



職業性失聰補償管理局

Occupational Deafness Compensation Board



年 ANNUAL REPORT
報 2021/2022

目錄

Contents

頁數

Page

主席序言	1
Chairman’s Message	
職業性失聰補償管理局簡介及成員	7
Profile and Membership of the Occupational Deafness Compensation Board	
職業性失聰醫事委員會簡介及成員	9
Profile and Membership of the Occupational Deafness Medical Committee	
職業性失聰補償管理局的其他委員會	10
Other Committees of the Occupational Deafness Compensation Board	
職業性失聰補償計劃的申請及裁定	11
Application and Determination for the Occupational Deafness Compensation Scheme	
聽力輔助器具的資助計劃	18
Financial Assistance Scheme for Hearing Assistive Devices	
教育及宣傳工作報告	19
Report on Education and Publicity	
復康服務及活動報告	24
Report on Rehabilitation Services and Programmes	
獨立核數師報告	27
Independent Auditor’s Report	
財務報表	30
Financial Statements	
附錄	
Appendices	
1. 職業性失聰補償計劃的規定及補償計算方法	55
Requirements and Compensation Calculation Methods under the Occupational Deafness Compensation Scheme	
2. 最近 3 年之首次補償申請者所從事的高噪音工作類別	60
Type of Noisy Occupations Engaged (Compensation for the First Time) for the Most Recent 3 Years	
3. 最近 3 年之再次補償申請者所從事的高噪音工作類別	61
Type of Noisy Occupations Engaged (Further Compensation) for the Most Recent 3 Years	
4. 獲取首次補償者的聽力損失程度分析圖 (2021/22 年度)	62
Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2021/22)	
5. 獲取再次補償者的聽力損失程度分析圖 (2021/22 年度)	62
Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2021/22)	
6. 最近 3 年之職業性失聰補償申請及獲批個案數字	63
Applications versus Approved Cases of Occupational Deafness Compensation for the Most Recent 3 Years	



職業性失聰補償管理局 Occupational Deafness Compensation Board

管理局貫徹始終地堅守專業，承諾為有需要人士提供聽覺保護，並向職業性失聰人士提供相關補償及復康計劃的全面服務。

The Board at all times adheres to our professionalism and commitment to rendering holistic services of hearing protection for those in need, as well as providing related compensation and rehabilitation programmes to occupational deafness persons in a timely manner.



曾浩輝 醫生
Dr TSANG Ho-fai, Thomas

職業性失聰補償管理局 主席
Chairman, Occupational Deafness Compensation Board



主席序言 Chairman's Message

在2021/22年度，職業性失聰補償管理局（「管理局」）達成了致力保護聽覺、處理職業性失聰（「職聰」）補償申請、以及為香港職聰人士提供復康計劃的法定目標，這些成績是在全年持續的新型冠狀病毒疫情挑戰下取得的。

疫情對管理局的日常運作和服務造成重大影響。正如根據政府的抗疫指引，為防止病毒傳播，管理局為職聰補償申請人進行的醫療檢驗及聽力檢測於2022年2月14日至5月31日期間暫停了。幸而管理局在其後的數月內已逐漸趕上，完成處理這些被延後的申請。

展望未來，除了採取措施盡量減少2019冠狀病毒疫情帶來的影響外，管理局將繼續尋求更新並改善提供給目標對象的服務。我們的職員團隊會一如既往，以專業和熱忱的態度為市民效勞。

補償

於本報告年度，管理局共收到773宗補償申請，當中包括646宗首次補償和126宗再次補償申請，以及一宗過往因申請人只罹患單耳失聰而被拒絕的個案。期間有506宗申請個案順利完成聽力及醫療檢測並符合失聰要求而成功獲得補償，批出的補償金總額約5,493萬港元，包括410宗首次和95宗再次補償的申請，以及一宗過往因申請人只罹患單耳失聰而被拒絕的個案。在社區的疫情稍為緩和的情況下，管理局竭力安排盡早回復在有關診所提供的醫療檢驗

In 2021/22, the Occupational Deafness Compensation Board (the "Board") achieved its statutory objectives to promote hearing conservation, process Occupational Deafness ("OD") compensation applications and provide rehabilitation programmes to persons with OD in Hong Kong. These achievements were made amid challenges posed by the ongoing novel coronavirus epidemic throughout the year.

The epidemic caused significant disruption to the Board's daily operations and services. For example, medical examinations and hearing tests for applicants for OD compensation were suspended during 14 February to 31 May 2022 to prevent virus spread in accordance with Government's direction. Fortunately, the Board gradually caught up with the delay in processing of these applications in the ensuing months.

Looking ahead, besides taking measures to minimise the impact of the COVID-19 epidemic, the Board will continue its quest to update and improve its services to our target clients. As always, our staff members will strive to serve the public with professionalism and dedication.

Compensation

During the year under review, the Board received a total of 773 applications for compensation, including 646 cases of first-time and 126 cases of further application, as well as one previously refused application for which the applicant was suffering from monaural hearing loss only. 506 applications that met the hearing loss requirement were determined after completing the hearing and medical tests successfully. During the same period, a total compensation amount of about HK\$54.93 million was approved for 410 first-time and 95 further applications for compensation, as well as one previously refused application for which the applicant was suffering from monaural hearing loss. When the epidemic was mitigated in the community, we made every effort to resume the medical examination and hearing test services provided in relevant clinics as soon as possible. Our special gratitude goes



及聽力檢測服務，在此我們感謝醫院管理局的合作夥伴，與管理局攜手為職聰患者悉心服務。

教育宣傳

「預防勝於治療」。追隨管理局成立以來的使命，我們不遺餘力地在香港從事高噪音職業的工友提供和敦促保護。關於向處身於高噪音工地工作的僱員提供教育及宣傳活動方面，管理局為他們提供工地安全教育講座和流動聽力篩查服務，以幫助他們加深了解個人的聽力健康狀況。在符合防疫要求的情況下，本報告年度管理局繼續安排流動驗耳車及聽力學家，到訪不同的工地為工友們提供免費的聽覺篩查及評估服務。

復康服務

為向職聰人士提供合適的聽力輔助器具，幫助他們克服聽力障礙，管理局亦推出備受用家歡迎的「聽力輔助器具資助計劃」。我們於年內接獲了845宗要求資助購買、維修和更換聽力輔助器具的申請，當中有132宗是首次提交的。同期，管理局批准了842宗申請，向職聰患者發放了約657萬港元的資助總額。

此外，為協助職聰人士在日常工作重拾信心並讓他們重新融入社交生活，管理局的「職聰復康網絡」定期舉辦活動以擴闊他們的社交圈子，增加他們與別人交流的興趣和技能。在本報告年度，我們為職聰人士舉辦了715個社群復康活動，因應必須符合防控疫情的措施，我們調整了大型社群活動的數目，於年內錄得約4 200參與人次，參與者包括職聰人士及同行照顧者。為求在疫情期間能適時為有需要人士提供協助，我們安排了較多的關懷服務，包括超過400次的職聰家庭探訪，年內另安排了3節

to our collaboration partners of the Hospital Authority who have been working with the Board hand in hand for the well-being of OD sufferers.

Education & Publicity

"Prevention is better than cure". Pursuing our time-honoured mission since the Board's establishment, we spare no effort in providing and urging protection to workers engaged in noisy occupations in Hong Kong. Regarding the education and publicity activities provided to employees at noisy workplaces, we provide them with worksite safety educational talks and mobile audiometric screening services for their better understanding of individual hearing health. In the year under review, the Board continued to arrange the mobile audiometric bus and audiologists to provide complimentary audiometric screening and assessments for workers at various worksites when the circumstances complied with the anti-epidemic requirements.

Rehabilitation Service

Aiming at providing suitable hearing assistive devices ("HAD") to OD persons as well as helping them overcome hearing impairment, the Board also provides a "HAD Financial Assistance Scheme" which has been well received by the users concerned. In the year, we received 845 applications for financing their expenses incurred in purchasing, repairing and replacing HAD, of which 132 were submitted for the first time. During the same period, the Board approved 842 applications with a total subsidy of approximately HK\$6.57 million granted to the OD sufferers.

Furthermore, to help OD persons regain confidence in daily work and reintegrate into their social life, the Board's Occupational Deafness Rehabilitation Network (the "ODRN") organises timely programmes to broaden their social circle and increase their interest and skills to communicate with other people. For the year under review, we organised 715 social rehabilitation programmes for OD persons. Given the necessity of complying with the epidemic control measures, the number of large-group social programmes had to be adjusted where around 4 200 participations were recorded including OD persons and their accompanying caregivers. In the hope of helping those in need amid the epidemic, in the year we arranged more caring services amounting to over 400 caring visits to the families of OD persons.

義工及愛心大使服務。我在此懇請各位職聰朋友於疫情期間保持健康及樂觀心態，與大家一起共度時艱，「職聰復康網絡」的職員團隊時刻樂意為您們提供協助。

財務

在財務方面，管理局於 2021/22 年度獲得的總收入約達 5,557 萬港元，比去年的 6,058 萬港元減少了大概 501 萬港元。此外，由於受疫情影響，期內有於上年度積存滯後發放的職聰補償和聽力輔助器具資助計劃開支，2021/22 年度的總支出金額達至約 8,221 萬港元，因而錄得近 2,700 萬港元的年度虧損。按管理局的既定方針，我們將繼續審慎理財以確保管理局長遠的財政穩健。面對近年環球市場的經濟和政治不確定性，我們必須在這艱巨時刻檢討可持續的投資策略，並謹慎管理我們的金融投資組合。

總結

這是管理局非常忙碌的一年。作為主席，我衷心感謝管理局與醫事委員會的同僚及全體員工，在這充滿挑戰的一年展示優秀的工作成果。本人亦摯誠感激我們的合作夥伴，包括勞工處、醫院管理局及各職安健機構，多年來一直給予我們堅定不移的協力支持。面對不斷的挑戰砥礪前行，我有信心，我們將繼續秉持專業精神，攜手並進，再創輝煌。

曾浩輝醫生
職業性失聰補償管理局主席

In addition, 3 sessions of volunteer and caring ambassador services had been arranged. To all my OD friends, I sincerely hope that you would stay healthy and optimistic to tide over the difficulties with us together amid the epidemic. ODRN staff members are always at your service should there be matters that we could provide assistance.

Finance

On the financial front, in 2021/22 the Board received a total revenue of approximately HK\$55.57 million, which was approximately HK\$5.01 million less than last year's HK\$60.58 million. Moreover, due to a backlog of payments for the OD compensation and HAD Financial Assistance Scheme carried forward from last year as delayed by the epidemic, the total expenditure for 2021/22 reached approximately HK\$82.21 million and thereby a deficit of nearly HK\$27 million for the year was recorded. As the Board's established guiding principle, we shall continue to manage our finances prudently to ensure the long-term financial stability of the Board. Encountering the recent economic and political uncertainties in the global market, we need to review the sustainable investment strategy and manage our financial portfolio with the utmost care during this incredibly difficult time.

Conclusion

This has been a busy year for the Board. As the Board Chairman, I would like to extend my heartfelt appreciation to my fellow members of the Board and its Medical Committee, as well as all staff members for delivering quality work in this challenging year. I would also wish to express my sincere gratitude to our collaboration partners including the Labour Department, Hospital Authority and various occupational safety and health organisations for their unwavering concerted support given throughout the years. Facing ongoing challenges and forging ahead, I am confident that together we shall continue to adhere to our professionalism, and join hands to accomplish remarkable achievements time after time.

Dr TSANG Ho-fai, Thomas
Chairman, Occupational Deafness Compensation Board



新一屆的管理局成員 (任期 2021.6.1 至 2024.5.31) 及秘書處管理人員堅守承諾，為有需要的人士提供適切服務。
Board members of the new term (term of service: 2021.6.1-2024.5.31) and managerial staff of the Secretariat continue our commitment to rendering timely services to those in need.

- | | |
|--|--|
| 1. 曾浩輝醫生
Dr TSANG Ho-fai, Thomas | 管理局主席
ODCB Chairman |
| 2. 張瑞祺女士
Ms CHEUNG Sui-ki, Debbie | 僱主代表
Employer Representative |
| 3. 黃若蘭女士
Ms WONG Yeuk-lan, Eliza | 僱主代表
Employer Representative |
| 4. 廖保珠女士
Ms LIU Po-chu, Elsie | 僱員代表
Employee Representative |
| 5. 林凱儀女士
Ms LAM Hoi-ye, Apple | 僱員代表
Employee Representative |
| 6. 何偉權醫生
Dr HO Wai-kuen | 耳鼻喉專科醫生
ENT Medical Practitioner |
| 7. 關宇醫生
Dr KWAN Yu | 醫院管理局醫生
Medical Practitioner of the Hospital Authority |
| 8. 溫遠光醫生
Dr WAN Yuen-kong | 勞工處職業健康顧問醫生
Occupational Health Consultant, Labour Department |
| 9. 黃麗香女士
Ms WONG Lai-heung, Christina | 勞工處高級勞工事務主任
Senior Labour Officer, Labour Department |
| 10. 吳惠英女士
Ms NG Wai-ying, Erica | 管理局行政總監
ODCB Executive Director |
| 11. 陳英偉先生
Mr CHAN Ying-wai, Alfred | 管理局營運監督
ODCB Director of Operations |

職業性失聰補償管理局簡介

Profile of the Occupational Deafness Compensation Board

根據《職業性失聰(補償)條例》(「《條例》」)(香港法例第469章)，管理局於1995年6月1日成立，負責執行以下由《條例》所賦予的職能：

- (一) 按法例的規定管理職業性失聰補償基金；
- (二) 處理及裁定職聽補償的申請；
- (三) 處理及裁定有關付還或直接支付聽力輔助器具開支的申請；
- (四) 進行或資助教育及宣傳活動，以防止因工作而罹患噪音所致的失聰；及
- (五) 為因工作而罹患噪音所致的失聰的人士進行或資助復康計劃。

經香港特別行政區行政長官委任，管理局由九位成員組成，分別代表僱主、僱員、醫學界專業人士及公職人員。管理局定期開會以訂定活動計劃的方向，同時對根據《條例》所提出的申請作出裁定。

The Board was established on 1 June 1995 under the Occupational Deafness (Compensation) Ordinance (the "Ordinance") (Cap.469). It is responsible for carrying out the following functions under the Ordinance:

- (1) to manage the Occupational Deafness Compensation Fund in accordance with the law;
- (2) to process and determine applications for OD compensation;
- (3) to process and determine applications for reimbursement or direct payment of expenses for HAD;
- (4) to conduct or finance educational and publicity programmes for the purpose of preventing noise-induced deafness by reason of employment; and
- (5) to conduct or finance rehabilitation programmes for persons suffering from noise-induced deafness by reason of employment.

The Board consists of nine members, who are appointed by the Chief Executive of the Hong Kong Special Administrative Region, including representatives of employers, employees, medical professionals and public officers. It meets regularly to set directions on the programmes of activities to be carried out and to determine applications made under the Ordinance.

職業性失聰補償管理局成員

Membership of the Occupational Deafness Compensation Board ("ODCB") (2021.4.1 - 2022.3.31)



陸偉成醫生
Dr LUK Wai-sing, Albert
管理局主席 (至2021.5.31止)
ODCB Chairman (Up to 2021.5.31)



曾浩輝醫生
Dr TSANG Ho-fai, Thomas
管理局主席 (由2021.6.1起)
ODCB Chairman (From 2021.6.1)



顏吳餘英女士，榮譽勳章，太平紳士
Mrs NGAN NG Yu-ying, Katherine, MH, JP
僱主代表 (至2021.5.31止)
Employer Representative (Up to 2021.5.31)



伍新華先生，榮譽勳章
Mr NG San-wa, Lawrence, MH
僱主代表 (至2021.5.31止)
Employer Representative (Up to 2021.5.31)



張瑞祺女士
Ms CHEUNG Sui-ki, Debbie
僱主代表 (由2021.6.1起)
Employer Representative (From 2021.6.1)



黃若蘭女士
Ms WONG Yeuk-lan, Eliza
僱主代表 (由2021.6.1起)
Employer Representative (From 2021.6.1)



廖保珠女士
Ms LIU Po-chu, Elsie
僱員代表
Employee Representative



黃平先生，榮譽勳章
Mr WONG Ping, MH
僱員代表 (至2021.5.31止)
Employee Representative (Up to 2021.5.31)



林凱儀女士
Ms LAM Hoi-ye, Apple
僱員代表 (由2021.6.1起)
Employee Representative (From 2021.6.1)



霍佩珠醫生
Dr FOK Pui-chu, Joan
醫院管理局醫生 (至2021.5.31止)
Medical Practitioner, Hospital Authority (Up to 2021.5.31)



關宇醫生
Dr KWAN Yu
醫院管理局醫生 (由2021.6.1起)
Medical Practitioner, Hospital Authority (From 2021.6.1)



何雅兒醫生
Dr HO Nga-yi, Fiona
耳鼻喉專科醫生 (至2021.5.31止)
Medical Practitioner (ENT Surgeon) (Up to 2021.5.31)



何偉權醫生
Dr HO Wai-kuen
耳鼻喉專科醫生 (由2021.6.1起)
Medical Practitioner (ENT Surgeon) (From 2021.6.1)



溫遠光醫生
Dr WAN Yuen-kong
勞工處職業健康顧問醫生
Occupational Health Consultant
Labour Department



黃麗香女士
Ms WONG Lai-heung, Christina
勞工處高級勞工事務主任
Senior Labour Officer
Labour Department



吳惠英女士
Ms NG Wai-ying, Erica
管理局行政總監 (秘書)
ODCB Executive Director (Secretary)

職業性失聰醫事委員會簡介

Profile of the Occupational Deafness Medical Committee

職業性失聰醫事委員會(「醫事委員會」)是根據《條例》而成立的另一個法定組織，其職能是就聽力評估及為職聽人士配備聽力輔助器具事宜向管理局提供技術、醫學及專業方面的意見。醫事委員會共有五名成員，他們分別是醫事或聽力學方面的專家。

The Occupational Deafness Medical Committee (the "Medical Committee") is another statutory body established under the Ordinance. Its function is to advise the Board on the technical, medical and professional aspects of hearing assessment and provision of HAD to OD persons. The Medical Committee comprises five members who are specialists of the medical profession or expert in the field of audiology.

