



BANGKO SENTRAL NG PILIPINAS

OFFICE OF THE DEPUTY GOVERNOR | FINANCIAL SUPERVISION SECTOR

CIRCULAR LETTER NO. CL-2026-021

To : **All Non-Bank Financial Institutions with Quasi-Banking (NBQB) Function and/or Trust Authority and Trust Corporations (TC)**

Subject : **Publication/Posting of Statement of Condition and/or Consolidated Statement of Condition, and Balance Sheet**

As provided under Section 61 of Republic Act No. 8791, a call is hereby made for the publication/posting by your institution of its Statement of Condition (Head Office, branches and other offices) (SOC) side-by-side with its Consolidated SOC (parent institution and its subsidiaries and affiliates), or Balance Sheet (BS), as applicable, as of **31 March 2026**.¹

The SOC and/or Consolidated SOC, or BS, as applicable, shall be published in a newspaper of general circulation in the city/province where the principal office is located, within twenty (20) working days from the date of this Circular Letter. If no such newspaper is available in the said locality, the publication shall be made in a newspaper of general circulation published in Metro Manila or in the nearest city or province.

The original and a copy of the SOC and/or Consolidated SOC, or BS, as applicable, shall be scanned and submitted in pdf format within twenty (20) working days from the date of this Circular Letter. In addition, copies of SOC and/or Consolidated SOC, or BS, as applicable, and as published, along with the publisher's certificate shall also be scanned and submitted in pdf format within five (5) working days from the date of publication to the following email addresses:²

BSFI Type	Email Address
NBQB and/or Trust Authority	fssmail@bsp.gov.ph
TC	sdctc-pbs@bsp.gov.ph

Digitally signed by
Judith E. Sungsaï
Date: 2026.04.21
17:01:12 +08'00'

JUDITH E. SUNGSAI
Sector-In-Charge

21 April 2026

¹ In accordance with Sections 172-Q, 144-N and 183-T of the Manual of Regulations for Non-Bank Financial Institutions (MORNBI) as applicable for NBQB function and/or trust authority, and trust corporations.

² In accordance with Memorandum Nos. M-2017-027 dated 11 September 2017 and M-2024-044 dated 20 December 2024.