



職業性失聰補償管理局

Occupational Deafness Compensation Board

教育 EDUCATION

宣傳 PUBLICITY



復康 REHABILITATION

補償 COMPENSATION



年報
ANNUAL REPORT
2022/2023

目錄
Contents

1	主席序言 Chairman's Message
4	職業性失聰補償管理局簡介及成員 Profile and Membership of the Occupational Deafness Compensation Board
6	職業性失聰醫事委員會簡介及成員 Profile and Membership of the Occupational Deafness Medical Committee
7	職業性失聰補償管理局的其他委員會 Other Committees of the Occupational Deafness Compensation Board
8	職業性失聰補償計劃的申請及裁定 Application and Determination for the Occupational Deafness Compensation Scheme
14	聽力輔助器具的資助計劃 Financial Assistance Scheme for Hearing Assistive Devices
15	教育及宣傳工作報告 Report on Education and Publicity
25	復康服務及活動報告 Report on Rehabilitation Services and Programmes
30	獨立核數師報告 Independent Auditor's Report
33	財務報表 Financial Statements

附錄 Appendices	59	1. 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
	64	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
	65	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
	66	4. 獲取首次補償者的聽力損失程度分析圖 (2022/23年度) Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2022/23)
	66	5. 獲取再次補償者的聽力損失程度分析圖 (2022/23年度) Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2022/23)
	67	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



主席序言 Chairman's Message

2022/23 對職業性失聰補償管理局（「管理局」）來說，是另一個忙碌及充滿挑戰的年度。隨著新冠大流行逐漸緩和踏進後疫情時代，管理局致力推行多種高效益的聽覺保護教育及宣傳活動，另亦關注為大部份為長者的職業性失聰（「職聰」）人士提供適切的復康計劃。與此同時，管理局非常重視為職聰補償申請者安排的醫療檢驗及聽力檢測服務，我們竭力求於年內增加在有關診所提供的相關服務，避免因疫情緣故而延後各項檢測的進度。

補償

於本報告年度，管理局共收到 732 宗補償申請，當中包括 598 宗首次補償和 134 宗再次補償申請個案。期間有 390 宗申請個案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 4,880 萬港元，包括 336 宗首次和 54 宗再次補償的申請，而首次申請並成功獲得補償的個案中有近 28% 是單耳失聰的個案（即只有一隻耳朵罹患 40 分貝或以上的失聰）。透過我們積極及多元化的教育宣傳計劃，管理局不斷提醒投身於高噪音工作的從業員時刻謹記耳聰健康的重要性，這對減少職業性失聰有莫大的幫助。

教育宣傳

管理局一向致力宣揚「預防勝於治療」，向公眾人士及於高噪音行業工作之僱員推行廣泛的教育及宣傳活動。除了在大眾傳播媒體宣傳，年內我們亦藉著巡迴展覽及在全港不同地區展示護聽資訊，另也透過與其他職安

2022/23 was another busy and challenging year for the Occupational Deafness Compensation Board (the "Board"). With the Covid-19 pandemic gradually easing into the post-epidemic era, the Board was committed to implementing a wide variety of effective hearing conservation education and publicity activities, as well as providing more apposite rehabilitation programmes to persons with occupational deafness ("OD") who were mostly elderly. Concurrently, the medical examination and hearing test services arranged for OD compensation applicants are always of vital importance to the Board. We spared no efforts to increase relevant services provided in the clinics concerned during the year to avoid delaying various examinations amid the epidemic.

Compensation

During the year under review, the Board received a total of 732 applications for compensation, including 598 cases of first-time and 134 cases of further application. 390 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\$48.8 million was approved for 336 first-time and 54 further applications for compensation. Of the successful first-time applications, nearly 28% were cases of monaural hearing loss (that is, only one ear was suffering from hearing loss of 40 decibels or above). Through our proactive and diversified education and publicity programmes, the Board constantly reminds practitioners engaged in noisy occupations to always bear in mind the importance of hearing health, which goes a long way to reduce occupational deafness.

Education & Publicity

The Board has always been committed to promoting "prevention is better than cure" and implemented extensive education and promotional activities targeting the general public and employees working in noisy occupations. On top of publicity via the mass media, in the year we also organised roving exhibitions and displayed hearing protection information in different regions of Hong Kong. In addition, we also jointly presented with other occupational safety and health organisations large-scale annual

健團體聯辦周年的大型職業安全推廣獎勵活動，以及工作噪音管理課程和其他的勞工團體活動贊助計劃，旨在喚起投身於噪音行業的僱主和員工關注職業安全及健康的重要性。

於本報告年中我們繼續為高噪音行業的僱員安排教育講座，提供了 12 節全日的流動聽覺篩查服務，到訪不同的噪音工地為約 460 位工友提供免費的聽覺檢查及評估服務，讓他們即場了解自身的聽力狀況。

復康服務

為幫助職聰患者克服聽力障礙，管理局自 2003 年開始推出極受用家歡迎的「聽力輔助器具資助計劃」，提供合適的聽力輔助器具予他們使用。我們於本報告年度接獲了 865 宗要求資助購買、維修和更換聽力輔助器具的申請，當中有 96 宗是首次提交的。同期，管理局批准了 798 宗申請，向職聰人士發放了約 581 萬港元的資助總額。

除上述的聽力復康計劃外，為促進職聰人士的心理與精神健康，管理局轄下的「職聰復康網絡」定期舉辦一系列的文康、小組及義工活動，幫助他們充實自我、提升身心活力，令他們重拾信心和動力，重新融入社群及享受有質素的生活。在本報告年度，「職聰復康網絡」舉辦了 561 個社群復康活動，年內錄得近 4 300 參與人次，參與者包括職聰人士及同行照顧者。

另一方面，我們在年內安排了更多的跟進服務，透過約 5 300 個問暖電話和近 360 次的探

occupational safety promotion and award activities, along with workplace noise management courses and other labour group sponsorship programmes aiming at arousing the attention of employers and employees in noisy industries to the importance of occupational safety and health.

During the year under review, we continued to arrange educational talks for employees engaged in noisy occupations and provided 12 full-day sessions of mobile audiometric screening services. We visited different noisy workplaces to provide complimentary hearing examination and evaluation services for about 460 workers to let them understand their own hearing status onsite.

Rehabilitation Service

To help OD sufferers overcome hearing impairment by providing them with suitable hearing assistive devices ("HAD"), the Board has launched the "HAD Financial Assistance Scheme" which has been well-received among users since 2003. In the reporting year, we received 865 applications for financing their expenses incurred in purchasing, repairing, and replacing HAD, of which 96 were submitted for the first time. During the same period, the Board approved 798 applications with a total subsidy of approximately HK\$5.81 million granted to the OD persons.

In addition to the aural rehabilitation programmes mentioned above, with a view to promoting the psychological and spiritual health of OD persons, the "Occupational Deafness Rehabilitation Network" (the "ODRN") set up under the Board regularly organises a series of recreational, small-group and volunteer activities to help OD persons enrich themselves and enhance their physical and mental vitality, so that they could regain confidence and motivation to reintegrate into the community and enjoy a quality life. For the year under review, the ODRN organised 561 social rehabilitation activities for which nearly 4 300 participations were recorded including the OD persons as well as their accompanying caregivers.

On the other hand, we arranged more follow-up services to care for those in need and offer them assistance which involved approximately 5 300 calls and 360 visits. During the year, the ODRN also arranged 17 sessions of volunteer service and caring

訪，關懷有需要人士並為他們提供協助。「職聰復康網絡」於年內另安排了17節義工服務及愛心大使活動，包括節日送暖、探訪獨居長者及兒童之家等關懷服務。

財務狀況

管理局於2022/23年度獲得的總收入近7,117萬港元，比去年增長了約28%。由於年內的總支出金額達至約8,519萬港元（總支出近68%用於職聰補償金、聽力輔助器具資助計劃、醫療檢驗及聽力檢測服務開支），連同其他約8萬港元的財務成本及虧損，管理局因而錄得約1,410萬港元的年度虧損。在全球及本地經濟形勢不明朗的情況下，我們將必須繼續極度審慎理財以確保管理局長遠的財政穩健。

鳴謝

新冠疫情於過去三年改變了我們很多的生活習慣及工作模式，但不變的是管理局團隊為職聰人士及整個香港勞動人口服務的專業與承諾。作為主席，我衷心感謝管理局與醫事委員會的同僚，在過往挑戰嚴峻的任期分享他們的經驗及智慧，付出很多寶貴的意見及鼎力支持局方各項艱巨的任務。本人亦摯誠感激勞工處、醫院管理局、香港大學言語及聽覺診所、各職安健團體及復康活動協辦機構，於疫情期間群策群力地為廣大市民及職聰人士服務。最後，我亦特別感謝管理局全體員工在履行局方的職責時，表現出堅定不移的奉獻和專業精神。

曾浩輝醫生，銅紫荊星章
職業性失聰補償管理局主席

ambassador activities such as extending care to those in need during festivals, as well as visiting the elderly living alone and children's families.

