

FLASH LEGAL # 001195

OBLIGATIONS TO BE FULFILLED IN AUGUST 2026

Dear Clients and Friends:

Below you will find an overview of the main tax, corporate and labor obligations that must be fulfilled in August 2026:

Tax Obligations:

- Recurring Obligations:
 - During August 2026, the following periodic obligations must be fulfilled:
 - Monthly value added tax return for July 2026;
 - Withholding Tax Return for July 2026;
 - Special Excise Tax Return (if applicable) for July;
 - Outgoing Foreign Exchange Tax Return for July 2026;
 - Simplified Transaction Annex (*ATS – Anexo de Transacciones Simplificado*) of July 2026;
 - Financial Transactions and Operations Report Annex, (*ROTEF - Reporte de Operaciones y Transacciones Económicas Financieras*) (if applicable) for July 2026.
 - Advance payment on undistributed profits: companies that, by July 31, 2026, have not distributed or capitalized the accumulated profits from prior fiscal years must make the advance payment either in a single installment, in August, using code “1077 PAGO A CUENTA SOBRE UTILIDADES NO DISTRIBUIDAS” (*1077 Advance Payment on Undistributed Profits*); or in three installments, in August, September, and October, using code “1078 PAGO A CUENTA SOBRE UTILIDADES NO DISTRIBUIDAS CUOTAS” (*1078 ADVANCE PAYMENT ON UNDISTRIBUTED PROFITS - INSTALLMENTS*).

Corporate Obligations:

- Notification of Appointment of the Compliance Officer to the Superintendence of Companies, Securities and Insurance (hereinafter "SCVS"):
 - We remind you that companies operating in sectors established by the Organic Law on the Prevention, Detection, and Eradication of Money Laundering, and therefore required to appoint a Compliance Officer, must register such officer through the SCVS online portal.

Labor Obligations:

- Payment of the Fourteenth Salary for the Highlands and Amazon regions:
 - By August 15, payment of the fourteenth salary must be made to all employees in the Highlands and Amazon regions who have requested to receive this benefit on a cumulative basis.
 - This remuneration corresponds to one unified basic salary (US \$482,00 for 2026).
- Payment of Contributions to the Ecuadorian Social Security Institute (*Instituto Ecuatoriano de Seguridad Social - IESS*):
 - Contributions corresponding to July 2026 are due by August 15, 2026.
- Registration of the Fourteenth Salary Report:
 - The report on the payment of the fourteenth salary for the Highlands and Amazon regions must be registered according to the schedule established by the Ministry of Labor, as follows:

Ninth Digit of RUC	Payment Date	Registration Date
1, 2, 3, 4, 5	By August 15, 2026	From August 20 to September 20

Obligations to other Regulatory Authorities:

- Financial And Economic Analysis Unit (*Unidad de Análisis Financiero y Económico - UAFE*):
 - The companies' compliance officer must submit monthly reports and reports concerning unusual, unjustified, or suspicious transactions, irrespective of the amount of the transaction.
 - Companies that currently have a Manual for the Prevention of Money Laundering and the Financing of Crimes must update and approve it through a shareholders' meeting and register it. This does not preclude the regulatory body from requesting it at any time for review and oversight.
- Municipality of the Metropolitan District of Quito and Other Municipalities:
 - The Urban Real Property Tax shall incur a late payment surcharge of 10% for payments made between July 1 and December 31, 2026.

We hope that you find this general information helpful. Please note that it is not intended to constitute legal advice. Should you have any specific inquiries, we would be pleased to provide further assistance

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