

## **To the board of Directors of Ocean Park Corporation**

We have been engaged by the Directors of Ocean Park Corporation ("Ocean Park") to perform a limited assurance engagement in relation to the subject matter defined as the Animal Collection for Vital Statistics data reported in Ocean Park's Annual Report ([the "Annual Report"](#)) for the period from 1 July 2014 to 30 June 2015 on page 41 (the "Subject Matter").

## **Reporting criteria**

The Subject Matter is presented in accordance with the Reporting Principles set out on Ocean Park's webpage ([the "Reporting Principles"](#))

## **Responsibilities**

### *Deloitte Touche Tohmatsu*

It is our responsibility to express a conclusion on the Subject Matter based on our work performed and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility or accept liability to any other person for the contents of this report.

### *Ocean Park*

The Directors are responsible for the preparation and presentation of the Subject Matter in accordance with the Reporting Principles. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter, applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

## **Reporting framework**

We conducted our work in accordance with the Hong Kong Standard on Assurance Engagements 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (the "Standard"). The Standard requires that we comply with ethical requirements, and plan and perform the assurance engagement to obtain limited assurance as to whether any matters have come to our attention that cause us to believe that the Subject Matter does not comply in all material respects with the Reporting Principles.

## **Objectives**

The overall objectives of our procedures were to assess:

- Whether the Subject Matter was prepared, in all material respects, in accordance with the Reporting Principles;
- The consistency of the information presented with the findings of our work.

## **Procedures performed**

Our work comprised the following limited procedures:

- Interviews with relevant Ocean Park management and personnel involved in providing information for inclusion in the Annual Report in relation to the Subject Matter;
- Sample testing of documentary evidence relating to the Subject Matter; and
- Assessment of the relevant sections of the Annual Report relating to the Subject Matter, in order to verify their consistency with the findings of our work.

## **Conclusion**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that caused us to believe that: 1) the Subject Matter included on page 41 of the Annual Report has not been prepared, in all material respects, in accordance with the Reporting Principles, and 2) that relevant sections in the Annual Report relating to the Subject Matter are not consistent with the findings of our work.

Hong Kong  
24 September 2014