



**BUSINESS &
INNOVATION HUB
#1 IN LATAM**

**WHERE RISK MITIGATION MEETS
REGIONAL EFFICIENCY**



BUSINESS & INNOVATION HUB #1 IN LATAM

Sustainable Production

AGRIBUSINESS & FOOD
RENEWABLES
MANUFACTURING
TOURISM & REAL ESTATE

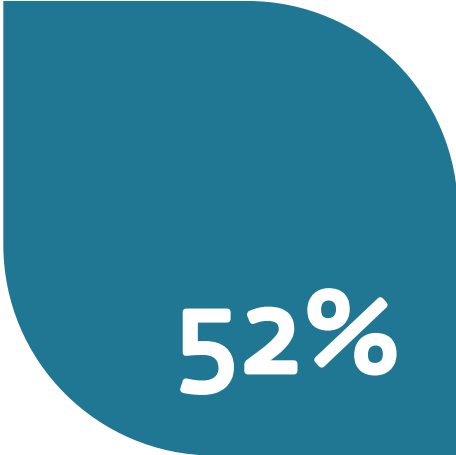
Trade & Global Services

REGIONAL DISTRIBUTION
HQ - SSC - TRADING
IT - FINANCIAL
CREATIVE SERVICES

Infrastructure

Exports At a Glance

Agribusiness & Food
Beef, Livestock, Dairy & Fish|
Pulp, Wood & Paper| Cereals,
Oilseeds, Fruits, Others, Other
Food & Beverages | Wool,
Leather & Textile



**Other Manufactures
& Services**



Tourism



Global Services
Trading | Business IT | Financial
Creative | R+D



Unique Combination of Attributes

Reliability & Certainty

- Stability - Transparency
- Sustainability - ESG
- World-Class Infrastructure

Easy for Business

- Markets & Clients Access
- Financial Freedom & Incentives
- Innovation Ecosystem

Talent & Lifestyle

- Multilingual - Flexible - Creative
- Peaceful - Diverse - Safe

Hub Operations in Uruguay



NORTH AMERICA



EUROPE



LATIN AMERICA



ASIA

Why Uruguay?



Uruguay

Stable Safe Sustainable

Reliability

Uruguay in Latin America

#1

Democracy

(Economist Intelligence Unit, 2025)



Rule of Law

World Justice Project, 2025)



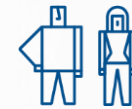
Low Corruption

(Transparency International, 2025)



Social Protection Coverage

(ILO / ILOSTAT)



Civil Liberties

(Freedom House, 2026)



E-Government

(United Nations, 2024)



Uruguay & Europe

Democracy Index

Norway
Denmark
Iceland
Finland
Sweden
Ireland
Switzerland
Luxembourg
Netherlands

Uruguay #10 

Germany
Austria
UK
Portugal
Spain
Czech Republic
Estonia
Greece
France
Malta
Slovenia
Belgium

(Source: Economist Intelligence Unit)

Rule of Law

Denmark
Norway
Finland
Sweden
Germany
Luxembourg
Ireland
Netherlands
Estonia
Austria
UK
Belgium
Lithuania
Czech Republic
Latvia

Uruguay #12 

France
Spain
Slovenia
Portugal
Cyprus
Malta

(Source: World Justice Project)

Low Corruption

Denmark
Finland
Norway
Sweden
Switzerland
Luxembourg
Netherlands
Germany
Iceland
Estonia
Ireland

Uruguay #8 

UK
Austria
Belgium
France
Lithuania
Latvia
Slovenia
Portugal
Cyprus
Spain

(Source: International Transparency)