職業性失聰醫事委員會成員

Membership of the Occupational Deafness Medical Committee

(2021.4.1 - 2022.3.31)



溫遠光醫生
Dr WAN Yuen-kong

由衛生署提名
Nominated by
Department of Health



王維揚醫生
Dr WONG Wai-yeung, Eddy

由醫院管理局提名
Nominated by
Hospital Authority



魏智文醫生
Dr NGAI Chi-man

由香港醫學專科學院
香港耳鼻喉科醫學院提名
Nominated by
Hong Kong College of
Otorhinolaryngologists
Hong Kong Academy of Medicine



盧俊恩醫生
Dr LO Tsun-yan

由香港醫學專科學院
香港社會醫學學院提名
Nominated by
Hong Kong College of
Community Medicine
Hong Kong Academy of Medicine



甘志珊博士
Dr KAM Chi-shan, Anna

由香港聽力學會提名
Nominated by
Hong Kong Society of
Audiology



陳英偉先生
Mr CHAN Ying-wai, Alfred

管理局營運監督(秘書)
ODCB Director of Operations
(Secretary)

管理局的其他委員會(於2022.3.31的委員名單)

Other Committees of the Board (List of membership as at 2022.3.31)

行政事務委員會 Administrative Affairs Committee

主席 Chairperson:	曾浩輝醫生	Dr TSANG Ho-fai, Thomas
委員 Members:	張瑞祺女士 (僱主代表)	Ms CHEUNG Sui-ki, Debbie (Representing Employers)
	黃若蘭女士 (僱主代表)	Ms WONG Yeuk-lan, Eliza (Representing Employers)
	廖保珠女士 (僱員代表)	Ms LIU Po-chu, Elsie (Representing Employees)
	林凱儀女士 (僱員代表)	Ms LAM Hoi-yee, Apple (Representing Employees)
	黃麗香女士 (勞工處高級勞工事務主任)	Ms WONG Lai-heung, Christina (Senior Labour Officer, Labour Department)

教育及宣傳委員會 Education and Publicity Committee

主席 Chairperson:	廖保珠女士	Ms LIU Po-chu, Elsie
委員 Members:	黃若蘭女士 (僱主代表)	Ms WONG Yeuk-lan, Eliza (Representing Employers)
	林凱儀女士 (僱員代表)	Ms LAM Hoi-yee, Apple (Representing Employees)

財務及投資委員會 Finance and Investment Committee

主席 Chairperson:	曾浩輝醫生	Dr TSANG Ho-fai, Thomas
委員 Members:	張瑞祺女士 (僱主代表)	Ms CHEUNG Sui-ki, Debbie (Representing Employers)
	黃若蘭女士 (僱主代表)	Ms WONG Yeuk-lan, Eliza (Representing Employers)
	廖保珠女士 (僱員代表)	Ms LIU Po-chu, Elsie (Representing Employees)
	林凱儀女士 (僱員代表)	Ms LAM Hoi-yee, Apple (Representing Employees)
	張海濤博士 (增選委員)	Dr ZHANG Haito (Co-opted Member)

勞工團體活動贊助計劃評審委員會

Labour Group Activities Sponsorship Programme Committee

主席 Chairperson:	黃若蘭女士	Ms WONG Yeuk-lan, Eliza
委員 Members:	張瑞祺女士 (僱主代表)	Ms CHEUNG Sui-ki, Debbie (Representing Employers)
	林凱儀女士 (僱員代表)	Ms LAM Hoi-yee, Apple (Representing Employees)
	黃麗香女士 (勞工處高級勞工事務主任)	Ms WONG Lai-heung, Christina (Senior Labour Officer, Labour Department)

復康服務委員會 Rehabilitation Services Committee

主席 Chairperson:	曾浩輝醫生	Dr TSANG Ho-fai, Thomas
委員 Members:	張瑞祺女士 (僱主代表)	Ms CHEUNG Sui-ki, Debbie (Representing Employers)
	廖保珠女士 (僱員代表)	Ms LIU Po-chu, Elsie (Representing Employees)
	何偉權醫生 (耳鼻喉專科醫生)	Dr HO Wai-kuen (Medical Practitioner, ENT Surgeon)
	關宇醫生 (醫院管理局醫生)	Dr KWAN Yu (Medical Practitioner, Hospital Authority)
	黃麗香女士 (勞工處高級勞工事務主任)	Ms WONG Lai-heung, Christina (Senior Labour Officer, Labour Department)

研究委員會 Research Committee

主席 Chairperson:	何偉權醫生	Dr HO Wai-kuen
委員 Members:	關宇醫生 (醫院管理局醫生)	Dr KWAN Yu (Medical Practitioner, Hospital Authority)
	溫遠光醫生 (勞工處職業健康顧問醫生)	Dr WAN Yuen-kong (Occupational Health Consultant, Labour Department)

職業性失聰補償計劃的申請及裁定

Application and Determination for the Occupational Deafness Compensation Scheme

職聰是香港最常見的職業病之一，其成因是由於工作關係長期暴露於高噪音之下，而導致內耳的神經細胞受到損害。當這些神經細胞被損害或破壞後便不能復原，因此造成的聽力損害是永久性和不能治愈的。職業性失聰補償計劃向那些因受僱從事指定高噪音工作而罹患噪音所致的聽力損失的僱員提供補償，申請人須符合《條例》中有關職業及失聰方面的規定，才符合資格獲得補償。職業性失聰補償計劃的規定及補償計算方法載於附錄 1 內。

為配合政府防止傳染病在港蔓延的風險，當本港進入第五波疫情之際，為職聰補償申請人提供醫療檢驗及聽力檢測的耳鼻喉專科診所及聽覺診所自 2022 年 2 月 14 日至 5 月 31 日暫停了相關服務。有鑑於此，部份的補償申請因全城防疫的管制措施而被延後處理。

接獲的申請

Applications Received

於本報告年度，管理局共收到 773 宗補償申請，當中包括 646 宗首次補償申請（圖表 1）和 126 宗再次補償申請（圖表 2），以及一宗過往因申請人只罹患單耳失聰而被拒絕的個案。期間有 506 宗申請個案順利完成聽力及醫療檢測並符合失聰要求而成功獲得補償，批出的補償金總額約 5,493 萬港元，包括 410 宗首次和 95 宗再次補償的申請，以及一宗過往因申請人只罹患單耳失聰而被拒絕的個案。在疫情緩和及防控措施有效地避免傳染病在社區爆發的情況下，管理局竭力於年內儘早回復並增加在有關診所提供的醫療檢驗及聽力檢測服務。管理局衷心感謝醫院管理局和香港大學言語及聽覺診所的合作夥伴，致力與管理局合作以儘早恢復相關服務。

OD is one of the most common occupational diseases detected in Hong Kong. It is caused by prolonged exposure to a high level of noise at work, which results in the damage of the nerve cells of the inner ear. Once damaged or destroyed, these nerve cells will not recover. The resulting hearing impairment will be permanent and cannot be cured. The Occupational Deafness Compensation Scheme provides for the payment of compensation to those employees who suffer from noise-induced hearing loss due to employment in specified noisy occupations. Applicants have to fulfil both the occupational and hearing loss requirements as stipulated by the Ordinance in order to be entitled to receiving compensation. Requirements and calculation methods for the Occupational Deafness Compensation Scheme are given in Appendix 1.

Working in line with the Government to avoid the risk of the spread of infectious diseases in Hong Kong, the medical examinations and hearing tests for applicants for OD compensation provided by the Ear, Nose & Throat ("ENT") specialist clinic and the hearing clinic collaborating with the Board had been suspended from 14 February to 31 May 2022 when the city entered the fifth wave of the epidemic. As such, the processing of some compensation applications was delayed given the restrictions imposed by the city-wide epidemic prevention measures.

For the year under review, the Board received a total of 773 applications for compensation, including 646 cases of first-time (Figure 1) and 126 cases of further application (Figure 2), as well as one previously refused application for which the applicant was suffering from monaural hearing loss only. 506 applications that met the hearing loss requirement were determined after completing the hearing and medical tests successfully. During the same period, a total compensation amount of about HK\$54.93 million was approved for 410 first-time and 95 further applications for compensation, as well as one previously refused application for which the applicant was suffering from monaural hearing loss only. On condition that the epidemic was mitigated and when the control measures effectively prevented the outbreak of infectious diseases in the community, the Board made every effort to resume and increase the medical examination and hearing test services provided in relevant clinics in the year. Thanks to our collaboration partners of the Hospital Authority and the Speech, Language and Hearing Clinic of the Hong Kong University who worked with the Board dedicatedly to resume services concerned at the earliest possibility.



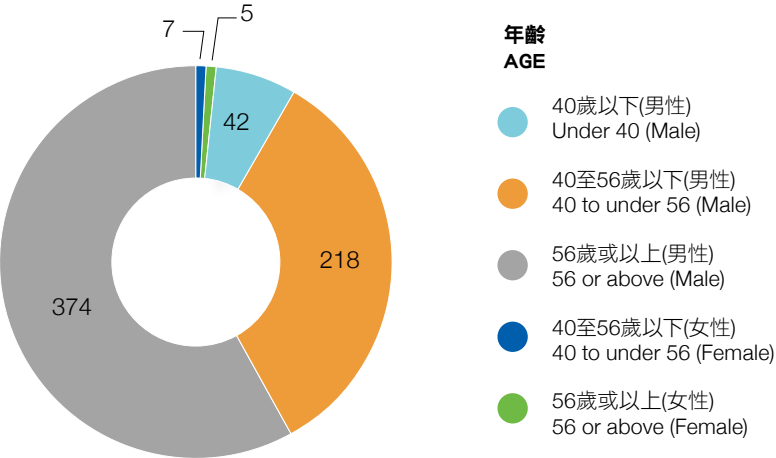
▲ 管理局主席曾浩輝醫生(右五)及一眾職員探訪位於伊利沙伯醫院的聽力中心。耳鼻喉科部門主管朱進昌醫生(左五)及九龍中聯網聽力學統籌專員，聽力學家黃志明先生(右四)歡迎到訪團隊並解釋日常醫療檢驗及聽力檢測服務的運作。
ODCB Chairman Dr Thomas Tsang (5th from right) and staff members visited the Audiology Centre located at the Queen Elizabeth Hospital. Chief of Services (ENT) Dr Chu Tsun-cheong (5th from left), and Kowloon Central Cluster Coordinator (Audiology) Audiologist Mr Eddie Wong (4th from right) warmly received the group and elaborated the daily operations of their medical examination and hearing test services.

圖表

Figure 1

申請人年齡及性別統計 (首次補償)
 Profile of Applicants by Age and Gender (First-time Compensation)

年齡 Age	申請人(男性) Applicants (Male)	申請人(女性) Applicants (Female)	申請人總數目 Total Number of Applicants	比率 Percentage
40 歲以下 Under 40	42	0	42	6.50%
40 至 56 歲以下 40 to under 56	218	7	225	34.83%
56 歲或以上 56 or above	374	5	379	58.67%
總和 Total:	634	12	646	

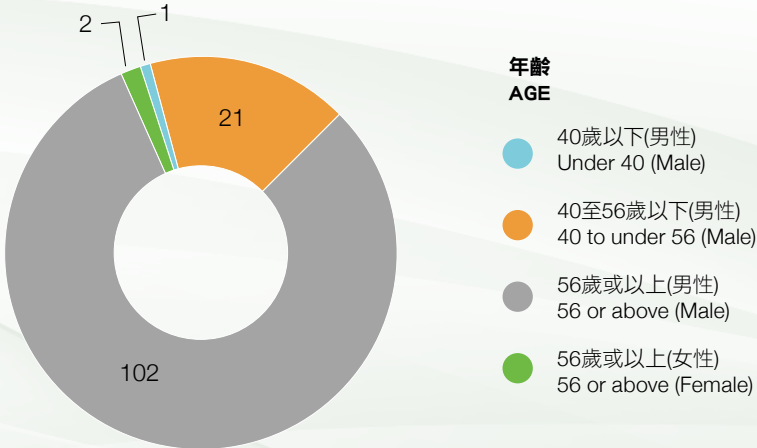


圖表

Figure 2

申請人年齡及性別統計 (再次補償)
 Profile of Applicants by Age and Gender (Further Compensation)

年齡 Age	申請人(男性) Applicants (Male)	申請人(女性) Applicants (Female)	申請人總數目 Total Number of Applicants	比率 Percentage
40 歲以下 Under 40	1	0	1	0.79%
40 至 56 歲以下 40 to under 56	21	0	21	16.67%
56 歲或以上 56 or above	102	2	104	82.54%
總和 Total:	124	2	126	



在本報告年內，有646名工友向管理局提交首次的職聰補償申請，他們大部份是從事對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作(64.7%)，其次是完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作(20.1%)，以及對金屬或金屬坯段或鋼錠使用機動研磨工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作(5.1%)。有關申請首次職聰補償的人士的工作統計資料分析載於附錄2內。

年內，有126名工友向管理局申請再次補償，大部份的申請人是從事對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作 (44.4%)，其次是對金屬或金屬坯段或鋼錠使用機動研磨工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作(24.6%)，以及是完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作(17.5%)。有關申請再次職聰補償的人士的工作統計資料分析載於附錄3內。

For the year under review, the Board received 646 applications for OD compensation for the first time. The majority of the applicants were engaged in the use of power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used (64.7%). The next largest group involved those who worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (20.1%), followed by those engaged in the use of power-driven grinding tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used (5.1%). A set of the occupational profiles of the applicants who applied for first-time OD compensation is given in Appendix 2.

In the year, the Board received 126 applications for further compensation. The majority of the applicants were engaged in the use of power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used (44.4%), followed by those engaged in the use of power-driven grinding tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used (24.6%) and the others who worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (17.5%). A set of the occupational profiles of the applicants who applied for further OD compensation is given in Appendix 3.

申請的處理
Applications Processed

在本報告年度內，管理局批准了 506 宗申請，批出的補償款額為港幣 54,931,987 元¹。以下是獲批核的個案分類概覽：

For the year under review, the Board approved 506 applications with a total compensation amount of HK\$54,931,987¹. A breakdown of the applications approved by their respective types is as follows:

	批准申請數目 Number of Approved Applications	補償款額支出 (港元) Amount of Compensation Paid (HK\$)
首次補償 Compensation for the first time	410	45,683,904.47
再次補償 Further compensation	95	9,163,515.36
過往因單耳聽力損失而被拒絕的補償 Compensation for cases that were previously refused owing to monaural hearing loss	1	84,567.60
總數 Total:	506	54,931,987.43

在 410 名成功獲得首次補償的申請人中，有過半數的人士 (70.0%) 的較佳耳朵的聽力損失程度是在 50 分貝之下 (圖表 3)，大部份的成功申請人 (92.9%) 的永久喪失工作能力的程度不超過 20%，平均發放給每位的補償金額為港幣 111,424 元 (圖表 4)。

另一方面，在 95 名成功獲得再次補償的申請人中，有大部份的申請人 (74.7%) 的較佳耳朵的聽力損失程度是在 60 分貝之下 (圖表 5)，大部份 (97.9%) 的進一步永久喪失工作能力之百分比為 0.5% 至 20.5%，平均發放的再次補償金額為港幣 96,458 元 (圖表 6)。兩組有關獲發首次及再次補償人士的聽力損失程度分析分別載於附錄 4 及附錄 5 內。

有關最近 3 年的職聽補償申請及獲批個案數字載於附錄 6 內。

Regarding these 410 applicants who successfully received compensation for the first time, more than half (70.0%) suffered a hearing loss of less than 50dB in the better ear (Figure 3). The majority (92.9%) of them suffered from a permanent incapacity of not greater than 20%. The average amount of compensation awarded was HK\$111,424 (Figure 4).

On the other hand, for the 95 applicants who successfully received further compensation, a majority (74.7%) of them suffered a hearing loss of less than 60dB in the better ear (Figure 5). A large majority (97.9%) of them suffered from an additional percentage of permanent incapacity ranged from 0.5% to 20.5%. The average amount of further compensation paid was HK\$96,458 (Figure 6). Two sets of analysis of approved cases of first-time and further compensation by the level of hearing loss are in Appendix 4 and Appendix 5 respectively.

A table showing applications versus approved cases of OD compensation for the most recent 3 years is in Appendix 6.

¹ 管理局於 2021/22 年度批准了 506 宗申請，有關補償總額為港幣 54,931,987 元，但因年內需處理並調整 9 宗已批出但收到申請人要求覆核的個案，故於收支結算表上顯示之年度實際補償支出為港幣 54,510,365 元。
In 2021/22, the Board approved 506 applications at a total compensation amount of HK\$54,931,987. Nevertheless, the Board had processed 9 review cases for which adjustments were made in the year. Accordingly, the actual compensation payout as shown in the Income and Expenditure Account for the year is HK\$54,510,365.

圖表
Figure 3

成功獲批個案的聽力損失統計 (首次補償) Approved Cases by Level of Hearing Loss (Compensation for the First Time)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	121	不適用 N.A.
40 – 49	166	163
50 – 59	85	146
60 – 69	28	59
70 – 79	8	18
80 – 89	2	11
90 或以上 90 or above	0	13
總數 Total:	410	410

圖表
Figure 4

成功獲批個案的支付補償統計 (首次補償) Approved Cases by Compensation Payment (Compensation for the First Time)		
永久喪失工作能力百分比 Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	72	591,805
1%-4.5%	117	3,767,148
5%-10%	108	11,776,533
11%-20%	84	17,225,428
21%-30%	21	8,142,809
31%-40%	6	2,999,874
41%-50%	1	697,454
51%-60%	1	482,853
總數 Total:	410	45,683,904
平均補償金額 Average Compensation Paid:		111,424

圖表
Figure 5

成功獲批個案的聽力損失統計 (再次補償) Approved Cases by Level of Hearing Loss (Further Compensation)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	3	不適用 N.A.
40 – 49	25	10
50 – 59	43	33
60 – 69	19	35
70 – 79	3	11
80 – 89	1	2
90 或以上 90 or above	1	4
總數 Total:	95	95

圖表
Figure 6

成功獲批個案的支付補償統計 (再次補償) Approved Cases by Compensation Payment (Further Compensation)		
進一步永久喪失工作能力百分比 Additional Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	5	31,463
1%-4.5%	30	1,283,675
5%-10.5%	40	3,701,597
11%-20.5%	18	3,632,405
21%-30.5%	2	514,375
31%-40.5%	0	不適用 N.A.
41%-50.5%	0	不適用 N.A.
51%-59.5%	0	不適用 N.A.
總數 Total:	95	9,163,515
平均補償金額 Average Compensation Paid:		96,458

在本報告年內被拒的246宗首次補償申請，有221宗(89.8%)是由於有關申請未能符合失聰方面的規定，另有23宗(9.4%)由於有關申請未能符合職業方面的規定，而其餘兩宗的申請人(0.8%)則未有出席聽力測驗的安排。此外，有38名申請人自行撤銷申請。

關於70宗被拒的再次補償申請，有67宗(95.7%)是由於有關申請未能符合失聰方面的規定，另有3宗申請(4.3%)未能符合職業方面的規定。此外，有5名申請人自行撤銷申請(圖表7)。

Regarding the 246 applications for compensation for the first time being refused during the year under review, 221 applications (89.8%) were due to failure to meet the hearing loss requirements, 23 applications (9.4%) failed to meet the occupational requirements, whereas 2 applicants (0.8%) did not attend the hearing assessment. On the other hand, 38 applicants had withdrawn the applications by themselves.

