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By Fax and By Post

19 August 2015

Hon Claudia Mo
Member of the Legislative Council
Room 809, Legislative Council Complex
1 Legislative Council Road, Central
Hong Kong
[Fax No.: 2715 8020]

Dear Hon Claudia Mo,

**Examining the Estimates of Expenditure for the Financial Year 2015-16
Question Serial Nos. R152-R155**

In response to your enquiry on the animals of the Ocean Park, upon consolidated the information provided by the Ocean Park Corporation, I am authorized to reply as follows –

- (a) Over the past five years, the Ocean Park recorded a total of 51 births, 67 other acquisitions, 35 deaths and 9 other dispositions among the collection of marine and terrestrial mammals, all of which were managed pursuant to the Park's acquisition policy (<http://www.oceanpark.com.hk/html/en/footer/corporate-policy/animal-acquisition.html>) and disposition policy.

The Ocean Park's reporting policy of animal statistics strictly complies with the reporting requirements stipulated by the Government, as well as international standards established by the Convention on International Trade of Endangered Species. As part of the Ocean Park's ongoing efforts to enhance the reporting practices and transparency to the public, the Park has commenced to report animal acquisitions, dispositions, births and mortality data in its annual reports since 2010, and further strengthened the public assurance of the data reported with third-party audits in 2012. Extracts of the Animal Vital Statistics from the Ocean Park annual reports of 2010/11 to



2013/14 are at Appendix.

- (b) As at 30 April 2015, about 9 000 animals from over 130 different species were residing in 14 animal exhibits or facilities at the Ocean Park.
- (c) During the past five years, the deaths of two red squirrels and 267 fish were recorded during the quarantine period, and the incidents were announced on the Ocean Park's website. No animal deaths were recorded prior to their arrival or during artificial breeding in the same period.
- (d) All dolphins arriving at the Ocean Park after 1997 were born in facilities under human care. A total of 21 Indo-Pacific bottlenose dolphins are currently residing at the Ocean Park, of which 14 (67%) were born under human care (two in South Africa, one in Indonesia and 11 in Hong Kong). Of the remaining seven dolphins, one came from Taiwan and six came from Indonesia before 1997. Information about the acquisition, disposition, births and mortality of dolphins can be found at Appendix. The Annual Survivor Rate (ASR) for the Indo-Pacific bottlenose dolphins at Ocean Park increased significantly in the past ten years due to the improvements in husbandry and veterinary practices.

With regards to the disposal of dolphin carcasses, all carcasses are collected by a Government registered biological waste contractor and disposed of in landfills. Some tissue and blood samples are kept by the Ocean Park for research.

Yours sincerely,



(Ms Emily Mo)

for Secretary for Commerce and Economic Development

c.c.

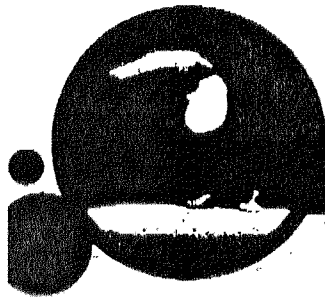
Clerk to the Finance Committee of the LegCo (Attn: Mr Daniel Sin)
(Fax no.: 2869 6794)

Appendix

Animal Vital Statistics Extracted from the Annual Reports of Ocean Park Corporation
(2010/11 to 2013/14)

i. Annual Report 2010/11

Appendix - Vital Statistics
 附錄 - 動物統計數字



Changes in Ocean Park's Animal Collection from 1 July 2010 to 30 June 2011
 海洋公園動物統計 (二零一零年七月一日至二零一一年六月三十日)

	Marine Mammal 海洋哺乳類	Terrestrial Mammal 陸上哺乳類	Bird 鳥類	Reptile 爬蟲類	Amphibian 兩棲類	Fish 魚類
Births⁽¹⁾ 出生 ⁽¹⁾	2	2	3	-	-	6
Other Acquisitions⁽²⁾ 其他引入 ⁽²⁾	-	15	279	18	29	5,554
Mortalities⁽³⁾ 死亡 ⁽³⁾	1	2	30	4	-	572
Other Dispositions⁽⁴⁾ 其他獲釋 ⁽⁴⁾	-	-	89	2	-	140
No. of Animals as at 30 June 2011 動物總數 (截至二零一一年六月三十日)	42	37	758	80	30	6,847

