

BRAZIL

Brazilian Investments Insights 2025

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Editorial

30 years of experience in an ever-changing Brazil

By **Paulo Vieira**, founding partner

In 1995, when we founded our firm, Brazil was entering a new phase in its business environment. The stability brought by the Real Plan opened the doors to a new economic cycle. The country was taking its first steps in a modernization process that would include concessions, privatizations, and a profound restructuring of its economy.

Back then, we already viewed the role of the lawyer as going beyond dispute resolution. From the very beginning, we have acted as strategic partners, connecting law with business logic.

Founded with a focus on Business Law, we strengthened our capabilities with a consistent Tax practice and, over the years, developed a solid Litigation practice—both before the courts and through alternative dispute resolution methods such as arbitration. This trajectory has enabled us to develop a comprehensive understanding of the legal and business landscape, positioning us today as a full-service firm operating across key sectors of the economy and fully equipped to address the complexities of our clients' businesses.



We mark our 30th anniversary with a renewed brand. We updated our visual identity to reconnect with the essence that brought us here: the youthful energy of a firm unafraid to innovate, now combined with the solidity built over three decades. We remain steadfast in our purpose: to practice law that moves businesses forward.

Looking at Brazil today, there is much to consider. The country combines unique attributes that make it a strategic destination for global investors: a consumer market of continental scale; an abundance of clean energy and leadership in the energy transition; vast, fertile land supporting world-class agribusiness; a revitalized oil and gas sector; and infrastructure opportunities with long-term potential.

Beyond its economic fundamentals, Brazil also holds geopolitical strength. With a tradition of neutrality, diverse diplomatic relations, and an absence of external conflicts, the country can act as a bridge between economic blocs in an increasingly polarized world. This peaceful posture, combined with a stable democracy and a functioning judicial system, reinforces Brazil's image as a predictable and secure destination for investment.

The outlook for 2026 demands attention to the global context: geopolitical instability, extreme weather events, and the reorganization of international trade around new paradigms will shape the business environment, as explored in the following pages of this IBA Special Edition, prepared by the Vieira Rezende team. We approach these themes in an integrated manner, addressing production chains, foreign capital flows, resilient sectors, and legal instruments, while highlighting Brazil's economic and institutional strengths in a world marked by uncertainty.

And in this context, Brazil holds an advantage: it knows how to navigate uncertainty. Throughout its history, the country has demonstrated a capacity for adaptation, course correction, and consensus-building. As we celebrate 30 years, our firm reaffirms its confidence in this nation that continues to surprise us—and in which we will continue to invest, believe, and work. Brazil knows how to move forward, even in challenging times. For foreign investors, partnering with those who understand the local environment, can identify opportunities, and measure or mitigate risks makes all the difference. Brazil rewards those who invest with strategy and long-term vision. And we are ready to move forward together.



Global Supply Chain Reconfiguration Creates Opportunities for Safe Shoring

By **Alberto Weyland Vieira**, partner ▪ Corporate/M&A

The international business environment has undergone profound transformations. The globalization strategies that have prevailed over the past few decades, primarily driven by cost efficiency, are now under review in light of a new reality marked by geopolitical tensions, emerging trade agreements, and global-scale events that directly affect supply chain stability. In this context, safe shoring has gained prominence as a response to the need to redesign production chains with a focus on resilience and risk mitigation.

More than a temporary reaction to recent crises, this movement reflects a structural shift in how major corporations define their location strategies. Once built primarily on logistical efficiency and low-cost labor, supply chains are now being redesigned according to new criteria, where safety, reliability, and adaptability have become essential assets. The goal is to relocate or expand operations in countries that are politically and economically stable, with strong institutions and the ability to ensure regulatory predictability and legal certainty. This strategy aims for long-term resilience, especially in critical sectors such as energy, infrastructure, mining, and manufacturing.

In this scenario, Brazil is emerging as an increasingly attractive destination for companies and investors seeking a safe shoring strategy. The country offers several characteristics that align closely with the requirements of this new model.



Despite its internal challenges, Brazil sustains a notable institutional stability, with fully functioning democratic institutions and a consolidated legal framework. It does not engage in major geopolitical conflicts. It adopts a position of strategic neutrality in relation to the main international disputes, allowing it to hold discussions with all economic blocs.

Alberto Vieira

This analysis comes from Alberto Vieira, partner in the Corporate and M&A practice at Vieira Rezende, who goes on to detail how Brazil is being incorporated into safe shoring strategies and the factors that support this trend.