Concerning the 70 applications for further compensation being refused, 67 of them (95.7%) could not meet the hearing loss requirements, whereas 3 application (4.3%) failed to meet the occupational requirements. On the other hand, 5 applicants had withdrawn the applications by themselves (Figure 7).

圖表 7
Figure 7

2021/22 年已處理申請的結果統計 Breakdown of Applications Processed in the Year 2021/22			
	個案數目 (首次補償) No. of Cases (Compensation for the First Time)	個案數目(再次補償) No. of Cases (Further Compensation)	個案數目 (過往因單耳聽力損失而被拒絕的補償) No. of Cases (Compensation for cases previously refused owing to monaural hearing loss)
批准支付補償 Compensation payment approved	410	95	1
未能符合失聰規定 Failed to meet hearing loss requirements	221	67	0
未能符合職業規定 Failed to meet occupational requirements	23	3	0
沒有出席聽力測驗 Failed to attend hearing assessment	2	0	0
撤銷 Withdrawn	38	5	0

聽力輔助器具的資助計劃

Financial Assistance Scheme For Hearing Assistive Devices



凡任何有資格根據《條例》獲得補償的人士，若因噪音導致聽力受損而需要配備聽力輔助器具，經醫事委員會審批後可申請資助因取得、裝配、修理或保養該等器具而招致的合理開支。每名合資格人士首次申請購買及裝配聽力輔助器具的數額以港幣 20,160 元為上限，而可申請資助的開支總額合共不可超過港幣 83,830 元。

在 2021/22 年度，管理局接獲了 845 宗資助聽力輔助器具的新申請，其中 132 宗是首次提交的。管理局在年內批准了 842 宗申請，支出的總資助金額約為港幣 657 萬元。助聽器是申請資助購買的主要項目，佔資助計劃整體開支的 91.6%。

Any person who is entitled to compensation under the Ordinance may also apply for the reasonable expenses incurred in the acquisition, fitting, repair or maintenance of HAD in connection with his/her noise-induced deafness subject to the Medical Committee's determination. For the first-time application relating to the acquisition and fitting of HAD, the claimed amount is subject to a maximum of HK\$20,160 for each eligible person. The aggregate amount of financial assistance given to each eligible person under the scheme shall not exceed HK\$83,830.

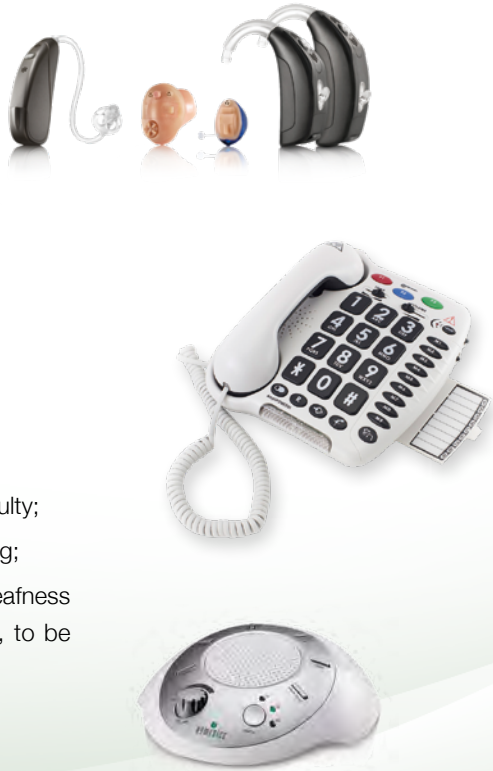
In 2021/22, the Board received 845 applications for financing HAD including 132 first-time submissions. In the year, the Board approved 842 applications with a total financing amount of approximately HK\$6.57 million paid. Acquisition of hearing aids was the major claim which amounted to 91.6% of the total expenses of the scheme.

根據《條例》，聽力輔助器具包括：

- (一) 助聽器；
- (二) 經特別設計以供有聽力困難人士使用的電話擴音器；
- (三) 設有閃燈或其他視像裝置以表示鈴聲的桌面電話；
- (四) 管理局根據醫事委員會的意見裁定罹患噪音所致的失聰人士在與該失聰情況有關連的情況下合理地需要使用的任何器具；或
- (五) 上述聽力輔助器具的任何部件或配件。

Under the Ordinance, HAD shall include:

- (1) hearing aid;
- (2) telephone amplifier specially designed for use by persons with hearing difficulty;
- (3) desktop telephone with flashing light or other visual device to indicate ringing;
- (4) any device the use of which by a person suffering from noise-induced deafness is determined by the Board, upon the advice of the Medical Committee, to be reasonably necessary in connection with such deafness; or
- (5) any accessories or parts of the above HAD.



教育及宣傳工作報告

Report on Education and Publicity

「預防勝於治療」。職聰是永久的神經性聽力損失，沒有方法可以治療，故此管理局一向致力推行廣泛的教育及宣傳活動，向公眾人士及於高噪音行業工作之僱員解釋防患於未然的重要性。

“Prevention is better than cure”. OD is a permanent sensorineural hearing loss that cannot be cured. As such, the Board has been sparing no effort in conducting a variety of educational and promotional activities to explain to the general public and workers engaged in noisy occupations the importance of avoiding hearing loss.

職業安全及健康聯辦活動

Joint Functions on Occupational Safety & Health



管理局於 2021/22 年度繼續以合辦形式與主要的職安健推廣機構攜手舉辦大型周年活動，其中包括與職業安全健康局攜手合辦的聽覺保護大獎，嘉許那些在保護工人聽覺方面推動有效措施的機構。此外，我們亦與勞工處及其他宣傳職安健的機構協辦 2021 年建造業安全獎勵計劃、針對建造業的工友傳遞保護聽覺的重要信息。

In 2021/22, the Board continued to join hands with other major occupational safety and health promotion organisations to co-organise several annual large-scale campaigns, including **The Hearing Conservation Best Practices Award** collaborated with the Occupational Safety and Health Council in recognition of organisations that were committed to promoting effective measures to protect the hearing of workers. We also jointly organised with the Labour Department and other occupational safety promotion organisations **The Construction Safety Promotional Campaign 2021** targeting on the construction industry workers to convey the important message of hearing conservation.

另一方面，由於飲食業在疫情期間深受影響，勞工處與職業安全健康局、管理局及各飲食業界團體，舉辦飲食業安全凝聚計劃 2021/22，其中增設了一項飲食業安全標語創作比賽，旨在凝聚全港飲食業界攜手跨越目前的挑戰，在齊心抗疫的同時，繼續提升飲食業的職安健水平。

On the other hand, since the catering industry had been adversely affected by the epidemic, the Labour Department joined hands with the Occupational Safety and Health Council, the Board and various catering industrial groups to organise **The Catering Industry Safety Inspiration Programme 2021/22** and introduce a safety slogan competition. This special campaign aimed at uniting the catering industry in Hong Kong to overcome the unprecedented challenges and continue to improve the occupational safety and health of the catering industry while fighting the epidemic together.



至於在建造業方面的推廣，有鑑於大部份建造業工程已恢復運作，勞工處再度舉辦 2021/22 建造業安全獎勵計劃，藉以進一步提升建造業界對職安健的關注，從而改善建築地盤的安全表現。但由於過去一年的疫情持續反覆，大部份的活動包括頒獎典禮及分享會均需改為網上形式舉行，以避免疫情在社區傳播的風險。

As for the promotion in the construction industry, given that most construction industry projects had been resumed, the Labour Department once again launched **The Construction Industry Safety Award Scheme 2021/22** so as to further enhance the construction industry's attention to occupational safety and health. Restricted by the ongoing epidemic, some featured activities such as the award presentation ceremony and sharing forums were held online to avoid the risk of the spread of diseases in the community.



▲ 管理局主席曾浩輝醫生(左五)及其他主禮嘉賓參與第22屆建造業安全大獎分享會暨頒獎典禮。
ODCB Chairman Dr Thomas Tsang (5th from left) and other officiating guests participated in the 22nd Construction Safety Award Forum and Award Presentation.



▲ 管理局主席曾浩輝醫生(中)頒發獎狀予安全大獎的得獎者。
ODCB Chairman Dr Thomas Tsang (middle) presented certificates to winners of the Construction Safety Award.



工地安全講座、展覽活動及其他強化宣傳 Workplace Safety Talks, Roving Exhibitions and Other Reinforcing Publicity

由於疫情阻礙了管理局的職員團隊親往噪音工地為相關員工舉行安全講座，我們因此透過各有關安全主任派發聽力保護錦囊及補償計劃小冊子予工友，並鼓勵安全主任下載職聽教育短片，藉著他們的內部職安培訓提醒工友保護聽覺的重要性。

管理局於年內向香港的某些主要建造業承建商及建築工地提供宣傳物資，協助他們為超過 2 100 名的建造業工友安排多項入職安全及培訓的課程。

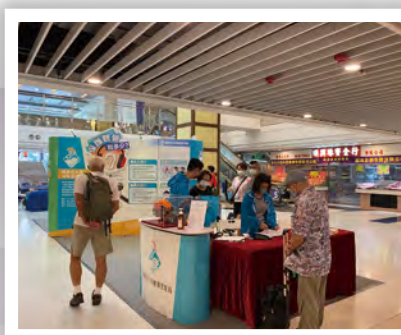
Since the epidemic had hindered the Board's staff members from going to the noisy worksites to conduct face-to-face safety talks for relevant employees, we distributed hearing conservation promotion kits and the compensation scheme leaflets to relevant workers as well as encouraging their safety officers to download the OD educational videos so that they could remind their workers of the importance of hearing protection via their internal occupational safety training.

In the year, the Board distributed promotional materials to some major contractors and worksites of construction industry in Hong Kong, supporting them in arranging a number of safety induction and training classes for over 2 100 construction workers.



為求與公眾社群保持聯繫及提醒高噪音行業的工友預防職聽的重要性，在疫情稍為回穩的情況下，管理局遵照防控疫情的守則分別於慈雲山、鯉魚門、彩雲及禾輦安排了數個展覽活動。

To keep in touch with the public community and remind workers engaged in noisy occupations of the importance of preventing occupational deafness, the Board also arranged a few exhibitions in Tsz Wan Shan, Lei Yue Mun, Choi Wan and Wo Che according to the epidemic prevention and control guidelines when the situation had stabilised.



此外，我們亦在觀塘、黃大仙、九龍城、油尖旺、深水埗、葵青、荃灣、沙田、大埔、屯門、元朗、天水圍及北區的街道欄杆位置，展示「噪音工作保護聽覺」之橫額，以提高日常往返的市民對保護聽覺的意識。

In addition, we also placed street banners of "Protect Hearing for Noisy Occupations" at various districts covering Kwun Tong, Wong Tai Sin, Kowloon City, Yau Tsim Mong, Sham Shui Po, Kwai Tsing, Tsuen Wan, Sha Tin, Tai Po, Tuen Mun, Yuen Long, Tin Shui Wai and North District as another channel to reinforce commuters' awareness of the importance of hearing conservation.



流動聽覺篩查服務 Mobile Audiometric Screening Service



此計劃旨在為從事高噪音工作的僱員提供即場及免費的聽覺健康測試服務，包括簡短的病歷查詢、耳道檢查、純音聽力篩查和結果分析。聽力學家若發現受檢驗的工友出現聽力問題，會即時向他們提出協助及建議。因此項服務備受投身於噪音工作之員工及管理人員歡迎，管理局在防疫措施可行的情況下，於年中安排了 10 節全日的流動驗耳車服務，為近 370 位工友作初步及免費的聽覺篩查評估，到訪了位於觀塘、秀茂坪、將軍澳、啟德、沙田、上水、粉嶺、屯門及東涌的高噪音工地。

The campaign aims at providing workers engaged in noisy occupations with onsite complimentary hearing health assessment services, including brief medical record inquiry, ear canal examination, pure tone audiometric screening and result analysis. Should there be hearing problems with the examined workers, the audiologist would provide assistance and recommendations to them immediately. Since this campaign had been well received by workers and administrators engaged in noisy occupations, the Board arranged 10 full-day audiometric screening services in the year, providing preliminary and complimentary hearing assessments for nearly 370 workers when the epidemic prevention measures could be complied with. Noisy workplaces being visited covered Kwun Tong, Sau Mau Ping, Tseung Kwan O, Kai Tak, Sha Tin, Sheung Shui, Fanling, Tuen Mun and Tung Chung.



◀ 聽覺篩查服務備受投身於噪音工作之員工及管理人員歡迎。
The audiometric screening service was well received by workers and administrators engaged in noisy occupations.

勞工團體活動贊助計劃 Labour Group Activities Sponsorship Scheme

隨著疫情管控於 2021 年下半年有所放寬，多個勞工團體向管理局提交了贊助申請，我們隨後批准約 20 宗針對勞工團體成員宣傳聽力保護信息的活動申請。此外，局方另贊助了兩項勞工團體在高噪音工地舉辦的推廣活動，成功地向約 1 400 位混凝土貨車司機及廠房工友傳達了保護聽力的重要信息。

In the second half of 2021 when the epidemic control was relaxed, a number of labour groups had submitted their sponsorship requests for which the Board approved about 20 applications for activities promoting the message of hearing conservation among the labour group members. In addition, the Board also sponsored two promotion activities conducted by the labour groups at their noisy worksites that successfully conveyed the important message of hearing conservation to around 1 400 concrete truck drivers and plant workers.



復康服務及活動報告 Report on Rehabilitation Services and Programmes

在《條例》下，管理局被賦予權力為罹患職聰的人士舉辦或資助推行復康計劃，服務內容包括聽力復康、社群復康及職業復康項目，所有的活動均在由管理局及其夥伴機構組成的「職聰復康網絡」下舉行。這些復康計劃的目標，是幫助職聰人士克服因聽力損失帶來的不便。

Empowered by the Ordinance, the Board is responsible for conducting and financing rehabilitation programmes for OD persons. Such programmes include aural rehabilitation, social rehabilitation and vocational rehabilitation activities on demand. All activities are organised under the name of ODRN, a set-up formed by the Board and its partnering organisations. The mission of the rehabilitation programmes is to help OD sufferers overcome their handicaps brought about by the ailment.

聽力復康計劃 Aural Rehabilitation Programmes

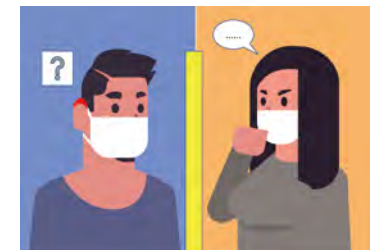


聽力復康計劃旨在透過向職聰人士提供適合的聽力輔助器具及訓練有效的溝通技巧，協助他們克服聽障。於報告年內，有 463 人次到訪了管理局的聽力檢查室，接受聽力學家的個人化聽力復康評估及耳鳴分析輔導服務。

整體情況顯示，職聰人士一般對申請助聽器更積極地尋求協助，據報告因疫情期間使用外科口罩掩蓋了非常重要的面部表情和口型；而在餐廳和許多其他社交場所設置的塑膠隔板也會在他們聆聽時產生不必要的迴聲，從而影響他們的聆聽能力。有鑑於此，管理局將更積極教導職聰患者及其家屬如何在具挑戰性的聆聽環境中運用溝通策略，以提高他們的溝通效率。

於報告年內，管理局以短訊服務向共 69 名剛獲補償的職聰人士發送一系列三部專業的驗配助聽器前視頻短片，用以介紹聽力輔助器具資助計劃、助聽器驗配及跟進流程，以及助聽器和耳鳴掩蔽器試用計劃。管理局另亦為已配有助聽器的職聰人士提供個別諮詢服務，藉此指導他們如何有效地操作聽力輔助器具。按照需要，聽力學家亦會為剛購買助聽器的職聰人士提供自信培訓及切實的練習機會，透過專業意見提升他們的溝通能力。

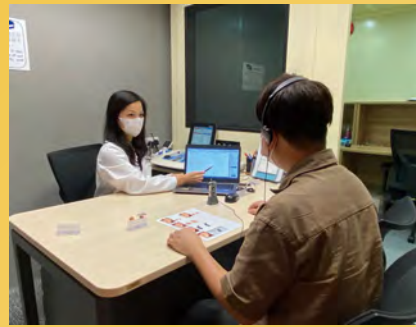
The objective of aural rehabilitation is to help OD persons overcome the hearing impairment through the provision of suitable HAD and development of effective communication skills. In the year, we recorded a total of 463 visits to the ODCB Audiology Room where personalised aural rehabilitation assessment and tinnitus counselling services were rendered by the Board's audiologist.



An overall trend revealed that OD persons showed more eagerness in seeking help in acquiring hearing aids. The reported reasons of their hearing being affected including the frequent use of surgical masks due to the raging epidemic period had covered up most of the facials cues and lip movements that are crucial for listening and comprehension; while the setup of plastic partitions in restaurants and many other social venues also created unnecessary reverberation of sounds. As such, the Board shall be more proactive in providing communication strategies to the OD sufferers as well as their family members in challenging listening environments with the aim of improving their communication effectiveness.

In the year under review, a series of three professional pre-fitting video briefings were being sent via short message service (SMS) by the Board to a total of 69 newly compensated OD persons aiming to introduce the HAD Financial Assistance Scheme, hearing aid fitting and follow-up procedures, as well as the hearing aid and tinnitus masker trial schemes. The Board also provided individual consultation services to OD person equipped with hearing aids so as to guide them on how to use HAD effectively. When needed, the audiologist would provide assertiveness training, hands-on practice opportunity, and professional advice for those who had just purchased hearing aids to enhance their communication capabilities.

