

CIRCULAR LETTER

Intended to

ALL COMMERCIAL BANKS

IN INDONESIA

Concerning : Third Amendment on Bank Indonesia Circular Letter Number 3/30/DPNP dated 14th December 2001 concerning Published Quarterly and Monthly Financial Statement of Commercial Banks and Specific Reports which are Sent to Bank Indonesia.

Inline with Bank Indonesia Regulation Number 3/22/PBI/2001 dated 13th December 2001 about Transparency of Bank Financial Condition (Official Gazette of Republic of Indonesia Year 2001 Number 150, Addition to Official Gazette of Republic of Indonesia Year 2001 Number 4159) as well as within the framework of synchronisation of Bank Indonesia provisions on applicable accounting standards in Indonesia that has been aligned with International Financial Reporting Standards (IFRS), the amendment on Bank Indonesia Circular Letter Number 3/30/DPNP dated 14th December 2001 concerning Published Quarterly and Monthly Financial Statement of Commercial Banks and Specific Reports which are Sent to Bank Indonesia as amended several times, the last time by Bank Indonesia Circular Letter Number 12/11/DPNP dated 31st March 2010, as follows:

1. All appendices of Bank Indonesia Circular Letter Number 3/30/DPNP dated 14th December 2001 concerning Publication of Quarterly and Monthly Financial Statement of Commercial Banks and Certain Reports which are Sent to Bank Indonesia as amended several times, the last time by Bank Indonesia Circular Letter Number 12/11/DPNP dated 31st March 2010 are amended into as referred to in Appendix 1, Appendix 1a, Appendix 2, Appendix 2a, Appendix 3, Appendix 3a, Appendix 4, Appendix 5, Appendix 5a, Appendix 6, Appendix 6a, Appendix 7, Appendix 8, Appendix 8a, Appendix 9, Appendix 9a, Appendix 10, Appendix 11, Appendix 12, Appendix 13, and Appendix 14, that are integral parts from this Bank Indonesia

Circular Letter.

2. Provisions in point II.2 are amended as follows:

II.2 Coverage

a. Reports that are compulsory to be presented in Published Quarterly Financial Statement at least contain:

- 1) Financial Position/ Balance Sheet;
- 2) Comprehensive Income;
- 3) Commitment and Contingency;
- 4) Spot and Derivatives Transactions;
- 5) Earning Asset Quality and other Information;
- 6) Calculation of Minimum Capital Adequacy Requirement; and
- 7) Financial Ratios.

The report format as referred to at point II.2.a.1) until point II.2.a.7) each uses the format as referred to at Appendix 1, Appendix 2, Appendix 3, Appendix 4, Appendix 5, Appendix 6, and Appendix 7.

b. In preparing the Published Quarterly Financial Statement as referred to in letter a, Banks should base on:

- 1) Guidelines for Preparation of Financial Position/ Balance Sheet Statement;
- 2) Guidelines for Preparation of Comprehensive Income Statement;
- 3) Guidelines for Preparation of Report on Commitment and Contingency;
- 4) Guidelines for Preparation of Report on Spot and Derivatives Transactions;
- 5) Guidelines for Preparation of Report on Earning Asset Quality and Other Information;
- 6) Calculation of Capital Guidelines; and
- 7) Guidelines for Calculation of Financial Ratios.

The guidelines for preparation of reports as referred to at point II.2.b.1) until point II.2.b.7) each is as referred to at Appendix 8, Appendix 9, Appendix 10, Appendix 11, Appendix 12, Appendix 13, and Appendix 14.

The preparation of Publication of Financial Statement by using the format of report as referred to at point II.2.a is conducted from the report position of December 2011.

This Bank Indonesia Circular Letter comes into force on 16th December 2011.

So as to inform every person concerned, dictating the placement of this Circular Letter of Bank Indonesia in the Official Gazette of the Republic of Indonesia.

Thus for Your acknowledgement.

BANK INDONESIA,

WIMBOH SANTOSO

DIRECTOR OF BANKING
RESEARCH AND REGULATION,