

Scotiabank (Hong Kong) Limited				
Capital disclosures for the year ended October 31, 2014				
Reconciliation of all capital components to audited financial statements				
		Balance sheet as in published financial statements		Cross reference to capital disclosures template
		HKD	HKD	HKD
Assets				
Cash and balances with banks			88,701,103	
Loans and advances			24,431,955,439	
<i>of which:</i>	<i>Gross loans and advances</i>	24,494,808,435		
	Collective impairment allowance	(62,852,996)		(5)
Available-for-sale financial assets			3,104,359,819	
Deferred tax assets			10,374,770	
<i>of which:</i>	<i>arising from collective impairment allowance</i>	10,370,744		(4)
	<i>arising from revaluation of available-for-sale securities</i>	4,026		
Other assets			23,470,345	
Total Assets			27,658,861,476	
Equity and liabilities				
Deposits and balances from banks			22,422,946,301	
Current taxation			65,636,269	
Other liabilities			567,361,549	
Total liabilities			23,055,944,119	
Equity				
Share Capital			2,796,181,175	(1)
Reserves			1,806,736,182	
<i>of which:</i>	<i>Retained earnings</i>	1,806,756,566		(2)
	<i>Fair value reserve on available-for-sale securities</i>	(24,410)		(3)
	<i>Deferred tax arising from revaluation of available-for-sale securities</i>	4,026		
Total equity			4,602,917,357	
Total equity and liabilities			27,658,861,476	