

September 20, 2024
SBP-DR-CIRCULAR-2024-0053

Mr./Ms.
General Manager

Subject: Update to the Structure of the Report (Átomo) for
Banking Shareholding Companies (AT13)

Dear Sir/Madam,

Concerning the Report (Átomo) for Banking Shareholding Companies (AT13), which aims to provide timely information regarding Banking Shareholding Companies.

In this regard, we would like to inform you that this Superintendency has deemed it appropriate to update the structure of (AT13) so that it matches the structure used in the Subsidiaries Table (BAN21), as established in Circular SBP-DR-0313-2020 dated October 28, 2020.

Below, we detail the updates made to the structure of (AT13) for your reference:

Area	Description	Format	Observation
(3) Cod_subsiary	Refers to the code of the Subsidiary of the Holding Company or to Exclusions	Text of 4-characters	Codes of the Parent Company's subsidiaries are required to comply with the 4-character format. Sub Total Subsidiaries must be entered as "9997". Exclusions must be entered as "9998" Consolidated must be entered as "9999"
(4) Subsidiary Name	Refers to the name of the Subsidiary of the Holding Company	Text of 30-characters	Correct and complete name of the Subsidiary of the Holding Company. For the records corresponding to Subtotal Subsidiaries "9997", Exclusions "9998" and Consolidated "9999" you must enter "NA"

Considering the above, we enclosed the new structure of (AT13) with the modifications mentioned.

As a result of the improvements made to the data structure, the use of the following auxiliary tables will no longer be necessary: "Consolidating Companies" (SB64) and "Consolidated Accounts" (SB66), since the coding of each consolidating company will now be established by the Holding Company, and the account plan used will be the one contained in the Consolidated Accounts Table (SB91).

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Official document signed with a Qualified Electronic Signature through the Superintendency of Banks of Panama's Document Transparency System – TRANSDOC, in accordance with Law 83, dated 9 July 2012, and Executive Decree, dated 11 May 2018. Please use the QR Code or of the following URL address to verify the authenticity of this document:
<https://sigob.superbancos.gob.pa/consulta?id=JhMZ6DXE8AhMmkAczBayUI02QtOMLdFTMdR%2Bd00pT3g%3D>

It is important to note that each subsidiary reported in the (BAN21) Table and in the (AT13) structure must maintain the same coding. When incorporating a new subsidiary, the Holding Company or the Bank, as applicable, will assign a new code, ensuring that the historical data for each reported subsidiary is preserved independently in our information system. Additionally, we request that the code assigned to subsidiaries that are no longer part of the banking group not be reused for other subsidiaries.

We also remind you of the provisions of Article 86 of the Banking Law, which requires each bank to maintain a descriptive list of the companies comprising the banking group, the bank shareholding company, and the non-banking affiliates with the Superintendency, and to notify any changes no later than five (5) business days after such changes occur.

The information requirements for (AT13) will continue to be submitted through the ITBANK system on a quarterly basis, within sixty (60) calendar days following the close of the corresponding quarter. The first report using the updated (AT13) structure must be submitted no later than May 30, 2025, with the information corresponding to the March 2025 quarter-end.

We will send a communication to the banking groups subject to the submission of (AT13) via the email address soporte@superbancos.gob.pa.

Any inquiries regarding the (AT13) update can be sent via email to soporte@superbancos.gob.pa.

We kindly request the General Manager instruct the relevant personnel to ensure compliance with this document.

Sincerely,

(signed)
Milton Ayón Wong
Superintendent

Enc. As referenced

ARV/ldc