Finance

In 2022/23, the Board received a total revenue of nearly HK\$71.17 million, an increase of about 28% from the preceding year. The total expenditure for the year reached approximately HK\$85.19 million (nearly 68% of the total expenditure was spent on OD compensation, HAD Financial Assistance Scheme, medical examination and hearing testing services). Together with other financial costs and losses of approximately HK\$80,000, the Board thus recorded a deficit of approximately HK\$14.1 million for the year. Amid uncertainties in the global and local economic situation, we shall continue to manage our finances with the utmost prudence to ensure the long-term financial stability of the Board.

Acknowledgements

The Covid-19 outbreak has changed many of our living habits and work patterns in the past three years, whilst what remains unchanged is the professionalism and commitment of our management team to serve persons suffering from OD and the working population of Hong Kong as a whole. As the chairman, I would like to express my heartfelt gratitude to my fellow members of the Board and its Medical Committee for sharing their experience and wisdom during such a challenging tenure, and for giving lots of valuable advice and unwavering support for the arduous work of the Board. I would also like to sincerely thank the Labour Department, the Hospital Authority, the Speech, Language and Hearing Clinic of the Hong Kong University, various occupational safety and health organisations, and our rehabilitation service co-organisers, for working together with concerted efforts to serve the general public and OD persons amid the epidemic. Last but not least, I express special appreciation to all staff of the Board for their unwavering dedication and professionalism in discharging the functions and duties of the Board.

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

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）處理及裁定職聰補償的申請；
- （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")
(2022.4.1 - 2023.3.31)



曾浩輝醫生，銅紫荊星章
Dr TSANG Ho-fai, Thomas, BBS

管理局主席
ODCB Chairman



張瑞祺女士
Ms CHEUNG Sui-ki, Debbie

僱主代表
Employer Representative



黃若蘭女士
Ms WONG Yeuk-lan, Eliza

僱主代表
Employer Representative



廖保珠女士
Ms LIU Po-chu, Elsie

僱員代表
Employee Representative



林凱儀女士
Ms LAM Hoi-ye, Apple

僱員代表
Employee Representative



何偉權醫生
Dr HO Wai-kuen

耳鼻喉專科醫生
Medical Practitioner (ENT Surgeon)



蘇顯斌醫生
Dr SO Hin-pan

醫院管理局醫生
Medical Practitioner
Hospital Authority



溫遠光醫生，太平紳士
Dr WAN Yuen-kong, JP

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
(2022.4.1 - 2023.3.31)



溫遠光醫生，太平紳士
Dr WAN Yuen-kong, JP

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 2023.3.31 的委員名單)

Other Committees of the Board (List of membership as at 2023.3.31)

行政事務委員會 Administrative Affairs Committee

主席 Chairperson :	曾浩輝醫生，銅紫荊星章	Dr TSANG Ho-fai, Thomas, BBS
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	Ms WONG Lai-heung, Christina
	(勞工處高級勞工事務主任)	(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，銅紫荊星章	Dr TSANG Ho-fai, Thomas, BBS
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	Ms WONG Lai-heung, Christina
	(勞工處高級勞工事務主任)	(Senior Labour Officer, Labour Department)

復康服務委員會 Rehabilitation Services Committee

主席 Chairperson :	張瑞祺女士	Ms CHEUNG Sui-ki, Debbie
委員 Members :	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)
	蘇顯斌醫生 (醫院管理局醫生)	Dr SO Hin-pan (Medical Practitioner, Hospital Authority)
	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)

研究委員會 Research Committee

主席 Chairperson :	何偉權醫生	Dr HO Wai-kuen
委員 Members :	蘇顯斌醫生 (醫院管理局醫生)	Dr SO Hin-pan (Medical Practitioner, Hospital Authority)
	溫遠光醫生，太平紳士	Dr WAN Yuen-kong, JP
	(勞工處職業健康顧問醫生)	(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。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。

接獲的申請 Applications Received

於本報告年度，管理局共收到 732 宗補償申請，當中包括 598 宗首次補償申請 (圖表 1) 和 134 宗再次補償申請個案 (圖表 2)。期間有 390 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 4,880 萬港元，包括 336 宗首次和 54 宗再次補償的申請。首次申請並成功獲得補償的個案中有近 28% 是單耳失聰的個案，即只有一隻耳朵罹患 40 分貝或以上的失聰。

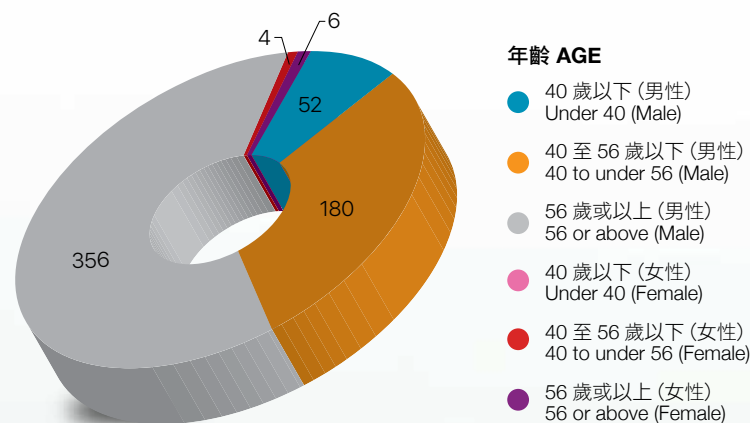
OD is one of the most common occupational diseases detected in Hong Kong. It is caused by prolonged exposure to a high level of noise at work, which results in the damage of the nerve cells of the inner ear. Once damaged or destroyed, these nerve cells will not recover. The resulting hearing impairment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

In the year under review, the Board received a total of 732 applications for compensation, including 598 cases of first-time (Figure 1) and 134 cases of further application (Figure 2). 390 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\$48.8 million was approved for 336 first-time and 54 further applications for compensation. Nearly 28% of the cases that applied for and successfully awarded compensation for the first time were cases with monoaural hearing loss, that is, only one ear suffered from a hearing loss of 40 decibels or more.

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)

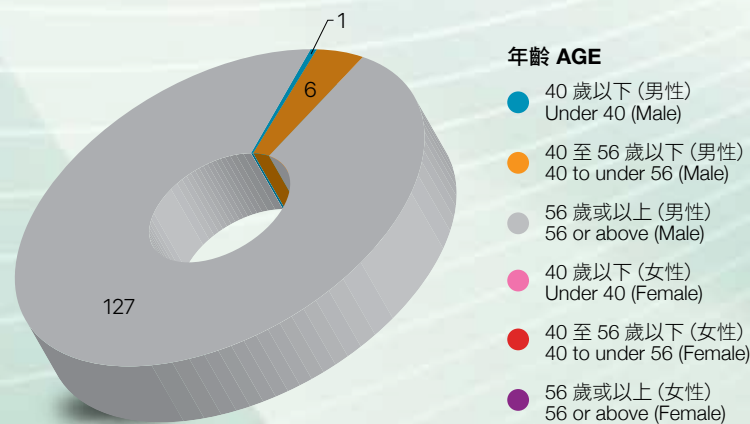
年齡 Age	申請人(男性) Applicants (Male)	申請人(女性) Applicants (Female)	申請人總數目 Total Number of Applicants	比率 Percentage
40 歲以下 Under 40	52	0	52	8.70%
40 至 56 歲以下 40 to under 56	180	4	184	30.77%
56 歲或以上 56 or above	356	6	362	60.53%
總和： Total:	588	10	598	



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	0.75%
40 至 56 歲以下 40 to under 56	6	0	6	4.48%
56 歲或以上 56 or above	127	0	127	94.77%
總和： Total:	134	0	134	



在本報告年內，有 598 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 (65.5%)，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 (17.7%)，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 (7.9%)。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 134 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 (61.2%)，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 (18.6%)，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 (11.9%)。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 598 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 (65.5%). The next largest group involved those who worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (17.7%), 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 (7.9%). 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 134 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 (61.2%), followed by those worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (18.6%) and the others 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 (11.9%). A set of the occupational profiles of the applicants who applied for further OD compensation is given in Appendix 3.