Civil Liberties

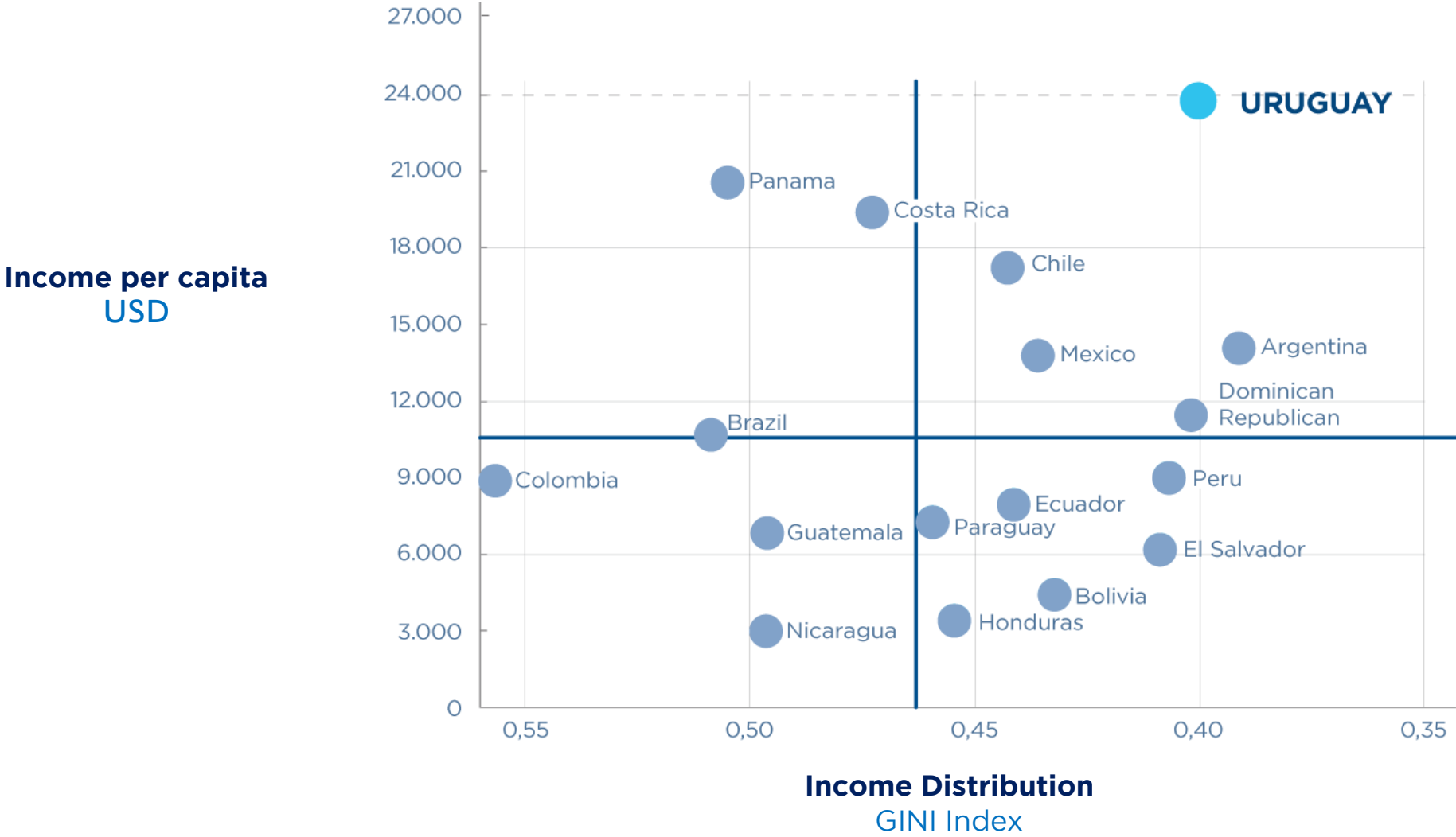
Finland
Norway
Sweden
Ireland

Uruguay #4 

Denmark
Luxembourg
Netherlands
San Marino
Slovenia
Estonia
Portugal
Switzerland
Belgium
Czech Republic
Germany
Iceland
Austria
Andorra
UK
Spain
Cyprus