Notes:

- (1) In-park births included: one bottlenose dolphin, one California sea lion, a pair of red-handed tamarins, one gentoo penguin, two green-winged macaws and six black-spotted stingrays.
- (2) The Park acquires animals primarily through exchanges with other zoological parks and facilities, donations and purchases, etc. A large number of fish and significant number of birds were acquired this past year for exhibits inside the newly opened Grand Aquarium and Rainforest themed areas.
- (3) Mortalities were basically due to natural attrition, such as the pigeons and doves in the Main Aviary and different fishes. The exception was the loss of over 150 fishes, including milkfish and garden eels, provided by a pre-qualified supplier. Due to concerns about the quality of the stock, the supplier in question will not be used in the future.
- (4) Other dispositions include exchanges with other zoological facilities and releases to the wild.

備註:

- (1) 園內出生的動物包括一條寬吻海豚、一隻加州海獅、一對紅掌絨猴、一隻巴布亞企鵝、兩隻綠翅金剛鸚鵡及六條黑點刺魷。
- (2) 海洋公園主要動物與其他動物園或設施作交換、接受捐贈及購買等方式引入動物。去年公園利用這些途徑引入大量魚類及鳥類，在全新開幕的「海洋奇緣」及「熱帶雨林天地」主題區內展出。
- (3) 去年園內所有損失的動物均死於自然，例如鸚鵡及企鵝的餓和餓，還有魚。另外，部份經預審的供應商所提供之魚類與草蝦等，據報加過一百五十條魚死亡，包括牛奶魚和花園鰻等。因此，公園將不再選用有關問題的供應商。
- (4) 其他動物轉移包括將動物放歸野外及與其他動物園設施作交換。

ii. Annual Report 2011/12

Changes in Ocean Park's Animal Collection from 1 July 2011 to 30 June 2012 二零一一年七月一日至二零一二年六月三十日 海洋公園動物統計						
	Marine Mammal 海洋哺乳類	Terrestrial Mammal 陸上哺乳類	Bird 鳥類	Reptile 爬蟲類	Amphibian 兩棲類	Fish 魚類
No. of animals as at 1 July 2011 動物總數 (截至二零一一年七月一日)	42	37	958	80	30	6,667
Births ¹ 出生	2	4	20	31	0	1
Other Acquisitions ² 其他引入	11	12	18	7	32	5,934
Mortality ³ 死亡	1	4	42	31	8	1,217
Other Dispositions ⁴ 其他損耗	0	1	10	5	0	152
No. of animals as at 30 June 2012 動物總數 (截至二零一二年六月三十日)	54	48	944	82	54	11,233

Notes:

- In-park births included: two California sea lions, three red-handed tamarins, one pygmy marmoset, thirty anacondas, one yellow-footed tortoise, thirteen gentoo penguins, two rockhopper penguins, four green-winged macaws, one pied crow and one freshwater stingray.
- The Park acquires animals primarily through exchanges with other zoological parks and facilities, donations and purchases, etc. A large number of fish and significant number of marine mammals, terrestrial mammals, birds and amphibians were acquired this past year for exhibits inside the newly opened Grand Aquarium, Rainforest and Polar Adventure themed areas.
- Almost all of the animals lost over the past year were due to natural causes. Small-sized fishes such as goldfish, tetra, razorfish, milkfish, lucifer and cardinal fish were lost near the end of their natural lifespan of approximately 2-4 years. We also lost one California sea lion during surgical anaesthesia; four rodents due to old age; 42 birds due to old age (mostly aviary birds, such as pigeons, doves, sparrows and bulbuls); and 31 reptiles, including 27 anaconda snakelets, suspected to have succumbed to a viral infection in utero.
- Other dispositions include exchanges with other zoological facilities, releases to the wild, etc.

