

®



ST

stratego

COMERCIO EXTERIOR • DEFENSA LEGAL • FISCAL • AUDITORÍA

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**UNLOCKING MEXICO'S**  
potential for your  
business.

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Empresa  
Socialmente  
Responsable





# ST stratego

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## ABOUT US

We are a Mexican consulting firm specializing in tax, foreign trade, and legal matters. Thanks to our extensive knowledge, experience, and understanding of both the public and private sectors, we have spent over a decade assisting foreign investment companies in successfully carrying out business projects in Mexico, primarily with companies in the manufacturing sector, including the automotive, auto parts, chemical, pharmaceutical, and textile industries, among others.

- **FOREIGN INVESTMENT IN MEXICO**
- **SERVICES FOR COMPANIES ALREADY ESTABLISHED IN MEXICO**

***We guide foreign companies in all their foreign trade operations in Mexico.***

## Our Mission

We are committed to becoming a partner for our clients, making their business vision a reality in Mexico.

## Our Vision

To become the best alternative for professional services due to our specialization and excellence in the Tax, Legal and Foreign Trade areas. Recognized for its result-oriented strategies and focused on the needs of today's world.

## Quality Policy

Committed to excellence, quality, and client satisfaction, we ensure compliance with the highest quality standards, as reflected in our **ISO 9001:2015** certification.



## Professionals with Value

Our team has in-depth knowledge of both the public and private sectors, along with a high level of specialization in all the solutions we offer.

We are ready for any challenge, allowing us to ensure the design and execution of innovative projects, litigation strategies, and complex initiatives. All of this is built on the pillars that make the impossible POSSIBLE for us: precision, integrity, and dedication.

## Branch offices

We are an exceptional team with five operational offices in the country's main cities.



## Foreign Investment in Mexico

Mexico is the country with the second largest foreign direct investment in Latin America, which results in the creation of a large number of domestic companies with foreign investment or the opening of agencies, branches and subsidiaries of foreign companies in our country.

For this reason, we offer specialized services in this area, which range from initial advice to the necessary guidance to properly comply with the obligations of the regime in which one operates.



### Initial advisory:

- ◆ Comprehensive advisory services for domestic and foreign investors in their operations in Mexico.
- ◆ Establishment of a company and preparation of the necessary procedures to operate in Mexico.
- ◆ Establishment of companies, opening of branches and subsidiaries, representative offices, and permanent establishments.
- ◆ Corporate consulting.

*We tailor a truly customized solution for each project, connecting ideas with opportunities.*

## Specialized consulting

### ➤ PRODUCTIVE ESTABLISHMENT

In this scheme we support the foreign company in all the requirements to be fulfilled in order to set up operations, the advice we provide is comprehensive, from incorporation of companies; immigration procedures; local and federal permits; taxation schemes; registration with the tax authorities; obtaining the **IMMEX** permit to avoid payment of taxes and import duties or any other sectoral operational program recognized by the Mexican customs system; general and specific requirements for import and/or export; on-site market studies; feasibility and viability studies; etc.

### ➤ JOINT VENTURE

Under this scheme we seek a mutually beneficial partnership with a local company that performs or has the physical and operational capacity to perform the manufacturing process that your company requires.

### ➤ SHELTER

Under this scheme, we assist the foreign company in identifying and hiring a local firm to manage the company established for this purpose, while carrying out the required manufacturing processes without direct involvement from the foreign company.

### ➤ SUBCONTRACTING OF A COMPANY

We provide guidance and support in finding a local company with the capacity to produce the goods or merchandise required by the foreign company, without the need for a significant commitment or the establishment of a physical presence in the country. Additionally, we offer expert advice on drafting production or partnership contracts in compliance with Mexican laws, ensuring the protection of the foreign company's interests and assets.

### ➤ ACCESS TO PROMOTION PROGRAMS AND TAX INCENTIVES FOR FOREIGN INVESTMENT.

A stylized illustration of several grey skyscrapers of varying heights and widths, some with horizontal window patterns. Below the skyscrapers is a solid blue rectangular box containing white text.

## Services for companies already established in Mexico

We not only understand all the opportunities that companies have when investing in Mexico and how to maximize all the benefits established in the Law. But we have also mastered the solutions to overcome the challenges they face day-to-day in their operation.

