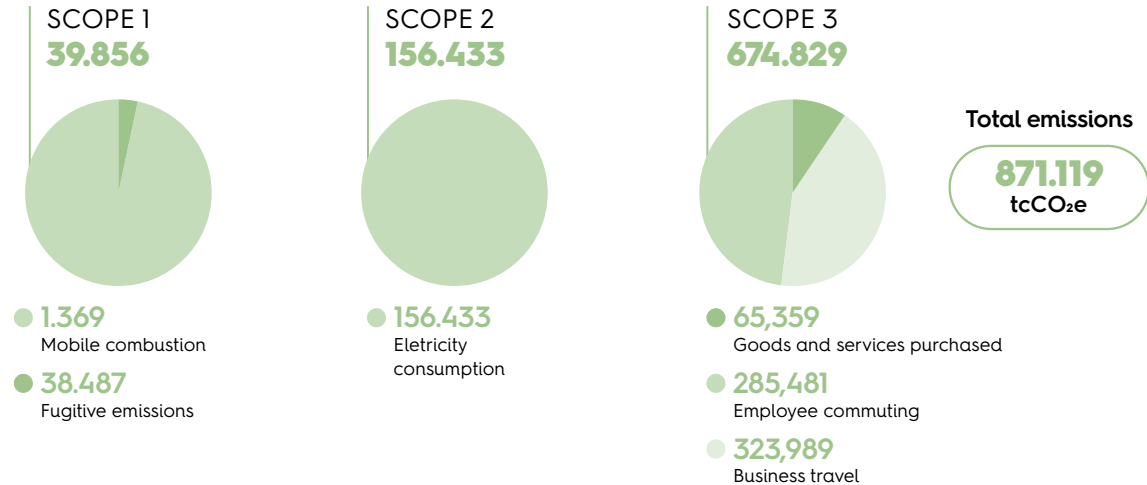
08



However, most of the emissions from Abreu's activity come from scope 3, responsible for 78% of total emissions in 2023.

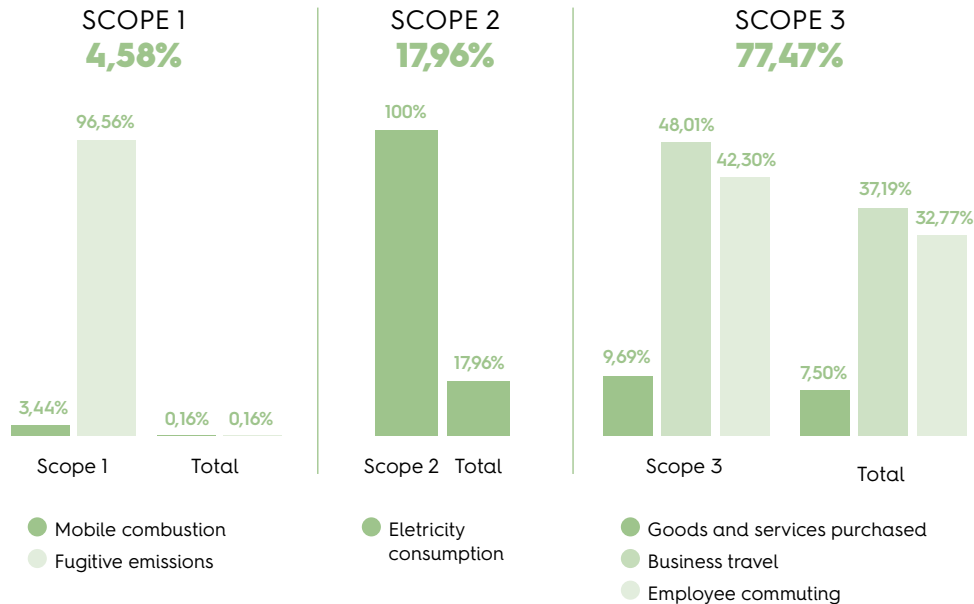
Despite the significant increase in the category of goods and services purchased due to the significant acquisition of information technology equipment, a reduction of 13.2% was achieved in 2023, compared to the previous year, thanks to the reduction in business trips and employee commuting.

EMISSIONS COUNTED IN EACH SCOPE by category and total emissions in 2023



PERCENTAGE OF EMISSIONS FOR EACH SCOPE

by category, and against the total of emissions in 2023



	Chg. 22/23	Chg. 22/23
Scope 1	-0,278	-0,69%
Mobile combustion	-0,277	-16,84%
Fugitive emissions	0,000	0,00%
Scope 2	-30,418	-16,28%
Electricity consumption	-30,418	-16,28%
Scope 3	-102,405	-13,18%
Goods and services purchased	32,794	100,70%
Business travel	-121,739	-27,31%
Employee commuting	-13,460	-4,50%
Total	-133.101	-13,25%

01

02

03

04

We are the planet
we look after

↑

05

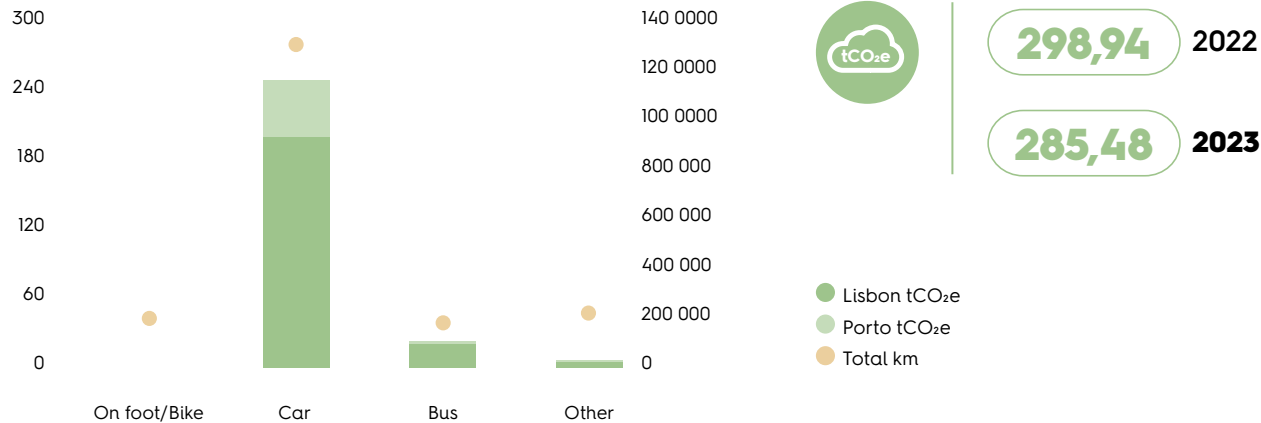
06

07

08



COMMUTING OF STAFF



CONTINUITY PRACTICES

The adoption of practices to reduce the consumption of energy, water, paper and other resources is another fundamental commitment the firm to operate in a more sustainable and efficient manner. At the same time, these savings measures offer economic gains for both clients and the community. In this context, the most relevant initiatives of recent years stand out:

Creation of the paper@less program in 2015, with measures to encourage the reduction of paper consumption.



VALUE SUSTAINABILITY

We are at the service of the planet and society alike.

Commitment to sustainability is part of our way of being. Throughout our history, this identity has motivated us to take an active role in building something more than a law firm. Just as we do not exhaust ourselves in our interests, we do not waste resources. We are actively at the service of the society of which we are a part.

“

Abreu Advogados occupies a prominent place in the B Corp community in Portugal.

As a pioneer, the firm has played a key role in introducing this movement to the country more than a decade ago, when the vision of redefining business success crossed the Atlantic and arrived in Europe.

Today, Abreu Advogados is the oldest certified company in the country and the only law firm with this recognition.”

Laetitia Arrighi

Director
B Lab Portugal



01

02

03

04

We are the planet
we look after

05

06

07

08





Introduction of systems for the rational use of resources in the headquarters building in 2018, through lighting and temperature control systems, with automatic regulation of heating, ventilation and air conditioning; monitoring systems to prevent ruptures in pipes and consequent water leaks; and installation of windows with thermal and acoustic insulation.



Joining the global CO₂ Neutral Website initiative in 2021, which ensures the carbon neutrality certification of Abreu's website, through the calculation of carbon emissions and investment in sustainability projects, subsequently audited by an independent consultancy.



COMMITMENTS

United Nations Global Compact Principles for a Sustainable Ocean

In the week in which Lisbon hosted the United Nations Ocean Conference in 2022, Abreu Advogados joined more than 150 global companies and signed the "Principles for a Sustainable Ocean", an initiative of the United Nations Global Compact that advocates the reduction of global warming and environmental degradation, by promoting the well-being of the oceans for current and future generations. Companies that sign up to the Sustainable Ocean Principles commit to assessing their impact on the ocean and integrating ocean sustainability into their overall strategy.

Acquisition of BEA (Abreu Electric Bicycle), in 2021, as part of the promotion of sustainable mobility, which can be requested free of charge by all employees between 8:00 a.m. and 8:00 p.m. Additionally, four charging stations for electric cars were installed at the firm's facilities.

01

02

03

04

We are the planet
we look after
↑

05

06

07

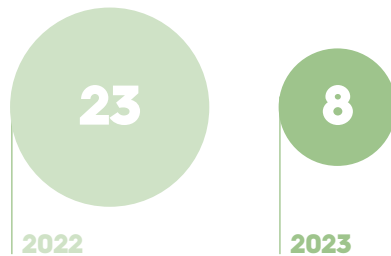
08



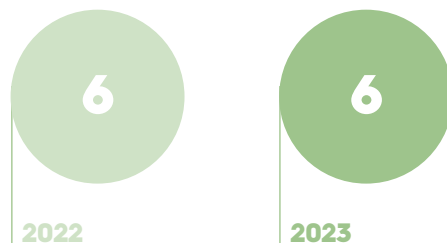


Committed to integrating new technologies

NUMBER OF IT PROJECTS



NUMBER OF INNOVATION PROJECTS



Technology has been a central tool in Abreu's work model since its inception. However, Abreu, like society, is currently faced with challenges arising from the speed with which new technologies are evolving and the need for investment and training to improve functionality, efficiency and knowledge acquisition.

To support the digital transition in our business, the Company created the Abreu Tech group, an internal multidisciplinary team of 40 people, considered early adopters of Copilot and other technological tools, responsible for studying, creating and testing new digital solutions.