Brazil on the New Global Investment Map

Brazil's diplomatic neutrality not only expands its room for maneuver on the global stage but also positions the country as a potential hub for companies seeking to reduce their exposure to trade disputes and economic sanctions. According to the latest OECD data for 2023, Brazil was the world's second-largest destination for Foreign Direct Investment (FDI), with inflows totaling US\$64 billion. This figure is significant, as it reflects the confidence of international investors in Brazil's ability to provide a stable and promising business environment, even amid global uncertainty.

Another of Brazil's advantages lies in its energy matrix. More than 80% of the country's electricity is generated from renewable sources, placing it among the world's leading economies in energy transition and sustainability. This is particularly relevant for companies operating under ESG commitments or seeking to reduce the carbon footprint of their industrial operations.

Beyond its clean energy leadership, Brazil also boasts a diversified industrial base.

Sectors such as oil and gas, agribusiness, and technology play a central role in the national economy and constitute a strong, productive structure. This industrial capacity, combined with the country's continental dimensions and a domestic market of over 200 million consumers, offers scale and growth potential for a wide range of business models.

Strong institutions are another pillar of Brazil's attractiveness in the context of safe shoring. Brazil's legal system is recognized for its independence and respect for contracts and legal guarantees. Recent reforms have sought to modernize business and environmental legislation, aiming to reduce bureaucracy and increase regulatory predictability.

In the tax arena, Brazil is advancing a comprehensive tax reform designed to simplify the tax structure and improve the business environment. Although the system is still considered complex, the market expects that the ongoing changes will enhance efficiency and legal certainty for both domestic and foreign companies.



A promising market that calls for local understanding and expert guidance

The combination of these factors positions Brazil as a natural destination for the implementation of safe shoring strategies. The country offers an environment that blends regulatory certainty, abundant natural resources, industrial infrastructure, political neutrality, and sustainable growth potential.



The concept of safe shoring is still relatively new, but it has quickly become a relevant criterion in strategic decision-making across global industries. By prioritizing stable and resilient countries, investors seek to ensure not only financial returns but also operational continuity in a world where predictability has become a key asset.

Alberto Vieira

Although Brazil presents favorable structural conditions to attract long-term investment, the business environment still poses significant challenges. Tax complexity and operational specificities require not only legal expertise, but also a strategic understanding of the local market.



Having partners who combine legal expertise with business insight has proven to be a key advantage for companies seeking to establish or expand operations in the country. More than interpreting regulations, it is about navigating effectively through a complex regulatory ecosystem, where dialogue with public authorities, funders, and stakeholders is crucial to the success of projects.

Alberto Vieira

The restructuring of global supply chains is underway, and safe shoring stands at the center of this transition. In a world where predictability and stability have become strategic assets, Brazil emerges as a natural destination, provided it is supported by local structures capable of translating opportunities into tangible results, safely and efficiently.

Reasons why Brazil is a hotspot for Safe Shoring

- Neutral geopolitical alignment
- Democratic environment with solid institutions
- Renewable and reliable energy matrix
- Consolidated industrial and logistics infrastructure
- Domestic market of over 200 million consumers
- Active participation in multilateral forums
- Ongoing modernization of environmental and business legislation
- Streamlined processes for cross-border capital movement
- Mature capital market

Brazil Consolidates Its Position Among Emerging Markets in a Global Scenario of Uncertainty

By **Rafael Amorim**, partner ▪ Tax & Customs

The reconfiguration of the global geopolitical and economic landscape has reshaped the traditional logic of capital flows. In times of instability, the usual market behavior has been to redirect investments toward countries considered safer, such as the United States, Germany, or Australia, in pursuit of protection and predictability. Today, however, that dynamic is being challenged. The combination of long-lasting conflicts, fiscal vulnerabilities in major economies, and shifting global power dynamics is forcing investors to rethink where and how they allocate their resources.

This environment paves the way for a renewed assessment of emerging markets. Once regarded almost exclusively as high-risk, volatile-return destinations, they are now seen as genuine diversification opportunities, particularly when they combine solid macroeconomic fundamentals, growth potential, and institutional stability.

That is precisely the case of Brazil. The mix of elevated interest rates, a robust consumer market, political stability, and a diversified economy has sustained international interest in Brazilian assets.

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The recent appreciation of the Brazilian stock market, for instance, reflects a positive market perception regarding the growth prospects of national companies. There is an increasing view that Brazil can offer operational stability and legal predictability in a context of global uncertainty. These factors are becoming ever more valued by institutional investors and long-term funds.

Rafael Amorim



Regional Integration and Trade Diversification Underway



Another factor strengthening Brazil's position is the movement toward regional integration and the diversification of its trade relations. The intensification of exchanges with South American countries such as Argentina, Chile, Uruguay, and Paraguay reflects a trend toward strengthening geographically closer production chains, aligned with the ongoing redesign of global value chains.