▲ 使用機動工具研磨、開鑿、切割或衝擊石塊
The use of power-driven grinding, chiselling, cutting or percussive tools on rocks



▲ 在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作
Working near internal combustion engines, turbines, pressurised fuel burners or jet engines



▲ 對金屬、金屬坯段或鋼錠使用機動研磨工具
The use of power-driven grinding tools on metal, billets of metal or blooms

申請的處理
Applications Processed

在本報告年度內，管理局批准了 390 宗申請，批出的補償款額為港幣 48,800,495.23 元¹。以下是獲批核的個案分類概覽：

For the year under review, the Board approved 390 applications with a total compensation amount of HK\$48,800,495.23¹. 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	336	42,594,826.06
再次補償 Further compensation	54	6,205,669.17
總數 Total:	390	48,800,495.23

在 336 名成功獲得首次補償的申請人中，有過半數的人士 (67.6%) 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 (90.5%) 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 126,770 元 (圖表 4)。

另一方面，在 54 名成功獲得再次補償的申請人中，有大部份的申請人 (70.4%) 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 (98.1%) 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 114,920 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 336 applicants who successfully received compensation for the first time, more than half (67.6%) suffered a hearing loss of less than 50dB in the better ear (Figure 3). The majority (90.5%) of them suffered from a permanent incapacity of not greater than 20%. The average amount of compensation awarded was HK\$126,770 (Figure 4).

On the other hand, for the 54 applicants who successfully received further compensation, a majority (70.4%) of them suffered a hearing loss of less than 60dB in the better ear (Figure 5). A large majority (98.1%) 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\$114,920 (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 2022/23 年度批准了 390 宗申請，有關補償總額為港幣 48,800,495.23 元，但因年內需處理並調整 3 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 49,258,499 元。
In 2022/23, the Board approved 390 applications at a total compensation amount of HK\$48,800,495.23. Nevertheless, the Board had processed 3 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\$49,258,499.

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	93	不適用 N.A.
40 – 49	134	165
50 – 59	70	91
60 – 69	32	46
70 – 79	5	16
80 – 89	0	5
90 或以上 90 or above	2	13
總數 Total:	336	336

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	2	不適用 N.A.
40 – 49	18	10
50 – 59	18	18
60 – 69	13	14
70 – 79	3	7
80 – 89	0	0
90 或以上 90 or above	0	5
總數 Total:	54	54

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%	57	522,665
1%-4.5%	101	2,938,684
5%-10%	83	9,809,168
11%-20%	63	14,961,796
21%-30%	26	9,821,097
31%-40%	4	2,003,884
41%-50%	0	0
51%-60%	2	2,537,532
總數 Total:	336	42,594,826
平均補償金額 Average Compensation Paid:	126,770	

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%	3	21,612
1%-4.5%	17	646,565
5%-10.5%	23	2,633,623
11%-20.5%	10	2,549,186
21%-30.5%	1	354,683
31%-40.5%	0	0
41%-50.5%	0	0
51%-59.5%	0	0
總數 Total:	54	6,205,669
平均補償金額 Average Compensation Paid:	114,920	

在本報告年內被拒的260宗首次補償申請，有234宗(90.0%)是由於有關申請未能符合失聰方面的規定，另有23宗(8.8%)由於有關申請未能符合職業方面的規定，而其餘3宗的申請人(1.2%)則未有出席聽力測驗的安排。此外，有24名申請人自行撤銷申請。

關於60宗被拒的再次補償申請，有55宗(91.7%)是由於有關申請未能符合失聰方面的規定，另有5宗申請(8.3%)未能符合職業方面的規定。此外，有7名申請人自行撤銷申請(圖表7)。

Regarding the 260 applications for compensation for the first time being refused during the year under review, 234 applications (90.0%) were due to failure to meet the hearing loss requirements, 23 applications (8.8%) failed to meet the occupational requirements, whereas 3 applicants (1.2%) did not attend the hearing assessment. On the other hand, 24 applicants had withdrawn the applications by themselves.

Concerning the 60 applications for further compensation being refused, 55 of them (91.7%) could not meet the hearing loss requirements, whereas 5 application (8.3%) failed to meet the occupational requirements. On the other hand, 7 applicants had withdrawn the applications by themselves (Figure 7).

圖表
Figure 7

2022/23年已處理申請的結果統計
Breakdown of Applications Processed in the Year 2022/23

	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)
批准支付補償 Compensation payment approved	336	54
未能符合失聰規定 Failed to meet hearing loss requirements	234	55
未能符合職業規定 Failed to meet occupational requirements	23	5
沒有出席聽力測驗 Failed to attend hearing assessment	3	0
撤銷 Withdrawn	24	7

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，而每名合資格人士可申請聽力輔助器具資助計劃(下稱「計劃」)的開支總額合共不可超過港幣83,830元。

在2022/23年度，管理局接獲了865宗計劃的新申請，其中96宗是首次提交的。管理局在年內批准了798宗計劃申請，支出的總資助金額約為港幣581萬元。助聽器是申請資助購買的主要項目，佔計劃整體開支的90.2%。

由2023年4月13日起，在計劃下首次可獲資助購買聽力輔助器具的最高金額已由港幣20,160元上調至24,000元，而可獲資助購買聽力輔助器具的開支總額亦由港幣83,830元上調至98,060元。

處於疫情後的新常態，普羅大眾已習慣以線上形式接收資訊並處理日常事務。有見及此，計劃除了舉辦實體的簡介會及工作坊外，管理局亦充分利用網上短片介紹「聽力輔助器具資助計劃：申請須知」、「助聽器驗配及跟進流程」及「助聽器和耳鳴掩蔽器試用計劃」，藉此可指導未能出席簡介會的相關人士，讓他們稍後自行收看有關資訊介紹，另亦可以加強成效讓職聽人士充分享用計劃的權益，以便提升他們的溝通能力。

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 the HAD Financial Assistance Scheme (the "Scheme") given to each eligible person shall not exceed HK\$83,830.

In 2022/23, the Board received 865 applications for the Scheme including 96 first-time submissions. In the year, the Board approved 798 applications with a total financing amount of approximately HK\$5.81 million paid. Acquisition of hearing aids was the major claim which amounted to 90.2% of the total expenses of the Scheme.

With effect from 13 April 2023, the financing amount for first-time applications for HAD under the Scheme has been raised to HK\$24,000 from HK\$20,160, while the aggregate financing limit has been raised to HK\$ 98,060 from HK\$83,830.

In the new normal after the epidemic, the general public has become accustomed to receiving information and handling daily affairs online. Under the circumstances, in addition to organising physical briefings and workshops, the Board also made full use of online videos to introduce "HAD Financial Assistance Scheme: Application Guidelines", "Hearing Aid Fitting and Follow-up Procedures" and "Hearing Aid and Tinnitus Masker Trial Scheme", through which the people concerned who were unable to attend the briefing sessions would be advised to learn the relevant information later on their own. It could also enhance the effectiveness of allowing OD persons making the most of their rights of the Scheme to enhance their communication skills.

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

透過多元化及廣泛的教育及宣傳計劃，管理局希望投身於高噪音工作的從業員能時刻謹記職聽是永久的神經性聽力損失。我們一向致力宣揚「預防勝於治療」的信息，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。

巡迴展覽及推廣活動

Roving Exhibitions and Promotional Activities

由於職聽是一種無法治癒的永久性神經性聽力損失，管理局一直不遺餘力地提醒公眾人士避免失聽的重要性。管理局於2023年3月25日舉辦了年度的「噪音工作，保護聽覺」巡迴展覽開展禮，由管理局主席曾浩輝醫生，銅紫荊星章，聯同特邀主禮嘉賓勞工及福利局局長孫玉菡太平紳士，以及管理局一眾成員主持開展禮儀式。曾主席藉著開展禮介紹管理局的工作及職業性失聽補償計劃，並解釋如何防止因工作噪音而導致的永久性失聽。為加強宣傳效果，管理局亦邀請藝人嘉賓劉佩玥小姐及何廣沛先生到台上表演，透過愉快的遊戲平台呼籲公眾正視職聽問題，令普羅大眾加強了解於職場保護聽覺的重要性。

Through diversified and extensive educational and publicity programmes, the Board hopes that practitioners engaged in noisy occupations will always bear in mind that OD is a permanent sensorineural hearing loss. We have always been committed to promoting the message of "Prevention is better than Cure" as well as explaining to the public and employees working in noisy industries the importance of preventing problems before they occur.