Thanks to our extensive experience in the field, we guarantee the following services:

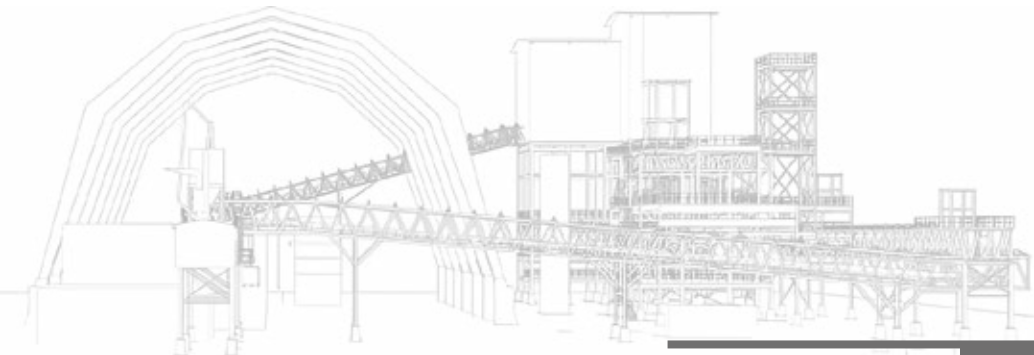
- ◆ **Legal defense in tax and foreign trade matters.**
- ◆ **Handling of tax and foreign trade audits conducted by the authorities.**
- ◆ **Advice on international security matters:**
  - *Authorized Economic Operator Certification (AEO)*
  - *C-TPAT Certification*

- ◆ Comprehensive consulting on obtaining and maintaining promotion programs and incentives for foreign investment.
  - **IMMEX.**
  - **PROSEC**
  - **DRAWBACK**
  - **VAT and IEPS certification**
- ◆ Strategic Fiscal Area (RFE)
- ◆ Preventive audits in tax and foreign trade matters.
- ◆ Financial Audit
- ◆ Advisory in Tax and Foreign Trade matters.

## Our Experience

Some of the sectors we serve and guarantee, thanks to our extensive experience, include:

- ① Construction Industry
- ② Maquiladora Industry
- ③ Foreign investment
- ④ Commerce Sector
- ⑤ Mining Sector
- ⑥ Freight and Passenger Motor Carrier Sector
- ⑦ Agricultural sector
- ⑧ Customs Services
- ⑨ Logistics Services





# WHY INVEST IN MEXICO?

MEXICO, a competitive country for  
foreign investment.

## STRATEGIC GEOGRAPHICAL POSITION

- ⚙️ Mexico is located in the heart of the Americas, with a privileged geographical position in North America.
- ⚙️ It has access to the Pacific Ocean and the Gulf of Mexico..
- ⚙️ Mexico shares a border of over 3,000 kilometers with the United States, the world's largest consumer market.

Mexico has a total surface area of nearly 2 million square kilometers, making it the fifth largest country in the Americas and the 14th largest in the world.



Size and strength of its domestic market.



Economic growth



An open economy that, through its network of free trade agreements, guarantees access to international markets.

## Participation In Multilateral Organizations

Mexico participates as a promoter and leader in economic and trade matters, among other topics.

G20

OECD

WTO

APEC

# TRADE ADVANTAGES



1

Competitive costs with a young and highly skilled workforce.

2

**10th most** populated country in the world Over 129 million inhabitants.

3

Competitive labor costs compared to the United States and Europe.

4

**The economic participation rate of young people between 15 and 29 years of age represents 47%.**

5

In the last 10 years, Mexico has been characterized by an unemployment rate below 5%.

6

Ability to produce advanced manufacturing (high-tech products).



## TRADE ADVANTAGES

In the political sphere, Mexico is a representative, democratic, and federal republic that is divided into 32 federal entities and 2,477 municipalities.

**A**

Macroeconomic and political stability.

**B**



# TRADE ADVANTAGES

Mexico has more than 14 trade agreements with more than 50 countries as well as an Economic Partnership Agreement with Japan.

- ✓ USMCA
- ✓ EU-Mexico Free Trade Agreement
- ✓ Japan-Mexico Economic Agreement
- ✓ European Free Trade Association Free Trade Agreement
- ✓ Mexico-Colombia Free Trade Agreement
- ✓ Mexico-Chile Free Trade Agreement
- ✓ Mexico-Israel Free Trade Agreement
- ✓ Mexico-Peru Free Trade Agreement
- ✓ Mexico-Central America Free Trade Agreement
- ✓ Mexico-Uruguay Free Trade Agreement
- ✓ Mexico-Panama Free Trade Agreement

**ALLOWING FOREIGN COMPANIES TO ESTABLISH THEMSELVES IN MEXICO AND EXPORT WITH REDUCED TARIFFS.**



## Agreements for the Reciprocal Protection of Investments (APPRI)

The Agreements for the Reciprocal Protection of Investments (APPRI) encourage the promotion and protection of foreign investment in Mexico and Mexican investment abroad, thus directly contributing to the establishment of a favorable climate for business development. Mexico has signed a total of 30 APPRIs.