As the rest of the world becomes more complex, it is increasingly valuable that we foster commercial relationships with our neighbors. Argentina has become a particularly important trading partner. As its economy stabilizes, imports of Brazilian products have grown. In this scenario, Brazil naturally assumes a leading role.

Rafael Amorim

In parallel, significant trade talks are unfolding, poised to reshape Brazil's role on the world stage. Agreements between Mercosur and the European Union, as well as with the European Free Trade Association (EFTA)—a bloc comprising Switzerland, Iceland, Norway, and Liechtenstein—have the potential to reduce tariff barriers, facilitate access to high-purchasing-power markets, and drive the modernization of Brazil's productive sectors. Bringing these agreements to fruition represents a strategic milestone in broadening Brazil's international presence and boosting its appeal among export-driven investors.

Within the BRICS context, closer ties with India and China open new fronts for the Brazilian economy. These two nations represent not only vast consumer markets but are also undergoing technological and industrial expansion.

As a supplier of food, energy, and industrial inputs, Brazil stands to benefit from strategic partnerships with these countries, including opportunities for technology transfer and cross-investment.

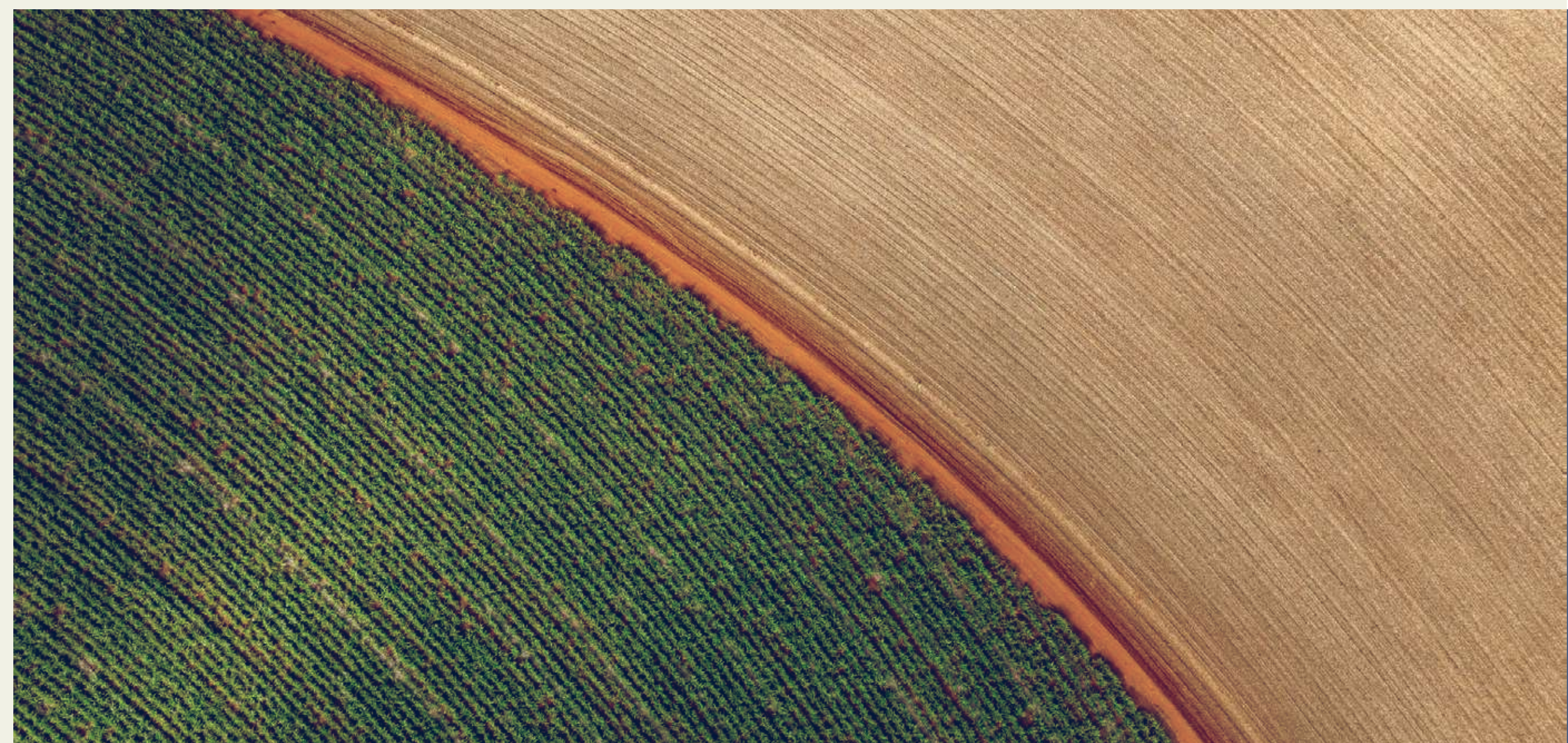
The country's geopolitical position favors its neutrality in an increasingly polarized world. Brazil has historically maintained a multilateral approach to foreign policy, avoiding automatic alignments with political or military blocs. This posture reinforces its reputation as a peaceful, stable nation open to international dialogue, making it a strategic partner in times of crisis.

