



January 13, 2017
Circular N° SBP-DPC-FACT-0006-2017

General Manager

Subject: Audited Financial Statements and Interim
Financial Statements. Circular N° SBP-DPC-
FACT-0183-2015 and Circular N° SBP-DPC-
FACT-0095-2016

Dear General Manager:

Based on the provisions of Paragraph 4, Article 20 of Law 23 and Circulars SBP-DPC-FINAN-0183-2015 and SBP-DPC-FINAN-0095-2016 we wish to advise you of the following:

1. The Audited Financial Statements must be submitted to the Superintendency of Banks of Panama no later than April 30 of each year. These statements must be submitted in PDF format via email to soporte@superbancos.gob.pa.

The submittal of the interim quarterly financial statements is suspended and is replaced by the submittal of the interim semiannual financial statements. The submittal of the interim semiannual financial statements will commence on September 1, 2017.

2. The interim semiannual financial information must be submitted to the Superintendency of Banks of Panama 45 business days after the semester closes. The interim financial information must be included in Excel form 184 and must be submitted in PDF format via email to soporte@superbancos.gob.pa.

We would appreciate your providing the necessary instructions to your staff for compliance with the provisions of this circular.

Best regards,

Gustavo A. Villa
Acting Superintendent

RR/mddec.

Remarks: We will not accept the Audited Financial Statements or the Interim Semiannual Financial Statements in hard copy. These must be submitted digitally.