Country	Entry into force
Germany	23/02/2001
Austria	26/03/2001
United Kingdom	25/07/2007
France	11/10/2000

Exporter in Latin America



EXPORTER worldwide (2024)

Recipient of Foreign Direct Investment (FDI)



According to the World Investment Report 2024 published by the United Nations Conference on Trade and Development (UNCTAD), Mexico ranked as the 9th largest recipient of Foreign Direct Investment (FDI) worldwide and the 3rd among developing economies.

# INFRASTRUCTURE

## MARITIME PORTS

**184**

Ports and terminals throughout the Mexican Republic.



**145**

Countries are connected to Mexico through its ports.



## ROAD AND RAIL



**400,000** km  
of Highways



**26,000** km of  
Railway network

## INTERNATIONAL AIRPORTS



### Airports

Key hubs CDMX Monterrey  
Guadalajara.



## BONDED WAREHOUSES



250 customs warehouses distributed in different customs offices throughout the country.



**12** Inland Customs



**17** Maritime  
Customs



**21** Customs on the  
northern border



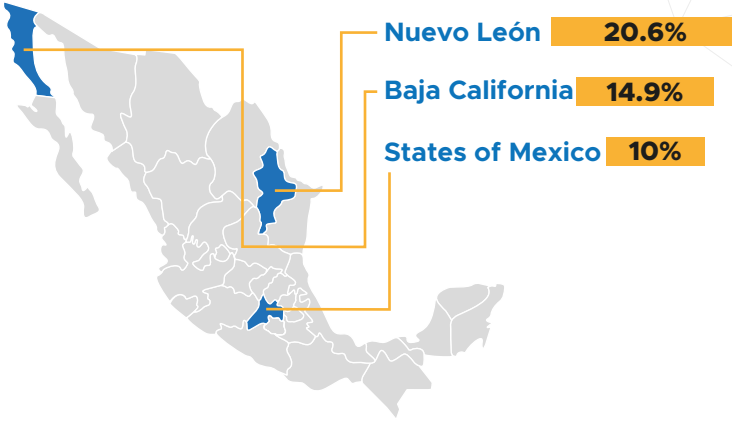
**2** Customs on the  
southern border

# INFRASTRUCTURE



## INDUSTRIAL PARKS

More than **460** industrial distributed in 28 states:



## ENERGY AND TELECOMMUNICATIONS



- Most advanced telecommunications network in Latin America, with access to 5G in key cities.
- Creación de Proyectos de Energía Renovable:** Yucatán, Oaxaca y el Bajío.

**1** **51,310 km**  
Federal  
highways

**2** **104,039 km**  
State  
highways

**3** **179,535 km**  
Highways

## TAX INCENTIVES AND INDUSTRY DEVELOPMENT PROGRAMS.



**Plan Mexico** from 2025 until 2030, investors can apply accelerated **deductions on the acquisition of new fixed assets**, with rates ranging from 41% to 91%, depending on the type of asset and the economic activity.

### Free Trade Zones

Free trade zones were established on the northern and southern border, providing benefits such as a reduction in Income Tax (ISR) from 30% to 20%, and Value Added Tax (VAT) from 16% to 8%, and incentives to reduce gasoline prices (IEPS).

### Double Taxation Agreements

Mexico has more than 60 double taxation agreements, which strengthens the bilateral relationship and enables offsetting tax paid in any of the signing countries against the tax payable in the other to prevent double taxation.

Some of these countries are: United States, Canada, Spain, Germany, France, United Kingdom, Japan, China, among others.

# TAX INCENTIVES AND INDUSTRY DEVELOPMENT PROGRAMS.

## IMMEX

It allows companies to temporarily import raw materials, supplies, components, packaging, as well as machinery and equipment, without paying taxes to carry out production and service processes in the country, as long as the final products are exported.