The observations and proposals of the group Abreu Tech are shared with the other team, through formal and informal meetings and, given Abreu's concern with digital inclusion,

training actions are provided to ensure that everyone is prepared for the technological transition. In this context, a special role is reserved for professionals from Abreu's younger generation who, as digital natives, provide support in promoting the use of digital tools by everyone.

As the dematerialisation and digitalisation of processes is one of the pillars of the digital transition, in 2022 and 2023, Abreu gave a strong boost to structuring projects, originating from PowerBI (data and business analysis platform), of which the following stand out:

Abreu 360° Project — new business management and compliance system, developed internally, which aims to improve the quality of management data,

01

02

03

04

We are the planet
we look after

05

06

07

08



increase efficiency and productivity and reduce resource consumption.

The first three modules have already been introduced: conflict of interest management, management of Abreu Advogados entities and opportunity management.

ERP Primavera – new billing and accounting system to ensure greater accuracy and efficiency of financial processes, as well as centralisation and automation of accounting.

Worksite 10 – document management program that allows organisation, secure storage and quick access to documents, facilitating collaboration and compliance with security and confidentiality standards.

Cobex – a collections system that optimises the collections management process and improves efficiency in receiving payments.

In 2024, the Abreu Tech group started the AI pilot project, Microsoft Copilot, which foresees the creation of a virtual assistant and the identification of areas where the tool can be applied to optimise processes.



Involved in the ecosystem

United Nations Development Programme (UNDP) to update Law 10/1999, the Basic Law on the Environment and, in parallel, Decree No. 37/1999 on the Regulation on the Environmental Impact Assessment (EIA) process of São Tomé and Príncipe.

By offering specialised legal services in the environmental area, Abreu advises clients in all sectors in the search for legal solutions that allow them to not only ensure compliance with the legal framework, but also with the principles of sustainable development in their business area.

Promoted by the **United Nations Development Programme (UNDP)**, a project was developed by a multidisciplinary and international team led by the firm's partner José Eduardo Martins, which aimed to update the Environmental Framework Law and, at the same time, update the Decree on the Regulation of the Environmental Impact Assessment Process of São Tomé and Príncipe.

Abreu Advogados has developed the legal framework to address the current and future environmental and conservation challenges of São Tomé and Príncipe, which, despite the small size of its territory, has significant

biodiversity. Given population growth and the need for critical development of the country itself, there is a greater demand for natural resources – which requires institutional stability and the capacity to guarantee national sustainability.

The team played a key role in modernising the legal framework, addressing an important issue: the need to clarify the responsibilities and competences of public bodies in relation to environmental issues, ensuring that the environmental consequences of public and private projects were properly assessed.



01

02

03

04

We are the planet
we look after
↑

05

06

07

08



01

02

03

04

05

We are the people at the centre of activity
↑

06

07

08



05

HUMANISM

We are

Our organisation starts with people. It is their skills, professionalism and attitude that build Abreu.

Our commitment to well-being, diversity and inclusion reflects our goal of promoting workplace satisfaction and attracting the most talented professionals.

the people at the centre of activity

Attentive to well-being	41
Dedicated to attracting and retaining young talent	43
Committed to training and development	44
Committed to diversity, equity and inclusion	46

Key numbers



Abreu Advogados has a team of highly qualified lawyers, who stand out not only for their technical knowledge, but also for their ability to adapt to constant changes in the market. The Company's commitment to the achievement and well-being of its teams is crucial to maintaining this level of excellence and dedication.

AVERAGE AGE

41,1

Management teams
▲ +1% face a 2022

42,0

Teams of lawyers
▲ +5% face a 2022

AVERAGE LENGTH OF SERVICE (YEARS)

6,4

Management teams

7,0

Teams of lawyers

TURNOVER (%)

6,6

Management teams

4,5

Teams of lawyers



DISTRIBUTION BY GENDER AND BY PROFESSIONAL CATEGORY



FEMALE



MALE

Management

70,1%

29,9%

Partners

30,2%

69,8%

Professional partner

48,0%

52,0%

Associates

67,1%

32,9%

Trainees

68,4%

31,6%

Of counsel

17,6%

84,4%

Solicitors

62,5%

37,5%



TRAINING

67

TRAINING ACTIONS

● 29% Internal
● 71% External

DISTRIBUTION BY AREA

● 5% Behavioural
● 21% Organisational
● 74% Technical

2.963 hours of training



TOTAL NUMBER OF EMPLOYEES



151

MALE

▼ -0,7% face a 2022



206

FEMALE

▲ +5,1% face a 2022

357

▲ +2,6%
face a 2022

01

02

03

04

05

We are the people at the centre of activity
↑

06

07

08



Attentive to well-being

At Abreu Advogados, the well-being of employees is a priority. To this end, it is essential to ensure a balanced work environment and promote health initiatives.

In 2022, we marked the first year of existence of the Well-being Centre, the new area of the Happiness Hub dedicated to monitoring the personal and professional well-being of employees.

In accordance with the diagnostic results and subsequent well-being programme referred to in the previous reporting exercise, the following initiatives were continued: monthly TGIF sessions, free or subsidised nutrition consultations with fortnightly follow-up, vision screening, curative medicine consultations,



VALUE
HUMANISM

It all starts at home and no one is left behind.

We are a law firm of people for people. Our Clients are at the centre of our activity, which guarantees a firm commitment to defending and protecting their interests.

Our lawyers and employees are fundamental to defining who we are.

“

We are a law firm dedicated to serving people. Our commitment goes beyond defending and protecting the interests of our clients, it also extends to creating a work environment where employees feel recognised, valued and supported.

We are aware that success is directly linked to the attention we give to our employees and the respect we show to those who are part of our organisation.”

Paulo Amaral
Basílio
Lawyer



01

02

03

04

05

We are the people at the centre of activity



06

07

08





2022

The Abreu run/walk was inaugurated, with the participation of 69 employees.

The first blood donation event was also organised, which continued in 2023.

Beyond the implementation of a hybrid model that allows two days of remote work per week, in accordance with Abreu's Flexibility Policy, employees have an annual allowance of 12 additional days of teleworking.

2023

4 TGIF sessions: "Stories from Abreu Advogados' 30th anniversary", "Digital Transformation", "Tuning Talents" and "Abreu Advogados' 30th anniversary documentary"

109

nutrition
consultations

264

curative medicine
consultations

90

consultations for flu
vaccination

122

mental health
consultations
(ISPA),
29% supported by
Abreu

flu vaccination and mental health consultations (through the protocol with ISPA, under which the first four consultations are free and the following ones have more affordable prices), offering fruit at coffee points and distributing e-books with healthy recipes.

This package of measures was reinforced by workshops and webinars on nutrition, the impact of sleep on mental health, the effect of back pain on professional activity and managing emotions.



01

02

03

04

05

We are the people at
the centre of activity
↑

06

07

08



Dedicated to attracting and retaining young talent

In the competitive context of the legal sector, the ability to attract and retain talented young professionals is crucial to maintaining the forefront of the provision of legal services.

To strengthen the response to this challenge, Abreu created the Olimpo Project, made up of a heterogeneous group of employees who develop and monitor strategies aimed at attracting and retaining talent, taking into account market changes and the firm's vision for the future. In 2021, under the motto 'People Like You', an intern recruitment plan was developed, which includes initiatives such as: 'Open Day', which promotes a visit by law students to Abreu Advogados and Challenge Day, a bootcamp for recruitment for professional internships.

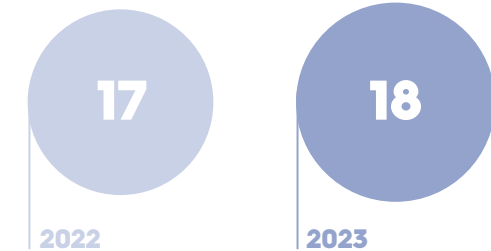
As part of Challenge Day, candidates put their technical skills and soft skills into practice and those who are selected are invited to an

interview with the Partners, after which they may join Abreu Advogados as interns.

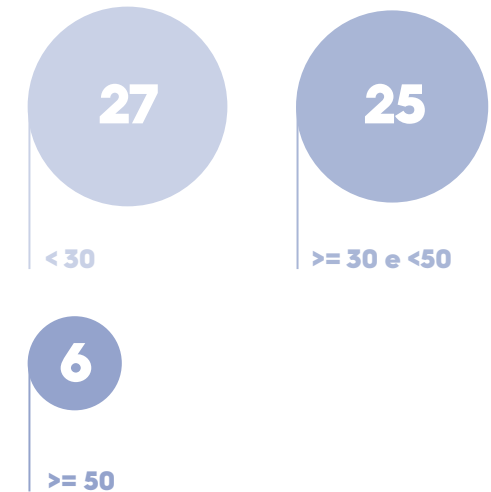
Abreu Advogados has reinforced its commitment to the integration of interns, with a consistent increase in the number of interns recruited, having created a monitoring model led by the Olimpo Project and complemented by an internship coordinator and the assignment of a mentor to each intern.

At the end of 2023, with the aim of promoting greater proximity between the various generations of professionals, Abreu also formed the Next Gen group, to encourage more active participation by younger people, through the sharing and discussion of the firm's strategic priorities.

TRAINEES RECRUITED



NEW HIRES BY AGE GROUP



01

02

03

04

05

We are the people at the centre of activity

06

07

08



Committed to training and development

As a key factor for innovation and excellence in legal consultancy, knowledge is a central theme at Abreu.

For this reason, the firm founded the Knowledge Institute in 2012, becoming one its most strategic milestones (for more information, see [chap.2 Knowledge: lever of innovation.](#))

This knowledge and research center ensures the training objectives of Abreu professionals, through formal and informal approaches to skills development and professional growth.

For 2024, the implementation of a new skills and performance assessment model and the expansion of career progression monitoring, in particular mentoring to practice areas and management areas, have been established as human resources management priorities.



RECOGNITION

- Abreu nominated for the People Management innovation award at the Financial Times Innovative Lawyers Awards 2022 with the project 'Happiness Hub - Motivating with Happiness'
- Finalist in the Healthiest Company category at the Well-being Awards 2022
- **Great Place to Work 2023**
Certification: first and only Portuguese law firm in the Best Workplaces Portugal 2023 ranking, awarded by Great Place to Work Portugal.