助聽器及耳鳴遮蔽器試用計劃 Hearing Aid and Tinnitus Masker Trial Scheme



助聽器試戴計劃的構思，是幫助那些對使用助聽器持保留態度的職聰人士。另一方面，為幫助受耳鳴困擾的職聰人士，管理局繼續推出不同類型的耳鳴遮蔽器試用計劃。

在試用計劃下，參加者可在一個月內免費試用掛耳式助聽器、座枱或耳戴式耳鳴遮蔽器和聲音枕頭。在試用之前，聽力學家先與職聰人士會面，以推薦適合的個人化處理方法並深入探討其可行性。管理局希望藉著試用計劃這平台，讓參與者對助聽器和耳鳴遮蔽器建立合理的期望；從長遠目標來看，可提升試用計劃的實際使用率和用戶滿意度。

The hearing aid trial scheme was designed to help those OD persons who have reservation about using hearing aids; while for OD persons who suffered from discomfort caused by tinnitus, the Board continued to launch the trial scheme of various tinnitus maskers.

Under the trial scheme, participants could try out behind-the-ear hearing aids, desktop or ear-level tinnitus maskers and sound pillow free of charge for a period of one month. Prior to the trial, the OD persons would be interviewed, followed by an in-depth discussion on the feasibility of individualised management approaches recommended by the audiologist. The Board hopes to make use of such trial scheme to serve as a platform where participants could develop realistic expectations on hearing aids and tinnitus maskers. In the long run, it aims to raise the practical utilisation and users' satisfaction of the trial scheme.



社群復康計劃 Social Rehabilitation Programmes

為協助職聰人士面對聽障的問題，「職聰復康網絡」在 2021/22 年度舉辦了 715 個社群復康活動，目標以擴闊他們的社交圈子，並提高他們與別人溝通的興趣及技巧為大前提。「職聰復康網絡」的工作人員一直努力通過不同的渠道接觸到所有的職聰人士，希望能為他們提供適當和及時的幫助。

由於個人安全和健康是管理局的首要考慮，在社區疫情爆發的困境下，我們調整了部分活動的形式和數量。總括而言，年內我們錄得約 4 235 參與人次，參與者包括職聰人士及同行照顧者。由於部份的戶外活動鑑於疫情而被迫取消，我們在 2021/22 年度因而安排更多關懷服務，包括約 2 720 個問暖電話和 410 次關懷探訪，希望藉此能及時聯繫和幫助有需要的人。「職聰復康網絡」於年內另安排了 3 節義工及愛心大使服務，藉此與網絡會友共度時艱。

To help OD persons face the problem led by hearing impairment, ODRN organised 715 social rehabilitation activities in 2021/22 with the aim of broadening their social circle and increasing their interest and skills to communicate with other people. ODRN staff members always tried their best to reach out to all OD persons through different channels, hoping to provide them with appropriate and timely assistance.

As personal safety and health are the Board's most predominate considerations, under the predicament of epidemic outbreak in the community, we had adjusted the format and number of certain activities. All in all, in the year we recorded about 4 235 participations including OD persons and their accompanying caregivers. As some outdoor activities were forced to be cancelled due to the epidemic, in 2021/22 we arranged more caring services amounting to around 2 720 greeting calls and 410 caring visits, in the hope of contacting and helping those in need promptly. In the year, ODRN also arranged 3 sessions of volunteer and caring ambassador services in the hope of tiding over the difficulties with all members.

「職聰復康網絡」活動留影

“O D R N” Activity Snapshots



▲ 郊外遊蹤 Outskirt Exploration



▲ 心靈綠洲 Healthy Gardening



▲ 長者保健運動 Elderly Exercise



▲ 舒筋活絡治療 Stretching Therapy



▲ 書法班 Calligraphy Class



▲ 皮藝製作 Leather Crafting Workshop



▲ 認識手語 Sign Language Learning



▲ 水彩畫班 Water colour Painting Class

獨立核數師報告

Independent Auditor's Report

獨立核數師報告書

致職業性失聰補償管理局各成員

(根據《職業性失聰(補償)條例》成立)

意見

本核數師(以下簡稱「我們」)已完成審核職業性失聰補償管理局(「管理局」)列載於第30頁至第54頁的財務報表，此財務報表包括於二〇二二年三月三十一日的財務狀況表與截至該日止年度的收支結算表、權益變動表及現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映貴管理局於二〇二二年三月三十一日的財務狀況及其截至該日止年度的財務表現及現金流量。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部份中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(「守則」)，我們獨立於管理局，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

年報內的其他資料

管理局成員須對其他資料負責。其他資料包括管理局在本年報內的所有資料，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他資料，我們亦不對其他資料發表任何形式的鑒證結論。

結合我們對財務報表的審計，我們的責任是閱讀其他資料，在此過程中，考慮其他資料是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已執行的工作，如果我們認為其他資料存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

Independent Auditor's Report to the Members of Occupational Deafness Compensation Board

(Established under the Occupational Deafness (Compensation) Ordinance)

Opinion

We have audited the financial statements of Occupational Deafness Compensation Board (the "Board") set out on pages 30 to 54, which comprise the statement of financial position as at 31 March 2022 and the income and expenditure account, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Board as at 31 March 2022, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Board in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditor's report thereon

The members of the Board is responsible for the other information. The other information comprises all the information included in the annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

管理局成員就財務報表須承擔的責任

管理局成員須負責按香港會計師公會頒佈的《香港財務報告準則》編製真實而中肯的財務報表，並負責管理局成員認為就編製財務報表而言屬必要的內部控制，確保財務報表的列報不含基於欺詐或錯誤而導致的重大錯誤陳述。

在編製財務報表時，管理局成員負責評估管理局持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非管理局成員有意將管理局清盤或停止經營，或別無其他實際的替代方案。

管理局成員負責履行監督管理局財務報告過程的責任。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發表包括我們意見的核數師報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行審計時能發現某一重大錯誤陳述存在。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯集起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對該等風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對管理局內部控制的有效性發表意見。

Responsibilities of the members of the Board for the financial statements

The members of the Board are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and for such internal control as the members of the Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members of the Board are responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members of the Board either intend to liquidate the Board or to cease operations, or have no realistic alternative but to do so.

The members of the Board are responsible for overseeing the Board's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs 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 economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Board's internal control.

- 評價管理局成員所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對管理局成員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對管理局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提醒使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致管理局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否達到以公平列報的方式，中肯反映相關交易和事項。

除了其他事項外，我們與管理局成員溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們的審計中識別出內部控制的任何重大缺陷。

國富浩華（香港）會計師事務所有限公司
執業會計師
香港，二〇二二年十一月八日

盧卓邦
執業證書編號 P06029

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members of the Board.
- Conclude on the appropriateness of the Board members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Crowe (HK) CPA Limited
Certified Public Accountants
Hong Kong, 8 November 2022

Lo Charbon
Practising Certificate Number P06029

財務報表

Financial Statements

收支結算表(截至二〇二二年三月三十一日止)

Income and Expenditure Account (for the Year Ended 31 March 2022)

		附註 Note	2022 港元 HK\$	2021 港元 HK\$
收入	INCOME			
僱員補償保險徵款 管理局分配的款項	Distribution from Employees' Compensation Insurance Levies Management Board	4	50,127,888	50,671,769
政府付款	Government payments	5	2,860,956	2,764,171
服務費用的收入	Service fee income		640,000	640,000
利息收入	Interest income		1,875,175	6,507,875
股息收入	Dividend income		61,993	-
			55,566,012	60,583,815
其他淨虧損	OTHER NET LOSSES			
按公平值計入損益 的金融資產公平值 變化	Fair value change of financial assets at fair value through profit or loss		(314,044)	-
支出	EXPENDITURE			
職業性失聰補償	Occupational deafness compensation	6	54,510,365	6,996,407
關於聽力輔助器具 的資助費用	Hearing assistive devices' financial assistance expenses	7	6,566,827	3,828,900
聽力測驗開支	Hearing assessment expenses		2,061,410	679,583
宣傳及推廣計劃	Promotional and publicity programmes		4,095,229	3,472,674
復康計劃	Rehabilitation programmes		1,210,778	4,502,203
行政費用	Administrative expenses	8	13,512,412	13,231,618
租金、差餉及管理費	Rent, rates and management fee		250,354	253,912
			(82,207,375)	(32,965,297)
本年度之經營(虧損) ／盈餘及所有綜合 (支出)／收益	(DEFICIT)/SURPLUS AND TOTAL COMPREHENSIVE (EXPENDITURE)/ INCOME FROM OPERATIONS		(26,955,407)	27,618,518
財務成本	FINANCE COST			
租賃利息	Interest element of lease rentals		(1,512)	(1,786)
本年度之(虧損)／ 盈餘及所有綜合 (支出)／收益	(DEFICIT)/SURPLUS AND TOTAL COMPREHENSIVE (EXPENDITURE)/ INCOME FOR THE YEAR		(26,956,919)	27,616,732

第 34 至 54 頁之財務報表附註乃本財務報表之一部份。 The notes on pages 34 to 54 form part of these financial statements.

財務狀況表(於二〇二二年三月三十一日)
Statement of Financial Position (as at 31 March 2022)

		附註 Note	2022 港元 HK\$	2021 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	9	44,533,130	45,550,797
無形資產	Intangible assets	10	61,667	85,000
			44,594,797	45,635,797
流動資產	CURRENT ASSETS			
按公平值計入損益的金融資產	Financial assets at fair value through profit or loss	11	1,645,965	-
預付款及按金	Prepayment and deposits		64,504	64,504
應收利息	Interest receivable		338,329	420,606
原到期日超過三個月之定期存款	Time deposits with original maturities over three months		569,300,000	602,000,000
現金及現金等值項目	Cash and cash equivalents	12	16,658,026	12,542,392
			588,006,824	615,027,502
流動負債	CURRENT LIABILITIES			
應付費用	Accrued charges		1,543,165	2,577,436
租賃負債	Lease liabilities	13	23,879	70,488
			1,567,044	2,647,924
流動資產淨值	NET CURRENT ASSETS		586,439,780	612,379,578
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		631,034,577	658,015,375
非流動負債	NON-CURRENT LIABILITY			
租賃負債	Lease liabilities	13	-	23,879
資產淨值	NET ASSETS		631,034,577	657,991,496
保留盈餘	RETAINED SURPLUS		631,034,577	657,991,496

本賬目於二〇二二年十一月八日
經管理局批准及授權發出。

代表管理局

曾浩輝醫生
職業性失聰補償管理局主席

Approved and authorised for issue by the Board
on 8 November 2022.

On behalf of the Board

Dr. Tsang Ho-fai, Thomas
Chairman, Occupational Deafness Compensation Board

第 34 至 54 頁之財務報表附註乃本財務報表之一部份。 The notes on pages 34 to 54 form part of these financial statements.

權益變動表(截至二〇二二年三月三十一日止)
Statement of Changes in Equity (for the Year Ended 31 March 2022)

		保留盈餘 Retained surplus 港元 HK\$
於二〇二〇年四月一日	Balance as at 1 April 2020	630,374,764
年內盈餘及所有綜合收益	Surplus and total comprehensive income for the year	27,616,732
於二〇二一年三月三十一日及 二〇二一年四月一日	Balance as at 31 March 2021 and 1 April 2021	657,991,496
年內虧損及所有綜合支出	Deficit and total comprehensive expenditure for the year	(26,956,919)
於二〇二二年三月三十一日	Balance as at 31 March 2022	631,034,577

第 34 至 54 頁之財務報表附註乃本財務報表之一部份。 The notes on pages 34 to 54 form part of these financial statements.

現金流量表(截至二〇二二年三月三十一日止)
Statement of Cash Flows (for the Year Ended 31 March 2022)

		2022 港元 HK\$	2021 港元 HK\$
經營業務	OPERATING ACTIVITIES		
本年度之(虧損)/盈餘	(Deficit)/surplus for the year	(26,956,919)	27,616,732
調整：	Adjustments for:		
利息收入	Interest income	(1,875,175)	(6,507,875)
按公平值計入損益的金融資產公平值變化	Fair value change of financial assets at fair value through profit or loss	314,044	-
折舊費用	Depreciation charge	1,173,025	1,142,276
財務成本	Finance cost	1,512	1,786
攤銷	Amortisation	68,333	96,667
		(27,275,180)	22,349,586
營運資金變動	CHANGES IN WORKING CAPITAL		
減少應收賬款	Decrease in account receivable	-	44,476
(減少)/增加應付費用	(Decrease)/increase in accrued charges	(1,034,271)	241,704
經營活動之現金(流出)/流入	CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES	(28,309,451)	22,635,766
投資活動	INVESTING ACTIVITIES		
減少/(增加)原到期日超過三個月之定期存款	Decrease/(increase) in time deposits with original maturities over three months	32,700,000	(32,400,000)
已收利息	Interest received	1,957,452	9,470,694
購入物業、廠房及設備	Payment for the purchase of property, plant and equipment	(155,358)	(19,256)
購入無形資產	Payment for the purchase of intangible assets	(45,000)	(95,000)
購入按公平值計入損益的金融資產	Payment for the purchase of financial assets at fair value through profit or loss	(1,960,009)	-
投資活動之現金流入/(流出)淨值	NET CASH GENERATED FROM/(USED IN) INVESTING ACTIVITIES	32,497,085	(23,043,562)
融資活動	FINANCING ACTIVITIES		
已付租賃的資本部份	Capital element of lease rentals paid	(70,488)	(70,398)
已付租賃的利息部份	Interest element of lease rentals paid	(1,512)	(1,786)
融資活動之現金流出淨值	NET CASH USED IN FINANCING ACTIVITIES	(72,000)	(72,184)
現金及現金等值項目增加/(減少)淨額	INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	4,115,634	(479,980)
年初現金及現金等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	12,542,392	13,022,372
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	16,658,026	12,542,392

財務報表附註(截至二〇二二年三月三十一日止)
Notes to the Financial Statements (for the Year Ended 31 March 2022)

1. 法人地位

職業性失聰補償管理局(「管理局」)是根據《職業性失聰(補償)條例》(「條例」)而成立，以信託形式持有職業性失聰補償基金，並按照條例管理及運用該基金。其註冊地址及運作地點為香港九龍長沙灣長裕街10號億京廣場2期15樓A-B室。

2. 主要會計政策

a) 合規聲明

此等財務報表乃根據由香港會計師公會頒佈之所有適用香港財務報告準則，該統稱包括所有適用的個別香港財務報告準則、香港會計準則及詮釋、和香港普遍接納之會計原則之規定而編制。管理局所採納的主要會計政策之概要將在下文陳述。

香港會計師公會已頒佈若干新訂及經修訂香港財務報告準則，包括其首次生效日期適用於管理局的目前會計期間及可於目前會計期間提早採納。附註3提供首次應用該等準則而引致會計政策任何變動的資料，而這些資料與該等財務報表中所反映管理局的目前及先前會計期間有關。

b) 財務報表編製基準

本財務報表乃按歷史成本法編製，惟按公平值計入損益的金融資產則按附註2(f)闡述之會計政策以公平值計算。

編製符合香港財務報告準則之財務報表，需管理層作出判斷、估計及假設，而該等判斷、估計及假設會影響政策之應用及所申報之資產、負債、收入及開支等數額。該等估計及相關假設乃根據過往經驗及於具體情況下被視為屬合理之多項其他因素作出，所得結果將作為判斷無法直接從其他來源獲取的資產及負債賬面值之依據。實際結果可能有別於該等估計。

1. Corporate Status

The Occupational Deafness Compensation Board (the “Board”) is incorporated by virtue of the Occupational Deafness (Compensation) Ordinance (the “Ordinance”) to hold the Occupational Deafness Compensation Fund upon trust and to manage and administer the fund. The registered office and place of operation of the Board is situated at Office A-B, 15/F., Billion Plaza II, 10 Cheung Yue Street, Cheung Sha Wan, Kowloon, Hong Kong.

2. Significant Accounting Policies

a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and accounting principles generally accepted in Hong Kong. Significant accounting policies adopted by the Board are disclosed below.

The HKICPA has issued certain new and revised HKFRSs which are first effective or available for early adoption for the current accounting period of the Board. Note 3 provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Board for the current and prior accounting periods reflected in these financial statements.

b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis except that the financial assets at fair value through profit or loss are stated at their fair value explained in the accounting policies set out in note 2(f).

The preparation of financial statements in conformity with HKFRSs requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

該等估計及相關假設均按持續基準予以檢討。倘對會計估計的修訂只影響該期間，則有關修訂於修訂該估計的期間確認，或倘該修訂影響目前及日後期間，則於修訂期間及日後期間確認。

管理層就採用對財務報表有重大影響的香港財務報告準則作出的判斷，以及估計的不確定性的主要來源已於附註 17 討論。

c) 物業、廠房及設備

以下物業、廠房及設備項目按成本減累計折舊及減值虧損(請參閱附註2(g)(iii)) 列賬。

- 管理局並非物業權益註冊擁有人的租賃物業的租賃產生的使用權資產；及
- 廠房及設備項目(包括相關廠房及設備的租賃產生的使用權資產)(見附註2(e))。

折舊是使用直線法將物業、廠房及設備項目扣除其估計剩餘價值(如有)，並按以下之估計可使用年期，以撇銷有關項目之成本值：

租賃土地及物業	餘下租賃期或 50 年，以較短者為準
電腦及影音設備	3 年
復康服務設備	3 年
傢俬及裝置	5 年
辦公室設備	5 年
使用權資產	餘下租賃期

倘物業、廠房及設備項目之各個部分使用年期不同，則該項目之成本值按合理基準於各個部分之間分配，且各個部分單獨計算折舊。每年檢討(如有)資產之可使用年期及其剩餘價值。

歷史成本包括收購項目之直接有關開支。

其後之成本只在涉及有關項目之未來經濟利益有可能流入管理局及項目成本能可靠計量時方列入該資產之賬面值或在適當情況下分開確認為一項資產。當任何以單獨資產入賬的零件賬面值被更換時，可以終止確認。所有其他維修保養成本於該年的財政年度於收支結算中確認。

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgments made by management in the application of HKFRSs that have significant effect on the financial statements and major sources of estimation uncertainty are discussed in note 17.

c) Property, plant and equipment

The following items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses (see note 2(g)(iii)).

- right-of-use assets arising from leases over leasehold properties where the Board is not the registered owner of the property interest; and
- items of plant and equipment including right-of-use assets arising from leases of underlying plant and equipment (see note 2(e)).

