

## Independent Auditor's Report 獨立核數師報告

*Independent Auditor's Report to the Council of  
The Education University of Hong Kong  
(Incorporated in Hong Kong under The Education University of  
Hong Kong Ordinance)*

致香港教育大學校董會  
(根據《香港教育大學條例》於香港註冊成立)

We have audited the consolidated financial statements of The Education University of Hong Kong (the "University") and its subsidiaries (together the "Group") set out on pages 77 to 139, which comprise the Consolidated and University Statements of Financial Position as at 30 June 2016, the Consolidated and University Statements of Comprehensive Income, the Consolidated Statement of Changes in Funds and the Consolidated Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

本核數師(以下簡稱「我們」)已審核列於第77至139頁香港教育大學(「教大」)及各附屬公司(統稱「貴集團」)的綜合財務報表。此綜合財務報表包括於二零一六年六月三十日的綜合及教大財務狀況表與截至該日止年度的綜合及教大全面收益表、綜合基金變動表和綜合現金流量表，以及主要會計政策概要及其他解釋資料。

### Council's Responsibility for the Consolidated Financial Statements

The Council of the University is responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and for such internal control as the Council determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### 校董會就綜合財務報表須承擔的責任

教大的校董會須負責根據香港會計師公會頒佈的《香港財務報告準則》編製真實而公允的綜合財務報表，亦須負責其認為需要使綜合財務報表編製不存在由於欺詐或錯誤而導致的重大錯誤陳述的內部控制。

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. This report is made solely to you, in accordance with Section 15 of The Education University of Hong Kong Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### 核數師的責任

我們的責任是根據我們的審核對該等綜合財務報表作出意見。我們是按照《香港教育大學條例》第15條的規定向校董會報告。除此之外，我們的報告書不可用作其他用途。我們概不就本報告書的內容，對任何其他人士負責或承擔法律責任。

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

我們已根據香港會計師公會頒佈的《香港審計準則》進行審核。這些準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等綜合財務報表是否不存有任何重大錯誤陳述。

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements that

審核涉及執行情序以獲取有關綜合財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致綜合財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與教大編製真實而公允的綜合財務報表相關的內部控制，以設計適當的審核程序，但並非為對教大的內部控制的效能發表意見。審核亦包括評價校董會所

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give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the consolidated financial statements.

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

## Opinion

In our opinion, the consolidated financial statements give a true and fair view of the financial position of the University and of the Group as at 30 June 2016 and of their financial performance and the Group's cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

### KPMG

*Certified Public Accountants*

8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong

5 October 2016

致香港教育大學校董會 (續)  
(根據《香港教育大學條例》於香港註冊成立)

採用的會計政策的合適性及所作出的會計估計的合理性，以及評價綜合財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足且恰當地為我們的審核意見提供基礎。

## 意見

我們認為，該等綜合財務報表已根據《香港財務報告準則》真實而公平地反映教大及貴集團於二零一六年六月三十日的財務狀況、教大及貴集團截至該日止年度的財務績效和貴集團的現金流量。

### 畢馬威會計師事務所

執業會計師

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遮打道10號  
太子大廈8樓

二零一六年十月五日