Given that OD is a permanent sensorineural hearing loss which cannot be cured, the Board has been sparing no efforts to remind the general public of the importance of avoiding hearing loss. On 25 March 2023, we organised the kick-off ceremony of the Board's annual roving exhibitions on "Protect Hearing for Noisy Occupations". At the event, Chairman Dr Thomas Tsang, BBS, the distinguished guest Secretary for Labour and Welfare the Honourable Chris Sun, JP, and other participating Board members presided over the kick-off ceremony. Chairman Tsang explained the work of the Board, the Occupational Deafness Compensation Scheme, and how to prevent permanent deafness caused by noises at work through the opening ceremony. To enhance the publicity effect, the Board also invited guest artistes Ms Moon Lau and Mr Matthew Ho to perform on stage. Through a pleasant game platform, they called on the public to face up to OD and enhanced their understanding of the importance of hearing protection in the workplace.



▲ 管理局主席曾浩輝醫生，銅紫荊星章(左)解釋如何防止職聽，勞工及福利局局長孫玉菡太平紳士(右)為開展禮主禮及致辭。
ODCB Chairman Dr Thomas Tsang, BBS (left) explained the way to avoid OD, with the Secretary for Labour and Welfare the Honourable Chris Sun, JP (right) officiated the ceremony and gave opening remarks.



▲ 勞工及福利局局長孫玉菡太平紳士(右五)、管理局主席曾浩輝醫生，銅紫荊星章(中)、與一眾管理局成員於2023年度的巡迴展覽開展禮。出席之管理局成員及秘書處職員包括：勞工處高級勞工事務主任黃麗香女士(左一)、醫院管理局蘇顯斌醫生(左二)、耳鼻喉科顧問醫生何偉權醫生(左三)、僱員代表林凱儀女士(左四)、僱主代表張瑞祺女士(左五)、僱主代表黃若蘭女士(右四)、勞工處職業健康顧問醫生溫遠光太平紳士(右三)、耳鼻喉科專科醫生魏智文醫生(右二)、及管理局行政總監吳惠英女士(右一)。
Secretary for Labour and Welfare the Honourable Chris Sun, JP (5th from right), ODCB Chairman Dr Thomas Tsang, BBS (middle), and a group of Board members at the 2023 Roving Exhibition Kick-off Ceremony. Attending Board members and Secretariat staff included: Senior Labour Officer of Labour Department Ms Christina Wong (1st from left), Hospital Authority Dr So Hin-pan (2nd from left), Consultant ENT Surgeon Dr Ho Wai-kuen (3rd from left), Employee Representative Ms Apple Lam (4th from left), Employer Representative Ms Debbie Cheung (5th from left), Employer Representative Ms Eliza Wong (4th from right), Occupational Health Consultant of Labour Department Dr Wan Yuen-kong, JP (3rd from right), Specialist in Otorhinolaryngology Dr Ngai Chi-man (2nd from right), and ODCB Executive Director Ms Erica Ng (1st from right).



▲ 巡迴展覽開展禮氣氛熱烈，表演嘉賓與現場參觀人士進行互動遊戲，向他們講解職業性失聽補償計劃及如何保護聽覺。開展禮後設有展覽會，市民可參觀展板資訊及參與互動電腦遊戲以增強他們對職業性失聽及噪音的認識。
The atmosphere of the kick-off ceremony of roving exhibitions was overwhelming. The performing artistes played interactive games with the audience onsite, explaining the Occupational Deafness Compensation Scheme and how to protect hearing followed by an exhibition where the public visited the board information and participated in interactive computer games to enhance their understanding of OD and noises.

職業安全及健康聯辦活動

Joint Functions on Occupational Safety & Health



管理局於2022/23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**第23屆建造業安全大獎分享會暨頒獎典禮**，針對建造業的工友傳遞保護聽覺的重要信息。

In 2022/23, 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 23rd Construction Safety Award Forum and Award Presentation** targeting on the construction industry workers to convey the important message of hearing conservation.



▲ 管理局主席曾浩輝醫生，銅紫荊星章於第17屆職業健康大獎 - 網上分享會暨頒獎典禮上嘉許聽覺保護大獎的得獎者。
ODCB Chairman Dr Thomas Tsang, BBS presented trophies to various winners of the Hearing Conservation Best Practices Award at the 17th Occupational Health Award Forum and Award Presentation Ceremony online.



在建造業方面的推廣，因應去年舉辦的建造業安全獎勵計劃得到管理局及各團體的鼎力支持，勞工處決定再度與業界團體合辦**2022/2023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，從而改善建築工地的安全表現。

In terms of promotion in the construction industry, as the Construction Industry Safety Award Scheme held last year received strong support from the Board and various groups, the Labour Department decided to jointly organise the **2022/2023 Construction Industry Safety Award Scheme** again with industry groups to further enhance the construction industry's awareness of occupational safety and health, thereby improving the safety performance of construction sites.



▲ 管理局主席曾浩輝醫生，銅紫荊星章(右五)於建造業安全獎勵計劃頒獎典禮上與眾嘉賓主持開幕式。
ODCB Chairman Dr Thomas Tsang, BBS (5th from right) and other officiating guests participated in the Construction Industry Safety Award Scheme and Award Presentation.



▲ 勞工處處長陳穎超太平紳士(前圖左)於建造業安全獎勵計劃頒獎典禮上致送紀念狀予管理局主席曾浩輝醫生，銅紫荊星章。曾主席(後圖)其後亦頒發獎狀予計劃的得獎者。
The Commissioner for Labour Ms May Chan, JP (left in the front photo), presented a certificate of appreciation to ODCB Chairman Dr Thomas Tsang, BBS at the Construction Industry Safety Award Scheme. Chairman Tsang (rear photo) also presented certificates and trophies to the scheme winners.

勞工處與職業安全健康局年內與管理局及各飲食業界團體舉辦**飲食業安全推廣活動2022/23**，旨在加強飲食業僱主、僱員、業內人士和市民大眾的工作安全及健康意識，活動包括「飲食業安全短片比賽」及「飲食業安全問答比賽」。

During the year, the Labour Department and the Occupational Safety and Health Council co-organised **The Catering Industry Safety Promotion Campaign 2022/23** with the Board and various catering industry groups, aiming to strengthen the awareness of catering industry employers, employees, industry professionals and the public of workplace safety and health. Activities included the "Catering Industry Safety Video Competition" and the "Catering Industry Safety Quiz Competition".



▲ 管理局主席曾浩輝醫生，銅紫荊星章(前排左一)及其他主禮嘉賓參與第23屆建造業安全大獎分享會暨頒獎典禮。
ODCB Chairman Dr Thomas Tsang, BBS (1st from left) and other officiating guests participated in the 23rd Construction Safety Award Forum and Award Presentation Ceremony.



▲ 管理局主席曾浩輝醫生，銅紫荊星章頒發獎座予安全大獎的得獎者。
ODCB Chairman Dr Thomas Tsang, BBS presented trophies to winners of the Construction Safety Award.

高噪音工地探訪 Visit to Noisy Workplaces

為親身了解高噪音工地的日常運作及保護聽覺措施，管理局主席及成員於2022年10月19日到訪中國建築工程(香港)有限公司位於將軍澳百勝角路之建築地盤及指揮中心(項目為「設計及建造將軍澳中醫醫院及政府中藥檢測中心」)，進行安全探訪及考察提供給工友的聽覺篩查服務。管理局代表團了解過建築公司優秀的職安健管理措施及高噪音防控工序後，另亦視察了管理局為現場工友進行的流動聽覺篩查服務。

In order to understand in person the daily operations of noisy workplaces and hearing protection measures, the Board Chairman and some members visited the construction site of China State Construction Engineering (Hong Kong) Limited and its command centre located at Pak Shing Kok Road in Tseung Kwan O on 19 October 2022 (The project was "Design and Construction of Chinese Medicine Hospital & Government Chinese Medicines Testing Institute in Tseung Kwan O") and inspected the audiometric screening service provided to workers. Board delegates learned about the construction company's excellent occupational safety and health management measures and their noise prevention and control process. Afterwards they also inspected the mobile audiometric screening service provided by the Board for their workers onsite.



