

Issue
No. 138

COMPETIMEX²⁵ years
Business ● Intelligence



The Supreme Court and
the Emerging Corporate
Risk Environment

COMPETIMEX^{TRA}
Business Intelligence
for Your Enterprise

April, 2026

Welcome

We are a firm **with over 25 years of experience**, collaborating closely with our clients and offering them **Business Intelligence solutions** in the realms of **Business Consultancy, Administration and Accounting, Legal, Human Capital, Technology, and Process Improvement.**

We are convinced that **education, experience, commitment, and innovation** are the foundation for delivering successful solutions for your business.

At **COMPETIMEX**, we understand your needs and **make your goals our own**, ensuring a solid platform for your **operational efficiency, profitability, and competitiveness.**

Our Services



**Administrative,
Accounting
& Tax**



Legal



**Human
Capital**



**Information
Technology**



**Process
Improvement**

If you wish to know more about our services or have any inquiries regarding our company, please contact us via email at info@competimex.com. We are also available through **+52 (55) 5616 7283 ext. 101.**

Administrative,
Accounting
& Tax

Legal

Human Capital

Information
Technology

Process
Improvement



The Supreme Court and the Emerging Corporate Risk Environment

Issue No. 138. April, 2026

- The Judicial Reform is reshaping the business landscape by prioritizing public interest over private investment, increasing liquidity and cost pressures for SMEs.
- Key court rulings are placing additional strain on SMEs, threatening both operational and financial viability. This compresses margins and complicates strategic planning.
- The net effect is a loss of legal certainty, which discourages investment and weakens competitiveness.

The 2024 Judicial Reform, which among its most consequential measures completely reshaped the Supreme Court, is creating uncertainty for SMEs. Early rulings appear to favor the State, undermining business confidence while increasing risk, complicating planning, and slowing investment.

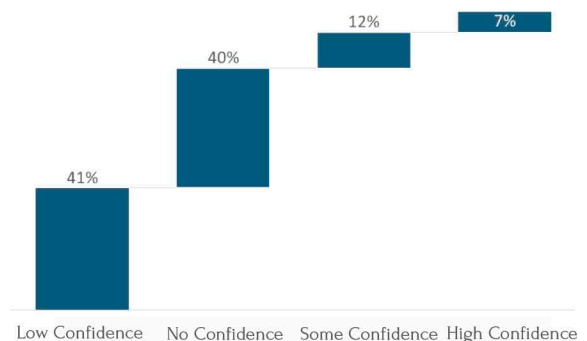
The Perspective

The 2024 judicial reform did more than change the way judges are elected; it reshaped the rules of Mexico’s business environment. With the new composition of the Supreme Court of Justice of the Nation (SCJN), in place since late 2025, **rulings issued in the first months of 2026 are redefining the relationship between the State and the private sector.**

For executives — especially those leading SMEs, which represent more than 99% of Mexico’s business base — this shift is both material and far-reaching. **It brings greater State control over strategic sectors and stronger oversight capacity,** but also increases legal uncertainty, operating costs, and the risk of abrupt decisions that can directly affect liquidity.

Business perception confirms this concern. A survey by Vestiga Consultores from April 2026 shows that 81% of executives have little or no confidence in the SCJN, while 55% are already considering alternative dispute resolution mechanisms, such as arbitration, instead of relying on the courts. In this context, **understanding the new judicial criteria is no longer merely a legal matter; it is a business imperative.**

How much confidence does the new Supreme Court inspire in your company? (% of responses)



Source: Competimex, S.C. based on data from Vestiga Consultores’ 2026 Business Perceptions Monitor.

A Fundamental Shift in the Rules of the Game

The 2025 election of Supreme Court justices and judges did more than renew the judiciary's composition; **it also reshaped its criteria. Recent rulings suggest a clear trend: greater weight given to public interest, the role of the State, and tax collection;** over traditional approaches focused on protecting private investment.