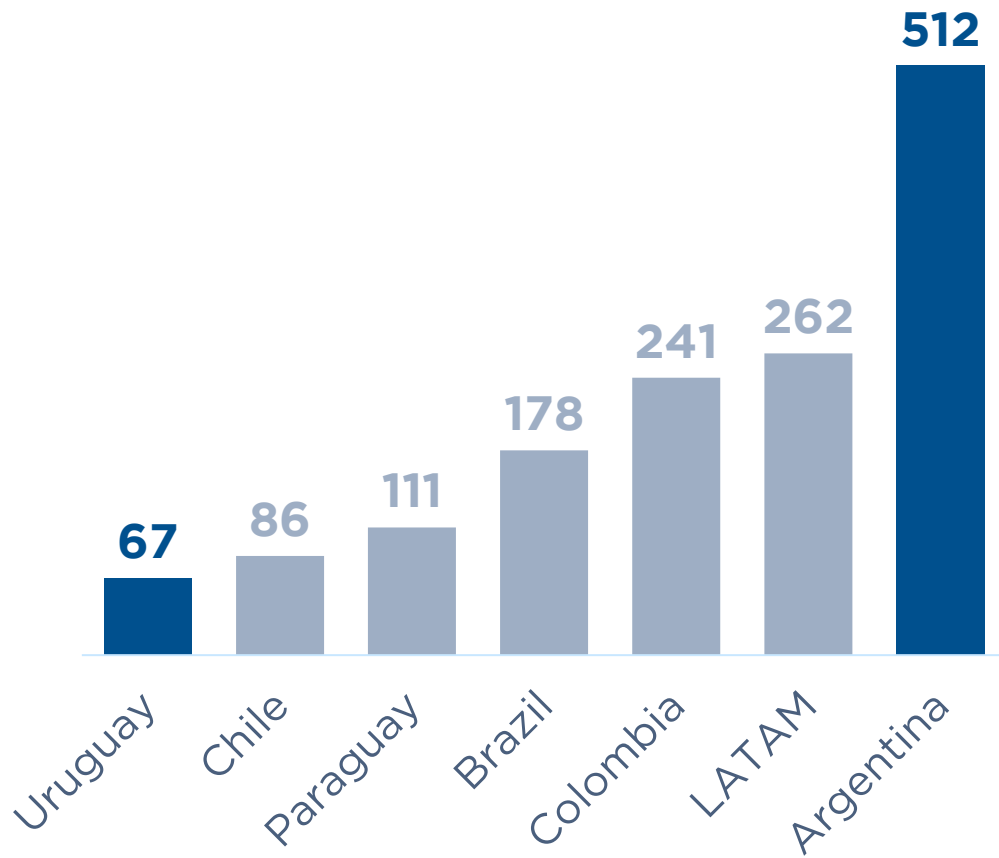
(Source: Freedom House)

Equitable Growth



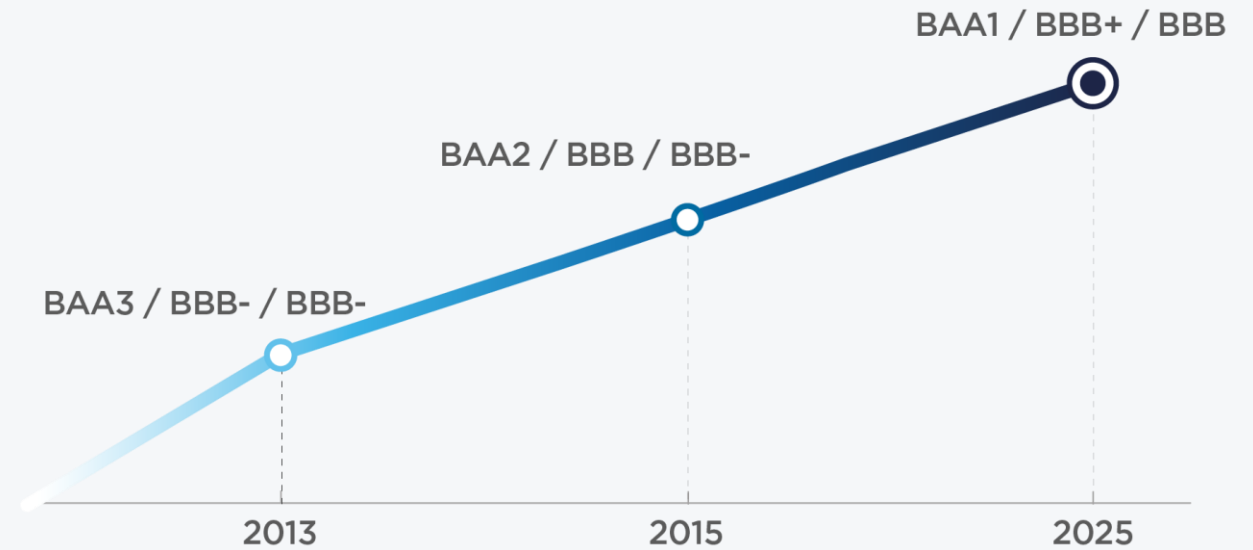
Source: Uruguay XXI with data of WEO - FMI (October 2025) & CEPAL (2024).