01

02

03

04

05

We are the people at the centre of activity
↑

06

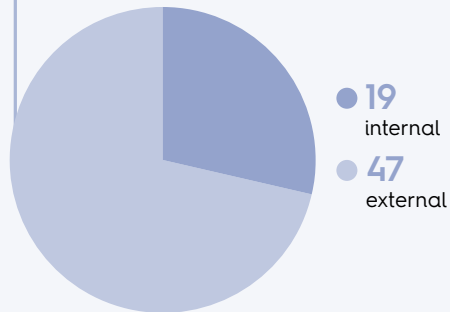
07

08

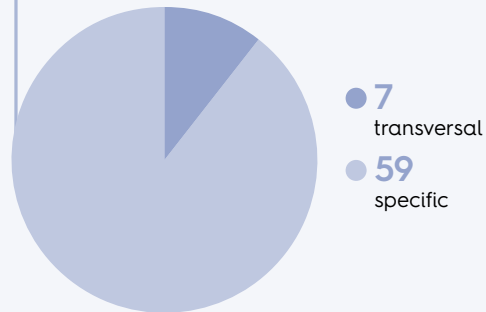


TRAINING AND DEVELOPMENT

Entity



Type



2023

67

No. of training actions
(78 in 2022)



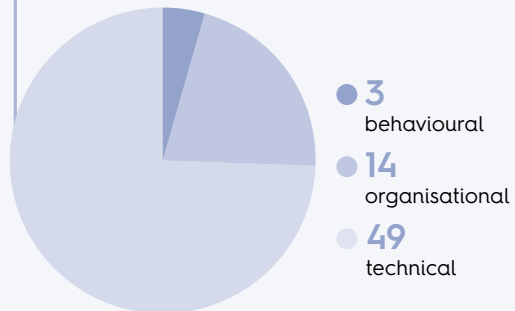
15,5

No. of training hours/pax
(12,28 in 2022)

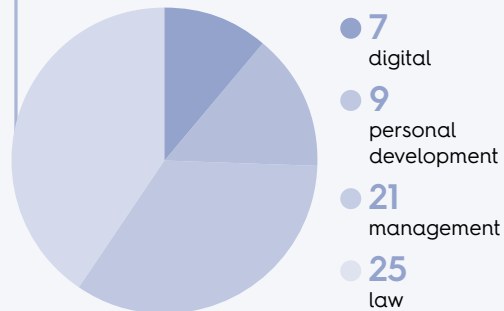
49%

Participation rate
(85,5% in 2022)

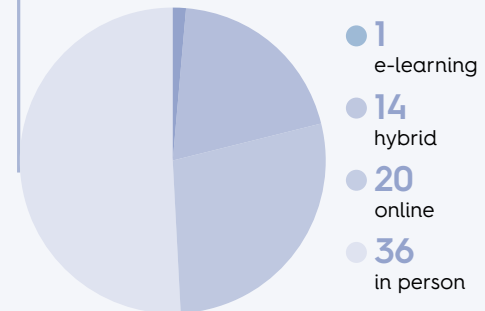
Area



School



Format



01

02

03

04

05

We are the people at the centre of activity

↑

06

07

08



Committed to diversity, equity and inclusion

Having been the first law firm in Portugal led by a woman as Managing Partner, Abreu celebrates the fact that it had a humanist project at its origin and that it has created, throughout its journey, a culture of diversity and inclusion in the workplace.

This identity value gives rise to the policies, measures and external commitments that Abreu has been incorporating to ensure respect for the Person and the attraction of the best professionals.



VALUE
DIVERSITY

We lead through and in diversity.

We promote a positive and inclusive work environment that encourages autonomy and a balance between work and family life, stimulates creativity and motivates complementarity and personal development.

“

We began our partnership with Abreu Advogados in 2022, with the integration of a young person.

The integration went very well, with good communication between Abreu's supervisor and APSA's support technician. The assignment of tasks and the level of responsibility gradually increased.

We highlight the concern and zeal of the Abreu team in jointly building strategies for the full integration of young people alongside their well-being, in particular in the enhancement of their skills.”

Piedade Libano Monteiro

President of the Board of Directors of the Portuguese Asperger Syndrome



Association

01

02

03

04

05

We are the people at the centre of activity



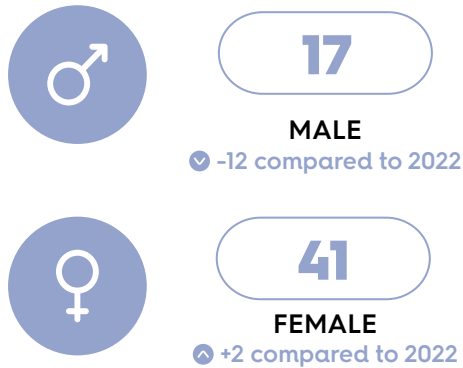
06

07

08



NEW HIRES BY GENDER



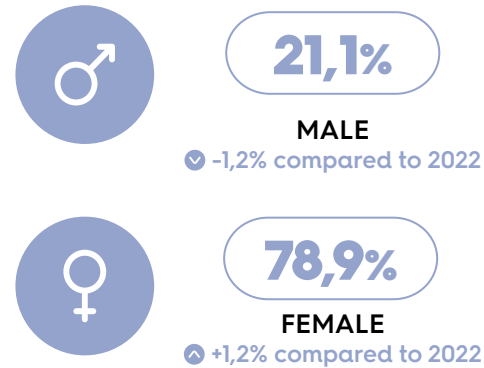
GENDER EQUALITY

In 2022, as part of the 3rd edition of the United Nations Target Gender Equality accelerator program, Abreu was the first law firm in Portugal to commit to the National Goal for Gender Equality.

This is an initiative by the Global Compact Network Portugal, which challenges companies to have 40% women in decision-making positions (Board of Directors, Executive Committee and first-line Management) by 2030. This goal was achieved by Abreu in 2023, with 40.51% of women in top management positions.

The firm also joined the WOM'energy Committee, a female entrepreneurship program from Netmentora, a social partner of which an Abreu partner became an ambassador.

GENDER DISTRIBUTION IN LEADERSHIP POSITIONS



Within the scope of this cooperation, two orientation sessions were organised: **"The Impostor Syndrome: what is it and how can I overcome it?"** and **"Communicating my Project: best practices"**, which featured speakers specialised in the topics of health, education, digital marketing and storytelling.

Joining the "Inspiramos Juntas" mentoring program is another example of Abreu's commitment to promoting equality in access to work, which aims to support young women at the beginning of their careers in the field of Law, particularly those who are the first generation in their family to enter higher education.

During 2023, we supported a Law student through four mentoring and integration sessions in the Onboarding Program.



DIVERSITY AND INCLUSION POLICY

The Diversity and Inclusion Policy is the natural consequence of a path open to all: We encourage diversity in recruitment and selection processes, the employability of people with disabilities, equal opportunities in professional progression and development, in remuneration, training and performance evaluation and, finally, in promoting the balance between professional life, personal life and family life.



PARENTAL SCHEME

The Abreu Advogados Parental Scheme, which covers adoption by same-sex couples.



CATERING SUPPLIERS

We give preference to suppliers who have inclusive integration policies – as is the case with our catering suppliers Café Joyeux and Fratellini.

01

02

03

04

05

We are the people at the centre of activity

↑

06

07

08



As part of inclusive recruitment, Abreu signed a protocol with the Portuguese Asperger Syndrome Association (APSA).



INCLUSIVE RECRUITMENT AND EDUCATION

As part of inclusive recruitment, Abreu signed a protocol with the Portuguese Asperger Syndrome Association (APSA) which included the integration of an intern in the Lisbon office, who became a full-time employee in 2023.

We continued to participate in the blog of the Dyslexia Day by Day project, created in 2021, on a pro bono basis, to help to

interpret applicable legislation and promote legal literacy within the scope of inclusive education.

In 2022, Abreu signed the Statement from Business Leaders for Renewed Global Cooperation, as part of the celebration of the 75th anniversary of the United Nations, which calls for international cooperation from CEOs to strengthen ethics, access to justice and the fight against social inequalities.



RECOGNITION

- Inês Sequeira Mendes wins the European Managing Partner of the Year award in 2023 and is the first woman to be recognised in this category in Portugal [The Lawyer European Awards]
- Abreu wins the Inclusion & Diversity Initiative of the Year category in 2023 at the first edition of the Multilaw Awards

01

02

03

04

05

We are the people at the centre of activity
↑

06

07

08





01

02

03

04

05

06

We are society

07

08



06

COLLABORATION



society

A prosperous society reflects a collective commitment to sustainability.
It is our commitment to contribute our knowledge, our resources and our time.

Promoters of access to justice	50
Community agents	53
Cultural partners	57

Promoters of access to justice

Abreu Advogados is recognised for its firm commitment to promoting access to justice, demonstrated by its pro bono work and active participation in the community.

The actions carried out demonstrate Abreu Advogados' dedication, not only to providing excellent legal services, but also to effectively participating in sustainable development and social cohesion, in particular through the promotion of justice accessible to individuals of all social and economic conditions.

This is one of the firm's most prominent sustainability pillars, which emphasises its role as a responsible institution dedicated to the principles of social justice and equity.



VALUE
COLLABORATION

**We have
partnership and
co-construction in
our way of being.**

We believe that challenges are more easily overcome when they are faced together. We work as a team internally and feel part of our clients and partners' team.

We define common goals, share knowledge, skills, projects and resources.

“

Over the past 30 years, Abreu Advogados has been a fundamental pillar for our organisation and our community, providing legal assistance in the most diverse areas of law, helping us overcome countless challenges.

More recently, in 2023, Abreu Advogados' support in the remodelling of our headquarters had an immense impact on our mission.

This intervention was crucial, not only for the physical improvement of the space, but for the transformative effect it had on the lives of hundreds of people.”