Safe Strategic Sectors

From a sectoral perspective, specific segments of the Brazilian economy have shown remarkable resilience to international volatility. Agribusiness stands out as one of the clearest examples of this capacity to attract investment. Over the past three decades, the sector has undergone a profound transformation, expanding agricultural frontiers, adopting cutting-edge technologies, and diversifying consumer markets. Today, Brazilian agribusiness exports to every continent and attracts investment not only in production but also in technological innovation. Startups and established companies alike are channeling resources into the development of tools that enhance productivity, environmental monitoring, and traceability. According to data from the Center for Advanced Studies in Applied Economics (CEPEA/USP), in partnership with the Brazilian Confederation of Agriculture and Livestock (CNA), Brazilian agribusiness is expected to close 2025 with a GDP of R\$3.79 trillion, accounting for 29.4% of the national total, its highest share in 22 years.

Another sector that has regained investors' attention is oil and gas, following a period of reduced activity.

The resumption of bidding rounds, regulatory stability, and renewed participation of international players have strengthened confidence in the potential for expanding offshore production and establishing technological partnerships with countries such as Norway.



The sector's strong regulatory framework provides projects with a high degree of legal certainty.

The infrastructure sector, in turn, presents a paradox: while Brazil's logistical bottlenecks are widely recognized and hinder competitiveness, they also create a vast array of investment opportunities. According to a study by the National Confederation of Industry (CNI), total infrastructure investment, combining public and private resources, is expected to reach R\$277.9 billion by the end of 2025. The same report highlights Brazil as a destination with high potential in this area, driven by its continental scale and diversified economy.



When projects are well structured and present clear, stable models, international interest is immediate. A clear example was the bidding process for the Santos–Guarujá tunnel, the final phase of which saw exclusive participation by foreign groups.

Rafael Amorim



Reforms and Challenges in the Regulatory Environment

The recent approval of Brazil's tax reform has also drawn investors' attention.



The transition between models may lead to higher costs and compliance demands in the short term, but expectations are that, over the medium and long term, the new system will provide greater predictability, simplify obligations, and enhance business competitiveness.

Rafael Amorim

For international investors, the reform marks an essential step toward a more efficient and transparent business environment.

In a global landscape marked by prolonged uncertainty and geopolitical realignment, Brazil is consolidating itself as one of the few emerging markets capable of combining institutional stability, market scale, and economic diversity in a single package.

Despite structural challenges—such as tax complexity and logistical bottlenecks - the country has advanced reforms and improved regulatory predictability, key ingredients for attracting long-term capital. Moreover, essential sectors of the Brazilian economy, such as agribusiness, infrastructure, and oil and gas, have demonstrated resilience and adaptability, even in adverse conditions.

The strength of these industries reinforces Brazil's appeal at a time when investors value not only returns but also operational continuity and legal certainty. With its neutral diplomatic stance, growing regional integration, and deeper participation in global value chains, Brazil is no longer viewed merely as a promising prospect: it is increasingly seen as a strategic hub for investors seeking sustainable assets in an ever more volatile world.

An increasing number of investors view Brazil as a source of operational stability and legal predictability amid global turbulence, factors that have become critical for institutional and long-term investors.

Agribusiness in numbers

Source: Brazilian Confederation of Agriculture and Livestock (CNA), 2024 data

- **Agribusiness GDP: R\$2.72 trillion**

Represents nearly one-quarter of Brazil's total GDP

- **Gross Value of Agricultural Production (VBP): R\$ 1.35 trillion**

Agriculture: R\$886.6 billion

Livestock: R\$ 460.8 billion

- **Jobs in the Industry: 28.2 million workers**

Representing 26% of the national workforce

- **Agribusiness Exports**

Accounting for 49% of Brazil's total exports

More than 200 trading partners worldwide

Top Export Destinations:

- **China:** 30% – US\$49.7 billion
- **European Union:** 14% – US\$23.2 billion
- **USA:** 7% – US\$12.1 billion
- **Indonesia:** 3% – US\$4.3 billion
- **Vietnam:** 3% – US\$3.9 billion
- **Other destinations:** 43% – US\$71.2 billion

Legal and Contractual Strategies in Times of Instability

By **Helena Guimarães**, partner ▪ Corporate/M&A

In times marked by political, economic, or regulatory instability, adapting legal and contractual structures becomes not only necessary, but strategic. Periods of crisis demand heightened attention to risk allocation and contractual flexibility, allowing companies not only to protect themselves but also to respond swiftly to the opportunities that may arise.