For companies, this represents a new paradigm: legal certainty can no longer be assumed as a stable feature of the business environment. Institutional risk — once relatively predictable — has become a key variable in decision-making.

In practice, the legal environment is no longer a fixed framework; it has become a shifting factor that can directly affect day-to-day operations and, **most importantly, strategic planning.**

The Decisions and Their Impact on SMEs

Recent rulings point clearly in the same direction: strengthening the State's ability to intervene, oversee, and sanction. For SMEs, **this translates into direct pressure on liquidity, costs, and operational continuity.**

The most critical case is the validation of administrative bank account freezes by the Financial

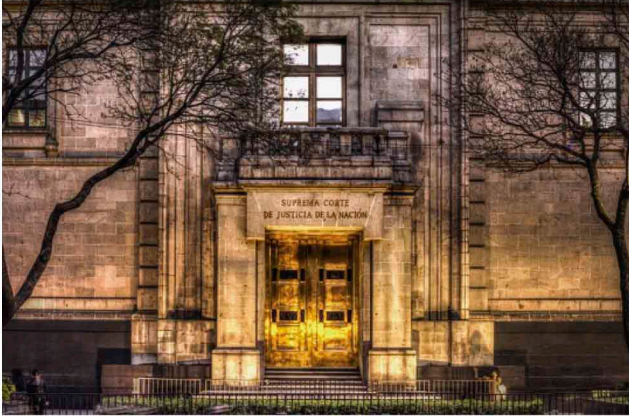
Intelligence Unit, without a prior court order. This measure, based on Article 116 Bis 2 of the Credit Institutions Law, is intended to combat crimes such as money laundering and terrorist financing.

In practice, this means that a company could lose access to its funds overnight. For an SME, this is not merely a legal issue; it is a survival risk. Payroll, supplier payments, and credit obligations can come to an immediate halt. **It is also important to note that, under recent reforms to amparo legislation, legal defense may become slow and costly, even when valid arguments exist.**

At the same time, the Supreme Court's confirmation of tax assessments reinforces the position of the tax authority. Litigation is no longer a reliable strategy to reduce tax burdens; increasingly, rulings are favoring revenue collection. **This reduces the financial margin available for reinvestment or growth.**

This is compounded by tighter environmental regulation. The Court upheld fines for pollutant discharges even without direct measurement, allowing the use of estimates. For sectors such as manufacturing, agribusiness, and chemicals, this creates additional costs and a greater need to invest in compliance, regardless of company size.

Taken together, these rulings share a common denominator: **they increase the cost of doing business and reduce companies' room to maneuver.**



Legal Uncertainty Means Less Room to Maneuver

Beyond each individual ruling, the cumulative effect is what truly matters. **Business sentiment points to a deterioration in confidence and predictability within the judicial system.**

The referenced survey indicates that 65% of executives do not perceive any improvement in the administration of justice, while a significant share believes it has worsened. This is already changing corporate behavior: more companies are turning to arbitration or mediation, and many investment decisions are being postponed or reassessed.

SMEs are the most exposed, particularly given their reliance on steady cash flows and their limited capacity to sustain legal defense. At the same time, foreign companies may begin to reassess their exposure in sectors such as mining, energy, and export manufacturing, particularly amid unresolved

issues such as the potential double taxation of VAT under IMMEX structures.

From a business perspective, the net outcome is negative in terms of legal certainty and competitiveness. While some rulings may strengthen important areas such as reducing tax evasion or improving environmental compliance, **the immediate economic cost is greater pressure on companies and weaker investment momentum.**

At Competimex, S.C., we bring more than 25 years of experience supporting companies in administrative and financial management. Our approach integrates labor-impact analysis, cost-structure redesign, and proper accounting and tax alignment, enabling organizations to adapt to regulatory changes in an orderly, efficient, and sustainable manner.

COMPETIMEX ²⁵years
Business ● Intelligence

*Copyright © Competimex, S.C. April, 2026
All rights reserved*

inXf
www.competimex.com
info@competimex.com
Office: +52 (55) 5616 7283