Sandra Pestana
Executive
Director of
the Cais
Association



01

02

03

04

05

06

We are society
↑

07

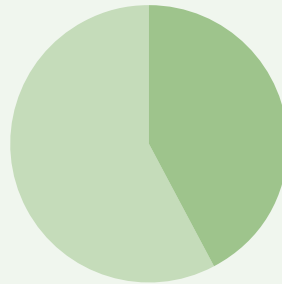
08

Key numbers



DONATIONS AND PROJECTS

FINANCIAL



- 10.664€ 2022
- 14.540€ 2023

IN-KIND DONATIONS

2022

4 Campaigns

2023

2 Campaigns

PROJECTS SUPPORTED

2022

13

2023

14

PRO BONO

Total hours donated in legal advice

2022

3.186 h

2023

2.743 h

Lawyers involved in legal advice

141

2022

151

2023

Institutions involved in legal advice

30

2022

24

2023

01

02

03

04

05

06

We are society

07

08



Pro bono legal advice

Abreu puts its knowledge at the service of the community, offering legal advice to those who need it. In this regard, it relies on the Pro Bono Committee, formed by two partners (on a rotating basis) and the Corporate Social Responsibility and Sustainability Department, which develops and implements a pro bono strategy aligned with the firm's mission and values.

Throughout its history, the Committee has been structuring its response to the projects and organisations it supports, with the aim of strengthening its capacity to respond to the needs of these organisations.

For its dedication and service to the community, Abreu was a finalist in the Pro Bono Outstanding Firm award at the

Chambers Europe Awards 2023. Promoted annually by Chambers & Partners at a European level, this award distinguishes law firms for the social work they carry out, their strategic growth and excellence in client service.



PRO BONO EM AÇÃO

Large-scale pro bono action - Partnership in the World Youth Days

Abreu Advogados, as the sole legal partner of World Youth Day (WYD), began its legal advice in 2019, which continued until the end of 2023, covering all legal services necessary for the structuring and functionality of this initiative. Involving a team of 15 lawyers and the execution and interpretation of more than 2,500 contracts, this was our Firm's largest pro bono partnership ever, which is why it deserved recognition and an interview on Law.com.

Support for Ukraine

The firm continues to provide assistance to Ukraine, which has been severely affected by the war with Russia.

We provided an initial package of over 1,000 hours of pro bono legal advice for several social initiatives:

- **We Help Ukraine:** A global platform, developed in Portugal, to connect Ukrainian citizens with people and organisations that can provide support..
- **Support Platform of the Portuguese Bar Association:** Coordination of pro bono legal advice from Portuguese lawyers to Ukrainian citizens with the Embassy of Ukraine and the National Association of Lawyers of Ukraine.
- **Cascais City Council | SOS Ukraine:** Movement to help the Ukrainian people, through legal advice, accommodation and work, in cooperation with other municipalities in the Lisbon metropolitan area, parish councils, associations and civil society organisations.
- **Partnership with Dolat Capital:** Legal aid in the context of Family and Inheritance Law, as well as financial support in processes involving opening bank accounts and executing international transfers, advice on protecting financial assets, among others.

2022
3.186

Working hours

30

Institutions supported

141

Lawyers

50%

Of hours dedicated to the non-profit sector

82

 Lawyers volunteered 10 hours per year
compared to 2021
2023
2.743

Working hours

24

Institutions supported

151

Lawyers

50%

Of hours dedicated to the non-profit sector

77

Lawyers volunteered 10 hours per year

01

02

03

04

05

06

We are society



07

08





Community agents

The contribution to the development of the communities where Abreu operates is not limited to the provision of pro bono legal services. The contribution to the development of the communities where Abreu operates is not limited to the provision of pro bono legal services.

Community work

At Abreu Advogados, teams are encouraged to participate in volunteer initiatives to help reduce the vulnerability of organisations and individuals. In 2023, this support was structured around the Cais Association, with whom the firm has maintained a partnership since 2008.

CAIS

ABOUT CAIS

The CAIS Association focuses its action on improving the living conditions of people in situations of deprivation, exclusion and risk. CAIS's central project is the reintegration of the marginalised and homeless population through the CAIS Magazine.

Abreu Advogados' pro bono legal advisory partnership with CAIS involves support in the development of its statutory purposes and direct assistance to users of the CAIS Centres in Porto and Lisbon.

This long-standing collaboration has been essential to the functioning and growth of CAIS.



VOLUNTEERING AT CAIS HEADQUARTERS

In 2023, Abreu Advogados started its first major internal volunteering initiative in partnership with the CAIS Association and Just a Change, an association that organizes corporate volunteering programs to help rebuild homes for people in need. With the aim of rehabilitating and remodelling the CAIS headquarters in Lisbon, 126 employees participated in painting work, replacing shutters and skirting boards and repairing roofs.

PARTICIPATION AND IMPACT

With a participation rate of 35%, the level of engagement in the first activity of this kind was considered a good starting point, with potential to increase in future initiatives.

This action, carried out over two days by teams organised in 4 shifts, allowed the renovation of the first floor and the painting of ten rooms (630 m2), helping to create the conditions for a new beginning for CAIS.

01

02

03

04

05

06

We are society

07

08



Community Support



At Abreu Advogados, support for community projects with donations is done both through the individual participation of its professionals and through an institutional response. In this context, it is important to highlight the role of partnerships and organisations of which the firm is a part, which facilitate interaction between Abreu teams and other entities with similar values and missions, thus expanding the capacity to generate a positive impact on the community.



IN-KIND DONATIONS

- S. João de Brito School | Support for Ukrainian students
- Workshop of the Church for the Parish of Nossa Senhora da Misericórdia de Belas
- ICHTUS Christian Church
- Donated Goods Bank



FINANCIAL DONATIONS

- International Medical Assistance (IMA)
- Ukraine Bar Association
- Association of Ukrainians in Portugal
- Acreditar | Christmas fundraising campaign
- Unicef PT | Türkiye and Syria Earthquake
- Lisbon Project | Charity tournament to support refugees
- Academia dos Champs | Digital training of the technical training team
- Associação Salvador | Acquisition of adapted technology materials
- CAIS | Renovation of the 1st floor and offering of Christmas hampers
- Just a Change
- Agridoar Project | Fundraising campaign
- Santa Rafaela Maria Foundation
- Ajuda de Mãe (Mother's Help)
- EPIS Association | Law course scholarship

US IN THE WORLD



ANGOLA

Abreu Advogados has donated a total of 157 books to Instituto Superior Politécnico Privado de Menongue (ISPPM), in the province of Cuando Cubango, in Angola

MOZAMBIQUE

In the context of the celebration of JLA's tenth anniversary, an initiative was organized to support MAKOBO, a collaborative platform dedicated to helping disadvantaged groups.

In this action, snacks were distributed to needy young people.

TIMOR

In 2023, the firm was hired by United Nations Women, the United Nations entity for Gender Equality and the Empowerment of Women, to advise on the incorporation and registration of REDE SORU NA'IN, an association that brings together more than 600 Tais weavers in Timor-Leste.

This network actively works to preserve Tais, a traditional Timorese fabric, classified in 2021 by UNESCO as Intangible Cultural Heritage, in need of urgent safeguarding

01

02

03

04

05

06

We are society



07

08





Social innovation promotes new strategies and partnerships that enable efficient solutions to social problems.

Partnerships for innovation

Social innovation promotes new strategies and partnerships that enable efficient solutions to social problems, through the support and training of social entrepreneurs. In 2023, Abreu Advogados started its first major internal volunteering initiative in partnership with the CAIS Association and Just a Change, an association that organizes corporate volunteering programs to help rebuild homes for people in need.

The program lasts six months and involves several specialized entities that ensure monitoring in specific areas that are fundamental to social innovation projects. This initiative is integrated within the Social

Innovation Laboratory and is promoted by the Municipality of Porto through CIS Porto, within the scope of the AIIA program - Integrated Approach to Active Inclusion.

Legal literacy

The progress and equity of a society depend on the existence of a robust knowledge culture, in which legal literacy plays an important role. With the aim of improving the understanding of the law, Abreu has been committed to this cause since the beginning, through the creation and participation in educational information initiatives. Despite focusing on a younger audience, these actions were extended to the business world and the general public due to the benefit that simplifying legal language and concepts brings to everyone.

Pro bono program with Rádio Observador - Democratising Legal Knowledge

In 2022, Abreu directed its legal literacy program to a wider audience, to demystify concepts and legal language and raise awareness vis-à-vis currently important trends, with the creation of the 'Pro Bono' podcast in partnership with Radio Observador.

This innovative format already has 65 weekly sections in which the firm's lawyers clarify, in less than 10 minutes, the legal context of some current problems, especially those in the business sphere.

Digital aspect of Justiça para Tod@s

Since 2010, Abreu Advogados has been promoting legal literacy among secondary school students through the Justiça para Tod@s" (Justice for All) project, in collaboration with the magazine Fórum Estudante. The project consists of mock trials, which allow students to represent specific cases, assuming the roles of defence and prosecution. To these role-play pedagogical actions, "Justice for All" added its own content on the Law, Laws and their application in accessible language, made available on multiple platforms, which serve as support for the teams participating in the mock trials and for schools and teachers for their work in the classroom.

In the last two years, the online platform justicaparatodos.net has offered two new pedagogical tools: 12 videos with complementary content for the construction of the project and book suggestions to awaken students to concepts and themes associated with Justice and Human Rights.

Inclusive legal education

Another notable example of Abreu's commitment to making justice accessible to all is the partnership with the blog Dyslexia Day by Day since 2021. This collaboration aims to contribute to inclusive education, clarifying the main legislative doubts of parents in the school support of children with dyslexia.

01

02

03

04

05

06

We are society
↑

07

08



Cultural partners

With the move of Abreu Advogados' headquarters to Lisbon's riverfront in 2017, the opportunity arose to implement the cultural dimension of our project in a structured way with the local community.

In collaboration with the contemporary art centre Carpe Diem Arte e Pesquisa, the Abreu Cultural Project was born in 2019, with the mission of fostering sensitivity to the visual arts, bringing together employees, customers, artists and the general public and boosting relations with the community. The project gives a stage to emerging and established artists, rewards young talents and promotes events that celebrate art, literature and other artistic expressions.

With hundreds of works already exhibited, including paintings, drawings, sculptures and photography, the project has revealed itself to be a true mosaic of creativity, accessible to all.

Artistic diversity and vision for the future

2022 and 2023, the Art Lunches were launched, a set of initiatives around the exhibitions that artists bring to Abreu's facilities, which aims to promote conversations between the authors and everyone who works at Abreu and also raise awareness of the importance of artistic expression as a driver of innovation and social change.

