



Robust macroeconomy opportunities for growth

Guatemala is the
largest economy in
the region.

4.1%

GDP growth 2024

1.81

Emerging Markets Bond
Index (EMBI) Lowest risk
in the region

10.9 months

International
reserves cover 10.9
months of imports

1.65%

inflation

End of year 2025

3.8%

Projected GDP
growth 2025-2030

**Exchange rate
stability of ±2.45%**

Average variation over
the past 20 years Q 7.73
=
US\$1.00

**MOODY'S
RATINGS**

Ba1
STABLE
OUTLOOK

FitchRatings

BB+
STABLE
OUTLOOK

**S&P Global
Ratings**

BB+
STABLE
OUTLOOK

Source: GDP growth estimate 2025-2023; inflation forecast 2025, International Monetary Fund (IMF).

Strategic location



Guatemala has 15 Trade
Agreements and 19
Investment Agreements,
granting preferential acces
to key global markets.



Gateway to Latin America's
largest market: **Mexico**.



Preferential access to the
Central American market,
through regional integration
mechanisms.



**Free Trade Agreement with the
United States**, providing
access to the world's largest
economy.*



Access to the European
market through the
**Association Agreement
between the European Union
and Central America**.



Ongoing trade agreements
negociations with **Peru and
South Korea**, expanding
future market opportunities.

*Guatemala currently maintains a general minimum tariff rate of 10%.

Young talent adapted to the needs of the industry



Working-age population (2024):

11.6 million

Economically active population (2024):

6.7 million



29 training centers

Operated by INTECAP nationwide, with over
466,000 participants in 2024, offering 78
specialties and 26 high-technology laboratories.



Rate of graduates with technical skills
(2024):

**883.45 per 100,000
inhabitants**

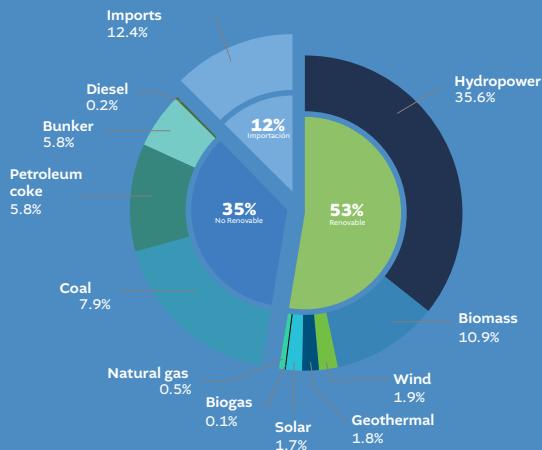


15 universities

Located across Guatemala, enrolling over
500,000 students annually.

Source: National Institute of Statistics (INE).

Renewable: energy reliable supply and an open market



Source: Wholesale Market Administrator

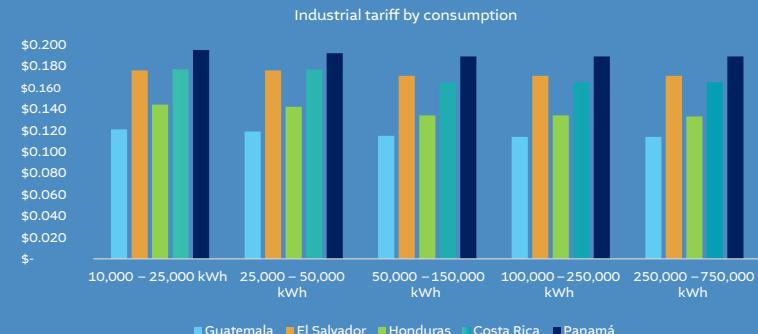
116.7 USD/MWh Average spot price 2024

3,400 MW Installed capacity

53% of electricity is generated from renewable sources

Large users

Can negotiate their supply conditions



Special regimes and incentives to attract foreign direct investment



LAW FOR THE PROMOTION AND DEVELOPMENT OF EXPORT AND LIGHT MANUFACTURING ACTIVITIES Decree 29-89

Income Tax (ISR)

Exemption for 10 years (for specific activities)



FREE TRADE ZONES LAW Decree 65-89 (for users)

VAT and import duties on raw materials or imported inputs

Suspension of payment for 1 year



PUBLIC SPECIAL ECONOMIC DEVELOPMENT ZONE (ZEEP) Decree 22-73 (for users)

VAT and import duties on machinery imports

Full exemption (as stated in the qualification resolution)

Local sales

Payment of import duties and VAT (not exempt from income tax) - Article 39 bis



Exemption for 10 years

Exemption on imports

Full exemption

Exemption for 10 years it applies to the dividends and profit distributed to shareholders

Exemption on imports

Full exemption

Payment of import duties and VAT (not exempt from income tax)