

<b>Scotiabank (Hong Kong) Limited</b>				
<b>Capital disclosures for the period ended April 30, 2016</b>				
<b>Reconciliation of all capital components to unaudited financial statements</b>				
		Balance sheet as in published financial statements		Cross reference to capital disclosures template
		HKD'000	HKD'000	
<b>Assets</b>				
	Cash and balances with banks		513,780	
	Loans and advances		24,338,440	
	<i>of which: Gross loans and advances</i>	24,375,787		
	Collective impairment allowance	(37,347)		(5)
	Available-for-sale financial assets		2,694,164	
	Deferred tax assets		6,151	
	<i>of which: arising from collective impairment allowance</i>	6,162		(4)
	<i>arising from revaluation of available-for-sale securities</i>	(11)		
	Other assets		25,206	
	<b>Total Assets</b>		<b>27,577,741</b>	
<b>Equity and liabilities</b>				
	Deposits and balances from banks		22,441,306	
	Current taxation		30,666	
	Other liabilities		17,524	
	<b>Total liabilities</b>		<b>22,489,496</b>	
<b>Equity</b>				
	Share Capital		2,796,181	(1)
	Reserves		2,292,064	
	<i>of which: Retained earnings</i>	2,292,006		(2)
	<i>Fair value reserve on available-for-sale securities</i>	69		(3)
	<i>Deferred tax arising from revaluation of available-for-sale securities</i>	(11)		
	<b>Total equity</b>		<b>5,088,245</b>	
	<b>Total equity and liabilities</b>		<b>27,577,741</b>	