The already established Young Art Award encourages the artistic production of final year visual arts students nationwide, offering them the opportunity to hold a solo exhibition at the headquarters.



YOUNG ART AWARD 2023

Works by ten artists selected in the competition were exhibited at the Lisbon Psychiatric Hospital Center. The winner received a series of prizes, including a solo exhibition at Abreu Advogados headquarters, with curatorial supervision.

An Empowering Talk was also organised with the Knowledge Institute on the theme "The Future of Art", which featured the perspective and experience of Katia Guerreiro, a renowned voice of Fado, João Vargues, President of the Zer0 Museum, and Lourenço Egreja, curator and art historian.

30 Years of Abreu: Celebrate with Art

As part of the celebrations of Abreu's 30th anniversary, the 2023 exhibitions were aligned with the firm's strategic vision and objectives, addressing contemporary themes with a focus on nature, through a diversity of artistic expressions. In this context, 65 photographs of Pedro Lobo were offered from an exclusive edition to celebrate the 30th anniversary of Abreu Advogados to clients, partners and speakers, in the various celebratory initiatives that were organised throughout the year.

01

02

03

04

05

06

We are society

07

08





07

INDEPENDENCE



In the legal services sector, reputation and trust are essential. The adoption of solid and transparent governance models and policies not only safeguards the firm against legal and operational risks but also fosters a culture of ethical work.

good governance

Culture of trust	59
Culture of transparency	64

01

02

03

04

05

06

07

We are good governance



08



Culture of trust

In its professional practice, Abreu Advogados offers its clients a legal service guided by a commitment to the highest ethical, quality and transparency standards, ensuring respect for people, the environment and future generations.

Since its foundation, Abreu Advogados has based its activity on a policy of compliance with rules, as well as compliance with the regulatory provisions applicable to its sector of activity.

The values and principles that guide the activity are set out in the firm's Code of Conduct and Professional Ethics. To ensure compliance with these duties, Abreu maintains adequate monitoring of

all partners, lawyers and employees, to minimise the risk that more incidents or legal or regulatory infractions occurring because of their activity and ensure the fight against corruption, money laundering and other illicit practices.

The following measures developed between 2022 and 2023 demonstrate the firm's concern in reinforcing its founding values.



01

02

03

04

05

06

07

We are good governance
↑

08


Review of the Compliance Policy (Compliance and Risk Prevention Plan)

In 2023, Abreu prepared a Risk Prevention Plan for all people who are part of its professional structure.

This commitment, in continuation and deepening in view of the new legal obligations arising from Decree-Law No. 109-E/2021, of December 9th and Law No. 93/2021, of December 20th, reviews the rules implemented by the firm, to prevent illicit practices that represent a lack of respect for its values, rewarding a posture of good practices.

Partners, lawyers, legal executives and employees of Abreu Advogados are required to conduct themselves in a manner that is guided by honesty, independence, responsibility, transparency, good faith, integrity and the awareness that any of their actions may be liable to be attributed to the firm, whether in legal or reputational terms.

Code of Conduct and Professional Ethics

Defined in 2017 and updated in 2023, the  **Code** reflects the foundations of Abreu Advogados' stance.

It sets out the principles and values by which the firm guides its actions and defines a set of rules of conduct applicable to partners, lawyers, legal executives and employees, members of the boards of the firm and other

decision-making bodies, regardless of the nature of the relationship.

The firm is subject to the principles of legality, confidentiality, independence, efficiency, civility, integrity, good faith, transparency and impartiality.

Within the scope of its activity, Abreu Advogados must select partners with transparency and impartiality; provide clear rules for delimiting responsibilities in the documents that entitle the partnerships; share information appropriate to optimising the objectives intended for the partnership; base its relationship with clients and other interested parties on the highest standards of respect and ethics; and adopt a cooperative attitude with public and private entities in compliance with the rules of transparency and independence.

Each professional, within the scope of their duties, must contribute to the team spirit by sharing knowledge and information; perform their duties with professional pride, seeking to update themselves in the relevant areas; and observe objective criteria in the performance evaluation processes in force at Abreu Advogados.



THE CODE DEFINES 14 RULES OF CONDUCT

- Conflict of interest
- Combating corruption and money laundering
- Information and confidentiality
- Data protection
- Use of work instruments
- Equality and prohibition of harassment
- Meritocracy
- Occupational Health and Safety
- Non-competition
- Unfair competition
- Training
- External communication
- Presentation
- Sustainability

01

02

03

04

05

06

07

We are good governance
↑

08



Whistleblower Channel Regulations

In 2023, Abreu approved its **Regulation of the Whistleblower Channel**, whose creation was prior to the entry into force of Law No. 93/2021, of December 20, which established the general regime for the protection of whistleblowers of infractions. In this context, the pre-existing channel was adapted to the legal requirements set out in this law.

This channel provides a safe way for all employees to report situations of harassment, money laundering and terrorist financing, corruption, discrimination, legal breaches or other situations.

Regulation on the Prevention of Money Laundering and Terrorist Financing

The prevention and repression of money laundering and terrorist financing is integrated into the normal exercise of legal functions, with particular care and diligence in matters and operations likely to constitute risk, as defined by law.

In this context, since 2018, Abreu has had the Regulation for the Prevention of Money Laundering and Terrorism Financing, which identifies the preventive duties to be observed, in compliance with the applicable legal provisions.

Human Resources Policy

Abreu places the person at the top of its priorities, materialising this foundational value in its Human Resources Policy through the three Qs:

Human quality

With the realisation that each person must be fulfilled in all aspects of life and that the firm is responsible for providing the balance that makes each person who works at Abreu Advogados a more complete and fulfilled person, both in the professional and personal fields;

Technical quality

Based on a clear commitment to the training of each individual and the sustained development of new areas of law;

Organisational quality

Based on a clear commitment to an audited and certified model (ISO 9001), based on an increasingly professionalized vision of management and the clear conviction of the need to create solid structures to support corporate law.

The firm's Human Resources Policy is supported by the pillars of recruitment, career, training, management and performance evaluation, creating team

spirit and promoting work-life balance.

More information on the measures implemented in the context of these pillars can be found in

[chapter 5 of this report.](#)

Diversity and Inclusion Policy

Promoting an inclusive work environment and encouraging an attitude of respect and appreciation of differences are the principles of the Diversity and Inclusion Policy that Abreu created in 2023. This policy includes measures to promote diversity in recruitment and selection processes and increase the employability of people with disabilities; ensure equal opportunities in professional progression and development, remuneration, training and performance evaluation; protect family life; improve work-life balance; promote gender equality; and encourage an inclusive and non-discriminatory work environment. Indicators are defined for these measures to monitor performance.

01

02

03

04

05

06

07

We are good governance
↑

08





40%

FEMALE IN DECISION- MAKING POSITIONS BY 2030

In this context, it is worth highlighting the commitment to the National Goal for Gender Equality of the Global Compact Network Portugal to have 40% of women in decision-making positions by 2030, an objective that Abreu has already achieved in 2023.

Specific Procedure for Supplier Management

With the concern of bringing ethical, social and environmental criteria to our supply

chain, Abreu defined a procedure in 2023 to describe the activities for selection, management and evaluation of suppliers. This measure makes it possible to introduce a sustainability policy

in purchasing management, indicating the correct selection and qualification of the most suitable suppliers of goods and services, as well as the continuous assessment of the quality of suppliers, in compliance with the requirements set out in the Reference Standard NP EN ISO 9001.

For the term of office of the corporate bodies 2023-2024, we maintain the following Committees in operation:

Sustainability Committee:

with the general objective of defining the firm's sustainability policies and monitoring their implementation, this Committee performs strategic advisory functions, monitoring activities, proposing action plans and monitoring the implementation and dissemination of the Sustainability strategy. Due to the multidisciplinary approach to sustainability, the Committee not only includes professionals from

key areas of the firm, but also invites an external group to intervene in the organisation's sustainability strategy.

Conflict of Interest Committee:

focused on the adoption of deontological principles of legal activity and ethical principles of rigour and transparency, this body's functions include defining and monitoring policies, verifying conflicts, making decisions on conflicts, responding to requests for verification of conflicts, the evaluation of internal procedures and the production of reports and recommendations.

Supervision and Compliance Committee:

this Committee is part of the Conflicts of Interest Committee and aims to ensure the monitoring and supervision of the firm's activity. Its functions focus on advice and assistance, the evaluation of internal procedures, information on commercial relations, monitoring of specific commissions and compliance with the law and the firm's Articles of Association.

01

02

03

04

05

06

07

We are good governance

08



We seek to lead and inspire through the independence we put into practice every day.

Risk Management Committee:

reporting to the Compliance Committee, this body is dedicated to minimising any negative impacts resulting from the actions of the firm and its stakeholders and to assessing return relationships, with a view to optimising operations and business. Its functions include monitoring risks, approving reports presented by the business practice and management areas, monitoring, carrying out audits and issuing recommendations on risks, policies and procedures.

Quality Committee:

this Committee is responsible for defining the Quality Policy, implementing and improving the Quality Management System, with its main responsibilities being maintaining certification, identifying and including processes, approving monitoring devices and verifying and improving the system.



VALUE INDEPENDENCE

One of the foundations of our project and the services we provide

We seek to lead and inspire through the independence we put into practice every day. Integrity, ethics and professional rigour underpin our actions and decisions, reflected in the relationships we establish and the quality of the solutions we offer.

“

We value independence in the management of our activity, aware that this autonomy brings with it full responsibility for our actions.

This balance allows us to act effectively, ensuring that each project and challenge is faced with the utmost dedication and professionalism.”

Bruno Oliveira
General Director for
Strategy



01

02

03

04

05

06

07

We are good governance



08



Culture of transparency

Transparency is a fundamental principle for Abreu, demonstrated in 2008 with the disclosure of financial results. This decision, a pioneer in the market, became one of the hallmarks of the firm's accountability culture.

	2021	2022	2023	Chg. 22/23
Economic value generated (€)*	37,800,000	41,700,000	49,700,000	19.2%
Total hours worked for client	238,803	239,440	246,055	2.8%
Total hours billed	236,044	240,120	245,253	2.1%
Achievement target (%)	98.80	97.60	98.60	1.0%

* Includes Portugal, Angola, Cape Verde, Guinea-Bissau, Mozambique and Timor-Leste.