The Lowest Country Risk in the Region



(May 2026).

13 Years of Investment Grade



Source: Ministry of Economy & Finance of Uruguay, J.P. Morgan Chase (September 2025).

MOODY'S

STANDARD
& POOR'S
The McGraw-Hill Companies

FitchRatings

Reliability

At the Forefront of Sustainability

99% Renewables

Hydraulic **46%**

Photovoltaic **3%**

Wind **34%**

Thermal **1%**

Biomass **13%**

Source: UTE – 2024 - 2025

Green bond linked to KPI

Native Forest Conservation | Emissions Reduction

Easy for Business



Uruguay

One national
tax system



Equal treatment
for foreigners
and locals

FOREIGN
COMPANIES

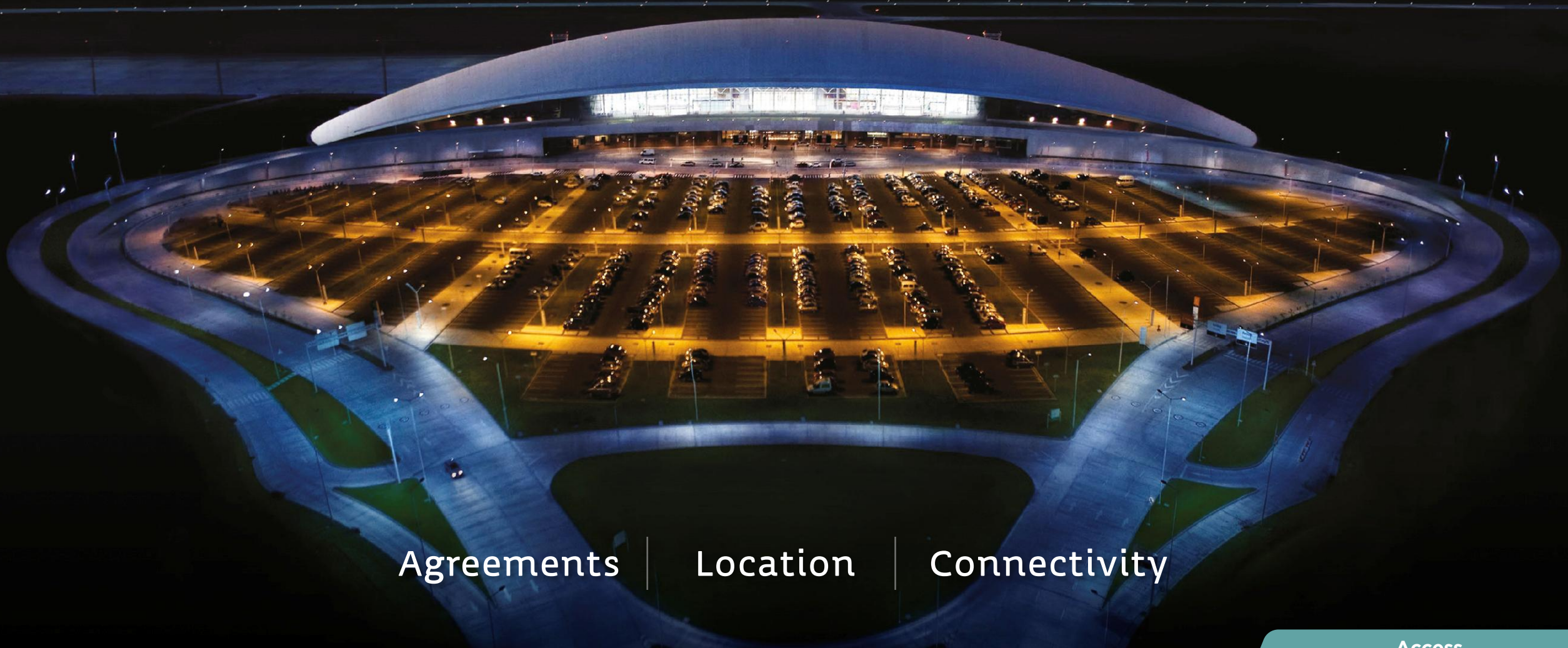
No restrictions on the
repatriation of profits