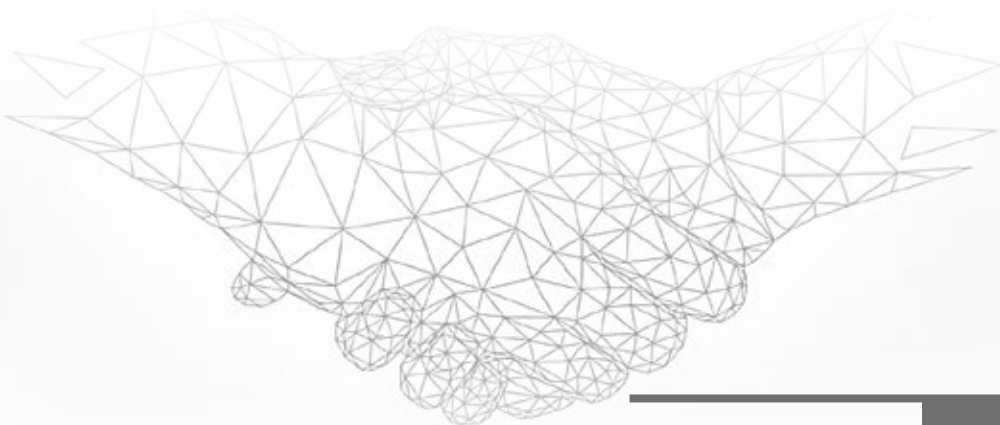
## DRAWBACK

The Import Tax Refund Program for Exporters reimburses the exporter for the value of the taxes paid on the importation and subsequent exportation of raw materials and materials incorporated into the exported product.

## PROSEC

Companies participating in this program have access to preferential tariffs for importing goods used in the production of certain products, regardless of whether they are intended for the domestic market or export.

These programs help reduce tariff burdens and simplify administrative procedures.



# REGIONAL INTEGRATION BLOCS



1

**Latin America.** Mexico has recently promoted a regional integration initiative with Chile, Colombia, and Peru, called the Pacific Alliance. This economic, trade, and cooperation bloc represents 41% of GDP, 59% of total trade, and 44% of foreign investment in Latin America. This initiative is highly significant, as it positions the bloc as the 8th largest economic and trade power globally.

2

**Europe.** Mexico has a Free Trade Agreement (FTA) with the European Union, which has been in force since 2000. This agreement provides preferential access and investment protection with all 27 EU member states in both trade and investment aspects. Currently, the treaty is under review to incorporate new topics such as e-commerce and intellectual property.

3

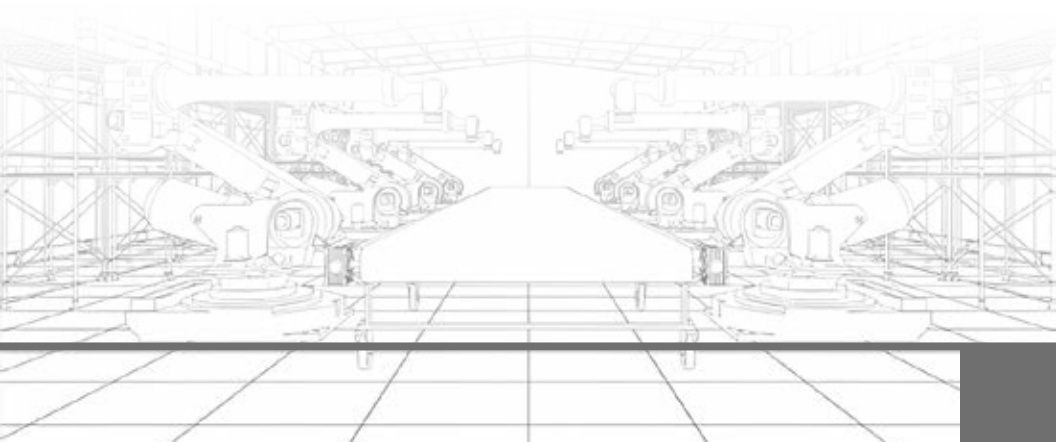
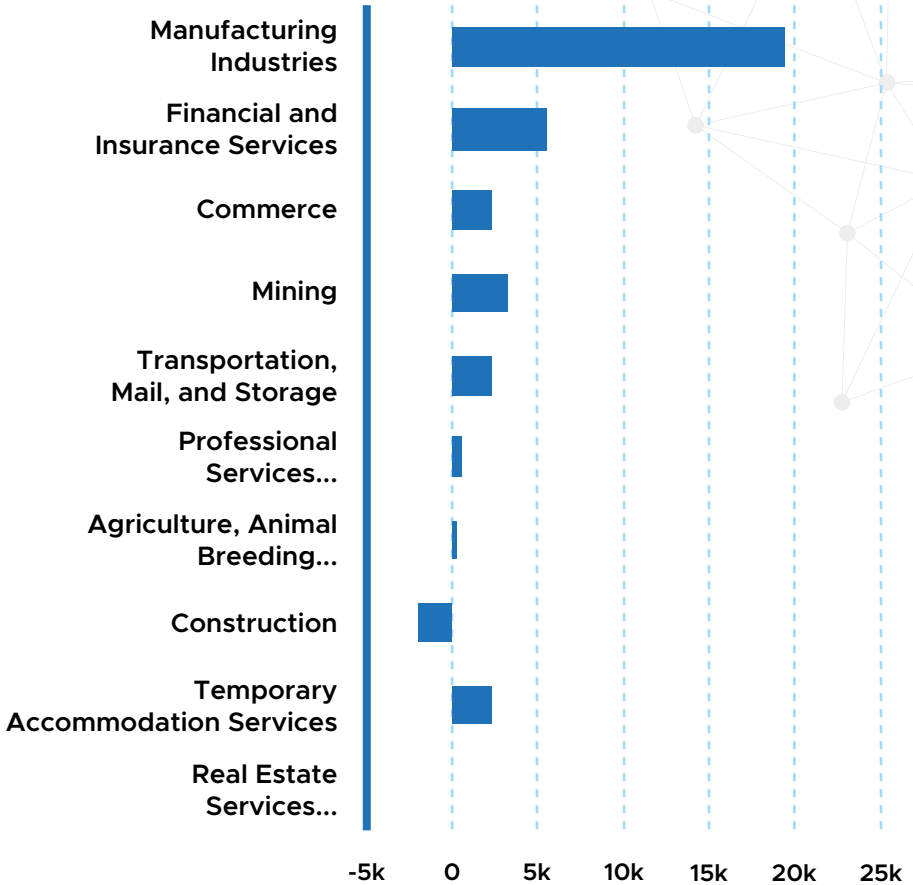
**North America.** Mexico, the United States, and Canada formed the North American Free Trade Agreement (NAFTA) in 1994, creating the largest economic bloc in the world, with a GDP representing 29.89% of the global economy. On November 30, 2018, the three countries signed the United States-Mexico-Canada Agreement (USMCA), which modernized NAFTA. The new agreement officially came into force on July 1, 2020.