RECOGNITION

- Abreu Advogados is among the ten companies with the greatest Organizational Purpose in Portugal, according to a study carried out with 11 thousand professionals from various organisations, by Purpose Lab in partnership with several universities, with the international consultancy firm Relativ Impact and with the magazine Human Resources in Portugal.
- Participation of partner José Eduardo Martins in the third Jornal de Negócios conference dedicated to the theme **"ESG governance challenges – from artificial intelligence to new European rules"**.



01

02

03

04

05

06

07

We are good governance

08



In the field of data protection and cybersecurity, in 2019, Abreu was the first law firm to have a Security Operations Center (SOC), and to have an external SOC that provides 24-hour support. Over the past two years, due to the increase in external threats, especially in 2023 due to the adoption of new technologies such as AI, this system has been reinforced through continuous improvement measures in internal network policies, with antivirus updates and security monitoring of laptops, mobile phones and apps.

AVERAGE NUMBER OF THREATS/ INCIDENTS INVESTIGATED (SOC)



NUMBER OF SECURITY INCIDENTS



A: 30 years

When Abreu was created, law was seen as an opaque practice and often associated with unclear transactions. Therefore, from the beginning, the founders of the firm decided to adopt a conduct of complete transparency regarding Abreu's operations and accounts.



VALUE TRANSPARENCY

We are agents of justice.

We act with transparency, promoting an open dialogue that generates trust and leads to consistent synergies with clients and partners. We appreciate this trust and constantly strive to honour it.



We act and lead by example, remaining true to our principles of justice and ethics, reflecting our values in all our actions.

Transparency is the basis of our practice and we seek to ensure that all decisions are guided by integrity, building an environment of trust and respect."

Pedro Pais de Almeida
Partner



01

02

03

04

05

06

07

We are good governance



08





01

02

03

04

05

06

07

08

We are the future
↑



the future

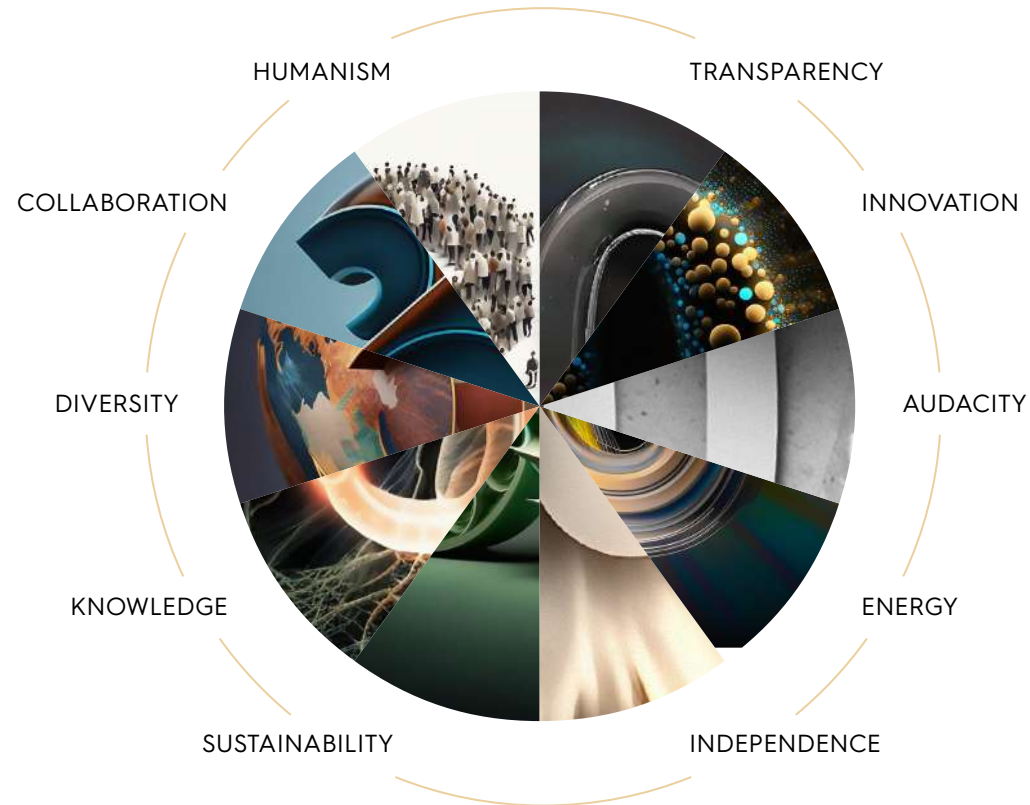
30th Anniversary Special

KNOW THE ORIGINS TO DESIGN THE FUTURE IN PRACTICE

In 30 years of legal practice, a vision of the future has always guided the day-to-day activities of Abreu Advogados, manifested in the choice of a humanistic and institutional model, the constant search for innovation, the use of advanced technology and active participation in the community.

This enthusiasm for what we can do inspired the motto of celebrating the firm's anniversary by holding debates with experts and professionals on the major challenges throughout 2023.

The search for a graphic identity to symbolize this anniversary and the values and principles that define the firm, followed a collaborative approach that brought together lawyers, creative consultants and designers.



With the aim of achieving an innovative result that matches the future we want, an AI platform was included in this debate of ideas, which generates images from keywords. The result is a multidimensional graphic identity that projects the pillars that Abreu aims to maintain: **humanism, knowledge, sustainability, independence, collaboration, diversity, energy, audacity, innovation and transparency.**

The organisation of the anniversary project triggered a vigorous and collective debate about the firm's values and a valuable interaction between the different generations of professionals, which reflects the firm's humanist model and its willingness to reflect and dialogue.

01

02

03

04

05

06

07

08

We are the future



THE 30-YEAR PROJECT

It was decided that the best way to celebrate the historic milestone of Abreu's 30-year history would be through a combination of internal and external events throughout the year, from festive moments that promoted socialising, such as the Anniversary Celebration, the Summer Party, the Market Party or the Christmas Party, to moments representing the firm's social dimension. The volunteering action with CAIS, which we noted in this Report, symbolised our approach to giving back to society what it gives us. The Conference in Porto (Partnership with Expresso) and the Documentary⁴ "30 years of our History" represented the knowledge and appreciation component of Abreu's heritage.

To celebrate the importance of all those who have been or are part of Abreu's journey, based on a mapping of its stakeholders, clients, alumni, students and academia, suppliers and partners, legal and business associations, government and public institutions, among others, were invited. Communication around this important milestone also resulted in high engagement from Abreu stakeholders, through website visits, news and communications, posts, likes, resulting in a significant number of people reached.

⁴ watch the episodes of the documentary developed in the context of Abreu's 30 years on the [@ website](#).

The outcome of the project to celebrate Abreu Advogados' 30th anniversary was very positive, reinforcing the importance of the sustainability pillar in Abreu's identity.

The outcome of the project to celebrate Abreu Advogados' 30th anniversary was very positive, reinforcing the importance of the sustainability pillar in Abreu's identity and confirming that we want to continue along a path of ambition, action and projection for the future.



VALUE
AUDACITY

We don't settle.

We explore the limits of legal knowledge to find rigorous and innovative solutions to the most complex challenges.



Our approach drives us to explore new solutions and tackle complex challenges with creativity, courage and flexibility."

Inês Sequeira Mendes
Managing Partner



01

02

03

04

05

06

07

08

We are the future
↑



Commitments for tomorrow

The reflection on Abreu's contribution to sustainable development brought as a major commitment the construction of the dual materiality matrix, an essential tool that consolidates the identification of impacts, challenges and priority themes for sustainability. This process will begin with a plan to reflect on and assess the impacts, risks and opportunities for the business. The firm's objective is to move closer to the new European requirements, in particular the Corporate Sustainability Reporting Standards, not only at the strategy level, but also at the ESG reporting level.

Based on the sustainability strategy pursued to date, we present the monitoring table of the commitments that Abreu has established in recent years, defined in accordance with the firm's strategic development objectives and the areas where it considers that its intervention can have the greatest positive impact.



COMMITMENTS

GENERAL

Focus sustainability on Abreu Advogados' activities

Creation of the Department of Corporate Social Responsibility and Sustainability	●
Launch of biennial theme for sustainability - Legal Up - to optimise the impact of initiatives	●
Preparation of a Letter of Commitment for our suppliers	○
Creation of the ESG - Environmental, Social and Governance service	●
Reactivation of the Sustainability Committee to coordinate and monitor the sustainability plan	●
Appointment of ambassadors to lead initiatives defined within the scope of the Sustainability Committee	●

Contributing to a reflection on sustainability in the legal sector

Creation of the Sustainability School, dedicated to training final-year law students in the area of Law and Sustainability	●
Creation of ESG Chair at NOVA School of Law	●
Promotion and dissemination of knowledge about social, environmental and governance challenges in legal activity	●
Signing of collaboration protocols with faculties, namely NOVA School of Law, NOVA Green Lab and IE Law School (Madrid)	●

● Implemented ○ In progress ● To be started

01

02

03

04

05

06

07

08

We are the future





01

02

03

04

05

06

07

08

We are the future



COMMITMENTS

COMMUNITY

Evolve the Legal Service and Community Support Policy

Restructuring of the Pro Bono Committee ●

Update and renew institutional protocols with pro bono partners ○

Promote employee engagement with pro bono partners ○

Promote legal literacy

Creation of legal literacy manuals to translate existing legislation into language accessible to all people ●

Support from the Dyslexia Day by Day project in interpreting the legislation applicable to children with dyslexia ●

ENVIRONMENT

Reinforce Abreu's commitment to reducing its carbon footprint and using resources efficiently

Submission of greenhouse gas reduction targets to the Science Based Targets Initiative ●

Membership in the Climate Ambition Accelerator, aimed at combating climate change by reducing greenhouse gas emissions ●

Raising awareness among employees about the efficient use of resources and the development of sustainable initiatives ●

Promoting the use of soft means of transport, by providing an electric bicycle for employees to travel ●

Implementation of eco-communication practices ●

● Implemented ○ In progress ● To be started

○ About this ○ report

Abreu Advogados publishes its eighth sustainability report for the 2022-2023 biennium.

This report is part of our Communication on Progress for the Global Compact and discloses the sustainability strategy and the economic, social and environmental impacts of the firm's activities to its stakeholders.

