

FTE Enrolment Report of

**DOUGLAS COLLEGE**

And Independent Practitioner's Reasonable  
Assurance Report thereon

Year ended March 31, 2026

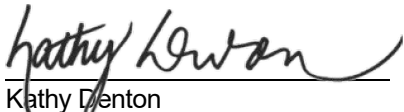
## STATEMENT OF MANAGEMENT RESPONSIBILITY

The FTE Enrolment Report of Douglas College for the year ended March 31, 2026 has been prepared by management in accordance with the Student FTE Enrolment Reporting Manual for Institutions in the BC Post-Secondary Central Data Warehouse effective April 1, 2005 and as last modified on July 11, 2024. The integrity and objectivity of this FTE Enrolment Report are management's responsibility. Management is also responsible for the notes to the FTE Enrolment Report, and for ensuring that this information is consistent, where appropriate, with the information contained in the FTE Enrolment Report.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable enrolment information is produced. The internal controls are designed to provide reasonable assurance enrolments are properly recorded, and reliable enrolment information is available on a timely basis for preparation of the FTE Enrolment Report. The Douglas College Board is responsible for ensuring that management fulfills its responsibilities for enrolment reporting and internal control and exercises these responsibilities through the Audit, Finance and Investment Committee. The Audit, Finance and Investment Committee reviews internal enrolment reports on a semesterly basis and external audited enrolment reports yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian Standard on Assurance Engagements ("CSAE") 3000, and express their opinion on the FTE Enrolment Report. The external auditor has full and free access to management of Douglas College and meets when required. The accompanying Independent Practitioner's Reasonable Assurance Report outlines their responsibilities, and opinion on the FTE Enrolment Report.

On behalf of Douglas College:



Kathy Denton  
President & Chief Executive Officer



Kayoko Takeuchi  
Vice President, Administrative Services &  
Chief Financial Officer

June 25, 2026



KPMG LLP  
777 Dunsmuir Street, 11th floor  
Vancouver, BC V7Y 1K3  
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## INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

To the Board of Douglas College, and  
To the Minister of the Ministry of Post-Secondary Education and Future Skills,  
Province of British Columbia

We have undertaken a reasonable assurance engagement of the accompanying FTE Enrolment Report (the "subject matter information") of Douglas College (the "College") for the year ended March 31, 2026.

### ***Management's Responsibility***

Management is responsible for the preparation and presentation of the subject matter information in accordance with the requirements of the Ministry of Post-Secondary Education and Future Skills as set out in its Student FTE Enrolment Reporting Manual for Institutions in the BC Post-Secondary Central Data Warehouse effective April 1, 2005 and as last modified on July 11, 2024 (the "applicable criteria").

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the subject matter information that is free from material misstatement, whether due to fraud or error.

### ***Practitioner's Responsibilities***

Our responsibility is to express a reasonable assurance opinion on the subject matter information based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements ("CSAE") 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the subject matter information is free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.



The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the subject matter information.

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

***Practitioner's Independence and Quality Control***

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits and Reviews of Financial Statements, or Other Assurance or Related Services Engagements* which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

***Opinion***

In our opinion, the subject matter information of the College for the year ended March 31, 2026 is prepared, in all material respects, in accordance with the applicable criteria.

***Specific Purpose of Subject Matter Information***

The subject matter information has been prepared in accordance with the applicable criteria. As a result, the subject matter information may not be suitable for another purpose.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

Vancouver, Canada

June 25, 2026

# DOUGLAS COLLEGE

## FTE Enrolment Report

Year ended March 31, 2026, with comparative information for 2025

|                                          | 2026     | 2025     |
|------------------------------------------|----------|----------|
| Applied community studies                | 776.2    | 728.1    |
| Commerce and business                    | 1,327.9  | 1,261.9  |
| Health sciences                          | 918.1    | 942.2    |
| Humanities and social sciences           | 1,891.1  | 1,807.5  |
| Language, literature and performing arts | 1,215.8  | 1,130.4  |
| Science and technology                   | 1,797.8  | 1,728.2  |
| Contract training                        | 924.3    | 900.4    |
| Total domestic FTE                       | 8,851.2  | 8,498.7  |
| Ministry target                          | 8,447.0  | 8,438.0  |
| Percentage                               | 104.8%   | 100.7%   |
| International FTE                        | 2,241.0  | 3,187.3  |
| Total domestic and international FTE     | 11,092.2 | 11,686.0 |

See accompanying notes to the FTE Enrolment Report



College Board Chair



Vice President, Administrative Services and  
Chief Financial Officer

# DOUGLAS COLLEGE

## Notes to FTE Enrolment Report

Year ended March 31, 2026

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### 1. Domestic FTE calculation:

The domestic FTE calculation is prepared in accordance with the requirements of the Ministry of Post-Secondary Education and Future Skills (the "Ministry") as set out in its Student FTE Enrolment Reporting Manual for Institutions in the BC Post-Secondary Central Data Warehouse effective April 1, 2005 and as last modified on July 11, 2024.

### 2. Ministry target:

The target established by the Ministry applies to domestic student enrolments only.

### 3. International FTE calculation:

The international FTE calculation is based on course credits or class hours, and are shown separately as they are not counted towards the target established by the Ministry.