4

**Asia-Oceania.** Mexico signed the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), one of the most significant trade agreements due to its economic scale, regional reach (Asia, Oceania, North America, and South America), and the broad range of topics it covers.

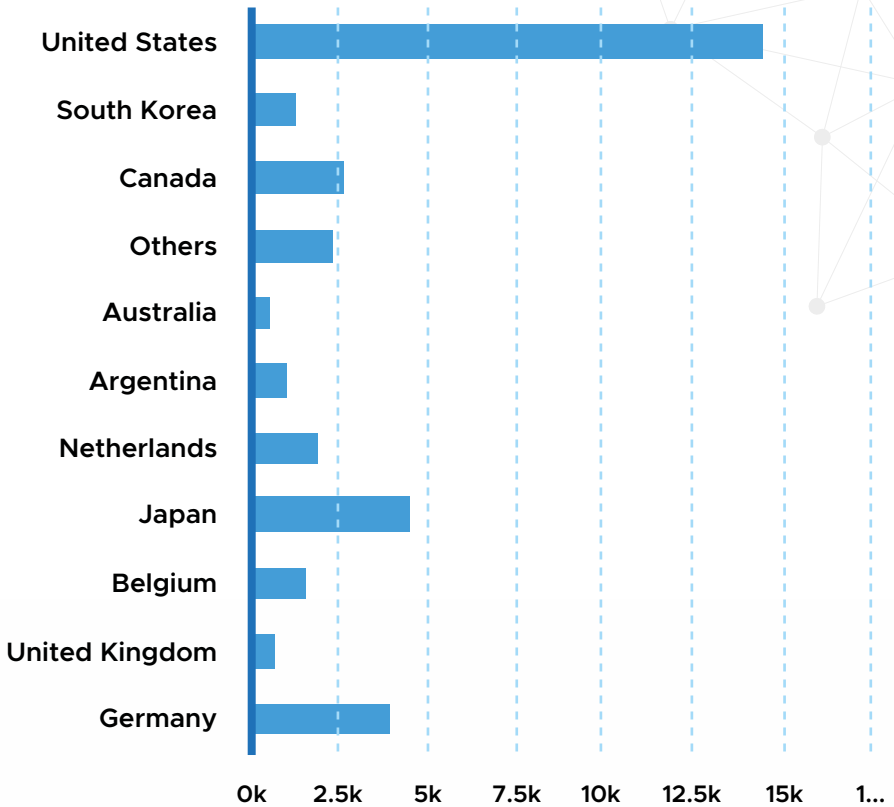
## MAIN SECTORS RECEIVING FDI (2024)

Millions of Dollars



## MAIN INVESTOR COUNTRIES IN MEXICO (2024)

Millions of Dollars





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**We open the paths to build  
business opportunities in  
Mexico.**

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**Contact us for more information**

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