In preparing this report, the Global Reporting Initiative (GRI) guidelines, standard version, were used as a reference, following the principles of transparency and accountability, with the aim of clearly communicating the performance of operations in the Lisbon and Porto offices.

The identification of the most relevant topics was based on sector analysis and Abreu's performance analysis, as well as consultation with its Sustainability and Pro Bono Committees.

The structure of the document follows, in the performance component, the ESG dimensions, while the central theme and message are based on the project to celebrate Abreu's 30th anniversary.

The firm is in the process of reviewing and formalising the materiality analysis, to select the central issues for its sustainability strategy, on which it will report in the next reporting exercise.

Abreu thanks its teams for their strong dedication and daily commitment to achieving sustainability goals.

Previous reports by Abreu Advogados:

🔗 <https://abreuadvogados.com/sustentabilidade/o-nosso-impacto/>



01

02

03

04

05

06

07

08

A:

We put the future into practice,
always taking a step forward,
driven by innovation and based on a
humanist project, moving forward in
partnership, sharing knowledge.

Because we only have one future.



Index of GRI and specific indicators

GRI UNIVERSAL STANDARDS		Location/Answer
GRI 1 – FUNDAMENTALS 2021		
GRI 1	Requirement 8: Provide a declaration of use	Abreu Sustainability Report 2022-2023 About this report.
GRI 1	Requirement 7: Publish a GRI table of contents	This table.
GRI 2 – GENERAL CONTENTS 2021		
The organisation and its reporting practices		
GRI 2-1	Details of the organisation	Name: Abreu Advogados Corporate structure and legal form: Law firm Location of headquarters: Alfama, Lisbon Countries of operation: Portugal
GRI 2-2	Entities included in the organisation's sustainability report	Abreu & Associados - Law Firm, SP, RL.
GRI 2-3	Reporting period, frequency and point of contact	Abreu Sustainability Report 2022-2023 About this report.
Activities and workers		
GRI 2-6	Activities, value chain and other business relationships	Activities: Provision of Legal Services. Value chain: Abreu Advogados works with a wide range of suppliers who support us in different categories, including operations, information technology, human resources, training, travel, etc. We have around 700 suppliers, around 85% in Portugal and the rest in different countries, mostly in Europe Markets in which the organisation operates: Portugal, Angola, Brazil, Cape Verde, China - Macau, Guinea-Bissau, Mozambique and East Timor.

01

02

03

04

05

06

07

08



GRI UNIVERSAL STANDARDS

Location/Answer

Activities and workers

GRI 2-7 Employees

EMPLOYEES	2022	2023	Variation
	348	357	3%
Broken down by gender			
Male	152	151	-1%
Female	196	206	5%
Broken down by region			
Lisbon	299	309	3%
Porto	49	48	-2%
Total number of permanent employees	93	94	1%
Broken down by gender			
Male	25	26	4%
Female	68	68	0%
Broken down by region			
Lisbon	83	88	6%
Porto	10	6	-40%
Total number of employees on fixed-term contracts	21	27	29%
Broken down by gender			
Male	10	10	0%
Female	11	17	55 %
Broken down by region			
Lisbon	20	23	15%
Porto	1	4	300%
Total number of employees on open-ended contracts	0	0	0%
Broken down by gender			
Male	0	0	0%
Female	0	0	0%
Broken down by region			
Lisbon	0	0	0%
Porto	0	0	0%
Total number of employees providing services	4	6	50%
Broken down by gender			
Male	2	2	0%
Female	2	4	100%
Broken down by region			
Lisbon	4	6	50%
Porto	0	0	0%

Continued →

01

02

03

04

05

06

07

08



GRI UNIVERSAL STANDARDS

Location/Answer

Activities and workers

GRI 2-7 Employees

EMPLOYEES	2022	2023	Variation
Total number of temporary employees	0	0	0%
Broken down by gender			
Male	0	0	0%
Female	0	0	0%
Broken down by region	0	0	0%
Lisbon	0	0	0%
Porto	0	0	0%
Total number of internship contract employees	3	0	-100%
Broken down by gender			
Male	1	0	-100%
Female	2	0	-100%
Broken down by region			-100%
Lisbon	3	0	-100%
Porto	0	0	0%
Total number of employees providing services	227	230	1%
Broken down by gender			
Male	114	113	-1%
Female	113	117	4%
Broken down by region	227	230	1%
Lisbon	189	192	2%
Porto	38	38	0%
Total number of full-time employees	348	357	3%
Broken down by gender			
Male	152	151	-1%
Female	196	206	5%
Broken down by region			
Lisbon	299	309	3%
Porto	49	48	-2%
Total number of part-time employees	0	0	0%
Broken down by gender			
Male	0	0	0%
Female	0	0	0%
Broken down by region	0	0	0%
Lisbon	0	0	0%
Porto	0	0	0%

Involving stakeholders

GRI 2-30 Collective bargaining agreements

Not applicable.

01

02

03

04

05

06

07

08



GRI TOPIC STANDARDS

Location/Answer

GRI 201 – Economic Performance 2016

GRI 201-1 Direct economic value generated and distributed

	2022	2023	Variation
Direct economic value generated	41,700,000€	49,700,000€	19%

GRI 302 – Energy 2016

GRI 301-1 Materials used - by weight or volume

	2022	2023	Variation
Materials used - Paper	6,225 kg	6,723 kg	8%

Specific Paper consumption intensity

	2022	2023	Variation
Paper consumption intensity			
Paper consumption by turnovers	1.5E-04 kg/euro	1.4E-04 kg/euro	-9%
Paper consumption per employee	18 kg/employee	19 kg/employee	5%

GRI 302-1 Energy consumption within the organisation

	2022	2023	Variation
Total energy consumption (electricity) within the organisation	744,358 kWh	716,961 kWh	-4%
Lisbon	665,857 kWh	623,825 kWh	-6%
Porto	78,501 kWh	93,136 kWh	19%

GRI 302-3 Energy intensity

	2022	2023	Variation
Electricity consumption by turnover	0.02 kWh/euro	0.02 kWh/euro	-9%
Electricity consumption per employee	2,139 kWh/employee	2,269 kWh/employee	6%

01

02

03

04

05

06

07

08

GRI TOPIC STANDARDS

Location/Answer

GRI 303 – Water and Effluents 2018

GRI 303-5 Water consumption

	2022	2023	Variation
Total water consumption for all areas	2,964 m³	3,244 m³	9%
Lisbon	2,716 m³	2,926 m³	8%
Porto	247 m³	318 m³	29%

Specific Water consumption intensity

	2022	2023	Variation
Water consumption intensity			
Water consumption by turnover	7.11E-05 m³/euro	6.53E-05 m³/euro	-8%
Water consumption per employee	8.5 m³/employee	9.1 m³/employee	7%

GRI 305 – Emissions 2016

GRI 305-1 Direct GHG emissions (Scope 1)

	2022	2023	Variation
Total direct emissions	40 tCO₂e	40 tCO₂e	-1%

Find out more in the section: methodological notes.

GRI 305-2 Indirect GHG Energy (Scope 2)

	2022	2023	Variation
Total indirect emissions from the purchase of energy calculated using the market-based methodology <i>market-based</i>	187 tCO₂e	156 tCO₂e	-16%

Find out more in the section: methodological notes.

GRI 305-3 Other indirect GHG emissions (Scope 3)

	2022	2023	Variation
Total other indirect GHG emissions	777 tCO₂e	675 tCO₂e	-13%

Find out more in the section: methodological notes.

GRI 305-4 Intensity of GHG emissions

	2022	2023	Variation
Emissions by Turnover	2.4E-05 tCO₂e / euro	1.8E-05 tCO₂e / euro	-27%
Emissions per employee	2.9 tCO₂e / employee	2.4 tCO₂e / employee	-15%



GRI TOPIC STANDARDS

Location/Answer

GRI 401 – Employment 2016

GRI
401-1New hires
and employee turnover

	2022	2023	Variation
Total new hires	68	58	-15%
New hires by age group			
< 30 years	36	27	-25%
>= 30 e <50 years	28	25	-11%
>= 50 years	4	6	50%
New hires by gender			
Male	29	17	-41%
Female	39	41	5%
Rate of new hirings by age group			
< 30 years	10%	8%	10%
>= 30 and <50 years	8%	7%	8%
>= 50 years	1%	2%	1%
Rate of new hirings by gender			
Male	8%	5%	-4%
Female	11%	12%	0.3%
Total employee departures	60	49	-18%
Total employee departures by age group			
< 30 years	30	22	-27%
>= 30 and <50 years	25	26	4%
>= 50 years	5	1	-80%
Total employee departures by gender			
Male	19	18	-5%
Female	41	31	-24%
Employee turnover rate by age group			
< 30 years	10%	7%	-3%
>= 30 and <50 years	8%	1%	-1%
>= 50 years	1%	1%	-0.3%
Employee turnover rate by gender			
Male	7%	5%	-2%
Female	12%	10%	-1%

01

02

03

04

05

06

07

08



GRI TOPIC STANDARDS

Location/Answer

GRI 401 – Employment 2016

Specific Departures by seniority

	2022	2023	Variation
Departures by seniority	60	49	-18%
< 1	10	10	0%
1 to 2	13	15	15%
2 to 3	11	7	-36%
3 to 4	11	4	-64%
4 to 5	5	4	-20%
5 to 6	2	0	-100%
+6 years	8	9	13%

Specific Average years of service

	2022	2023	Variation
Management teams	6.2	6.4	4%
Teams of lawyers	6.6	7.0	7%

Specific Career progression by level

	2022	2023	Variation
Career progression by level			
Partners	5	4	-20%
Professional Partners	8	2	-75%
Senior Associates	4	6	50%
Senior Lawyers	9	2	-78%
Level 1 Associates	1	0	-100%
Level 2 Associates	4	7	75%

01

02

03

04

05

06

07

08

GRI TOPIC STANDARDS

Location/Answer

GRI 403 – Health and Safety at work 2018

GRI 403-9 Labour accidents

	2022	2023	Variation
Number of accidents at work with serious consequences (except fatalities)	4	1	-75%
Lisbon	4	1	-75%
Porto	0	0	0%
Rate of accidents at work with serious consequences (except fatalities)	3.5	0.9	-75%
Number of compulsorily reportable accidents at work	4	1	-75%
Rate of compulsorily reportable accidents at work	3.5	0.9	
Number of hours worked	232.037	231.018	-0.4%

Note: the rates were calculated on the basis of 200,000 hours worked.