- ▲ 中國建築工程(香港)的助理項目總監蘇琪琪先生(左七)，親切接待管理局主席曾浩輝醫生，銅紫荊星章(中)與一行管理局代表團員，包括管理局營運監督陳英偉先生(左五)、僱主代表黃若蘭女士(左六)、僱員代表廖保珠女士(右七)、勞工處勞工事務主任鄧敏華女士(右六)、管理局僱員代表林凱儀女士(右五)、勞工處一級助理勞工事務主任劉靜敏女士(右四)及管理局行政總監吳惠英女士(右三)。
- Assistant Project Director of China State Construction Engineering (Hong Kong) Mr So Ka-ki (7th from left) warmly welcomed ODCB Chairman Dr Thomas Tsang, BBS (middle) and a group of Board delegates, including ODCB Director of Operations Mr Alfred Chan (5th from left), Employer Representative Ms Eliza Wong (6th from left), Employee Representative Ms Elsie Liu (7th from right), Labour Officer of Labour Department Ms Flora Tang (6th from right), ODCB Employee Representative Ms Apple Lam (5th from right), Assistant Labour Officer I of Labour Department Ms Cherrie Lau (4th from right) and ODCB Executive Director Ms Erica Ng (3rd from right).



- ▲ 管理局代表團向項目管理人員及工友講解職業性失聰補償計劃及正確保護聽覺的方法。
- ODCB delegates explained to the project managers and workers the Occupational Deafness Compensation Scheme and the proper measures of hearing conservation.



- ▲ 管理局主席曾浩輝醫生，銅紫荊星章(左六)及代表團員於建築中的地盤外圍，聽取中國建築工程(香港)的管理人員解釋工地的各項安全措施。
- At the outer area of the construction site, ODCB Chairman Dr Thomas Tsang, BBS (6th from left) and Board delegates learned from the management team of China State Construction Engineering (Hong Kong) about their various safety measures of the work site.



- ▲ 管理局主席曾浩輝醫生，銅紫荊星章(中)與考察團員視察由管理局提供給工友的流動聽覺篩查服務。
- ODCB Chairman Dr Thomas Tsang, BBS (middle) and delegates inspected the mobile audiometric screening service rendered to workers by the Board.

流動聽覺篩查服務

Mobile Audiometric Screening Service

流動聽覺篩查服務一直受到從事高噪音工作的工友及管理人員歡迎，工友可以在工作或附近的指定地點接受聽覺檢查，節省交通費用及時間。此服務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，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，會即時向他們提供協助及建議。

管理局於年中安排了 12 節全日的流動聽覺篩查服務，為約 460 位工友作初步及免費的聽覺評估，到訪高噪音工地的位置包括將軍澳、啟德、屯門、龍鼓灘、古洞及粉嶺。

The mobile audiometric screening service has been well received by workers and administrators engaged in noisy occupations. Workers can undergo hearing assessments at work or designated places nearby thus saving their transportation expenses and time. This service 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 will provide assistance and recommendations to them immediately.

The Board arranged 12 sessions of full-day mobile audiometric screening service in the year, providing preliminary and complimentary hearing assessments for about 460 workers. Locations of noisy worksites being visited covered Tseung Kwan O, Kai Tak, Tuen Mun, Lung Kwu Tan, Kwu Tung and Fanling.



▲ 流動聽覺篩查服務大大減省了工友們若需到特定地點接受聽覺檢驗的交通支出及時間。

The mobile audiometric screening service greatly saved workers' transportation expenses and time if they needed to go to specific locations to undergo hearing assessments.



大眾傳播媒介的宣傳

Publicity in the Mass Media

為了更能有效接觸公眾人士，管理局積極使用多項不同的大眾傳播媒介的渠道宣傳補償計劃及保護聽覺的訊息，其中包括在本地主要的電視台及電台播放廣告。此外，為讓正在上班或下班的工人認識管理局，我們亦在公共交通運輸系統上開展了多樣化的宣傳，包括在巴士、小巴及港鐵車站張貼海報、在港鐵車箱內張貼宣傳物品及播放電視台宣傳廣告，及於選定的網站和手機程式版展出電子宣傳橫額及電視台宣傳片。

In order to effectively reach out to the public, the Board actively used a number of different mass media channels to publicise the compensation scheme and messages of hearing protection, including advertising on major local television and radio stations. In addition, to allow commuters know about the Board, we also carried out various publicity campaigns in the public transportation system, including posting posters on buses, minibuses and MTR stations, as well as posting promotional materials and broadcasting the TV advertisements in MTR cars. Moreover, we also displayed electronic promotional banners and TV promotional videos on selected website and mobile apps.



工地安全講座及其他強化宣傳

Workplace Safety Talks and Other Reinforcing Publicity

管理局於年內繼續向香港的某些主要建造業承建商及建築工地派發宣傳物資，協助他們為超過 2 300 名的建造業工友安排多項入職安全及培訓的課程。

管理局亦加強在各區的「噪音工作，保護聽覺」街道橫額宣傳，透過街道宣傳接觸並提高日常往返的市民對保護聽覺的意識。管理局在年中分別在港九及新界各區的指定位置展示「噪音工作，保護聽覺」之橫額，地點覆蓋中西區、灣仔、港島東、南區、觀塘、黃大仙、九龍城、油尖旺、深水埗、葵青、荃灣、沙田、大埔、屯門、元朗及北區，讓聽覺保護宣傳覆蓋更多市民上下班的地區。

During the year, the Board continued to distribute promotional materials to certain major construction contractors and construction sites in Hong Kong, supporting them in arranging various safety induction and training courses for over 2 300 construction workers.

In addition, we also strengthened street banner publicity of "Protect Hearing for Noisy Occupations" in various districts to reach out to and raise the awareness of hearing protection among daily commuters through street publicity. In the year, the Board displayed banners at designated locations in Hong Kong, Kowloon and the New Territories, including Central and Western District, Wan Chai, Island East, Southern District, 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 and North District, allowing propaganda of hearing protection covered more areas where citizens commute to and from work.



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

隨著疫情紓緩及政府於2022年底撤銷大部份的防疫措施及限聚規定，管理局在本年度共贊助27項勞工團體成員宣傳聽力保護信息的活動，接觸了約3 850的工友及活動參加者。

As the epidemic eased and the government lifted most of the epidemic prevention measures and restrictions on gatherings by the end of 2022, during the year the Board sponsored a total of 27 activities for members of labour groups to promote the message of hearing protection, contacting about 3 850 workers and event participants.

獲贊助的勞工團體	Labour Groups Sponsored
漁農自然護理署職工會	Agriculture, Fisheries and Conservation Department Staff Association
屋宇署非公務員合約僱員工會	Buildings Department Non-Civil Service Contract Staff Association
政府機電工程署技術人員工會	Government Electrical & Mechanical Services Department Technical Staff Union
政府產業看管人員協會	Government Property Attendants Association
港燈電力投資公司職工會	HK Electric Investments Limited Employees Union
香港空運貨站職工會	Hong Kong Air Cargo Terminals Employees Union
香港機場餐飲業僱員工會	Hong Kong Airport Catering Employees Union
香港機場地勤服務職工會	Hong Kong Airport Ramp Services Employees Union
香港叉式剷車專業人員協會	Hong Kong Fork-lift Trucks Professionals Association
香港房屋署人員總會	Hong Kong Housing Department Employees General Union
香港康樂及文化事務署僱員總會	Hong Kong Leisure and Cultural Services Department Employees General Union
香港製造業總工會	Hong Kong Manufacturing Industry Employees General Union
香港鐵路員工總會	Hong Kong Mass Transit Railway Staff General Association
香港五金電子科技業總工會	Hong Kong Metal and Electronics Industries General Union
香港郵政合約僱員工會	Hong Kong Post Contract Staff Union
香港郵務職工會	Hong Kong Postal Workers Union
香港公共醫療員工協會	Hong Kong Public Medical Staff Association
香港鐵路職員工會	Hong Kong Railway Employees Union
香港鐵道從業員總工會	Hong Kong Railway Industry Union
香港鐵路專業人員工會	Hong Kong Railway Professionals Union
香港鐵路總工會	Hong Kong Railway Workers General Union
香港倉庫運輸物流員工協會	Hong Kong Storehouses, Transportation & Logistics Staff Association
香港工會發展及服務中心	Hong Kong Trade Union Development and Service Centre
香港大學職員協會	The University of Hong Kong Staff Association
水務督察會	The Waterworks Inspectors' Association
交通事業從業員協會	Traffic Services Employees Association
香港初級公務員協會	Union of Hong Kong Junior Civil Servants

此外，局方在本年度增設了一項「噪音工地保護聽覺」活動贊助計劃，以贊助與高噪音行業相關的職工團體在工地上舉辦較大型的宣傳活動，向同業工友推廣聽覺保護的訊息。在這贊助計劃下管理局贊助了兩項工地推廣活動，針對4 500位混凝土業司機及廠房工友傳達了保護聽力的重要信息。

In addition, the Board had added a "Protect Hearing for Noisy Worksite" sponsorship programme in the year to sponsor employee groups in noisy industries to hold larger publicity activities on worksite to promote the message of hearing protection to fellow workers. Under this sponsorship scheme, the Board sponsored two worksite promotion activities to deliver important hearing conservation messages to around 4 500 concrete industry drivers and production plant workers.

