

Assurance Report on Vital Statistics

To the board of Directors of Ocean Park Corporation

We were engaged by the Board of Directors of Ocean Park Corporation to report on the Animal Collection data for the period from 1 July 2015 to 30 June 2016 (the “Data”) that is included in the Vital Statistics information reported in Ocean Park Corporation’s annual report for the year ended 30 June 2016 (the “[Annual Report](#)”) on page 43, in the form of an independent limited assurance conclusion and based on our work performed and evidence obtained, nothing has come to our attention that causes us to believe that (i) the Data included on page 43 of the Annual Report is not properly prepared, in all material respects, in accordance with the reporting principles as set out on Ocean Park Corporation’s webpage (the “[Reporting Principles](#)”), and (ii) that relevant sections in the Annual Report relating to the Data are not consistent with the findings of our work.

Ocean Park Corporation’s Responsibilities

The management of Ocean Park Corporation is responsible for preparing the Data that is free from material misstatement in accordance with the Reporting Principles and for the information contained therein.

This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of the Data that is free from material misstatement, whether due to fraud or error. It also includes: selecting and applying policies; making judgments and estimates that are reasonable in the circumstances; and maintaining adequate records in relation to the Data.

The management of Ocean Park Corporation is also responsible for preventing and detecting fraud and for identifying and ensuring that Ocean Park Corporation complies with laws and regulations applicable to its activities.

Our Responsibilities

Our responsibility is to examine the Data prepared by Ocean Park Corporation and to report thereon in the form of an independent limited assurance conclusion based on the evidence obtained. This report is made solely to you, as a body, in accordance with terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of*

Historical Financial Information issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). That standard requires that we plan and perform our procedures to obtain a meaningful level of assurance about whether anything has come to our attention that causes us to believe that (i) the Data is not properly prepared, in all material respects, in accordance with the Reporting Principles; and (ii) that the relevant sections in the Annual Report relating to the Data are not consistent with the findings of our work as the basis for our limited assurance conclusion.

Our Independence and Quality Control

The firm applies Hong Kong Standard on Quality Control 1 issued by HKICPA and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the HKICPA for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our Procedures

The procedures selected depend on our understanding of the Data and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In obtaining an understanding of the Data and other engagement circumstances, we have considered the process used to prepare the Data in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of Ocean Park Corporation’s process or internal control over the preparation and presentation of the Data.

Our engagement also included: assessing the appropriateness of the Data, the suitability of the Reporting Principles used by Ocean Park Corporation in preparing the Data in the circumstances of the engagement, evaluating the appropriateness of the methods, policies and procedures, and models used in the preparation of the Data and the reasonableness of estimates made by Ocean Park Corporation.

Our work also comprised the following procedures:

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

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Criteria

The Data is presented in accordance with the Reporting Principles set out on Ocean Park's webpage.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that (i) the Data included on page 43 of the Annual Report is not properly prepared, in all material respects, based on the Reporting Principles; and (ii) that relevant sections in the Annual Report relating to the Data are not consistent with the findings of our work.

KPMG

Certified Public Accountants

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28 September 2016