Free foreign
exchange market



Uruguay



Agreements

Location

Connectivity

Access

Regional Optimization

Predictability and Efficiency:

- Maritime transport and carbon footprint
- Safety stock
- Delivery Times and Customization Options

Tax benefits and deferral of customs duties

World-Class Logistic Services



Intermediate Time Zone



New York
GMT -4



Uruguay
GMT -3



London
GMT +1

Trade Agreements

- Mercosur / EU
- Mexico / Chile
- Singapore / EFTA

Network of agreements to prevent double taxation

Leader in Telecommunications in South America

#1

Internet Penetration - Fixed Broadband

(International Telecommunication Union)



Adoption of AI

(Microsoft AI Diffusion Report, 2026)



% of homes connected by optical fiber



% of companies connected by optical fiber



Digital Nations Member

(World's leading digital governments)



E-Government Development Index

(United Nations, 2024)





Skilled | Competitive | Multilingual

Digital Inclusion



Only country in the world to achieve **One Laptop Per Child** full implementation

Source: ETI 2019.

Multilingual Talent



English

Portuguese

General Population

56%

30%

Technical & University students and graduates

82%

43%

Talent

Support for Foreign Companies

Training

finishing
schools

Expats

Live in
Uruguay

fast
track

Recruitment



Employment Promotion
Law



Talent Attraction Law

Talent

Innovation Ecosystem

Software

#1 Exports per capita in South America

50% Exports

70% USA

Biotech

+ 60% startups

+300 R&D Groups





Uruguay



Relaxing | Open | Safe

Lifestyle

#1 Life Quality in Latin America

Montevideo (Mercer, 2024 – Numbeo, 2026)