備註:

- 園內出生的動物包括兩隻加州海獅、三隻赤羆猴、一隻倭猴、三十條蟒蛇、一隻黃腳龜、十三隻國王企鵝、兩隻岩企鵝、四隻綠翅企鵝、一隻非洲白頸鴉及一條淡水魷。
- 海洋公園主要透過與其他動物設施進行交換、接受捐贈及購買等方式引入動物。去年公園利用這些途徑引入大量魚類、海洋哺乳類、陸上哺乳類、鳥類和兩棲類動物，在全新開幕的「海洋奇蹟」、「冰極天地」及「熱帶雨林天地」主題區內展出。
- 去年公園失去的動物絕大部分均屬自然死亡。以園內大部分魚類為例，金魚、胎鰻、剃刀魚、牛筋魚、加士威魚和其他熱帶魚的自然壽命平均只有約一至四年。另外，一隻加州海獅在手術前的麻醉過程中過世；四隻羅倫類動物因年紀大而辭世；四十二隻爬蟲，包括鸚鵡、白鴿、麻布、斯摩鳥亦因年老而辭世；而三十一隻爬蟲類，包括二十七條小蟒蛇，則懷疑因出生前受病毒感染而終。
- 其他動物損耗包括將動物放歸野外及與其他動物設施進行交換等。

iii. Annual Report 2012/13

Appendix 附錄

Animal Vital Statistics 動物統計數字

Changes in Ocean Park's Animal Collection
from 1 July 2012 to 30 June 2013

二零一二年七月一日至二零一三年六月三十日海洋公園動物統計



	54	48	944	82	54	11,233
No. of animals as at 1 July 2012 動物總數(截至二零一二年七月一日)						
Births ¹ 出生	4	8	12	5	19	69
Other Acquisitions ² 其他引入	5	0	587	2	0	320
Mortalities ³ 死亡	0	3	41	6	14	631
Other Dispositions ⁴ 其他損耗	2	0	283	0	0	252
No. of animals as at 30 June 2013 動物總數(截至二零一三年六月三十日)	61	53	1,169	83	59	10,748

Notes 備註:

- In-Park births included 2 Indo-Pacific bottlenose dolphins, 2 northern sea lions, 5 pygmy marmosets, 3 red-handed tamarins, 1 king penguin, 2 gentoo penguins, 9 pigeons, 5 yellow-foot tortoises, 19 frogs, 59 goldfish, 7 white-spotted bamboo sharks and 3 black-spotted stingrays.
- The Park's other acquisitions included 1 captive born Indo-Pacific bottlenose dolphin from a zoo in Northern Africa where it had been residing alone; 1 captive born walrus under a brooding loon; and 3 captive born spotted seals donated by an aquarium in China. Additionally, 537 birds were accessioned after all birds were caught and removed from the Tai Shue Wan aviary; 2 turtles were found within our ponds; 8 mudskippers were donated; 6 fishes were accessioned after a regular census; and 314 fishes were purchased during the year.
- Following the unexpected and tragic loss of our red ponds, Li Zi, grass and histological examination found a number of cardiac, thoracic and brain anomalies that were neither pathological nor traumatic in nature. Ultimately a definitive cause of death could not be determined. Other animal mortalities included 2 red-handed tamarins due to severe bacterial infection; 6 reptiles, including a juvenile anaconda, a Malayan box turtle, an Asian leaf turtle, a green tree python, a Centralian python and a veiled chameleon, from assorted bacterial, viral, and parasitic diseases; 14 amphibians, including 7 poison frogs, 2 red-eyed tree frogs, 2 waxy monkey tree frogs and 3 burmbloose toads, due to parasites, enteritis, hepatic disease, and a possible viral infection; 41 birds, including burmese shrikes of 10 small parrots due to Proventricular Dilatation Disease (PD), and 6 doves and doves due to disease and deformities; 1 macaw with thyroid disease and chronic obstructive pulmonary disease; 1 flamingo due to suspected severe metabolic derangements and 23 avary birds consisted of doves, pigeons, ducks and starlings due to end of their natural lifespan or various diseases. The majority of the fish lost over the past year were due to natural causes; small-sized fishes such as goldfish, tetra, zorsefin, milkfish, fusier and caranfish were lost near the end of their natural lifespan of approximately 7-4 years. During the year, the lost 10 bluefin tunas were lost mainly due to possible cardiovascular disease and trauma.
- Other dispositions included 2 northern sea lions under animal exchange; 241 birds donated to the Civic and Municipal Affairs Bureau of the Macau SAR and Leisure and Cultural Services Department, Hong Kong SAR; 41 birds due to the biannual stock adjustment; 1 bird that flew off; and 252 fishes due to the monthly stock adjustment.