獲贊助的職工團體	Employee Groups Sponsored
混凝土業職工會	Concrete Industry Workers Union
香港泥頭車司機協會	Hong Kong Dumper Truck Drivers Association



勞工團體在戶外活動中舉辦專題講座，向參加者講解如何做好聽覺保護。
Labour unions conducted special talks during outing activities to explain to participants how to protect their hearing.



獲贊助的職工團體向泥頭車司機派發宣傳品。
Sponsored employee groups distributed promotional materials to truck drivers.

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、個案輔導服務及職業復康項目，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，是讓職聰人士透過參與一系列的文康、小組及義工等活動，幫助他們克服因聽障帶來的困難，令他們充實自我、提升身心活力，令他們重拾信心和動力與家庭或社群內的其他人士增加溝通，從而使他們重新融入社群及享受有質素的生活。

Empowered by the Ordinance, the Board is responsible for conducting and financing rehabilitation programmes for OD persons. Such programmes include aural rehabilitation, social rehabilitation, case counselling service 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 objective of these rehabilitation programmes is to help OD persons overcome the difficulties caused by hearing impairment by participating in a series of cultural, recreational, small-group and volunteer activities, so that they can have their lives enriched, physical and mental vitality enhanced and self-confidence and motivation regained to communicate with members in the family and social groups thereby enabling them to reintegrate into the community and enjoy a quality life.

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514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。

於本報告年度，香港隨著嚴峻的疫情緩和，社會逐步回復正常。管理局於期內共舉辦了11個專業研討會，為近380名剛獲補償的職聰人士提供了專業的驗配助聽器前資訊，旨在介紹聽力輔助器具資助計劃、助聽器驗配及跟進流程，以及助聽器和耳鳴遮蔽器試用計劃。管理局的聽力學家另亦提供如何選擇合適聽力輔助設備的小貼士，並向參與者詳細解釋申請程序等事項。

此外，透過「職聰復康網絡」夥伴職員的協助，管理局成功聯繫了很多獨居、臥床、於院舍居住或行動不便的長者，為有需要的職聰人士提供個別諮詢服務及安排聽力輔助器具檢查。過程中發現有關人士的聽力下降，而他們現用的聽力輔助器具因出現各種問題，故此增加了他們日常溝通上的困難。聽力學家按照合適的解決方案，指導他們如何有效地表達與聆聽；另亦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 514 visits to the ODCB Audiology Room where personalised aural rehabilitation assessment and tinnitus counselling services were rendered by the Board's audiologist.

In the year under review, Hong Kong society gradually returned to normal after the rigorous epidemic. During the period, the Board organised a total of 11 professional seminars providing hearing aid pre-fitting information to nearly 380 newly compensated OD persons, aiming to introduce the HAD Financial Assistance Scheme, hearing aid fitting and follow-up procedures, and the hearing aid and tinnitus masker trial scheme. The Board audiologist provided tips on how to choose the right hearing aid and explained the application and related procedures in details.

In addition, many elderly who were solitary, bedridden, institutions-based, or with limited mobility were approached through the assistance of our ODRN partners. The Board arranged these cases with individual consultation services and HAD aids checkups, then found out substantial deterioration in their hearing and many potential problems on their HAD which further hindered their daily communications. The Board audiologist recommended professional solutions according to their needs, and used the opportunity to guide them the effective ways to express and listen; also provided self-confidence training and hands-on practice opportunities for those who had just purchased hearing aids to improve 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2022/23年度舉辦了561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。

因應疫情於年中稍為緩和，在社交距離措施放寬後，管理局調整了年度的復康服務計劃內容，年內我們錄得近4300參與人次，參與者包括職聰人士及同行照顧者。另一方面，我們在2022/23年度安排了更多的關懷跟進服務，包括約5300個問暖電話和近360次的關懷探訪，希望藉此適時聯繫並提供協助予有需要人士。「職聰復康網絡」於年內另安排了17節義工服務及愛心大使活動，包括節日送暖、探訪獨居長者及兒童之家等關懷服務。

To help OD persons face the problem led by hearing impairment, ODRN organised 561 social rehabilitation activities in 2022/23 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.

Given that the epidemic was mitigated in the middle of the year, the Board adjusted the content of our plans of the annual rehabilitation service after the relaxation of social distancing measures. During the year, we recorded nearly 4300 participations including OD persons and their accompanying caregivers. On the other hand, we arranged more caring follow-up services in 2022/23 including approximately 5300 caring calls and 360 care visits in the hope of providing timely assistance to those in need. ODRN also arranged 17 sessions of volunteer service and caring ambassador activities such as extending care to those in need during festivals, as well as visiting the elderly living alone and children's families.



▲ 環保大使
Environmental Protection Ambassadors



▲ 農曆新年花燈送贈活動
Chinese New Year's Lantern Giveaway Programme

「職聰復康網絡」活動留影
"O D R N" Activity Snapshots



▲ 後排：管理局主席曾浩輝醫生、銅紫荊星章(左六)及一眾委員親善探訪「職聰復康網絡」的活動，關懷長者會友的近況。管理局參加者包括勞工處一級助理勞工事務主任劉靜敏女士(右八)、勞工處高級勞工事務主任黃麗香女士(右九)、僱員代表林凱儀女士(右十)及管理局營運監督陳英偉先生(左五)。
Back row: ODCB Chairman Dr Thomas Tsang, BBS (6th from left) and a group of members warmly visited an ODRN activity and expressed their care for the elderly members. Board participants included Assistant Labour Officer I of Labour Department Ms Cherrie Lau (8th from right), Senior Labour Officer of Labour Department Ms Christina Wong (9th from right), Employee Representative Ms Apple Lam (10th from right), and ODCB Director of Operations Mr Alfred Chan (5th from left).



▲ 復康服務委員會成員參與心靈綠洲農莊收成義工活動，準備隨後送贈蔬果予有需要人士。管理局參與者包括管理局營運監督陳英偉先生(右一)、委員會主席及僱主代表張瑞祺女士(右二)、僱員代表廖保珠女士(右三)、僱員代表林凱儀女士(右四)、勞工處高級勞工事務主任黃麗香女士(右五)、勞工處勞工事務主任薛婷女士(左五)及管理局行政總監吳惠英女士(左四)。
Members of the Rehabilitation Services Committee participated in the Oasis Farm harvest volunteer event and prepared to give away fruits and vegetables to those in need. Board participants included ODCB Director of Operations Mr Alfred Chan (1st from right), Committee Chairperson and Employer Representative Ms Debbie Cheung (2nd from right), Employee Representative Ms Elsie Liu (3rd from right), Employee Representative Ms Apple Lam (4th from right), Senior Labour Officer of Labour Department Ms Christina Wong (5th from right), Labour Officer of Labour Department Ms Charlotte Sit (5th from left) and ODCB Executive Director Ms Erica Ng (4th from left).



▲ 主席曾浩輝醫生及委員林凱儀女士探訪活動後送贈紀念品給參與者。
Chairman Dr Thomas Tsang and member Ms Apple Lam presented souvenirs to participants after visiting the activity.



▲ 前排：復康服務委員會主席及僱主代表張瑞祺女士(左四)、僱員代表林凱儀女士(中)、勞工處高級勞工事務主任黃麗香女士(右四)及僱員代表廖保珠女士(右三)與活動參與者樂聚一堂，共享收成。
Front row: Rehabilitation Service Committee Chairperson and Employer Representative Ms Debbie Cheung (4th from left), Employee Representative Ms Apple Lam (middle), Senior Labour Officer of Labour Department Ms Christina Wong (4th from right), and Employee Representative Ms Elsie Liu (3rd from right) shared the joy and harvests with activity participants.