Health



Education



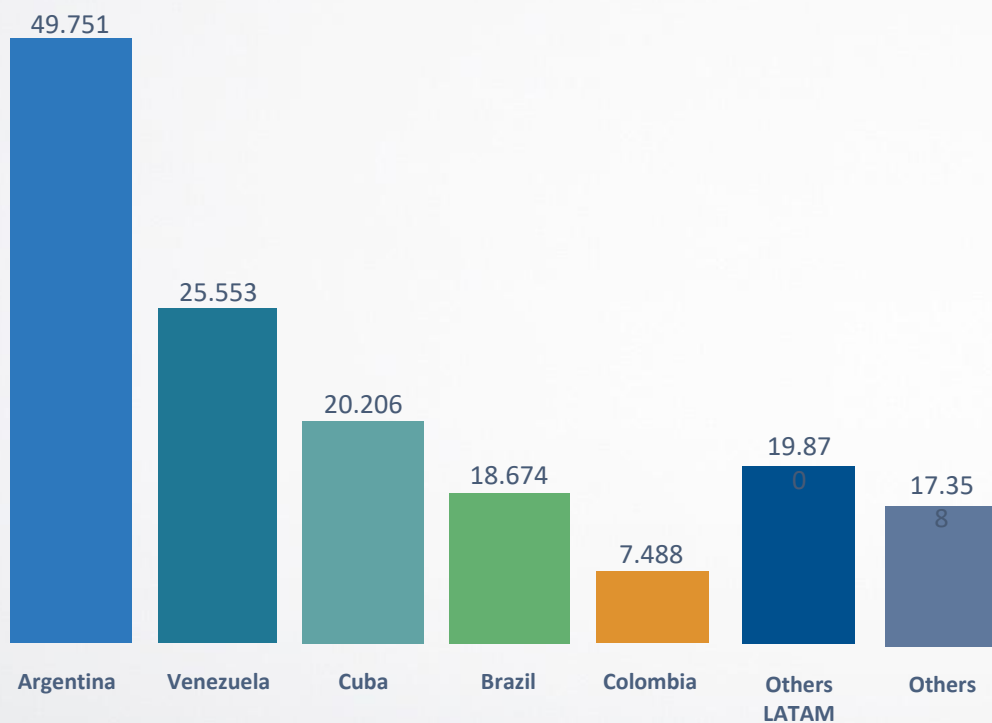
Commuting



Recreation

Lifestyle

Talent Attraction and Retention



x2 Migration flow over the last five years

53% Have completed Higher Education Studies



Taxation of Capital Income

TAX HOLIDAY

For 10 years → 0% Income Tax

REQUIREMENTS

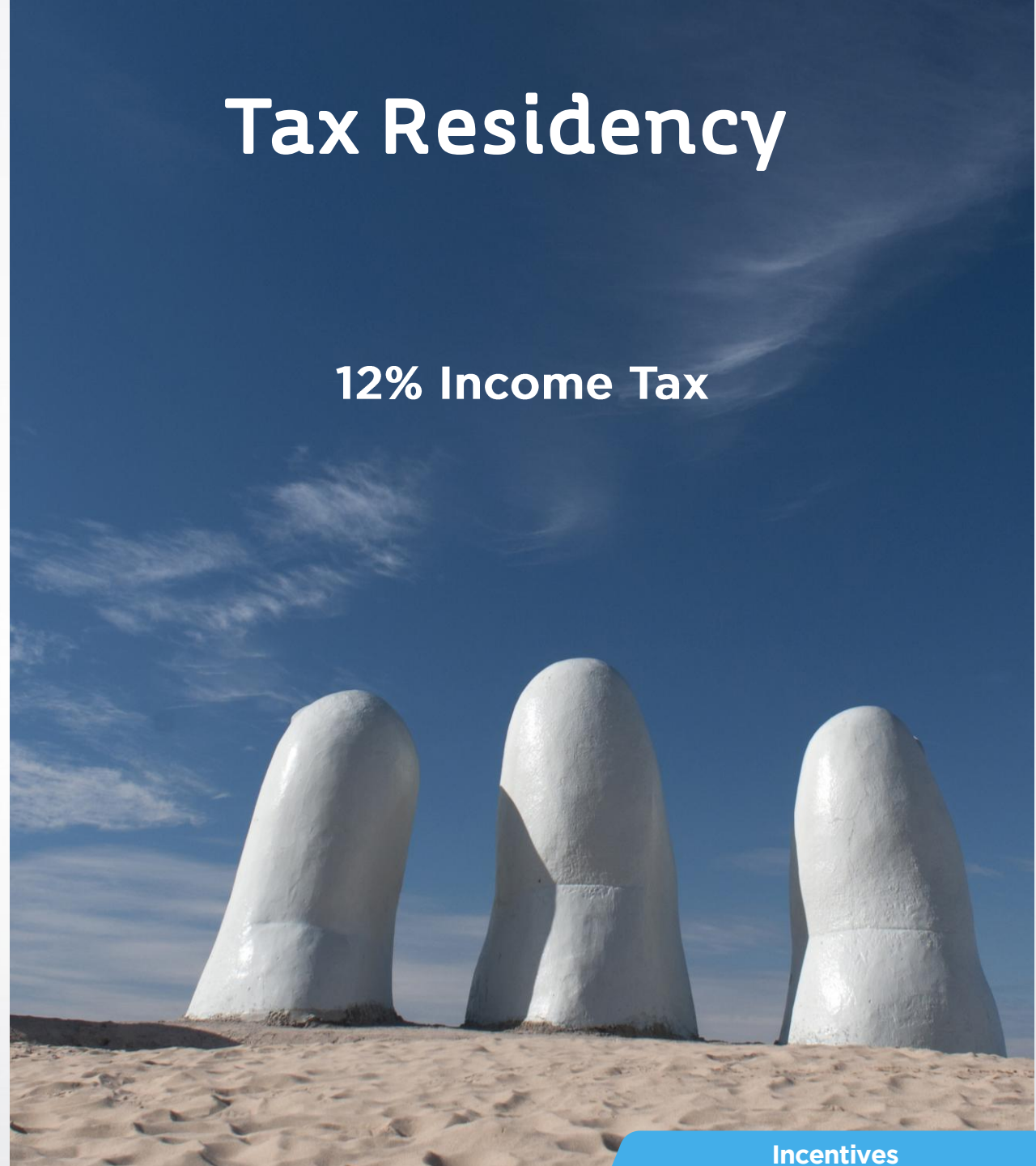
- Staying for more than 183 days per year
- Real Estate Investments > USD 2 MM
- Investment funds, productive projects, research, or innovation aprox. USD 100K per year