"The data in the Animal Vital Statistics table for the year ended 30 June 2013 above has been verified by an independent third party, Deloitte Touche Tohmatsu, in accordance with Hong Kong Standard on Assurance Engagements 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" (HKSAE3000)" issued by the Hong Kong Institute of Certified Public Accountants, Deloitte Touche Tohmatsu's conclusion is as follows: "Based on our review procedures outlined in the detailed assurance statement, nothing has come to our attention that caused us to believe that: 1) the subject matter disclosed in the above Animal Vital Statistics table has not been prepared, in all material respects, in accordance with Ocean Park's stated 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."

Please refer to <http://www.oceanpark.com.hk/html/en/footer/corporate-information/assurance-report.html> for Deloitte Touche Tohmatsu's detailed assurance statement and conclusion under HKSAE3000.

- 園內出生的動物包括兩條印太太平洋瓶鼻海豚、兩隻北海獅、五隻狢猴、三隻赤掌猴、一隻國王企鵝、兩隻巴布亞企鵝、九隻國王、廿七隻企鵝、十九隻鸚鵡、五十九條金魚、七條狗、竹鼠以及三條黑斑土魷。
- 公園一共引入了五隻在園外環境下出生的動物，當中包括一條獨居於北冰水坑的印度太平洋瓶鼻海豚、一隻備以繁殖的河象、以及一隻由中國 園水放流回港的單海豹。公園亦接收了兩條由人捐贈的、野蠻內陸的動物，發現地加丁五百二十七隻虎。此外，還有兩隻被發現於小池苑的馬鯊和九條海狗。另外，於定期統計時，發現增加了六條狗，還有於本明放年購入的三百一十四條魚。
- 在小熊胡蝶不幸掛急後，給牠大體及組織化驗，發現其子的心臟、肺部及腦部的組織異常，小藍於病理或外傷因素，因此未能斷定牠的死因。其他於今年死亡的動物包括：兩隻方靈猴因嚴重細菌感染不治；六隻爬行動物，包括一條中幼鱷、一隻馬來樹蜥、一隻四脚蜥、一條蟒蛇、一條中帶地鼠及一隻高冠卷尾猴，因感染不同的細菌、真菌或寄生蟲而死亡；十四隻兩棲動物，包括七隻雲豹、兩隻紅眼樹蛙、兩隻白蟻子蟾、三隻大鼻蟾蜍、四隻雲生蛙、兩隻、肝臟炎或肺病而死亡。四十一隻鳥類，包括十隻鸚鵡、四隻藍背鵝而被安插安插死亡、六隻成年的因喉及腺體畸形而死亡、一隻金剛鸚鵡因呼吸系統及慢性阻滯性肺病而死亡、一隻紅鶴因呼吸系統代謝紊亂而死亡；另二十一隻雀鳥包括兩、兩、兩及兩隻因年老或不同原因而死亡。去年死亡的魚類大部份屬於自然死亡，當中小型魚類包括金魚、龍蝦、刀魚、牛鯊、鯊魚和旗魚因壽命一般為二至四年，牠們大多老死。園內所養的落後十條藍鯨魚因慢性心臟病而死亡，於去年四月間離世。
- 其他損失的動物包括兩隻動物交換的北海獅；捐贈予澳門特別行政區民政總署和香港特別行政區康樂及文化事務署的一百四十一隻企鵝；每年在放流前調整的卅一鳥雀、一隻飛離園地的雀鳥；以及於月作定期統計時減少了的二百五十二條魚。

以上數字2013年6月30日止年度之《動物統計數字》所包含之數據，已經由獨立第三方核實。關於核實詳情，根據香港會計師公會頒佈的 Hong Kong Standard on Assurance Engagements 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" (HKSAE3000)，予以核實。總之，關於核實詳情，請參閱如下：根據核實方於核實報告內所披露之審核程序，我們並無注意到任何會導致核實方對上述《動物統計數字》披露的主要事實之準確性、就所有相關數據及海洋公園透明之運作原則；2) 業務報告內涉及主要事項之相關資料與核實方的審核結果並不一致的情況。

