

## Compliance Requirements Enforced by Colombo Stock Exchange

Compliance to the Listing Rules on contents of Annual Report, which were applicable to the Bank for the year ended 31 December 2017 enforced by the Colombo Stock Exchange, are summarised below:

Rule No.	Requirement	Period	Date Submitted
7.4 a (i)	The Interim Financial Statements prepared on quarterly basis, approved by the Board of Directors to be submitted to CSE within 45 days from respective quarter ends for the first three quarters and within two months at the end of 4th quarter.	Quarter 1 ended 31 March 2017	12 May 2017
		Quarter 2 ended 30 June 2017	14 August 2017
		Quarter 3 ended 30 September 2017	15 November 2017
		Quarter 4 ended 31 December 2017	28 February 2018

Rule No.	Requirement	Compliance
7.4 b (i)	Comply with LKAS 34 and disclose Group and Bank separately.	Complied with.
7.4 b (ii)	Disclose the additional notes and ratios as per Listing Rules.	Complied with.
7.4 b (iii)	Be signed by two Directors.	Complied with.
7.4 b (iv)	State whether the Financial Statements are audited or not.	Complied with.
7.5 a	Annual Report to be submitted to CSE within five months from the closure of financial year.	The Audited Financial Statements for the year ended 31 December 2017 was submitted on 29 March 2018. Annual Report for the year 2017 will be submitted before the deadline.

Rule No.	Disclosure Requirement	Reference/Comments	Page No.
7.6 (i)	Names of persons who during the financial year were Directors of the entity.	Annual Report of the Board of Directors on the State of Affairs of Bank of Ceylon	141
7.6 (ii)	Principal activities of the entity and its subsidiaries during the year and any changes therein.	Annual Report of the Board of Directors on the State of Affairs of Bank of Ceylon	139
		Notes to the Financial Statements	160
7.6 (iii)	The names and the number of shares held by the 20 largest holders of voting and non-voting shares and the percentage of such shares held.	Government of Sri Lanka is the sole shareholder of Bank of Ceylon.	364
7.6 (iv)	The public holding percentage.	Not applicable.	
7.6 (v)	A statement of each Director's holding and Chief Executive Officer's holding in shares of the entity at the beginning and end of each financial year.	Not applicable.	
7.6 (vi)	Information pertaining to material foreseeable risk factors of the entity.	Risk Management Report	80-92
7.6 (vii)	Details of material issues pertaining to employees and industrial relations of the entity.	No material issues occurred during the year under review.	
7.6 (viii)	Extents, locations, valuations and the number of buildings of the entity's land holdings and investment properties.	Notes 32 and 33 to the Financial Statements.	223-244
7.6 (ix)	Number of shares representing the entity's stated capital.	Note 48.1 to the Financial Statements.	265
7.6 (x)	A distribution schedule of the number of holders in each class of equity securities and percentage of their total holdings.	Supplementary Information.	364

Rule No.	Disclosure Requirement	Reference/Comments	Page No.
7.6 (xi)	Ratios and market price information:		
	1. Dividend per share, net assets value per share, interest rate of comparable Government Securities, Debt/equity ratio, interest cover and liquid asset ratio.	Notes 18.3 and 48.2 to the Financial Statements. Supplementary Information	184,265 363
	2. Market information on listed debentures.	Note 47 to the Financial Statements. Supplementary Information	263-264 364-365
	3. Any changes in credit rating.	Awards	107
7.6 (xii)	Significant changes in the entity's or its subsidiaries' fixed assets and the market value of the land, if the value differs substantially from the book value.	Note 33 to the Financial Statements.	224-244
7.6 (xiii)	During the year the entity has raised funds either through a public issue, rights issue and private placement.	Notes 43, 47 and 48 to the Financial Statements.	251-252 263-265
7.6 (xiv)	Information in respect of each employee share ownership or stock option scheme.	Not applicable.	
7.6 (xv)	Disclosures pertaining to Corporate Governance practices in terms of Rules 7.10.3, 7.10.5 (c) and 7.10.6 (c) of Section 7 of the Rules.	Exempted under Section 7.10 of Listing Rules since the Bank complies with direction laid down in the Banking Act Direction No. 11 of 2007 on Corporate Governance.	
7.6 (xvi)	Related party transactions exceeding 10% of the equity or 5% of the total assets of the entity as per Audited Financial Statements, whichever is lower.	Supplementary Information	367