



August 8, 2016  
Circular N° SBP-DPC-FACT-0095-2016

General Manager

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

Dear General Manager:

Based on the provisions of Paragraph 4, Article 20 of Law 23 and Circular SBP-DPC-FACT-0183-2015 we would like to advise you on 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](mailto:soporte@superbancos.gob.pa).
2. The interim quarterly financial information must be submitted to the Superintendency of Banks of Panama 45 business days after the quarter closes. The interim financial information must be included in Excel form 183 and must be submitted in PDF format via email to [soporte@superbancos.gob.pa](mailto: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,

Ricardo G. Fernandez D.  
Superintendent

RR/mddec.