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual values, if any, using the straight line method over their estimated useful lives as follows:

Leasehold land and buildings	shorter of the unexpired term of lease and 50 years
IT and AV equipment	3 years
Rehabilitation service equipment	3 years
Furniture and fixtures	5 years
Office equipment	5 years
Right of use assets	over the unexpired term of lease

Where parts of an item of property, plant and equipment have different useful lives, the cost of the item is allocated on a reasonable basis between the parts and each part is depreciated separately. Both the useful life of an asset and its residual value, if any, are reviewed annually.

Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Board and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the income and expenditure account during the financial period in which they are incurred.

報廢或出售物業、廠房及設備項目所產生的盈虧按出售所得款項淨額與項目賬面值間之差額釐定，並於報廢或出售當日於收支結算表中確認。

d) 無形資產 (不包括商譽)

個別購入之無形資產

個別購入之有限可使用年期之無形資產乃按成本減累計攤銷及累計減值虧損入賬。攤銷乃按直線基準於其估計可使用年期於收支結算表確認。估計可使用年限及攤銷方法於各匯報期末進行審閱，而任何估計變動的影響則按前瞻基準入賬。

有限可使用年期之無形資產乃自可使用日按可使用年限攤銷，詳情如下：

- 電腦系統發展及修改 3 年

無形資產終止確認

當無形資產在出售時或使用時沒有未來的經濟收益，無形資產須終止確認。於終止確認無形資產時所產生之收益及虧損以出售所得款項淨額與該資產賬面值之差額計量，並於該資產終止確認之期間於收支結算表確認。

e) 租賃資產

管理局會於合約初始生效時評估該合約是否屬租賃或包含租賃。倘合約為換取代價而給予在一段時間內控制可識別資產使用的權利，則該合約屬租賃或包含租賃。倘客戶有權主導可識別的資產的使用及從該使用中獲取幾乎所有的經濟收益，則表示控制權已轉讓。

作為承租人

當合約包含租賃組成部分及非租賃組成部分時，管理局選擇不分拆非租賃組成部分，並就所有租賃將各租賃組成部分及任何相關非租賃組成部分計算為單一租賃組成部分。

於租賃開始日期，管理局確認使用權資產及租賃負債，惟租賃期為不多於 12 個月除外。與該等不作資本化租賃相關的租賃付款在租賃期內按系統基準確認為開支。

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net proceeds on disposal and the carrying amount of the item and are recognised in income and expenditure account on the date of retirement or disposal.

d) Intangible assets (other than goodwill)

Intangible assets acquired separately

Intangible assets with finite useful lives that are acquired separately are carried at costs less accumulated amortisation and any accumulated impairment losses. Amortisation of intangible assets with finite useful lives is recognised in income and expenditure account on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

The following intangible assets with finite useful lives are amortised from the date they are available for use and their estimated useful lives are as follows:

- System development and modification 3 years

Derecognition of intangible assets

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains and losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in income and expenditure account when the asset is derecognised.

e) Leased assets

At inception of a contract, the Board assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

As a lessee

Where the contract contains lease component(s) and non-lease component(s), the Board has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

At the lease commencement date, the Board recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

當將租賃資本化時，租賃負債最初按租賃期內應付租賃付款的現值確認，並使用租賃中隱含的利率或(倘該利率不可直接釐定)使用相關的遞增借款利率貼現。初步確認後，租賃負債按攤銷成本計量，而利息開支則採用實際利率法計算。不取決於某一指數或比率的可變租賃付款不包括在租賃負債的計量，因此於其產生的會計期間於收支結算表中支銷。

於租賃資本化時確認的使用權資產初步按成本計量，包括租賃負債的初始金額加上在開始日期或之前支付的任何租賃付款，以及產生的任何初步直接成本。在適用情況下，使用權資產的成本亦包括拆除及移除相關資產或還原相關資產或該資產所在地而產生的估計成本，該成本須貼現至其現值並扣除任何收取的租賃優惠。使用權資產隨後按成本減去累計折舊及減值虧損列賬(見附註2(c)及2(g)(ii))。

當未來租金因某一指數或比率改變而變更，或當管理局預期根據剩餘價值擔保估計預期應付的金額有變，或因重新評估管理局是否合理地確定將行使購買、續租或終止選擇權而產生變動，則會重新計量租賃負債。按此方式重新計量租賃負債時，使用權資產的賬面值將作相應調整，或倘使用權資產的賬面值已減至零，則於收支結算表內列賬。

倘租賃範圍或租賃代價發生變動，並非租賃合約原先規定者(「租賃修改」)而不作為單獨租賃入賬，租賃負債亦會重新計量。在此情況下，租賃負債乃根據經修訂的租賃付款及租賃期限使用經修訂的貼現率於實際修改日期重新計量。

於財務狀況表中，長期租賃負債的即期部分乃作為於報告期後十二個月內到期結算之合約付款的現值釐定。

管理局將使用權資產呈列為「物業、廠房及設備」，並將租賃負債分別呈列於財務狀況表。

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to income and expenditure account in the accounting period in which they are incurred.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see notes 2(c) and 2(g)(ii)).

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Board's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Board will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in income and expenditure account if the carrying amount of the right-of-use asset has been reduced to zero.

The lease liability is also remeasured when there is a change in the scope of a lease or the consideration for a lease that is not originally provided for in the lease contract ("lease modification") that is not accounted for as a separate lease. In this case the lease liability is remeasured based on the revised lease payments and lease term using a revised discount rate at the effective date of the modification.

In the statement of financial position, the current portion of long-term lease liabilities is determined as the present value of contractual payments that are due to be settled within twelve months after the reporting period.

The Board presents right-of-use assets in "property, plant and equipment" and presents lease liabilities separately in the statement of financial position.

f) 股本證券投資

管理局的股本證券投資政策載列如下：

管理局在承諾購入／出售投資當日確認／終止確認股本證券投資。投資初步按公平值加直接應佔交易成本列賬，惟按公平值計入損益的投資除外，該等投資的交易成本直接於收支結算表中確認。有關管理局釐定金融工具公平值的方法的闡述，請參閱附註 15(d)。該等投資其後根據其分類按以下方法入賬：

股本投資

股本證券投資分類為按公平值計入損益，除非股本投資並非持作交易用途，且於初步確認投資時，管理局作出不可撤回的選擇，指定投資為按公平值計入其他綜合收益(不可轉回)，以致公平值的其後變動於其他綜合收益確認。有關選擇乃按工具個別作出，惟僅當發行人認為投資符合股本定義時方可作出。作出有關選擇後，於其他綜合收益累計的金額保留於公平值儲備(不可轉回)，直至出售投資為止。出售時，於公平值儲備(不可轉回)累計的金額轉撥至保留盈餘，不會轉回收支結算表。股本證券投資的股息，不論分類為按公平值計入損益或按公平值計入其他綜合收益，均根據附註2(m)(v) 闡述之政策在收支結算表中確認為其他收入。

g) 資產之信貸虧損及減值

(i) 來自金融工具之信貸虧損

管理局對按攤銷成本計量之金融資產(包括現金及現金等價物、原到期日超過三個月之定期存款及其他應收款項)就預期信貸虧損確認虧損撥備。

其他按公平值計量之金融資產，毋須進行預期信貸虧損評估。

預期信貸虧損之計量

預期信貸虧損為信貸虧損之概率加權估計。信貸虧損按所有預期現金不足額之現值(即按合約應付予管理局之現金流量與管理局預期收取之現金流量之差額)計量。

f) Other investments in equity securities

The Board's policies for investments in equity securities are as follows:

Investments in equity securities are recognised / derecognised on the date the Board commits to purchase / sell the investment. The investments are initially stated at fair value plus directly attributable transaction costs, except for those investment measured at fair value through profit or loss (FVPL) for which transaction costs are recognised directly in income and expenditure account. For an explanation of how the Board determines fair value of financial instruments, see note 15(d). These investments are subsequently accounted for as follows, depending on their classification.

Equity investments

An investment in equity securities is classified as fair value through profit or loss (FVPL) unless the equity investment is not held for trading purposes and on initial recognition of the investment the Board makes an irrevocable election to designate the investment at fair value through other comprehensive income (FVOCI) (non-recycling) such that subsequent changes in fair value are recognised in other comprehensive income. Such elections are made on an instrument-by-instrument basis, but may only be made if the investment meets the definition of equity from the issuer's perspective. Where such an election is made, the amount accumulated in other comprehensive income remains in the fair value reserve (non-recycling) until the investment is disposed of. At the time of disposal, the amount accumulated in the fair value reserve (non-recycling) is transferred to retained surplus. It is not recycled through income and expenditure account. Dividends from an investment in equity securities, irrespective of whether classified as at FVPL or FVOCI, are recognised in income and expenditure account as other income in accordance with the policy set out in note 2(m)(v).

g) Credit losses and impairment of assets

(i) Credit losses from financial instruments

The Board recognises a loss allowance for expected credit losses (ECLs) on the financial assets measured at amortised cost (including cash and cash equivalents, time deposits with original maturities over three months and other receivables).

Other financial assets measured at fair value including equity securities measured at FVPL are not subject to the ECL assessment.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all expected cash shortfalls (i.e. the difference between the cash flows due to the Board in accordance with the contract and the cash flows that the Board expects to receive).

倘貼現影響重大，則預期現金不足額乃採用以下貼現率貼現：

- 定息金融資產及其他應收款項：於初始確認時釐定之實際利率或近似值；
- 浮息金融資產：即期實際利率。

估計預期信貸虧損時考慮之最長期間為管理局面對信貸風險之最長合約期間。

於計量預期信貸虧損時，管理局考慮在無需付出過多成本或努力下即可獲得之合理而具理據支持的資料，包括有關過往事件、現時狀況及未來經濟狀況預測的資料。

預期信貸虧損採用以下基準計量：

- 12 個月預期信貸虧損：指預期因報告日期後 12 個月內可能發生之違約事件而導致之虧損；及
- 全期預期信貸虧損：指因應用預期信貸虧損模型之項目之預期年內所有可能違約事件而導致之虧損。

貿易應收賬款之虧損撥備總是按相當於全期預期信貸虧損之金額計量。於報告日期，該等金融資產之預期信貸虧損乃使用基於管理局過往信貸虧損經驗的撥備計量模式作估計，並根據債務人之特定因素及對當前及預計的一般經濟狀況之評估進行調整。

至於所有其他金融工具，管理局按相當於 12 個月預期信貸虧損確認虧損撥備，除非金融工具之信貸風險自初始確認後大幅上升，在該情況下則按相當於全期預期信貸虧損之金額計量虧損撥備。

信貸風險大幅上升

在評估金融工具之信貸風險自初始確認以來有否大幅上升時，管理局會比較於報告日期及於初始確認日期評估之金融工具發生違約之風險。在作出重新評估時，管理局認為，當(i)借款人不大可能在管理局在無追索權時採取變現抵押(如持有)等行動之情況下

The expected cash shortfalls are discounted using the following discount rates where the effect of discounting is material:

- fixed-rate financial assets and other receivables: effective interest rate determined at initial recognition or an approximation thereof;
- variable-rate financial assets: current effective interest rate.

The maximum period considered when estimating ECLs is the maximum contractual period over which the Board is exposed to credit risk.

In measuring ECLs, the Board takes into account reasonable and supportable information that is available without undue cost or effort. This includes information about past events, current conditions and forecasts of future economic conditions.

ECLs are measured on either of the following bases:

- 12-month ECLs: these are losses that are expected to result from possible default events within the 12 months after the reporting date; and
- lifetime ECLs: these are losses that are expected to result from all possible default events over the expected lives of the items to which the ECL model applies.

Loss allowances for account receivables are always measured at an amount equal to lifetime ECLs. ECLs on these financial assets are estimated using a provision matrix based on the Board's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

For all other financial instruments, the Board recognises a loss allowance equal to 12-month ECLs unless there has been a significant increase in credit risk of the financial instrument since initial recognition, in which case the loss allowance is measured at an amount equal to lifetime ECLs.

Significant increases in credit risk

In assessing whether the credit risk of a financial instrument has increased significantly since initial recognition, the Board compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition. In making this reassessment, the Board considers that a default event occurs when (i) the borrower is unlikely to pay its credit obligations to the Board in full, without recourse by the Board to actions such as realising security (if any is held); or (ii) the financial asset is 90 days past due. The Board considers both quantitative and qualitative information

向管理局悉數支付其信貸債務；或(ii)金融資產已逾期90天時，即構成違約事件。管理局會考慮合理且具理據支持的定量及定性資料，包括歷史經驗及在無需付出過多成本或努力下即可獲得之前瞻性資料。

具體而言，在評估信貸風險自初始確認以來有否大幅上升時會考慮以下資料：

- 未能按合約到期日支付本金或利息；
- 金融工具外部或內部之信貸評級(如有)實際或預期顯著轉差；
- 債務人之經營業績實際或預期顯著轉差；及
- 科技、市場、經濟或法律環境之現時或預測變動對債務人履行其對管理局責任之能力構成重大不利影響。

取決於金融工具之性質，對信貸風險大幅上升之評估乃按個別基準或共同基準進行。當按共同基準進行評估時，金融工具乃按共同信貸風險特徵(如逾期狀況及信貸風險評級)分組。

管理局於各報告日期重新計量預期信貸虧損，以反映金融工具自初始確認以來之信貸風險變動。預期信貸虧損金額之任何變動乃於收支結算表中確認為減值收益或虧損。管理局就所有金融工具確認減值收益或虧損，並通過虧損撥備賬相應調整該等工具之賬面值。

計算利息收入之基準

按附註2(m)(iv)所述方式確認之利息收入基於金融資產之總賬面值計算，除非該金融資產出現信貸減值，在此情況下，利息收入基於金融資產之攤銷成本(即總賬面值減虧損撥備)計算。

於各報告日期，管理局評估金融資產是否出現信貸減值。當發生一項或多項對金融資產估計未來現金流量構成不利影響之事件時，金融資產即出現信貸減值。

that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly since initial recognition:

- failure to make payments of principal or interest on their contractually due dates;
- an actual or expected significant deterioration in a financial instrument's external or internal credit rating (if available);
- an actual or expected significant deterioration in the operating results of the debtor; and
- existing or forecast changes in the technological, market, economic or legal environment that have a significant adverse effect on the debtor's ability to meet its obligation to the Board.

Depending on the nature of the financial instruments, the assessment of a significant increase in credit risk is performed on either an individual basis or a collective basis. When the assessment is performed on a collective basis, the financial instruments are grouped based on shared credit risk characteristics, such as past due status and credit risk ratings.

ECLs are remeasured at each reporting date to reflect changes in the financial instrument's credit risk since initial recognition. Any change in the ECL amount is recognised as an impairment gain or loss in income and expenditure account. The Board recognises an impairment gain or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account.

Basis of calculation of interest income

Interest income recognised in accordance with note 2(m)(iv) is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit-impaired, in which case interest income is calculated based on the amortised cost (i.e. the gross carrying amount less loss allowance) of the financial asset.

At each reporting date, the Board assesses whether a financial asset is credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

金融資產出現信貸減值之證據包括以下可觀察事件：

- 債務人出現重大財務困難；
- 違約行為，如拖欠；
- 借款人有可能進行破產或其他財務重組；
- 科技、市場、經濟或法律環境之重大變動對債務人產生不利影響；或
- 發行人出現財務困難而導致其證券於活躍市場消失。

撇銷政策

倘並無日後可收回款項的實際前景，則金融資產之賬面總值(部份或全部)將被撇銷。該情況通常指管理局確定債務人並無資產或收入來源以產生足夠現金流量償還應撇銷金額。

若其後收回先前已撇銷的資產，則於發生的期間內在收支結算表中確認為減值撥回。

(ii) 非金融資產減值

管理局會於各報告期末審視內部及外部資料來源，以識別下列資產是否已出現減值或之前已確認的減值虧損是否已不存在或減少：

- 物業、廠房及設備(包括使用權資產)；及
- 無形資產。

如存在任何有關跡象，則會估計資產的可收回金額。

- 計算可收回金額

資產的可收回金額為公平值減出售成本與使用價值兩者之較高者。於評估使用價值時，估計未來現金流量乃使用除稅前折現率折現至其現值，該折現率反映現時市場對貨幣時間值的評估及該資產特有的風險。倘資產並未能在大致獨立於其他資產的情況下產生現金流入，則會釐定可獨立產生現金流入的最小組別資產(即現金產生單位)的可收回金額。

Evidence that a financial asset is credit-impaired includes the following observable events:

- significant financial difficulties of the debtor;
- a breach of contract, such as a default or past due event;
- it becoming probable that the borrower will enter into bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; or
- the disappearance of an active market for a security because of financial difficulties of the issuer.

Write-off policy

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Board determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in income and expenditure account in the period in which the recovery occurs.

(ii) Impairment of non-financial assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the following assets may be impaired, an impairment loss previously recognised no longer exists or may have decreased:

- property, plant and equipment, including right-of-use assets; and
- intangible assets.

If any such indication exists, the asset's recoverable amount is estimated.

- Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

- Recognition of impairment losses

- 確認減值虧損

當資產的賬面值或其所屬的現金產生單位超過其可收回金額，則會在收支結算表中確認減值虧損。就現金產生單位而確認的減值虧損會按比例基準分配以減少該單位(或一組單位)的賬面值。惟資產賬面值不會減少至低於其本身的公平值減出售成本(若能計量)或使用價值(若能釐定)。

- 撥回減值虧損

倘用以釐定可收回金額的估計出現有利變動，則會撥回減值虧損。

撥回的減值虧損僅限於倘過往年度並未確認減值虧損而釐定的資產賬面值。撥回的減值虧損於確認撥回的年度計入收支賬。

h) 應收貿易賬款及其他應收賬款

應收賬款於管理局具有無條件權利收取代價時予以確認。倘代價僅隨時間推移即會成為到期應付，則收取代價的權利為無條件。

應收賬款以實際利率法按攤銷成本減信貸虧損撥備列賬(見附註2(g)(i))。

i) 應付未付及其他應付款項

應付未付及其他應付款項最初按公平值入賬，其後則按經攤銷成本列賬，除非貼現之影響屬輕微的情況下，應付未付及其他應付款項則按發票金額列賬。

j) 現金及現金等值項目

現金及現金等值項目包括銀行及手頭現金、銀行及其他財務機構的活期存款、及短期而流動性極高的投資，這些投資可隨時換算為已知的現金數額和沒有重大價值轉變的風險，而且其原始投資期限不超過三個月。

k) 僱員福利

為員工提供服務相關連的薪金、年終獎金、有薪年假、界定退休計劃及非貨幣性福利已於年內撥備。倘遞延的支付及影響顯著，金額以現值列賬。

按《強制性公積金計劃條例》下的強制性公積金供款已於收支結算表入賬。

An impairment loss is recognised in income and expenditure account if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying amount of an asset will not be reduced below its individual fair value less costs of disposal (if measurable) or value in use (if determinable).

