

December 19, 2023  
Circular No. SBP-DR-LSN-0079-2023

General Manager

Subject: AML General Resolution for Other Financial Reporting Entities No. SBP-RG-PSO-R-2023-01443

Dear Sir/Madam,

Please be advised that the Superintendency of Banks of Panama has issued the AML General Resolution for Other Financial Reporting Entities No. SBP-RG-PSO-R-2023-01443, dated 14<sup>th</sup> December 2023, "Updating the AML reporting requirements for other financial reporting entities."

The resolution contains reporting requirements that other financial reporting entities must submit to the Superintendency, such as manuals, certificates, reports, among other requirements.

For your reference, please find below the main changes made in the cited Resolution:

Reference code	Description of the new reporting requirements or changes to information
OFAC List	The Certificate Review Format was updated.
EFS	The Interim Financial Statements structure was updated.
IG	New reporting requirement: Entities General Data.
EAJ	New reporting requirement: Share and Board of Directors structure.
IO	The Operational Information structure was updated.
IFR	The Risk Factors Identification structure was updated.

This resolution shall become effective from its enactment and will revoke AML General Resolution for Other Financial Reporting Entities No. SBP-RG-PSO-0001-2022, dated 25<sup>th</sup> March 2022.

Please find attached a copy of the resolution, available on our website [www.superbancos.gob.pa](http://www.superbancos.gob.pa), under the Regulatory Framework node.

*"Solidez y confianza: garantes de los derechos de los consumidores bancarios"*

We request that you provide the necessary instructions to your staff for compliance with the provisions herein.

Best regards,

*Digitally signed by [S]*  
*NAME CASTILLO CHANG,*  
*AMAURI ARIEL – ID 8-238-386*  
*Date: 2023.12.21 12:42:39 - 05'00'*  
Amauri A. Castillo  
Superintendent

Enc.: A/s

ARV/ldc