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33頁至第58頁的財務報表，此財務報表包括於二〇二三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二〇二三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 33 to 58, which comprise the statement of financial position as at 31 March 2023 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 2023, 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 HKSAs 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 HKSAs, 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，二〇二三年十月二十日

盧卓邦
執業証書編號 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, 20 October 2023

Lo Charbon
Practising Certificate Number P06029

財務報表
Financial Statements

收支結算表 (截至二〇二三年三月三十一日止)
Income and Expenditure Account (for the Year Ended 31 March 2023)

		附註 Note	2023 港元 HK\$	2022 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	52,608,292	50,127,888
政府付款	Government payments	5	2,928,838	2,860,956
服務費用的收入	Service fee income		780,000	640,000
利息收入	Interest income		14,779,423	1,875,175
股息收入	Dividend income		69,380	61,993
			71,165,933	55,566,012
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		(74,933)	(314,044)
支出	EXPENDITURE			
職業性失聰補償	Occupational deafness compensation	6	49,258,499	54,510,365
關於聽力輔助器具的 資助費用	Hearing assistive devices' financial assistance expenses	7	5,809,929	6,566,827
聽力測驗開支	Hearing assessment expenses		2,452,851	2,061,410
宣傳及推廣計劃	Promotional and publicity programmes		4,666,274	4,095,229
復康計劃	Rehabilitation programmes		4,845,774	1,210,778
行政費用	Administrative expenses	8	17,893,867	13,512,412
租金、差餉及管理費	Rent, rates and management fee		261,040	250,354
			(85,188,234)	(82,207,375)
本年度之經營虧損	DEFICIT FROM OPERATIONS		(14,097,234)	(26,955,407)
財務成本	FINANCE COST			
租賃利息	Interest element of lease rentals		(1,497)	(1,512)
本年度之虧損及所有 綜合支出	DEFICIT AND TOTAL COMPREHENSIVE EXPENDITURE FOR THE YEAR		(14,098,731)	(26,956,919)

第 37 至 58 頁之財務報表附註乃本財務報表之一部份。The notes on pages 37 to 58 form part of these financial statements.

財務狀況表 (於二〇二三年三月三十一日)
Statement of Financial Position (as at 31 March 2023)

		附註 Note	2023 港元 HK\$	2022 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	9	39,285,234	44,533,130
無形資產	Intangible assets	10	49,664	61,667
			39,334,898	44,594,797
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	1,631,144	1,645,965
預付款及按金	Prepayment and deposits		83,904	64,504
應收利息	Interest receivable		3,102,764	338,329
原到期日超過三個月 之定期存款	Time deposits with original maturities over three months		561,800,000	569,300,000
現金及現金等值項目	Cash and cash equivalents	12	15,397,615	16,658,026
			582,015,427	588,006,824
流動負債	CURRENT LIABILITIES			
應付費用	Accrued charges		4,319,826	1,543,165
租賃負債	Lease liabilities	13	70,753	23,879
			4,390,579	1,567,044
流動資產淨值	NET CURRENT ASSETS		577,624,848	586,439,780
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		616,959,746	631,034,577
非流動負債	NON-CURRENT LIABILITY			
租賃負債	Lease liabilities	13	23,900	-
資產淨值	NET ASSETS		616,935,846	631,034,577
保留盈餘	RETAINED SURPLUS		616,935,846	631,034,577

本賬目於二〇二三年十月二十日
經管理局批准及授權發出。
Approved and authorised for issue by the Board
on 20 October 2023.

代表管理局
On behalf of the Board

曾浩輝醫生
職業性失聰補償管理局主席
Dr TSANG Ho-fai, Thomas
Chairman, Occupational Deafness Compensation Board

第 37 至 58 頁之財務報表附註乃本財務報表之一部份。The notes on pages 37 to 58 form part of these financial statements.

權益變動表 (截至二〇二三年三月三十一日止)
Statement of Changes in Equity (for the Year Ended 31 March 2023)

		保留盈餘 Retained surplus 港元 HK\$
於二〇二一年四月一日	Balance as at 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及二〇二二年四月一日	Balance as at 31 March 2022 and 1 April 2022	631,034,577
年內虧損及所有綜合支出	Deficit and total comprehensive expenditure for the year	(14,098,731)
於二〇二三年三月三十一日	Balance as at 31 March 2023	616,935,846

現金流量表 (截至二〇二三年三月三十一日止)
Statement of Cash Flows (for the Year Ended 31 March 2023)

		2023 港元 HK\$	2022 港元 HK\$
經營業務	OPERATING ACTIVITIES		
本年度之虧損	Deficit for the year	(14,098,731)	(26,956,919)
調整：	Adjustments for:		
利息收入	Interest income	(14,779,423)	(1,875,175)
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	74,933	314,044
折舊費用	Depreciation charge	5,422,721	1,173,025
財務成本	Finance cost	1,497	1,512
攤銷	Amortisation	63,998	68,333
		(23,315,005)	(27,275,180)
營運資金變動	CHANGES IN WORKING CAPITAL		
增加預計款及按金	Increase in prepayments and deposits	(19,400)	-
增加 / (減少)應付費用	Increase/(decrease) in accrued charges	2,776,661	(1,034,271)
經營活動之現金流出	CASH USED IN OPERATING ACTIVITIES	(20,557,744)	(28,309,451)
投資活動	INVESTING ACTIVITIES		
減少原到期日超過三個月 之定期存款	Decrease in time deposits with original maturities over three months	7,500,000	32,700,000
已收利息	Interest received	12,014,988	1,957,452
購入物業、廠房及設備	Payment for the purchase of property, plant and equipment	(33,365)	(155,358)
購入無形資產	Payment for the purchase of intangible assets	(51,995)	(45,000)
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	(60,112)	(1,960,009)
投資活動之現金流入淨值	NET CASH GENERATED FROM INVESTING ACTIVITIES	19,369,516	32,497,085
融資活動	FINANCING ACTIVITIES		
已付租賃的資本部份	Capital element of lease rentals paid	(70,686)	(70,488)
已付租賃的利息部份	Interest element of lease rentals paid	(1,497)	(1,512)
融資活動之現金流出淨值	NET CASH USED IN FINANCING ACTIVITIES	(72,183)	(72,000)
現金及現金等值項目(減少) / 增加淨額	(DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	(1,260,411)	4,115,634
年初現金及現金等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	16,658,026	12,542,392
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	15,397,615	16,658,026

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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)(iii)）。

可退還租金按金之初始公平值按照適用於按攤銷成本計量之債務證券投資之會計政策與使用權資產分開入賬。初始公平值與按金名義價值之間之任何差異均作額外租賃付款入賬，並計入使用權資產成本。

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。唯一例外是任何因新型冠狀病毒流行直接導致獲得的租金寬減，而這些寬減符合《香港財務報告準則》第16號 — 「租賃」

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 initial fair value of refundable rental deposits is accounted for separately from the right-of-use assets in accordance with the accounting policy applicable to investments in debt securities carried at amortised cost. Any difference between the initial fair value and the nominal value of the deposits is accounted for as additional lease payments made and is included in the cost of right-of-use assets.

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. The only exceptions are rent concessions that occurred as a direct consequence of the COVID-19 pandemic and met the conditions set out in paragraph 46B of HKFRS 16 Leases.

46B段所載之條件時。在此情況下，管理局利用簡便實務操作方法未評估租賃寬減是否為租賃修訂，並於觸發已發生租賃寬減的事件或條件的期間內在收支結算表中將對價變動確認為負可變動租賃付款。

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。

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。投資最初按公平值加直接應佔交易成本入賬，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。

In such cases, the Board took advantage of the practical expedient not to assess whether the rent concessions are lease modifications, and recognised the change in consideration as negative variable lease payments in income and expenditure account in the period in which the event or condition that triggers the rent concessions occurred.

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) 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) 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付款及其他應收款項)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。

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期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。

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).

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.

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。

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 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.

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。

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。

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.

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.

- 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。如分配可以合理和一致，共用資產(如總部大樓)的賬面值可以分配給個別的現金產生單位，否則亦可分配給最小的現金產生單位組別。

- 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。

不包含重要融資成分的應收貿易賬款最初按其交易值入賬。包含重要融資成分的應收貿易賬款及其他應收賬款最初按公平值加交易成本入賬。所有應收賬款其後則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))。

- 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). A portion of the carrying amount of a corporate asset (for example, head office building) is allocated to an individual cash-generating unit if the allocation can be done on a reasonable and consistent basis, or to the smallest group of cash-generating units if otherwise.