- Reversals of impairment losses

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the income and expenditure account in the year in which the reversals are recognised.

h) Account and other receivables

A receivable is recognised when the Board has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due.

Receivables are stated at amortised cost using the effective interest method less allowance for credit losses (see note 2(g)(i)).

i) Accruals and other payables

Accruals and other payables are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at invoice amounts.

j) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

k) Employee benefits

Salaries, annual bonuses, paid annual leave, defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

Contributions to the Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are charged to the income and expenditure account when incurred.

l) 撥備及或然負債

當管理局因過去事項須承擔法定責任或推定責任，而履行該責任很可能需要付出經濟利益及有可靠之估計時，需確認撥備金額。如果貨幣時間價值重大，撥備會以履行責任預期所需支出之現值列報。

當不大可能需要付出經濟利益，或其數額未能可靠地估計，除非付出經濟利益之可能性極小，否則須披露該責任為或然負債。其存在僅能以一個或數個未來事項之發生或不發生來證實之潛在義務，除非其付出經濟利益之可能性極小，否則亦需披露為或然負債。

m) 收益及其他收入

從管理局日常業務，提供的服務產生的收入，被分類為收益。

當服務已轉移予客戶，按照管理局預期有權獲得的承諾代價金額確認收益，但不包括代第三方收取的金額。

管理局之收益及其他收入確認政策之進一步詳情如下：

(i) 僱員補償保險徵款管理局的資源分配

從僱員補償保險徵款管理局收到的資源淨額會根據《僱員補償保險徵款條例》第 7 條確認為收入。

(ii) 政府付款

政府付款的收入會根據《職業性失聰（補償）條例》第 7 條確認為收入。

(iii) 服務費用的收入

服務費用的收入於提供服務時確認為收入。

(iv) 利息收入

利息收入於產生時根據實際利率法使用於金融資產預計年期內將估計未來現金收款準確貼現至金融資產賬面總值的利率確認。就並無信貸減值的按攤銷成本的金融資產而言，實際利率應用於資產的總面值。就出現信貸減

l) Provisions and contingent liabilities

Provisions are recognised when the Board has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

m) Revenue and other income

Income is classified by the Board as revenue when it arises from the provision of services in the ordinary course of the Board's business.

Revenue is recognised when service is transferred to the customer at the amount of promised consideration to which the Board is expected to be entitled, excluding those amounts collected on behalf of third parties.

Further details of the Board revenue and other income recognition policies are as follows:

(i) Distribution from the Employees' Compensation Insurance Levies Management Board

Net resources received from the Employees' Compensation Insurance Levies Management Board is recognised as revenue in accordance with Section 7 of the Employees' Compensation Insurance Levies Ordinance.

(ii) Government payments

Revenue from government payments is recognised in accordance with Section 7 of the Occupational Deafness (Compensation) Ordinance.

(iii) Service fee income

Service fee income is recognised when the services are rendered.

(iv) Interest income

Interest income is recognised as it accrues under the effective interest method using the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of the financial asset. For financial assets measured at amortised cost that are not credit-impaired,

值的金融資產而言，實際利率應用於資產的攤銷成本(如總面值扣減虧損撥備)(附註2(g)(ii))。

(v) 股息

來自上市投資的股息收入乃於股價除淨時確認。

3. 應用香港財務報告準則之修訂本

於本年度內，香港會計師公會已頒佈多項於管理局當前會計期間首次生效的香港財務報告準則的修訂本。其中，以下變動與管理局的財務報表相關：

香港財務報告準則第 9 號、 香港會計準則第 39 號、 香港財務報告準則第 7 號、 香港財務報告準則第 4 號 及香港財務報告準則第 16 號 (修訂本)	利率基準改革 第二階段
香港財務報告準則第 16 號 (修訂本)	二〇二一年 六月三十日 後 2019 新冠 病毒病相關 的租金優惠

於本年度應用該等香港財務報告準則之修訂本並無對本年度及過往年度的管理局財務狀況及表現及／或該等財務報表所載的披露造成重大影響。

4. 僱員補償保險徵款管理局分配的款項

根據《僱員補償保險徵款條例》第 7 條規定，僱員補償保險徵款管理局須按季度及比率分配其資源淨額予職業性失聰補償管理局。僱員補償保險徵款管理局的收入主要包括僱員補償保險保費的徵款。

截至二〇二二年及二〇二一年三月三十一日止年度，職業性失聰補償管理局可獲分配之僱員補償保險徵款管理局資源淨額比率為 7/58。

於二〇一〇年七月一日起及現時的僱員補償保險保費徵款率為 5.8%。

5. 政府付款

根據《職業性失聰（補償）條例》第7條規定，政府須就政府所僱用的僱員付款予管理局。

the effective interest rate is applied to the gross carrying amount of the asset. For credit-impaired financial assets, the effective interest rate is applied to the amortised cost (i.e. gross carrying amount net of loss allowance) of the asset (see note 2(g)(ii)).

(v) Dividends

Dividend income from listed investments is recognised when the share price of the investment goes ex-dividend.

3. Application of Amendments To HKFRSs

In the current year, the Board has applied the following amendments to HKFRSs issued by the HKICPA that are first effective for the current accounting period of the Board for the preparation of the financial statements:

Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16	Interest rate benchmark reform - phase 2
Amendment to HKFRS 16	Covid-19-related rent concessions beyond 30 June 2021

The application of the amendments to HKFRSs in the current year had no material impact on the Board's financial position and performance for the current and prior years and/or on the disclosures set out in these financial statements.

4. Distribution From Employees' Compensation Insurance Levies Management Board

In accordance with Section 7 of the Employees' Compensation Insurance Levies Ordinance, the Employees' Compensation Insurance Levies Management Board shall distribute a proportion of its net resources to the Occupational Deafness Compensation Board on a quarterly basis. The resources of the Employees' Compensation Insurance Levies Management Board mainly consist of a levy imposed on all employees' compensation insurance premiums.

The proportion of the net resources of the Employees' Compensation Insurance Levies Management Board to be distributed to the Occupational Deafness Compensation Board for the years ended 31 March 2021 and 2022 was 7/58.

The present rate of levy on employees' compensation insurance premiums is 5.8% on or after 1 July 2010.

5. Government Payments

In accordance with Section 7 of the Occupational Deafness (Compensation) Ordinance, the Government has to make payments to the Board in respect of the employees engaged in the civil service.

6. 職業性失聰補償

根據《職業性失聰 (補償) 條例》第14(1)條規定，如罹患噪音所致的失聰人士能令管理局信納其符合第14(2)條指明的條件，他／她有權獲得補償。此外，第14A(1)條規定，在某人就根據第15條提出的申請獲判給補償後，如管理局信納該人符合第14A(2)條指明的條件，則該人有權就因罹患噪音所致的失聰而引致的進一步永久喪失工作能力，獲得再次補償。「噪音所致的失聰」的定義列明在條例第2條中。條例的附表5列明如何計算補償金額。

7. 關於聽力輔助器具的資助費用

根據《職業性失聰 (補償) 條例》第27B條的規定，任何人如符合第27B(1)條指明的條件，他／她可向管理局申請付還他／她在與其噪音所致的失聰有關連的情況下，在取得、裝配、修理或保養聽力輔助器具方面合理地招致的開支，或要求管理局直接向有關器具提供者支付該等開支。「聽力輔助器具」的定義列明在條例的附表6中。根據條例附表7的規定，於二〇一九年四月二十六日或以後每一申請者最高可獲付還或直接支付的累計開支為79,000港元，於二〇二一年四月十五日或以後每一申請者最高可獲付還或直接支付的累計開支為83,830港元。

截至二〇二二年三月三十一日止，未使用的聽力輔助器具資助計劃已批金額約為341,421,000港元 (2021：295,348,000港元)。

8. 行政費用

	附註 Note	2022 港元 HK\$	2021 港元 HK\$
核數師酬金：	AUDITOR'S REMUNERATION:		
- 審計服務	- Audit services	67,500	64,500
- 其他服務	- Other services	2,740	9,870
折舊費用	DEPRECIATION CHARGE9	1,173,025	1,142,276
攤銷	AMORTISATION10	68,333	96,667
一般行政費用	GENERAL ADMINISTRATIVE EXPENSES	926,893	834,930
員工成本	STAFF COSTS		
- 薪金及其他福利	- Salaries and other benefits	10,564,627	10,375,101
- 退休福利計劃供款	- Retirement benefit	709,294	708,274
		13,512,412	13,231,618

6. Occupational Deafness Compensation

In accordance with Section 14(1) of the Occupational Deafness (Compensation) Ordinance, a person who suffers noise-induced deafness is entitled to compensation if he/she satisfies the Board that he/she fulfils the conditions specified in Section 14(2). Moreover, Section 14A(1) provides that after a person has been awarded compensation on an application under Section 15, the person is entitled to further compensation for any additional permanent incapacity resulting from noise-induced deafness suffered if the Board is satisfied that the person fulfils the conditions specified in Section 14A(2). The term “noise-induced deafness” is defined in Section 2 of the Ordinance. Schedule 5 of the Ordinance sets out how the amount of compensation is to be determined.

7. Hearing Assistive Devices' Financial Assistance Expenses

In accordance with Section 27B of the Occupational Deafness (Compensation) Ordinance, a person who fulfils the conditions specified in Section 27B(1) may apply to the Board for reimbursement of expenses he or she has reasonably incurred in the acquisition, fitting, repair or maintenance of a hearing assistive device in connection with his or her noise-induced deafness, or for payment by the Board directly to the device provider of such expenses he or she may reasonably incur. The term “hearing assistive device” is defined in Schedule 6 of the Ordinance. According to Schedule 7 of the Ordinance, the aggregate amount of reimbursement and direct payment of expenses shall not exceed HK\$79,000 per claimant on and after 26 April 2019, and shall not exceed HK\$83,830 per clamant on and after 15 April 2021.

Until 31 March 2022, the unused amount granted for the Hearing Assistive Devices' Financial Assistance Scheme was approximately HK\$341,421,000 (2021: HK\$295,348,000).

8. Administrative Expenses

9. 物業、廠房及設備

		持作自用的 租賃土地 及樓宇的 擁有權權益 Ownership interests in leasehold land and buildings held for own use	租賃作自用 的其他物業 Other properties leased for own use	電腦及 影音設備 IT and AV equipment	復康服務設備 Rehabilitation service equipment	傢俬及裝置 Furniture and fixtures	辦公室設備 Office equipment	總計 Total
		(港元 HK\$)	(港元 HK\$)	(港元 HK\$)	(港元 HK\$)	(港元 HK\$)	(港元 HK\$)	(港元 HK\$)
成本	COST							
於二〇二〇年四月一日	At 1 April 2020	51,610,839	94,558	232,481	46,596	19,110	3,878	52,007,462
添增	Additions	-	140,886	12,516	-	3,750	2,990	160,142
於二〇二一年 三月三十一日及 二〇二一年四月一日	At 31 March 2021 and 1 April 2021	51,610,839	235,444	244,997	46,596	22,860	6,868	52,167,604
添增	Additions	-	-	110,069	-	4,328	40,961	155,358
於二〇二二年 三月三十一日	At 31 March 2022	51,610,839	235,444	355,066	46,596	27,188	47,829	52,322,962
累計折舊	ACCUMULATED DEPRECIATION							
於二〇二〇年四月一日	At 1 April 2020	5,161,085	70,919	189,337	45,929	6,486	775	5,474,531
年內支出	Charge for the year	1,032,217	70,723	32,724	667	4,572	1,373	1,142,276
於二〇二一年 三月三十一日及 二〇二一年四月一日	At 31 March 2021 and 1 April 2021	6,193,302	141,642	222,061	46,596	11,058	2,148	6,616,807
年內支出	Charge for the year	1,032,217	70,351	55,453	-	5,438	9,566	1,173,025
於二〇二二年 三月三十一日	At 31 March 2022	7,225,519	211,993	277,514	46,596	16,496	11,714	7,789,832
賬面值	CARRYING AMOUNTS							
於二〇二二年 三月三十一日	At 31 March 2022	44,385,320	23,451	77,552	-	10,692	36,115	44,533,130
於二〇二一年 三月三十一日	At 31 March 2021	45,417,537	93,802	22,936	-	11,802	4,720	45,550,797

使用權資產

Right-of-use assets

使用權資產的賬面淨值按相關資產類別的分析如下： The analysis of the net book value of right-of-use assets of underlying asset is as follows:

	附註 Note	2022 港元 HK\$	2021 港元 HK\$
持作自用及位於香港的租賃土地及樓宇的擁有權權益(以折舊成本列賬)	Ownership interests in leasehold land and buildings held for own use, carried at depreciated cost in Hong Kong (i)	44,385,320	45,417,537
租賃作自用及位於香港的物業(以折舊成本列賬)	Properties leased for own use, carried at depreciated cost in Hong Kong (ii)	23,451	93,802
		<u>44,408,771</u>	<u>45,511,339</u>

與在收支結算表中確認的租賃有關的開支項目分析如下： The analysis of expense items in relation to leases recognised in income and expenditure account is as follows:

		2022 港元 HK\$	2021 港元 HK\$
按相關資產類別劃分的使用權資產的折舊開支：	Depreciation charge of right-of-use assets by class of underlying assets:		
租賃土地及樓宇的擁有權權益	Ownership interests in leasehold land and buildings	1,032,217	1,032,217
租賃作自用的物業	Properties leased for own use	70,351	70,723
		<u>1,102,568</u>	<u>1,102,940</u>
租賃負債利息	Interest on lease liabilities	<u>1,512</u>	<u>1,786</u>

附註：
截至二〇二二年三月三十一日止年度內，並沒有增加使用權資產。截至二〇二一年三月三十一日止年度內，使用權資產增加金額為 140,886 港元，主要為租賃協議更新所致的租賃修改產生的資本化應付租賃。租賃負債的到期日分析載於附註 13。

Note:
During the year ended 31 March 2022, there were no additions to right-of-use assets. The additions to right-of-use assets of HK\$140,886 during the year ended 31 March 2021 primarily related to the capitalised lease payable in respect of the modification of lease under the renewal of tenancy agreement. The maturity analysis of lease liabilities is set out in note 13.

(i) 持作自用的租賃土地及樓宇的擁有權權益

管理局為業務而持有若干租賃土地及商用樓宇。管理局為該等物業權益(包括相關土地的全部或部分未分割部份)的註冊擁有人。管理局自其前註冊擁有人取得該等物業權益時已預先作出一次性付款，且除根據相關政府機構設定的應課差餉租值進行的付款外，概無根據土地租賃條款將需作出的持續付款。該等付款不時變動，並應支付予相關政府部門。

(ii) 租賃作自用的物業

管理局已通過租賃協議獲得使用物業作為其倉庫的權利。該租賃通常初步為期 2 年。租賃付款維持不變。

(i) Ownership interests in leasehold land and buildings held for own use

The Board holds commercial buildings for its business. The Board is the registered owner of these property interests, including the whole or part of undivided share in the underlying land. Lump sum payments were made upfront to acquire these property interests from their previous registered owners, and there are no ongoing payments to be made under the terms of the land lease, other than payments based on rateable values set by the relevant government authorities. These payments vary from time to time and are payable to the relevant government authorities.

(ii) Properties leased for own use

The Board has obtained the right to use properties as its warehouses through tenancy agreements. The leases typically run for an initial period of 2 years. Lease payments remain unchanged.

10. 無形資產

10. Intangible Assets

		電腦系統發展及修改 System development and modification
		港元 HK\$
成本	Cost	
於二〇二〇年四月一日	At 1 April 2020	384,025
添增	Additions	95,000
於二〇二一年三月三十一日及二〇二一年四月一日	At 31 March 2021 and 1 April 2021	479,025
添增	Additions	45,000
於二〇二二年三月三十一日	At 31 March 2022	<u>524,025</u>
累計攤銷	Accumulated amortisation	
於二〇二〇年四月一日	At 1 April 2020	297,358
年內支出	Charge for the year	96,667
於二〇二一年三月三十一日及二〇二一年四月一日	At 31 March 2021 and 1 April 2021	394,025
年內支出	Charge for the year	68,333
於二〇二二年三月三十一日	At 31 March 2022	<u>462,358</u>
賬面值	Carrying amounts	
於二〇二二年三月三十一日	At 31 March 2022	<u>61,667</u>
於二〇二一年三月三十一日	At 31 March 2021	<u>85,000</u>

本年度之攤銷費用已包括在收支結算之「行政費用」中。
The amortisation charge for the year is included in “administrative expenses” in the income and expenditure account.

11. 按公平值計入損益的金融資產

11. Financial Assets at Fair Value Through Profit or Loss

		2022 港元 HK\$	2021 港元 HK\$
持作交易用途的投資： - 在香港上市的股本證券	Investments held for trading: - Equity securities listed in Hong Kong	<u>1,645,965</u>	<u>-</u>

12. 現金及現金等價物及其他現金
流量資訊

12. Cash and Cash Equivalents and Other
Cash Flow Information

a) 現金及現金等價物包括：		a) Cash and cash equivalents comprise:	
		2022 港元 HK\$	2021 港元 HK\$
銀行現金及手頭現金	Cash at banks and on hand	<u>16,658,026</u>	<u>12,542,392</u>
於財務狀況表及現金流量表所列之現金及現金等價物	Cash and cash equivalents in the statement of financial position and statement of cash flows	<u>16,658,026</u>	<u>12,542,392</u>

銀行現金賺取根據每日銀行存款利率而定的浮動利率計算之利息。
Cash at banks earns interest at floating rate based on daily bank deposit rates.

b) 融資活動所產生的負債對賬	b) Reconciliation of liabilities arising from financing activity:
下表詳述管理局來自於融資活動的負 債變動，包括現金及非現金變動。融 資活動產生的負債為其現金流量已經 或未來現金流量將在管理局的現金流 量表中分類為融資活動產生的現金流 量的負債。	The table below details changes in the Board's liabilities from financing activities, including both cash and non- cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Board's statement of cash flows as cash flows from financing activities.