Helena Guimarães, partner in the Corporate and M&A practice at Vieira Rezende, emphasizes that instability is not, in itself, a new phenomenon—but rather a recurring one.



We experience cycles of uncertainty relatively frequently: economic crises, commodity shocks, pandemics, regional wars, and global trade disputes. The legal system, particularly in Brazil, has already incorporated several mechanisms to address these situations.

Helena Guimarães



Among the key contractual instruments used to mitigate risks, the Material Adverse Change (MAC) clause stands out. This provision allows for renegotiation, or even termination, if events occur that materially affect the performance of the contract.



The MAC clause is not new, but its application must be carefully negotiated, with clear definitions of what may or may not trigger its use.

Helena Guimarães

Another relevant mechanism is the economic-financial rebalancing clause. Brazilian law recognizes the principle of contractual equilibrium and, in some instances, allows the reassessment of agreed terms when unforeseeable events alter the original assumptions underlying the agreement.

Additionally, force majeure and fortuitous event provisions, already established under the Civil Code, gain particular importance in times of crisis. Extreme weather events, wars, or pandemics, for instance, may render performance impossible, opening the door for contract termination or renegotiation.



The key is not to view these clauses in isolation. They must form part of a broader legal strategy consistent with the context and the risks involved in each transaction.

Helena Guimarães

One aspect that often receives less attention in long-term contracts, especially in stable economic periods, is the need to preserve the real value of obligations over time. In Brazil, given the country's history of economic volatility, it has become standard practice to include monetary correction and adjustment clauses. These mechanisms aim to maintain the financial balance of the contract. They are deeply rooted in Brazil's legal tradition, unlike in many other jurisdictions, where such provisions are still considered exceptional.

Tax structures can also introduce instability. Clauses providing for adjustments in the event of changes to the tax burden help preserve the economic rationale of long-term contracts. If a new tax is created that directly affects one of the parties, this may constitute grounds for revising the original terms.

Beyond legal and business mechanisms, contracts can also be reinforced by insurance instruments designed to mitigate risks arising from unforeseen events. In sectors such as energy, international logistics, and infrastructure, insurers offer coverage for political risks, counterparty default, operational interruptions, and even blockades caused by armed conflicts.

In the Brazilian context, the complexity of the legal system makes specialized legal practice all the more essential. Although Brazil follows the civil law tradition, it requires constant attention to judicial interpretations and the specific regulatory nuances of each sector.



Brazilian law is highly codified, but its practical application depends on how the courts interpret it. That's why having specialized legal counsel with a deep understanding of local jurisprudence is indispensable.

Helena Guimarães

Brazil: Stability, Scale, and Resources in a World in Transition

By **Pedro Hermeto**, partner & CEO

Brazil has maintained macroeconomic stability even amid an internationally volatile environment. Inflation remains under control, international reserves are robust, and the domestic market continues to show strong momentum. Although Brazil's GDP growth forecast for 2025 has been revised to 2%, the country's performance in the second quarter of 2024 placed it sixth among G20 members that have already released their results for the same period, according to the Brazilian Institute of Geography and Statistics (IBGE). In a scenario of global uncertainty, Brazil stands out as a resilient economy with solid fundamentals.



Brazil combines macroeconomic stability with a large-scale consumer market, creating a favorable environment for long-term investment, even under adverse external conditions.

Pedro Hermeto

The international landscape is undergoing profound transformations in global value chains. Geopolitical tensions, such as conflicts in the Red Sea, the war in Ukraine, and restrictions in the Panama Canal, have led to a reconfiguration of international trade routes.

In this context, Brazil has the opportunity to expand its participation in global value chains. The country can capitalize on its productive capacity, abundant natural resources, and strategic location between the Atlantic and Pacific Oceans, strengthening its position as a reliable supplier of food, energy, and critical raw materials.

Another factor reinforcing Brazil's growing global presence is the diversification of trade partners and regional agreements. Relations with the United States, the European Union, Asian nations, and BRICS members have evolved. At the same time, regional integration initiatives, particularly with South American neighbors, seek to establish new logistics corridors and alternative routes.



