

## Certificate of the Director on Transfer Pricing



Deputy General Manager  
Finance & Planning Division

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The Commissioner General of Inland Revenue  
Department of Inland Revenue,  
Colombo 2.

28th November 2017


Dear Sir,

### Certificate of the Director on Transfer Pricing

It is certified that the Bank of Ceylon has complied with the Transfer Pricing Regulations issued under Section 104 of the Inland Revenue Act No. 10 of 2006. The information pursuant to these Regulations is given in approved accountant certificate produced under Section 107 (2) (a) of the said Inland Revenue Act. I believe that the record of transactions entered into with associated undertaking during the period from 1 of January 2016 to 31 December 2016 are at arm's length, not prejudicial to the interests of the Bank and not carried out for profit shifting purposes.

Records and information of all transactions have been submitted to the approved accountant who reviewed the transfer pricing records and no adverse remarks have been made in the certificate done by the approved accountant.

Bank of Ceylon – Head Office  
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Place

  
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For and on behalf of the Board of Directors