		租賃負債 Lease liabilities	
		2022 港元 HK\$	2021 港元 HK\$
於四月一日	At 1 April	94,367	23,879
融資現金流量的變動	Changes from financing cash flows:		
已付租賃的資本部分	Capital element of lease rentals paid	(70,488)	(70,398)
已付租賃的利息部分	Interest element of lease rentals paid	<u>(1,512)</u>	<u>(1,786)</u>
		(72,000)	(72,184)
其他變動	Other changes:		
租賃修改	Modification of lease	-	140,886
利息支出	Interest expenses	<u>1,512</u>	<u>1,786</u>
		1,512	142,672
於三月三十一日	At 31 March	<u>23,879</u>	<u>94,367</u>

c) 租賃的現金流出

c) Total cash outflow for leases:

現金流量表呈列之租賃相關款額如下：

Amounts included in the statement of cash flows for
leases comprise the following:

		2022 港元 HK\$	2021 港元 HK\$
包括於融資現金流量	Within financing cash flows	<u>72,000</u>	<u>72,184</u>

此等款額為已付租賃租金。
These amounts relate to the lease rentals paid.

13. 租賃負債

13. Lease Liabilities

截至二〇二二年三月三十一日，應付租賃 負債如下：		At 31 March 2022, the lease liabilities were repayable as follows:	
		2022 港元 HK\$	2021 港元 HK\$
一年內	Within 1 year	23,879	70,488
超過一年但少於二年	After 1 year but within 2 years	-	23,879
		23,879	94,367

14. 稅項

14. Taxation

管理局根據《稅務條例》第 88 條而獲得豁
免稅項。

The Board has been granted exemption from taxation under
Section 88 of the Inland Revenue Ordinance.

15. 財務風險管理及金融工具的
公平值

15. Financial Risk Management and Fair
Values of Financial Instruments

管理局的財務風險主要來自其金融工具。
金融工具包括定期存款、應收利息、現金
及現金等值項目及應付支出。金融風險的
主要成分是信貸風險及利率風險。管理局
亦面對於其他實體投資衍生之股票價格風
險。

The Board is exposed to financial risk through its financial
instruments. Financial instruments consist of time deposits,
interest receivable, cash and cash equivalents and accrued
expenses. The most important components of this financial
risk are credit risk and interest rate risk. The Board is also
exposed to equity price risk arising from its equity investments
in other entities.

a) 信貸風險

a) Credit risk

信貸風險乃交易對手拖欠其合約責任
導致管理局蒙受財務損失的風險。管
理局的信貸風險主要來自定期存款和
現金及現金等價物。基於交易對手為
獲國際信貸評級機構評為良好信貸評
級之金融機構，管理局面對定期存款
和現金及現金等價物衍生之信貸風險
有限。

Credit risk refers to the risk that a counterparty will
default on its contractual obligations resulting in a
financial loss to the Board. The Board's credit risk is
primarily attributable to time deposits and cash and cash
equivalents. The Board's exposure to credit risk arising
from time deposits and cash and cash equivalents is
limited because the counterparties are banks with high
credit ratings assigned by international credit-rating
agencies.

b) 利率風險

管理局面對利率變化的市場風險主要有關銀行結餘及定期存款。利息收入於發生時在收支結算表中記賬。

管理局所監察的利率情況載於下文第(i)節。

(i) 利率概述

		實際利率 Effective interest rate	2022 港元 HK\$	2021 港元 HK\$
定期存款，固定利率	Time deposits, fixed rate	0.24% to 1% (2021: 0.24% to 0.78%)	569,300,000	602,000,000
現金及現金等值項目，浮動利率	Cash and cash equivalents, variable rate	0.001% (2021: 0.001%)	<u>16,658,026</u>	<u>12,542,392</u>
			<u>585,958,026</u>	<u>614,542,392</u>

(ii) 敏感度分析

於二〇二二年三月三十一日，估計倘若利率增加／減少 20 基點，所有其他變項保持不變，則管理局的本年度虧損會減少／增加及保留盈餘會增加／減少 33,316 港元 (2021：25,085 港元)。

上述敏感度分析乃假設利率變動於結算日發生。分析乃基於浮動利率金融工具餘額於報告期末維持一整年的設定。增加 / 減少 20 基點的設定主要用於向主要管理層內部報告及代表管理層評估合理可能的利率變化。於二〇二一年，該分析亦以相同基準進行。

c) 股票價格風險

管理局面對持作交易用途的股本證券投資衍生之股票價格變動。相關投資均為上市證券。

管理局所持之上市證券於香港交易所上市。買賣持作交易用途證券的決定乃基於個別證券與該指數或其他行業指標相比表現之日常監察，以及管理局之流動資金需求而定。根據管理局所訂之限制，其投資組合多元化，涵蓋不同行業。

b) Interest rate risk

The Board's exposure to market risk for changes in interest rates relates primarily to the bank balances and time deposits. Interest income is charged to income and expenditure account as incurred.

The Board's interest rate profile as monitored is set out in (i) below.

(i) Interest rate profile

	實際利率 Effective interest rate	2022 港元 HK\$	2021 港元 HK\$
定期存款，固定利率	0.24% to 1% (2021: 0.24% to 0.78%)	569,300,000	602,000,000
現金及現金等值項目，浮動利率	0.001% (2021: 0.001%)	<u>16,658,026</u>	<u>12,542,392</u>
		<u>585,958,026</u>	<u>614,542,392</u>

(ii) Sensitivity analysis

As at 31 March 2022, it is estimated that a general increase/decrease of 20 basis points in interest rates, with all other variables held constant, would decrease/increase the Board's deficit for the year and increase/decrease retained surplus by approximately HK\$33,316 (2021: HK\$25,085).

The sensitivity analyses above have been determined based on the exposure to interest rates at the end of the reporting period. The analysis is prepared assuming the variable rate financial instruments outstanding at the end of the reporting period were outstanding for the whole year. A 20 basis points increase or decrease in interest rates is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates. The analysis is performed on the same basis for 2021.

c) Equity price risk

The Board is exposed to equity price changes arising from equity investments held for trading purposes. All of these investments are listed.

The Board's listed investments are listed on the Stock Exchange of Hong Kong. Decisions to buy or sell trading securities are based on daily monitoring of the performance of individual securities compared to that of the index and other industry indicators, as well as the Board's liquidity needs. The portfolio is diversified in terms of industry distribution, in accordance with the limits set by the Board.

d) 公平值計量

管理局認為其按攤銷成本計量之金融工具由於是即時或短期內到期，因此此等金融工具的賬面值與其公平值之差距並非重大。

下表載列管理局於報告期末經常性計量的金融工具的公平值，按香港財務報告準則第 13 號公平值計量的定義分為三級公平值等級。公平值計量的分類等級乃經參考估值技術中使用的輸入數據的可觀察性及重要性釐定如下：

- 第一層級公平值計量乃根據相同資產或負債在活躍市場中的報價(未經調整)
- 第二層級公平值計量乃根據不屬於第一級別所包括的報價，但可以直接(即價格)或間接(即從價格推算)觀察得到的輸入數據
- 第三層級公平值計量乃使用重大不可觀察輸入數據計量的公平值

公平值計量的整體分類等級乃根據對整體公平值計量有重大影響之最低層級輸入數據釐定。

d) Fair value measurement

The Board considers that the carrying amount of the Board's financial instruments carried at amortised cost are not materially different from their fair value because of the immediate or short term maturity of these financial instruments.

The following table provides an analysis of financial instruments that are measured at fair value at the end of the reporting period on a recurring basis, categorised into the three-level fair value hierarchy as defined in HKFRS 13, Fair value measurement. The level into which a fair value measurement is classified is determined with reference to the observability and significance of the inputs used in the valuation technique as follows:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 fair value measurements are those derived from techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety.

		2022			
		第一級 Level 1 港元 HK\$	第二級 Level 2 港元 HK\$	第三級 Level 3 港元 HK\$	總計 Total 港元 HK\$
經常性計量的公平值：	Recurring fair value measurement				
持作交易用途的上市股本證券	Held for trading - listed equity securities	<u>1,645,965</u>	<u>-</u>	<u>-</u>	<u>1,645,965</u>

於二〇二一年及二〇二二年，並無第一級、第二級及第三級之間轉移的情況。

There were no transfers between instruments in Level 1, Level 2 and Level 3 during the years 2021 and 2022.

16. 資本管理

管理局的資本包含於財務狀況表所示的保留盈餘。

管理局管理資本的主要目的為確保管理局有能力持續經營及在可預見未來償還到期負債。

管理局會定期審閱其資本結構及根據管理局的資本管理慣例去管理。

17. 會計估計及判斷

估計不確定性的來源

於應用附註 2 所述之管理局會計政策時，管理層已就未來情況作出若干主要假設，而下文載述於報告期末估計尚存在不明朗因素之其他主要來源，有關來源可能存在導致資產與負債賬面值於下一個財政年度須作出重大調整之重大風險，討論如下：

(i) 非金融資產之估計減值

物業、廠房及設備、使用權資產以及無形資產乃按成本減累計折舊及減值(如有)列賬。於釐定該等資產是否減值時，管理局須進行判斷及作出估計，尤其評估：(1)是否有事件已發生或有任何指標可能影響資產淨值；(2)資產賬面值是否能夠以可收回金額支持，如可收回金額為使用價值，即按照持續使用資產估計的未來現金流量的淨現值；及(3)將應用於估計可收回金額的適當關鍵假設(包括現金流量預測及適當的貼現率)。當無法估計個別資產，包括使用權資產的可收回金額時，管理局估計資產所屬最少組別的現金產生單位(「現金產生單位」)的可收回金額，所屬現金產生單位包括以合理及一致之分配基準分配的企業資產。更改假設及估計，包括於現金流量預測內的貼現率或增長率假設，可重大影響可回收金額。

16. Capital Management

Capital of the Board comprises retained surplus as shown in the statement of financial position.

The Board's primary objectives when managing capital are to safeguard the Board's ability to continue as a going concern and to enable the Board to meet its liabilities as they fall due for the foreseeable future.

The Board's capital structure is regularly reviewed and managed with due regard to the capital management practices of the Board.

17. Accounting Estimates and Judgements

Key sources of estimation uncertainty

In the process of applying the Board's accounting policies which are described in note 2, management has made certain key assumptions concerning the future, and other key sources of estimated uncertainty at the end of the reporting period, that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, as discussed below.

(i) Estimated impairment of non-financial assets

Property, plant and equipments, right-of-use assets and intangible asset are stated at costs less accumulated depreciation and impairment, if any. In determining whether an asset is impaired, the Board has to exercise judgement and make estimation, particularly in assessing: (1) whether an event has occurred or any indicators that may affect the asset value; (2) whether the carrying value of an asset can be supported by the recoverable amount, in the case of value in use, the net present value of future cash flows which are estimated based upon the continued use of the asset; and (3) the appropriate key assumptions to be applied in estimating the recoverable amounts including cash flow projections and an appropriate discount rate. When it is not possible to estimate the recoverable amount of an individual asset including right-of-use assets, the Board estimates the recoverable amount of the smallest group of cash generating unit to which the assets belongs, including allocation of corporate assets when a reasonable and consistent basis of allocation can be established. Changing the assumptions and estimates, including the discount rate or the growth rate in the cash flow projections, could materially affect the recoverable amount.

18. 截至二〇二二年三月三十一日止年度已頒佈但尚未生效的新準則、經修訂及詮釋的潛在影響

直至本財務報表日期，香港會計師公會已頒佈若干截至二〇二二年三月三十一日止年度尚未生效及被管理局於財務報告中未有採納的修訂及新準則。

管理局正在評估該等修訂及新準則於初步採用期間預期將產生的影響。到目前為止，管理局得出的結論是在可預見的未來其採納對財務報表很少機會產生重大影響。

18. Possible Impact of New Standards, Amendments and Interpretations Issued but not yet Effective for the Year Ended 31 March 2022

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standard which are not yet effective for the year ended 31 March 2022 and which have not been adopted in these financial statements.

The Board is in the process of making an assessment of what the impact of these amendments and new standard is expected to be in the period of initial application. So far the Board has concluded that the adoption of them is unlikely to have a significant impact on the financial statements in the foreseeable future.

職業性失聰補償計劃的規定及補償計算方法
Requirements and Compensation Calculation Methods under the
Occupational Deafness Compensation Scheme

職聽是香港最常見的職業病之一，其成因是由於工作關係長期暴露於高噪音之下，而導致內耳的神經細胞受到損害。當這些神經細胞被損害或破壞後便不能復原，因此造成的聽力損害是永久性和不能治愈的。

職業性失聰補償計劃向那些因受僱從事指定高噪音工作而罹患噪音所致的聽力損失的僱員提供補償。申請人須符合《條例》中有關職業及失聰方面的規定，才符合資格獲得補償。

OD is one of the most common occupational diseases detected in Hong Kong. It is caused by prolonged exposure to high level of noise at work, which results in the damage of the nerve cells of the inner ear. Once damaged or destroyed, these nerve cells will not recover. The resulting hearing impairment will be permanent and cannot be cured.

The Occupational Deafness Compensation Scheme provides for the payment of compensation to those employees who suffer from noise-induced hearing loss due to employment in specified noisy occupations. Applicants have to fulfil both the occupational and hearing loss requirements as stipulated by the Ordinance in order to be entitled to receiving compensation.

職業規定
Occupational Requirements

在職業規定方面，申請人須曾在香港受僱從事指定的高噪音工作合計最少 10 年，或從事其中 4 類特別高噪音工作合共最少 5 年。指定的高噪音工作是指那些由《條例》所指定涉及高噪音生產程序或使用高噪音機器的工作。現時《條例》共指定了 29 類高噪音工作，這些指定的高噪音工作表列於後頁的附註內。

To meet the occupational requirements, an applicant should have at least 10 years of employment in aggregate in any of the specified noisy occupations in Hong Kong or at least 5 years of employment in the case of 4 occupations that are particularly noisy. Specified noisy occupations refer to those occupations that are specified under the Ordinance, involving either noisy production processes or the use of noisy machinery. At present, 29 noisy occupations are specified, a full list of which is provided in the notes overleaf.

此外，申請人在向管理局申請補償前的 12 個月內，須曾按連續性合約²在香港受僱從事指定的高噪音工作。

Moreover, an applicant has to be employed under a continuous contract of employment² in any specified noisy occupations in Hong Kong within the 12 months before making an application for compensation.



² 假如一名申請人曾連續受僱於同一僱主 4 星期或以上，而每星期均工作 18 小時或以上，則他 / 她將被視為按連續性合約受僱。
An applicant is regarded as having been employed under a continuous contract of employment if he/she has been employed continuously by the same employer for 4 or more weeks and has worked for 18 hours or more in each of such weeks.

根據《職業性失聰（補償）條例》附表 3，有以下情況的工作，即為高噪音工作。其中第 3、10、11 及 25 類為特別高噪音工作，申請人受僱滿 5 年便可申請補償。

According to Schedule 3 of the Occupational Deafness (Compensation) Ordinance, a noisy occupation is one of the following noisy types. For the particularly noisy types 3, 10, 11 and 25, workers with a minimum of 5 years of employment can apply for compensation.

- 對金屬或金屬坯段或鋼錠使用機動研磨工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power-driven grinding tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
- 對金屬或金屬坯段或鋼錠使用機動衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power-driven percussive tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
- 對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
- 完全或主要在使用不可拆模或可拆模或吊錘以鍛造（包括熱衝壓）金屬的設備（不包括機動壓力機）的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of plant (excluding power press plant) engaged in the forging (including drop stamping) of metal by means of closed or open dies or drop hammers;
- 在紡織製造業工作，而且工作完全在或主要在使用紡織人造或天然（包括礦物）纖維或高速假捻纖維的機器的房間或小屋內進行；
work in textile manufacturing where the work is undertaken wholly or mainly in rooms or sheds in which there are machines engaged in weaving man-made or natural (including mineral) fibres or in the high speed false twisting of fibres;
- 使用切割或清潔金屬釘或螺釘或使之成形的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in cutting, shaping or cleaning metal nails or screws;
- 使用等離子噴槍噴鍍金屬，或完全或主要在該等離子噴槍的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, plasma spray guns engaged in the deposition of metal;
- 使用以下機器或完全或主要在以下機器的緊鄰範圍內工作：多刀具切模機、刨床機、自動或半自動車床、多層橫切機、自動成形機、雙端頭開樺機、直立式打線床（包括高速鑽板機）、屈曲邊緣機、圓鋸及鋸片闊度不少於 75 毫米的運鋸機；
the use of, or work wholly or mainly in the immediate vicinity of, any of the following machines: multi-cutter moulding machines, planing machines, automatic or semi-automatic lathes, multiple cross-cut machines, automatic shaping machines, double-end tenoning machines, vertical spindle moulding machines (including high-speed routing machines), edge banding machines, bandsawing machines with a blade width of not less than 75 mm and circular sawing machines;
- 使用鏈鋸；
the use of chain saws;
- 在建築工地內使用撞擊式打樁或板樁的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in percussive pile or metal plank driving on construction sites;
- 完全或主要在噴砂打磨作業的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of abrasive blasting operations;
- 使用研磨玻璃的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in grinding of glass;

13. 完全或主要在壓碎或篩選石塊或碎石料的機器的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines engaged in crushing or screening of rocks or stone aggregate;

14. 使用壓碎塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in granulating of plastic materials;

15. 完全或主要在被用於清理船舶外殼的機器或手提工具的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines or hand tools engaged in descaling of ships;

16. 完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of internal combustion engines or turbines or pressurised fuel burners or jet engines;

17. 完全或主要在車身修理或用人手錘鍊製作金屬製品的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of car body repair, or of making metal articles by manual hammering;

18. 使用擠出塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in extruding of plastic materials;

19. 使用瓦通紙機器，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper corrugating machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;

20. 完全或主要在涉及使用有壓縮蒸汽的機器的情況下漂染布匹的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of bleaching and dyeing of fabric involving machines using pressurised steam;

21. 完全或主要在入玻璃瓶作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of glass-bottling lines;

22. 完全或主要在入金屬罐作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of metal-can bottling lines;

23. 使用紙張摺疊機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper folding machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;

24. 使用高速捲筒紙柯式印刷機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of high speed web-fed offset printing machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;

25. 完全或主要在槍擊操作的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of gun-firing operation;

26. 完全或主要在電昏豬隻以供屠宰的工序所在地方的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of a place where the electric stunning of pigs for the purpose of slaughter takes place;

27. 在根據《賭博條例》(第 148 章)第 22(1)(b) 條獲發牌照的麻將館內搓麻將並以此作為主要職責；
playing mahjong (as the major duty) inside a mahjong parlour licensed under section 22(1)(b) of the Gambling Ordinance (Cap. 148);

28. 在的士高的舞池的緊鄰範圍內配製或端送飲品並以此作為主要職責；或
preparing or serving drinks (as the main duty) in the immediate vicinity of the dancing area of a discotheque; or

29. 在的士高內控制或操作重播和廣播預錄音樂的系統。
controlling or operating a system for playing back and broadcasting recorded music in a discotheque.