These developments create space for Brazil to position itself as a strategic hub linking South America, Africa, and Asia. The country is open to new trade and capital flows at a time when it is advancing an internal agenda of regulatory and tax modernization.

Pedro Hermeto

For foreign investors, Brazil represents a market in transformation, one characterized by an adapting regulatory environment and growing openness to new commercial partnerships.

Strategic Sectors of the National Economy

Brazil's business environment offers concrete opportunities for international investors, driven by a robust domestic market and the steady expansion of its strategic sectors. Areas such as logistics infrastructure, renewable energy, critical minerals, agribusiness, and the digital economy have consistently attracted foreign capital, spurred by both rising demand and the need for modernization and efficiency gains. The country presents a compelling combination of market scale, abundant natural resources, a diversified industrial base, and regulatory incentives, positioning it competitively among the leading investment destinations in emerging markets.

In infrastructure, the modernization of highways, ports, railways, and airports is advancing through concessions and public-private partnerships (PPPs), directly boosting Brazil's logistics competitiveness. In energy, the country's predominantly renewable matrix, along with the expansion of solar, wind, and green hydrogen projects, places Brazil at the forefront of the global energy transition. Critical mining has also gained prominence, as Brazil holds strategic reserves of minerals essential for low-carbon technologies, including lithium, graphite, and niobium.

At the same time, agribusiness increasingly focuses on sustainability, traceability, and innovation to add value along the production chain. The digital economy is advancing rapidly, supported by a clearer regulatory environment and a highly connected population, creating more opportunities in technology, financial services, data centers, and artificial intelligence.

These sectors offer diverse entry models for foreign investors, ranging from public-private partnerships and direct investments to joint ventures and participation in a capital market that continues to mature. The diversification of financial instruments, along with the modernization of legal frameworks in areas like coastal shipping, clean energy, and data infrastructure, and the growing regulatory predictability, provides greater legal certainty and operational viability.



Brazil is combining modern legal frameworks with structural opportunities in strategic sectors, attracting international capital interested in projects that deliver consistent returns and lasting impact.

Pedro Hermeto



Legal Certainty and Resilience

Brazil's legal environment has established itself as a regional benchmark for dispute resolution, particularly in sectors such as infrastructure, energy, and mergers and acquisitions. The country is home to internationally recognized arbitration chambers that provide agility, predictability, and contractual security. Investing in Brazil today means relying on mature legal mechanisms capable of protecting contracts and resolving disputes with transparency and efficiency.

Beyond its legal foundations, Brazil's history of overcoming economic and political shocks has endowed it with a quality highly valued by investors: adaptability. Companies with consolidated operations in the country often highlight Brazil's ability to adapt to adverse global conditions. Institutional strength, combined with economic diversity, supports investment decisions with a long-term horizon.