GRI 403-10 Occupational illnesses

	2022	2023	Variation
Number of deaths as a result of work-related health problems	0	0	0%
Number of cases of work-related health problems	0	0	0%

GRI 404 – Training and Education 2016

GRI 404-1 Average hours of training per year per employee

	2022	2023	Variation
Average hours of employee training by category	1.077	843	-22%
Management	2.030	1.718	-15%
Partners	262	109	-58%
Professional Partners	626	271	-57%
Associates	958	809	-16%
Trainees	447	46	-90%
Of counsel	89	10	-89%
Legal executive	103	0	-100%

Specific Number of training hours

	2022	2023	Variation
Number of training hours	4.513	2.963	-34%

GRI TOPIC STANDARDS

Location/Answer

Specific		2022	2023	Variation
Average hours of training per year, per employee	Average hours of training per year, per employee	13.0	12.6	-3%
Specific		2022	2023	Variation
Number of training actions	Number of training actions	103	67	-35%
Specific		2022	2023	Variation
Percentage distribution of training hours by type	Entity			
	External	88%	71%	-17%
	Internal	12%	29%	17%
	Type			
	Specific	95%	89%	-6%
	Transversal	5%	11%	6%
	Area			
	Performance	16%	5%	-12%
	Organisational	21%	21%	0%
	Technical	67%	74%	8%
	School			
	Digital	7%	15%	8%
	Personal Development	17%	11%	-5%
	Law	44%	40%	-3%
	Management	33%	34%	1%
	Format			
	E-learning	4%	1%	-2%
	Online	59%	38%	-21%
	In Person	37%	61%	23%

01

02

03

04

05

06

07

08





GRI TOPIC STANDARDS

Location/Answer

GRI 405 – Diversity and Equal Opportunities 2016

GRI 405-1 Diversity of governance bodies and employees

	2022	2023	Variation
Percentage of individuals in the organisation's governance bodies			
Gender			
Male	22%	21%	-1%
Female	78%	79%	1%
Age group			
< 30 years	0%	0%	0%
>= 30 e <50 years	22%	26%	4%
>= 50 years	78%	74%	-4%
Percentage of employees by category			
MANAGEMENT			
Gender			
Male	31%	30%	-2%
Female	69%	70%	2%
Age group			
< 30 years	17%	14%	-2%
>= 30 e <50 years	64%	64%	0.1%
>= 50 years	20%	22%	2%
PARTNERS			
Gender			
Male	68%	70%	2%
Female	33%	30%	-2%
Age group			
< 30 years	0%	0%	0%
>= 30 e <50 anos	53%	47%	-6%
>= 50 anos	48%	54%	6%

Continued →

01

02

03

04

05

06

07

08





GRI TOPIC STANDARDS

Location/Answer

GRI 405-1 Diversity of governance bodies and employees

	2022	2023	Variation
PROFESSIONAL PARTNERS			
Gender			
Male	55%	52%	-1.8%
Female	46%	48%	1.8%
Age group			
< 30 years	0%	0%	0%
>= 30 e <50 years	89%	80%	-9%
>= 50 years	12%	20%	9%
ASSOCIATES			
Gender			
Male	38%	33%	-5%
Female	63%	67%	5%
Age group			
< 30 years	39%	33%	-6%
>= 30 e <50 years	60%	63%	3%
>= 50 years	1%	4%	3%
INTERNS			
Gender			
Male	28%	32%	4%
Female	72%	68%	-4%
Age group			
< 30 years	97%	97%	1%
>= 30 e <50 years	3%	3%	-1%
>= 50 years	0%	0%	0%

Continued →

01

02

03

04

05

06

07

08



GRI TOPIC STANDARDS

Location/Answer

GRI 405-1 Diversity of governance bodies and employees

	2022	2023	Variation
CONSULTANTS			
Gender			
Male	85%	82%	-3%
Female	15%	18%	3%
Age group			
< 30 years	3%	3%	-0.1%
>= 30 e <50 years	36%	35%	-1.1%
>= 50 years	61%	62%	1.2%
SOLICITORS			
Gender			
Male	38%	38%	0%
Female	63%	63%	0%
Age group			
< 30 years	25%	25%	-0%
>= 30 e <50 years	50%	50%	-0%
>= 50 years	25%	25%	-0%

Specific Community involvement

	2022	2023	Variation
Pro bono working hours	3.186	2.743	-14%
	2022	2023	Variation
Number of projects and institutions directly supported	13	14	8%
	2022	2023	Variation
Total donations to institutions	10.664	14.540	36%

01

02

03

04

05

06

07

08





Methodological notes

The carbon footprint was calculated in accordance with the guidelines of the GHG Protocol⁵, which divides emissions into 3 groups (scopes):

Scope 1: direct GHG emissions caused and controlled by the company;

Scope 2: indirect GHG emissions from energy purchases;

Scope 3: indirect GHG emissions (with the exception of those already referenced by scope 2) that occur in the reporting company's value chain, including upstream and downstream emissions.

For the calculation of scope 1, mobile combustion emissions from vehicles operated by employees and fugitive emissions related to leaks of refrigerant gases from refrigeration equipment on Abreu's premises were considered.

For mobile combustion emissions, data was collected via the supplier, who provided the kilometres travelled by each vehicle, as well as its carbon emissions, calculated on the basis of the factory values (gCO₂e/km) for each vehicle.

For fugitive emissions, data was collected from the equipment's technical data sheets. The calculation was made assuming that the equipment has annual gas leaks in line with the information provided by the IPCC⁶. The emission factors used for the gases present in the equipment are in accordance with the GHG Protocol⁷, in line with the IPCC⁸.

To calculate scope 2, all indirect emissions related to the electricity consumed at Abreu's Lisbon and Porto offices were calculated. Data collection was carried out using information from electricity bills. The calculation was made according to the

market-based method, using a quarterly mix in the electricity bills (for the first three quarters of the year) from the electricity supplier (Iberdrola) and the website for the last quarter.

The emission factors used were those provided by ERSE⁹.

⁵ GHG Protocol: <https://ghgprotocol.org/>

⁶ IPCC. 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Good Practices Guidance and Uncertainty Management in National Greenhouse Gas Inventories. Chapter 3: Industrial Processes.

⁷ Brazilian GHG Protocol Programme. 2022..

⁸ PCC. Fifth Assessment Report: Climate Change 2013 (AR5).

⁹ ERSE. Energy Services Regulatory Authority (2024). Labelling.

01

02

03

04

05

06

07

08





01

02

03

04

05

06

07

08



To calculate scope 3, the categories of goods and services purchased, business trips and employee travel were taken into account.

For emissions resulting from goods and services purchased, the carbon emissions of the three products purchased by Abreu Advogados were calculated: water, paper and IT equipment. Water data was collected using the invoices for water purchased from the public grid. The calculation was made using the emission factors available at AdP10, using the supplier-specific method. Paper data was collected using purchase invoices from the various suppliers. The calculation was carried out using the emission factors available at DEFRA11 using the average-data method. The quantities and models of IT equipment purchased in 2023 were collected. The calculation was made using the emission factors provided by the equipment suppliers: Dell12 for monitors and computers, Apple13 and Samsung14 for mobile phones. For Dell and Apple equipment, the supplier-specific method was used, excluding emissions related to the use of Dell equipment to avoid double counting related to electricity consumption.

For some of the Samsung devices, the supplier-specific method was used and for others the average-data method, as some Samsung emission factors were used, although they are not specific to the models purchased.

For business travel emissions, all emissions related to business travel were calculated. In the 2023 inventory, in addition to the aeroplane journeys already accounted for in the previous inventory, the following journeys were added by train and hotel stays contracted by the Smile agency. The data on kilometres and types of journeys made by plane was collected via the travel agency responsible for purchasing the flights in the case of Smile, for the remaining flights the distances travelled were calculated15. Emission factors were calculated according to the type of journey. Emissions related to train journeys and stays were provided by the company that contracted the services (Smile). For emissions from employee commuting, emissions related to such travel (home-work-home) were estimated. It was assumed for the estimate that, on average, each employee lives about 20 kilometres from the office (travelling 40 kilometres a day).

The types of transport used in Porto and Lisbon were based on information provided by Pordata16, which provides nationwide data on the means of transport used to get to the workplace. The emission factors for cars (50% diesel vehicles and 50% petrol) and motorbikes (50% scooters and 50% motorbikes) were provided by APA17. The emission factor for train journeys was provided by CP18, for the metro by Metropolitano de Lisboa (Lisbon Underground)19 and for buses by Carris20.

¹⁰ AdP (2024). Águas de Portugal. Sustainability Report 2023.

¹¹ DEFRA - UK Government conversion factors for Company Reporting. Year: 2023.

¹² DELL (2024). Product carbon footprints. Accessed in May 2024.

¹³ Apple (2024). Environment. Accessed in May 2024.

¹⁴ Samsung (2024). Environment-Data. Accessed in May 2024.

¹⁵ Distance to (2024). <https://www.distance.to>. Accessed in May 2024.

¹⁶ Pordata (2024). Employed population according to the Census: total and by means of transport used to get to work. Accessed in May 2024..

¹⁷ APA. Portuguese Environment Agency. (2024). National Inventory Report 2024: Portugal. PORTUGUESE NATIONAL INVENTORY REPORT ON GREENHOUSE GASES, 1990 - 2022

¹⁸ CP (2021). Comboios de Portugal (Trains of Portugal). Sustainability report 2020.

¹⁹ Metropolitano de Lisboa (2022). Consolidated Report 2021.

²⁰ Carris (2022). Non-financial statement 2022 - Sustainability Report..

Abreu:advogados

Sustainability Report 2022-2023

Registered Office

Av. Infante D. Henrique, 26
1149-096 Lisboa
Tel. (+351) 217 231 800
Fax. (+351) 217 231 899
info@abreuadvogados.com

www.abreuadvogados.com

Lisbon | Porto

In partnership: Angola | Brazil | Cape Verde | China | Mozambique

Joint office: Madeira | Timor-Leste