請瀏覽 <http://www.oceanpark.com.hk/html/en/footer/corporate-information/assurance-report.html>，以了解核實。關於核實詳情，請參閱香港會計師公會頒佈的 HKSAE3000 之詳細報告和結論。

iv. Annual Report 2013/14

Appendix 附錄

Animal Vital Statistics 動物統計數字

Changes in Ocean Park's Animal Collection from 1 July 2013 to 30 June 2014

二零一三年七月一日至二零一四年六月三十日海洋公園動物統計

	Marine Mammal 海洋哺乳類	Terrestrial Mammal 陸上哺乳類	Bird 鳥類	Reptile 爬行動類	Amphibian 兩棲類	Fish 魚類
No. of Animals as at 1 July 2013 動物總數 (截至二零一三年七月一日)	61	53	1,169	83	59	10,752
Births¹ 出生	6	11	26	1	11	173
Other Acquisitions² 其他引入	0	8	0	0	0	1,622
Mortalities³ 死亡	1	8	77	15	17	989
Other Dispositions⁴ 其他離開安排	0	2	247	2	0	333
No. of Animals as at 30 June 2014 動物總數 (截至二零一四年六月三十日)	66	62	871	67	53	11,225
Mortality Period 死亡時段分類						
Within Quarantine 檢疫期內	0	0	0	0	0	231
Within 30 Days of Birth 出生後30天內	1	2	3	0	0	2
In Collection 展示期間	0	6	74	15	17	756
Total 總數	1	8	77	15	17	989

The Reporting Principles for the Animal Vital Statistics have been revised in fiscal year 2013/14 to include births and other acquisitions of animals in the statistics at the time these take place, rather than after a relevant quarantine period. The revision has been made in order to align the disclosure of all Animal Vital Statistics with the reporting requirements of the Agriculture, Fisheries and Conservation Department.

Due to the adoption of the revised Reporting Principles, the starting figure in the "Fish" category for fiscal year 2013/14 is higher than the ending figure reported for the same in fiscal year 2012/13. This relates to 4 goldfish which were held in quarantine at 30 June 2013 (and so not reported as acquisitions in fiscal year 2012/13). If the revised Reporting Principles had applied for fiscal year 2012/13, the 4 goldfish would have been recorded as acquisitions during that year.

NOTES:

- In-Park births included 2 Indo-Pacific bottlenose dolphins, 1 harbor seal, 3 spotted seals, 8 Arctic foxes, 2 pygmy marmosets, 1 southern two-toed sloth, 19 gentoo penguins, 1 king penguin, 1 southern rockhopper penguin, 1 pied crow, 2 blue crowned laughingthrushes, 1 purple wood pecker, 1 spotted dove, 1 yellow-foot tortoise, 10 red eye tree frogs, 1 splash-backed poison frog, 65 goldfish, 16 seahorses, 75 pipefish, 50 bamboo sharks and 7 zebra sharks.
- The Park's other acquisitions include adoption of 2 Arctic foxes consigned by the Agriculture, Fisheries and Conservation Department, 6 laboratory rats for the educational show at the bird theatre, and 3,622 fish via purchases, donations and collection.
- The one mortality for marine mammals was an Indo-Pacific bottlenose dolphin calf that succumbed to an infection arising from complications during birth. The Park also lost 1 capybara due to acute coxitis; 5 rats living to their respective longevity; 2 Arctic fox pups that were consumed by their mother (filial cannibalism); 77 birds, including one gentoo penguin due to pulmonary congestion; 15 reptiles due to infection and old age; and 17 amphibians, including 1 captive bred Chinese giant salamander, killed to a chytrid fungal infection and others involving captive bred frogs that failed to thrive shortly after metamorphosis. Apart from 2 Chinese sturgeons and 6 scalloped hammerhead sharks, the majority of the fish lost over the past year were due to natural causes: small-sized fishes such as goldfish, tetra, razorfish, milkfish, fudfish and cardinalfish were lost near the end of their natural lifespan of approximately 2-4 years; while a few specific species were impacted by infection during quarantine.
- Other dispositions included 2 red-handed lemurs donated to a zoo in Singapore, 247 birds donated to the Shek Kwu Chau Treatment and Rehabilitation Centre and the Leisure and Cultural Services Department, Hong Kong SAR; 2 sea turtles released to the sea; 1 Napoleon fish donated to an aquarium in Japan and 337 fishes due to monthly stock adjustment.

