

<b>Scotiabank (Hong Kong) Limited</b>				
<b>Capital disclosures for the year ended October 31, 2013</b>				
<b>Reconciliation of all capital components to audited financial statements</b>				
		Balance sheet as in published financial statements		Cross reference to capital disclosures template
		HKD	HKD	HKD
<b>Assets</b>				
Cash and balances with banks			103,259,102	
Loans and advances			21,623,300,345	
<i>of which: Gross loans and advances</i>		21,681,773,246		
<i>Collective impairment allowance</i>		(58,472,901)		(5)
Available-for-sale financial assets			2,892,092,934	
Deferred tax assets			9,694,565	
<i>of which: arising from collective impairment allowance</i>		9,595,348		(4)
<i>arising from revaluation of available-for-sale securities</i>		99,217		
Other assets			29,226,997	
<b>Total Assets</b>			<b>24,657,573,943</b>	
<b>Equity and liabilities</b>				
Deposits and balances from banks			21,044,019,808	
Current taxation			72,300,132	
Other liabilities			16,642,030	
<b>Total liabilities</b>			<b>21,132,961,970</b>	
<b>Equity</b>				
Share Capital			2,021,181,175	(1)
Reserves			1,503,430,798	
<i>of which: Retained earnings</i>		1,503,390,034		(2)
<i>Fair value reserve on available-for-sale securities</i>		(58,453)		(3)
<i>Deferred tax arising from revaluation of available-for-sale securities</i>		99,217		
<b>Total equity</b>			<b>3,524,611,973</b>	
<b>Total equity and liabilities</b>			<b>24,657,573,943</b>	