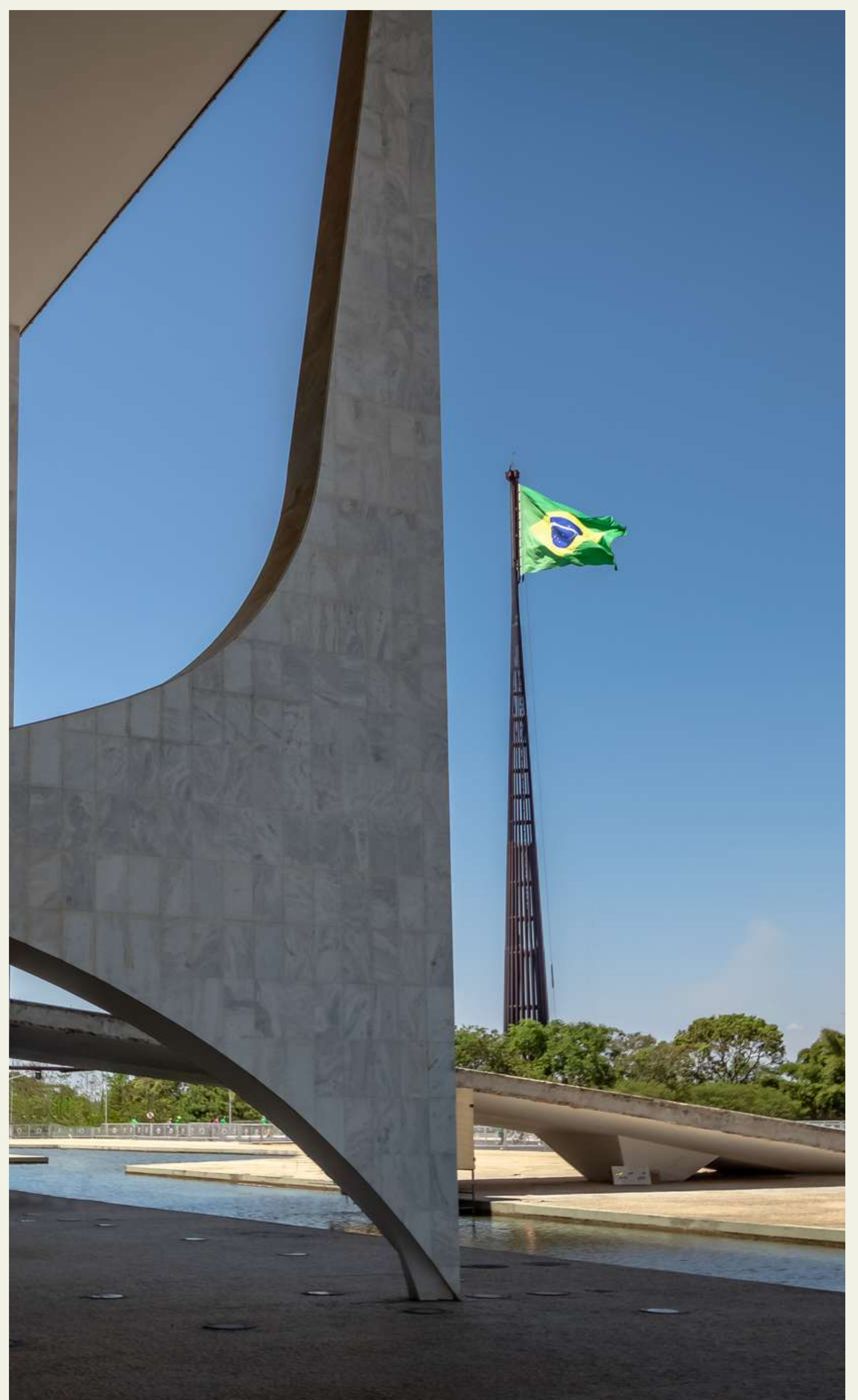
Risk is inherent in any emerging market, but Brazil's experience shows that resilience can be a true competitive advantage.

Pedro Hermeto



Brazil is more than a domestic market: it is a strategic hub for companies seeking access to Latin America amid a fragmented geopolitical landscape and the search for new growth centers. The scale of the Brazilian economy, its productive diversity, and its leadership in the climate agenda position the country at the heart of the global realignment of trade and investment flows.

Combining scale, institutional stability, and environmental leadership, Brazil is a strategic ally for sustainable investments in both the medium and long run.