The data in the Animal Vital Statistics table for the year ended 30 June 2014 above has been verified by an independent third party, Deloitte Touche Tohmatsu, in accordance with Hong Kong Standard on Assurance Engagements (S000), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (HKSAE3000) issued by the Hong Kong Institute of Certified Public Accountants. Deloitte Touche Tohmatsu's conclusion is as follows: "Based on our review procedures outlined in the detailed assurance statement, nothing has come to our attention that caused us to believe that: (1) the subject matter discussed in the above Animal Vital Statistics table has not been prepared, in all material respects, in accordance with Ocean Park's stated 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."

Please refer to <http://www.oceanpark.com.hk/animal/en/footer/corporate-information/assurance-report.html> for Deloitte Touche Tohmatsu's detailed assurance statement and conclusion under HKSAE3000.

海洋公園二零一三年二零一四年財政年度動物統計數字之「動物總數」，除包括出生及引入的動物外，亦包括在統計期內，並非在檢疫期內獲取的動物。這項修訂是為了使所有動物統計數字的披露，與農、漁及自然護理處的報告要求一致。

由於採用了經修訂的報告原則，二零一三年二零一四年財政年度「魚類」類別的起始數字較二零一二年二零一三年財政年度結算數字為高。此與在二零一三年六月三十日，有4條錦鯉在檢疫期內持有有關。如果修訂的報告原則在二零一二年二零一三年財政年度生效，這4條錦鯉將被記錄為該財政年度的引入數字。

備註：

- 園內出生的動物包括兩隻印度太平洋瓶鼻鯨、一隻港灣海獅、三隻斑海豹、八隻北極熊、兩隻小狨猴、一隻南方貘、十九隻企鵝幼童、一隻國王企鵝、一隻南方岩燕雀、一隻藍冠笑鸚鵡、一隻紫木犀、一隻藍冠笑鸚鵡、一隻紅眼樹蛙、十隻紅眼樹蛙、六十五條錦鯉、七十五條鰻魚、五十條竹節鯊和七條斑馬鯊。
- 公園引入了農、漁及自然護理處轉讓給公園的兩隻北極熊、六隻紅帽海狗幼童及兩隻海狗幼童、以及三隻海狗、四隻和歌鳥幼童、十六隻海狗、四十五隻海狗、十隻海狗、以及七隻海狗。
- 海洋哺乳類動物類別的死亡，包括一隻印度太平洋瓶鼻鯨幼童，因在出生時便感染了病菌而死亡；公園亦失去一隻水豚，因患急性關節炎而死亡；5隻大鼠活到其各自壽命；2隻北極熊幼童，被其母親吞食（食子）；77隻鳥類，包括一隻企鵝幼童，因肺部充血而死亡；15隻爬蟲，因感染和年老而死亡；17隻兩棲動物，包括一隻 captive bred 中國巨型 Salamander，因患 chytrid 真菌感染而死亡，以及其他涉及 captive bred 青蛙，在變態後不久便死亡。除了兩隻中國刺魷和六隻刺魷，以及兩隻中國刺魷幼童，其餘大部分魚類都是因自然原因而死亡。大部分魚類都是因自然原因而死亡，例如：小型魚類如錦鯉、四寶、丹鳳、牛鰻、黑魷魚和刺魷等，在其自然壽命週期（約為2至4年）的接近尾聲時死亡；而某些特定物種則在檢疫期間受到感染。
- 其他離開安排包括：2隻紅手猴捐贈予新加坡的一間動物園，247隻鳥類捐贈予沙角洲治療及康復中心及康樂及文化事務處，香港特別行政區；2隻海龜獲釋回海；1隻拿破崙魚捐贈予日本的一間水族館；337條魚類因每月調整存貨而離開。

以上二零一四年六月三十日止的動物統計數字，已由獨立核數師，已於在二零一四年六月三十日，根據香港標準審核保證報告（S000）、保證報告（其他非歷史財務資料的審核或審閱）（HKSAE3000）由香港會計師公會頒發。核數師的結論如下：「根據我們的審核程序，我們並無發現任何事項，令我們懷疑上述動物統計數字表，在重要方面，並無按照海洋公園的報告原則編製；及（2）有關動物統計數字表所關連的資料，與年報中關於該項資料的資料一致。」

請參閱 <http://www.oceanpark.com.hk/html/en/footer/corporate-information/assurance-report.html>，以了解核數師的保證報告及關於HKSAE3000的詳細資料。