Then:

- **12% Income tax** (8% if withheld at source)
- **50% Income tax** (new investments)
- **Fixed annual income tax**

Tax Residency

12% Income Tax





Uruguay


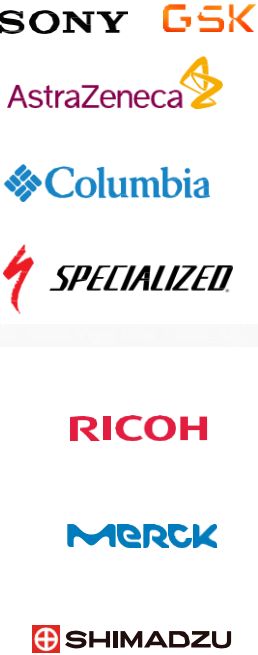



Outstanding Tax Benefits

Up to 100% exemptions for Income Tax and Duties

SUSTAINABLE PRODUCTION HUB	TRADE & GLOBAL SERVICES HUB	
Agribusiness & Food - Chemicals - Pharma - Renewables - Advanced Manufacturing	Regional Distribution	HQ - Trading - SSC - Financial - IT - R&D- Datacenters
<p>TEMPORARY ADMISSION VAT and Customs Duties Exempt</p> <p>EXPORT REFUND 3 - 6% of the FOB Value</p>	<p>FREE PORTS & AIRPORTS 0% Income Tax and Customs Duties</p>	<p>SOFTWARE LAW 0% Income Tax</p> <p>TRADING 0.75% Income Tax</p>
<p>INVESTMENT PROMOTION LAW - SCIENTIFIC & INDUSTRIAL PARKS LAW Exemption of up to 100% of the Investment from Future Income Tax Payments</p>		
<p>FREE TRADE ZONES LAW 0% Income Tax and Customs Duties · 12% Personal Income Tax for Expats</p>		

Business Opportunities and Key Industries

SUSTAINABLE PRODUCTION HUB	TRADE & GLOBAL SERVICES HUB	
Agribusiness & Food – Chemicals – Pharma – Renewables – Advanced Manufacturing	Regional Distribution	HQ - Trading - SSC - Financial - IT – R&D- Datacenters
		



Uruguay XXI
INVESTMENT, EXPORT AND COUNTRY
BRAND PROMOTION AGENCY

We Support Foreign Investors at Every Stage



Prospection



Landing



Aftercare



**Agribusiness
& Food**



**Trade &
Global Services**



**ICT & Investment
Funds**



Life Sciences



**Industry &
Energy Transition**



Portfolio



**BUSINESS &
INNOVATION HUB**
#1 IN LATAM

Come, Test & Invest

**Reliability
and Certainty**

**Easy for
Business**

**Talent & Life
Quality**



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INVESTMENT, EXPORT AND COUNTRY
BRAND PROMOTION AGENCY