註：有顏色陰影的為 4 類特別高噪音工作。申請人只須曾受僱於這些工作合共 5 年 (而非 10 年)，便可符合職業方面的規定。
Note: The occupations in colour shade are the 4 particularly noisy occupations. An applicant is only required to be engaged in these occupations in aggregate for 5 years, instead of 10 years, in order to fulfil the employment requirement.

失聰規定

Hearing Loss Requirements

在《條例》下，如申請人經聽力測量法在 1、2 及 3 千赫頻率量度得的平均神經性聽力損失，符合以下規定便會被裁定為患有職聰：

- (甲) **雙耳聽力損失** - 雙耳的神經性聽力損失均不少於 40 分貝，而其中最少一耳之聽力損失是因噪音所導致；或
- (乙) **單耳聽力損失** - 僅有一耳的神經性聽力損失不少於 40 分貝，而此聽力損失是因噪音所導致。

Under the Ordinance, an applicant will be determined as suffering from OD if he/she has sensorineural hearing loss, as measured by audiometry averaged over the 1, 2 and 3 kHz frequencies, in the following manner:

- (A) **Binaural hearing loss** - sensorineural hearing loss amounting to not less than 40 dB in both ears, where such loss of at least one ear is due to noise; or
- (B) **Monaural hearing loss** - sensorineural hearing loss amounting to not less than 40 dB in only one ear, where such loss is due to noise.

再次補償

Further Compensation

如申請人符合以下條件，可以在獲批補償後申請再次補償：
An applicant who has previously received compensation from the Board shall be entitled to apply for further compensation if he/she fulfils the following requirements:

職業規定

Occupational Requirements

- 對上一次成功獲得補償的申請日期後，曾受僱在香港從事任何指定的高噪音工作，為期合共最少 3 年；及
Having at least 3 years of employment in aggregate in any specified noisy occupations in Hong Kong after the application date of his/her latest application for which compensation has been approved; and
- 在申請再次補償前的 12 個月內，須曾按連續性合約在香港受僱從事指定的高噪音工作。
Having been employed under a continuous contract in a specified noisy occupation in Hong Kong within the 12 months prior to making the application for further compensation.

進一步永久喪失工作能力規定

Additional Permanent Incapacity Requirements

- 經聽力測量試驗確定罹患噪音所致的單耳或雙耳聽力損失；及
Confirmed by hearing test as suffering from noise-induced binaural or monaural hearing loss; and
- 管理局裁定該申請人的永久喪失工作能力百分比，較對上一次成功獲得補償時的程度為高。
The percentage of permanent incapacity of the applicant as determined by the Board is greater than that of the latest application for which compensation has been approved.

支付補償
Payment of Compensation

根據《條例》，首次補償或再次補償是以一筆過的方式支付，款額則按申請人的年齡、每月入息及因職聽而導致的永久喪失工作能力百分比計算，其計算方法如下：

Under the Ordinance, the first-time compensation or further compensation is paid in a lump sum calculated with reference to the applicant's age, monthly earnings and percentage of permanent incapacity resulting from OD in the following way:

Table with 2 main columns: Age of Applicant and Amount of Compensation. It details compensation percentages for different age groups (Under 40, 40 to under 56, 56 or above) based on their monthly earnings and permanent incapacity.

在計算補償款額時，申請人的每月入息是按照他／她提出申請的日期前，在香港受僱於指定高噪音工作的最後 12 個月的平均入息計算。假如申請人無法提交書面證據，又或者提交的證據不獲管理局接納，補償款額將按政府統計處所發表的香港就業人口總數的每月入息中位數計算。但不論採用那一個方法來評定，每月入息均以港幣 35,600 元為上限。

永久喪失工作能力百分比是根據申請人雙耳的聽力損失程度而評定的，根據《條例》，永久喪失工作能力百分比最低為 0.5%，最高則為 60%。

For the purpose of calculating the amount of compensation, the average monthly earnings received by the applicant in his/her last 12 months' employment in specified noisy occupations in Hong Kong prior to the date of application shall be taken as his/her monthly earnings. If the applicant cannot provide documentary evidence on his/her earnings or the evidence provided by him/her is not accepted by the Board, the median monthly employment earnings of the total employed population of Hong Kong published by the Census and Statistics Department will be adopted for computing the compensation amount. Irrespective of which figure is used, the amount is subject to a maximum of HK\$35,600.

The percentage of permanent incapacity is determined by the hearing loss suffered by the applicant in both ears. Under the Ordinance, it ranges from a minimum of 0.5% to a maximum of 60%.

附錄二
Appendix 2

最近 3 年之首次補償申請者所從事的高噪音工作類別
Type of Noisy Occupations Engaged (Compensation for the First Time) for the Most Recent 3 Years

Table with 7 columns: Noisy Occupation (類別 / Type)*, 2019/20 (Number, %), 2020/21 (Number, %), 2021/22 (Number, %). It lists various noisy occupations and the number and percentage of compensation claims for each year from 2019/20 to 2021/22.

* 根據《條例》附表 3 下指定的高噪音工作類別 / According to the types of noisy occupations specified under Schedule 3 of the Ordinance

附錄三
Appendix 3

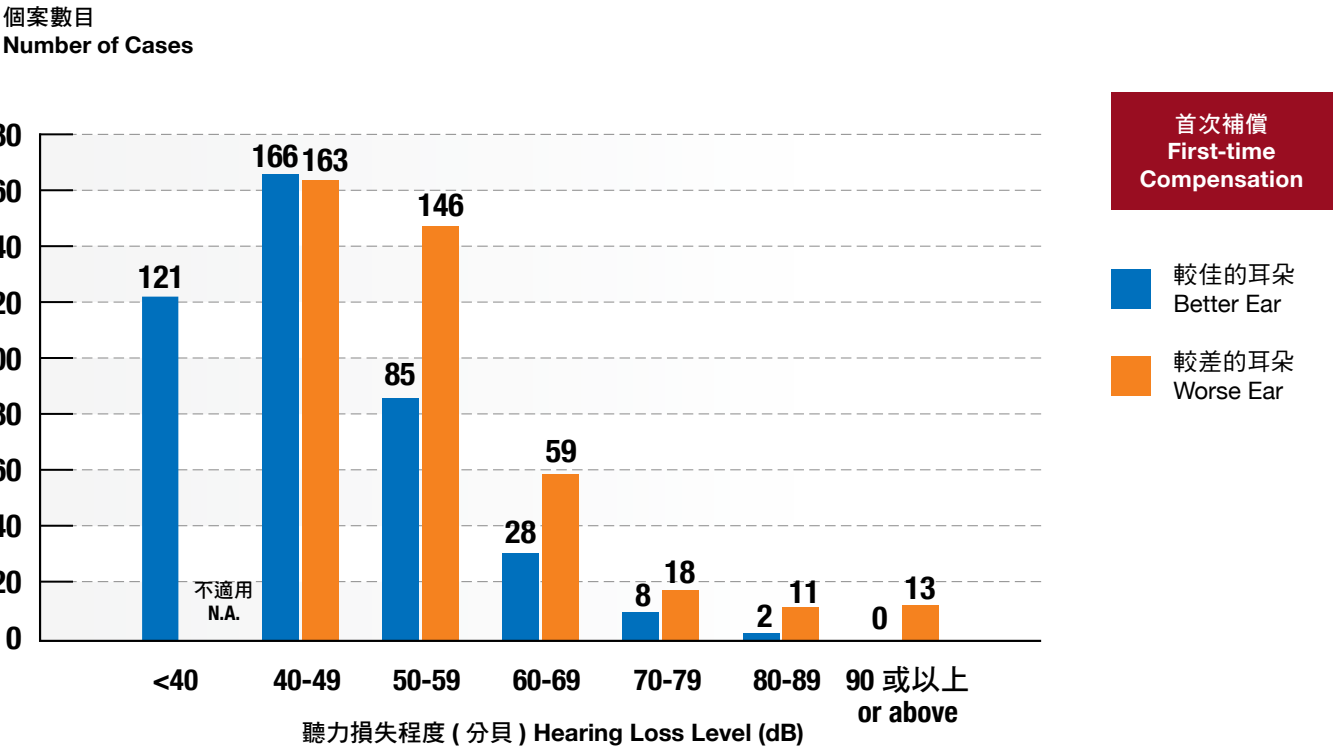
最近 3 年之再次補償申請者所從事的高噪音工作類別
Type of Noisy Occupations Engaged (Further Compensation) for the Most Recent 3 Years

噪音工作 / Noisy Occupation (類別 / Type)*	2019/20		2020/21		2021/22	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具 (3) Using power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble	29	28.7	30	35.7	56	44.4
對金屬或金屬坯段或鋼錠使用機動研磨工具 (1) Using power-driven grinding tools on metal or on billets of metal or blooms	25	24.8	16	19.0	31	24.6
在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 (16) Working near internal combustion engines, turbines, pressurised fuel burners or jet engines	32	31.7	30	35.7	22	17.5
在建築工地內使用撞擊式打樁或板樁的機器 (10) Using machines engaged in percussive pile or metal plank driving on construction sites	5	4.9	2	2.4	7	5.5
使用高速捲筒紙柯式印刷機 (24) Using high speed web-fed offset printing machines					5	4.0
使用鑽板機、刨床機、圓鋸機或自動車床 (8) Using routing, planing, circular sawing machines or automatic lathes	5	4.9	3	3.6	3	2.4
對金屬或金屬坯段或鋼錠使用機動衝擊工具 (2) Using power-driven percussive tools on metal or on billets of metal or blooms	1	1.0	1	1.2	1	0.8
使用擠出塑料的機器 (18) Using machines engaged in extruding of plastic materials					1	0.8
使用鏈鋸 (9) Using chain saws			1	1.2		
使用機器或手提工具清理船舶外殼 (15) Using machines or hand tools engaged in descaling of ships			1	1.2		
在噴砂打磨作業的附近工作 (11) Working near abrasive blasting operations	3	3.0				
在根據《賭博條例》獲發牌照的麻將館內搓麻將並以此作為主要職責 (27) Playing mahjong (as the major duty) inside a mahjong parlour licensed under the Gambling Ordinance	1	1.0				
總數： Total:	101	100.0	84	100.0	126	100.0

* 根據《條例》附表 3 下指定的高噪音工作類別 / According to the types of noisy occupations specified under Schedule 3 of the Ordinance

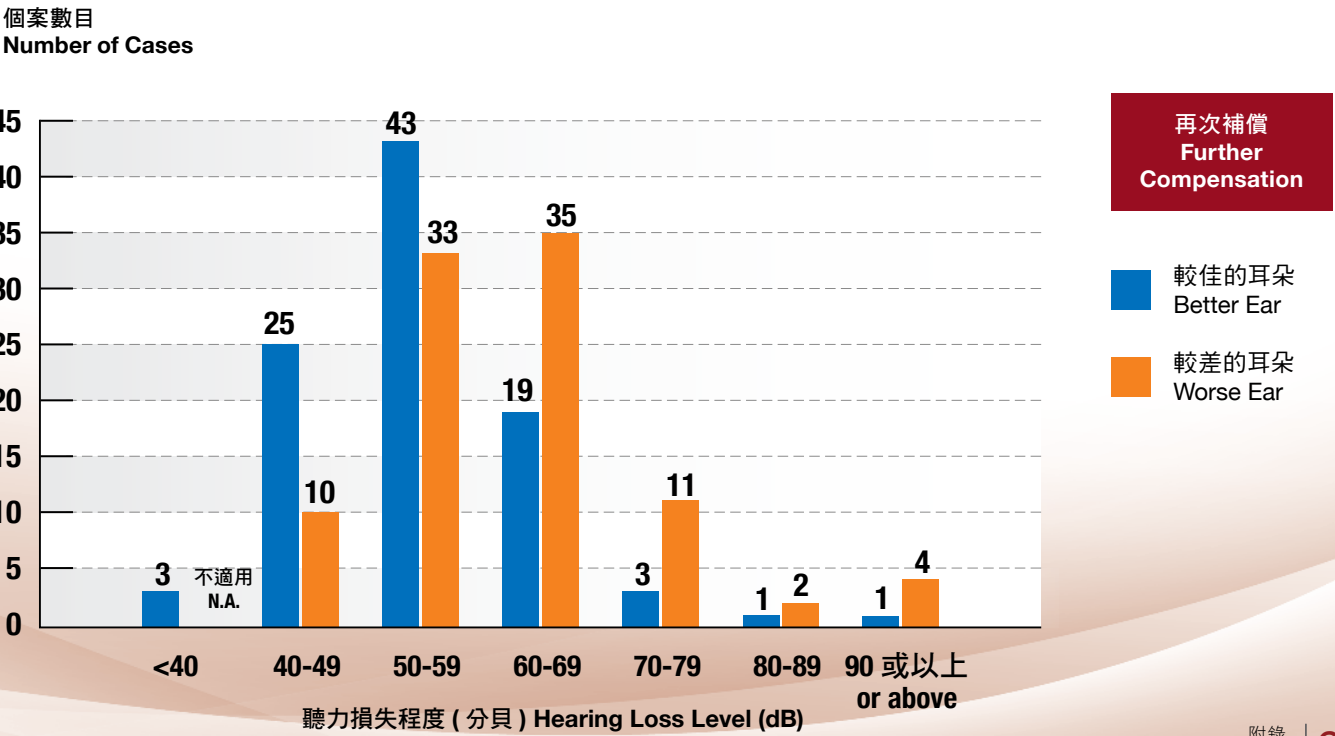
附錄四
Appendix 4

獲取首次補償者的聽力損失程度分析圖 (2021/22 年度)
Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2021/22)



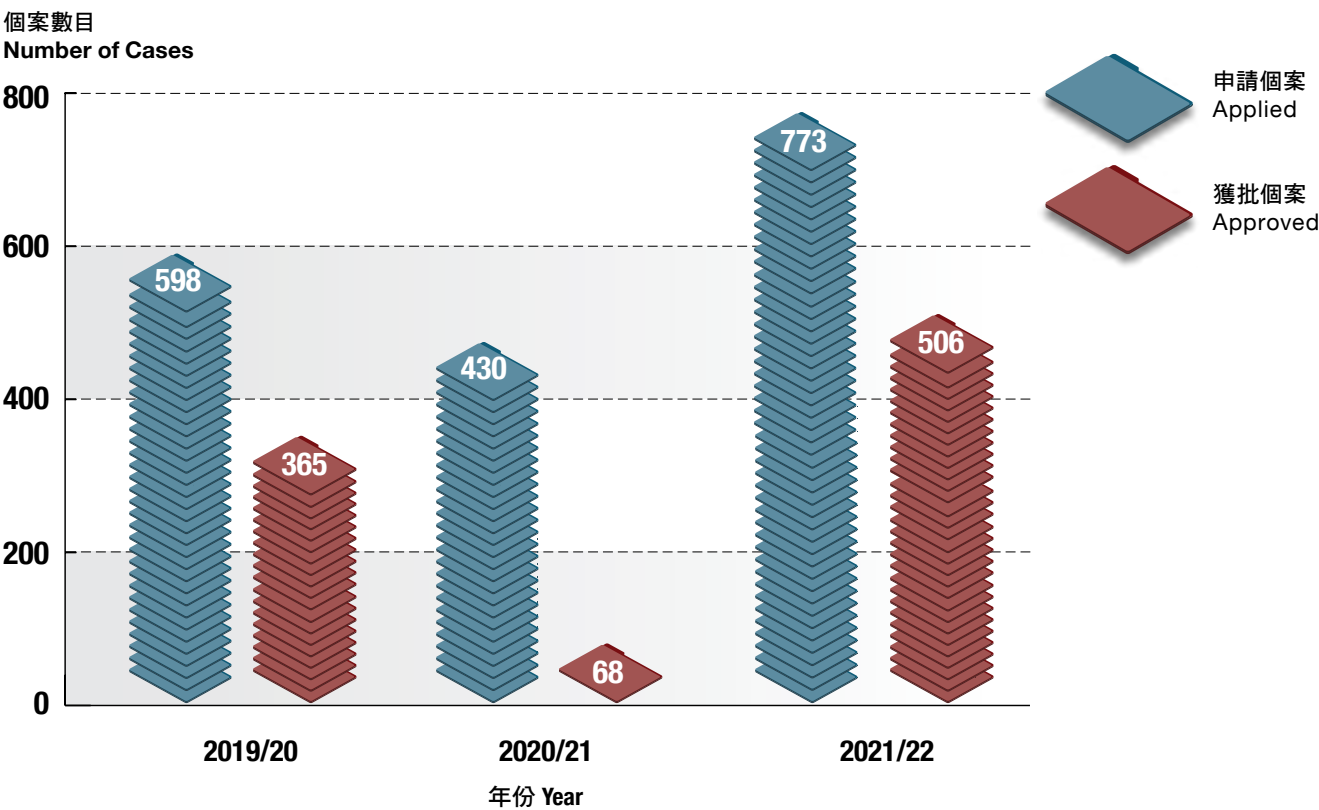
附錄五
Appendix 5

獲取再次補償者的聽力損失程度分析圖 (2021/22 年度)
Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2021/22)



附錄六
Appendix 6

最近 3 年之職業性失聰補償申請及獲批個案數字
Applications versus Approved Cases of Occupational Deafness Compensation
for the Most Recent 3 Years



年份 Year	申請個案 Number of Applications	獲批個案 Number of Approved Cases	補償總金額 (港元) Total Amount of Compensation (HK\$)
2019/20	598	365	\$35,034,162
2020/21	430	68	\$7,049,877
2021/22	773	506	\$54,931,987



職業性失聰補償管理局 Occupational Deafness Compensation Board

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