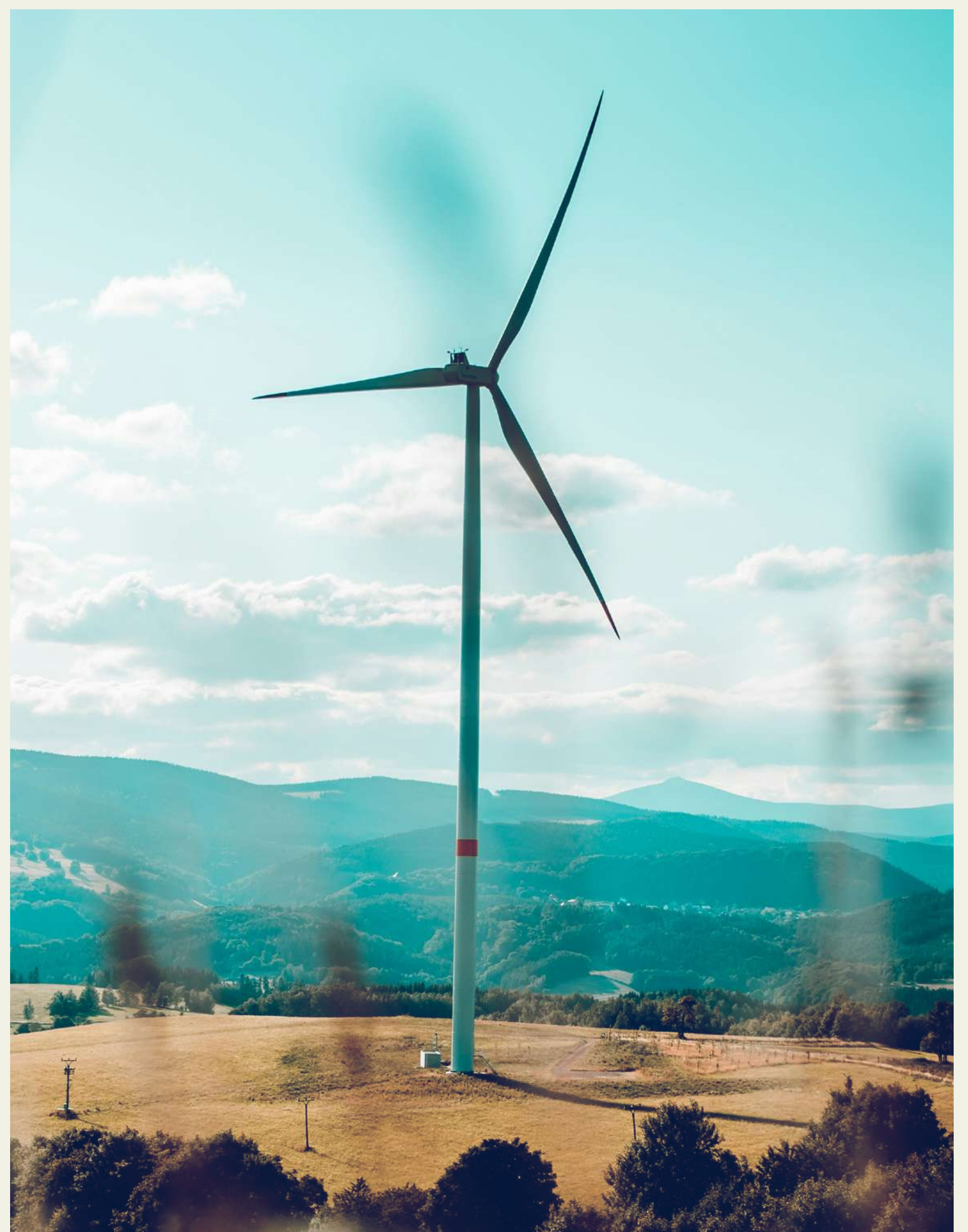


Logistics and Infrastructure: Expansion and Modernization

- Brazil's infrastructure still faces significant bottlenecks, but precisely for that reason, it presents some of the greatest investment opportunities in the country. The modernization of logistics corridors and the creation of new trade routes are generating opportunities across highways, railways, ports, and airports, particularly in segments tied to foreign trade.
- The federal government has reinforced the role of concessions and public-private partnerships (PPPs), prioritizing projects under the New Growth Acceleration Program (New PAC), many of which have substantial logistical and energy impact. Key objectives include improving agricultural and mineral cargo transport, advancing customs digitalization, and enhancing logistics efficiency nationwide.
- Sustainable logistics is also gaining momentum, with growing incentives for the use of biofuels such as ethanol, biodiesel, and Sustainable Aviation Fuel (SAF). These initiatives not only reduce the carbon footprint of transportation but also increase Brazil's attractiveness to investors committed to ESG principles.

Energy and Energy Transition: A Clean and Reliable Matrix

- With more than 80% of its electricity generated from renewable sources, Brazil boasts one of the cleanest energy matrices in the world. The country leads Latin America in installed capacity for solar and onshore wind power, while also expanding its offshore wind potential. Complementing this renewable base, pre-salt natural gas provides supply stability.
- Modern legal frameworks and a business environment conducive to long-term partnerships are propelling the continued growth of renewable energy in Brazil. Transmission infrastructure and energy storage technologies, including batteries and green hydrogen, are emerging as strategic areas for expansion.
- Sectors such as agribusiness, forestry, and energy can monetize carbon credits and green certifications, opening the door to new business models focused on sustainability, traceability, and international compliance.



Meet our insights team



Alberto Weyland Vieira

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Alberto has extensive experience in corporate law, mergers & acquisitions, and contracts, and has been a member of Vieira Rezende since 2000. He has represented numerous domestic and international clients in acquisitions, cross-border transactions, joint venture formations, and corporate restructurings.



Helena Guimarães

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Partner, Corporate/M&A

Helena has extensive experience in merger and acquisition operations and corporate affairs involving banks, investment funds and corporate groups, both domestic and foreign.



Paulo Vieira

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Founding Partner

Paulo is recognized for his ability as a negotiator and strategist in corporate buy and sell operations. He participated in several pioneering operations in his area. He also acts as mediator and arbitrator, having great knowledge of business activity.



Pedro Hermeto

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Partner & CEO

Pedro Hermeto currently serves as Vieira Rezende's Managing Partner (CEO). He has been part of Vieira Rezende's team since its foundation, and has long experience in civil and corporate matters, with emphasis on mergers and acquisitions, negotiations, contracts and administrative proceedings.



Rafael Amorim

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Partner, Tax & Customs

Rafael leads the Tax Law team in São Paulo and is experienced in a range of tax issues, including tax advice, tax planning and highly complex issues. He has an excellent reputation among clients, who often highlight his knowledge, assertiveness and ability to solve complex issues.



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