- Recognition of impairment losses

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 value 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.

Account receivables that do not contain a significant financing component are initially measured at their transaction prices. Account receivables that contain a significant financing component and other receivables are initially measured at fair value plus transaction costs. All receivables are subsequently stated at amortised cost, using the effective interest method, less allowance for ECL (see note 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。現金及現金等值項目須根據附註2(g)(i) 闡述之政策評估信貸虧損。

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。

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。

當需要結算預計負債的若干或所有費用支出預計由另一方償付時，幾乎肯定可獲補償的金額將分開確認為一項資產。就該項償付確認的金額僅限於該項預計負債的賬面值。

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. Cash and cash equivalents are assessed for expected credit losses ("ECL") in accordance with the policy set out in note 2(g)(i).

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) 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.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, a separate asset is recognised for any expected reimbursement that would be virtually certain. The amount recognised for the reimbursement is limited to the carrying amount of the provision.

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)(i))。

(v) 股息

來自上市投資的股息收入乃於股價除淨時確認。

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, 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)(i)).

(v) Dividends

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

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3號(修訂本)	提述概念框架
香港會計準則第16號(修訂本)	物業、廠房及設備：作擬定用途前之所得款項
香港會計準則第37號(修訂本)	有償合約 – 履行合約之成本
香港財務報告準則(修訂本)	2018年2020年香港財務報告準則之年度改進

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。

截至二〇二三年及二〇二二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。

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 3	Reference to the Conceptual Framework
Amendments to HKAS 16	Property, Plant and Equipment - Proceeds before Intended Use
Amendments to HKAS 37	Onerous Contracts - Cost of Fulfilling a Contract
Amendments to HKFRSs	Annual Improvements to HKFRSs 2018-2020

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 2022 and 2023 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，於二〇二三年四月十三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 98,060 港元。

截至二〇二三年三月三十一日止，未使用的聽力輔助器具資助計劃已批金額約為 358,871,000 港元 (2022：341,421,000 港元)。

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\$83,830 per claimant on and after 15 April 2021, and shall not exceed HK\$98,060 per claimant on and after 13 April 2023.

Until 31 March 2023, the unused amount granted for the Hearing Assistive Devices' Financial Assistance Scheme was approximately HK\$358,871,000 (2022: HK\$341,421,000).

8. 行政費用

		附註 Note	2023 港元 HK\$	2022 港元 HK\$
核數師酬金	AUDITOR'S REMUNERATION:			
- 審計服務	- Audit services		70,500	67,500
- 其他服務	- Other services		2,090	2,740
折舊費用	DEPRECIATION CHARGE	9	5,422,721	1,173,025
攤銷	AMORTISATION	10	63,998	68,333
一般行政費用	GENERAL ADMINISTRATIVE EXPENSES		1,000,148	926,893
員工成本	STAFF COSTS			
- 薪金及其他福利	- Salaries and other benefits		10,656,692	10,564,627
- 退休福利計劃供款	- Retirement benefit		677,718	709,294
			17,893,867	13,512,412

9. 物業、廠房及設備

		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							
於二〇二一年四月一日	At 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及二〇二二年四月一日	At 31 March 2022 and 1 April 2022	51,610,839	235,444	355,066	46,596	27,188	47,829	52,322,962
添增	Additions	-	141,460	30,667	-	-	2,698	174,825
於二〇二三年三月三十一日	At 31 March 2023	51,610,839	376,904	385,733	46,596	27,188	50,527	52,497,787
累計折舊	ACCUMULATED DEPRECIATION							
於二〇二一年四月一日	At 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及二〇二二年四月一日	At 31 March 2022 and 1 April 2022	7,225,519	211,993	277,514	46,596	16,496	11,714	7,789,832
年內支出	Charge for the year	5,286,201	70,706	51,084	-	4,105	10,625	5,422,721
於二〇二三年三月三十一日	At 31 March 2023	12,511,720	282,699	328,598	46,596	20,601	22,339	13,212,553
賬面值	CARRYING AMOUNTS							
於二〇二三年三月三十一日	At 31 March 2023	39,099,119	94,205	57,135	-	6,587	28,188	39,285,234
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

使用權資產

使用權資產的賬面淨值按相關資產類別的分析如下：

Right-of-use assets

The analysis of the net book value of right-of-use assets of underlying asset is as follows:

	附註 Note	2023 港元 HK\$	2022 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)	39,099,119	44,385,320
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)	94,205	23,451
		<u>39,193,324</u>	<u>44,408,771</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:

		2023 港元 HK\$	2022 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	5,286,201	1,032,217
租賃作自用的物業	Properties leased for own use	70,706	70,351
		<u>5,356,907</u>	<u>1,102,568</u>
租賃負債利息	Interest on lease liabilities	<u>1,497</u>	<u>1,512</u>

附註：
截至二〇二三年三月三十一日止年度內，使用權資產增加金額為141,460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。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。
租賃負債的到期日分析載於附註13。

Note:
During the year ended 31 March 2023, there were additions to right-of-use assets of HK\$141,460 primarily related to the capitalised lease payable in respect of the modification of lease under the renewal of tenancy agreement. There were no additions to right-of-use assets during the year ended 31 March 2022.
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	
於二〇二一年四月一日	At 1 April 2021	479,025
添增	Additions	45,000
於二〇二二年三月三十一日及二〇二二年四月一日	At 31 March 2022 and 1 April 2022	524,025
添增	Additions	51,995
於二〇二三年三月三十一日	At 31 March 2023	<u>576,020</u>
累計攤銷	Accumulated Amortisation	
於二〇二一年四月一日	At 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及二〇二二年四月一日	At 31 March 2022 and 1 April 2022	462,358
年內支出	Charge for the year	63,998
於二〇二三年三月三十一日	At 31 March 2023	<u>526,356</u>
賬面值	Carrying Amounts	
於二〇二三年三月三十一日	At 31 March 2023	<u>49,664</u>
於二〇二二年三月三十一日	At 31 March 2022	<u>61,667</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

		2023 港元 HK\$	2022 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>1,631,144</u>	<u>1,645,965</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:

		2023 港元 HK\$	2022 港元 HK\$
銀行現金及手頭現金	Cash at banks and on hand	15,397,615	16,658,026
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>15,397,615</u>	<u>16,658,026</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	
		2023 港元 HK\$	2022 港元 HK\$
於四月一日	At 1 April	23,879	94,367
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	(70,686)	(70,488)
已付租賃的利息部分	Interest element of lease rentals paid	<u>(1,497)</u>	<u>(1,512)</u>
		(72,183)	(72,000)
其他變動	Other changes:		
租賃修改	Modification of lease	141,460	-
利息支出	Interest expenses	<u>1,497</u>	<u>1,512</u>
		142,957	1,512
於三月三十一日	At 31 March	<u>94,653</u>	<u>23,879</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:

		2023 港元 HK\$	2022 港元 HK\$
包括於融資現金流量	Within financing cash flows	<u>72,183</u>	<u>72,000</u>

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

13. 租賃負債

13. Lease Liabilities

截至二〇二三年三月三十一日，應付租賃
負債如下：

At 31 March 2023, the lease liabilities were repayable as
follows:

		2023 港元 HK\$	2022 港元 HK\$
一年內	Within 1 year	70,753	23,879
超過一年但少於二年	After 1 year but within 2 years	<u>23,900</u>	-
		<u>94,653</u>	<u>23,879</u>

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	2023 港元 HK\$	2022 港元 HK\$
定期存款，固定利率	Time deposits, fixed rate	3% to 5.4% (2022: 0.24% to 1%)	561,800,000	569,300,000
現金及現金等值項目， 浮動利率	Cash and cash equivalents, variable rate	0.001% (2022: 0.001%)	<u>15,397,615</u>	<u>16,658,026</u>
			<u>577,197,615</u>	<u>585,958,026</u>

(ii) 敏感度分析

於二〇二三年三月三十一日，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 30,795 港元 (2022：33,316 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。於二〇二二年，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

(ii) Sensitivity analysis

As at 31 March 2023, 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\$30,795 (2022: HK\$33,316).

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 2022.

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.

2023				
	第一級 Level 1	第二級 Level 2	第三級 Level 3	總計 Total
	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
經常性計量的公平值： 持作交易用途的上市 股本證券	Recurring fair value measurement Held for trading - listed equity securities	<u>1,631,144</u>	<u>-</u>	<u>1,631,144</u>

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

於二〇二二年及二〇二三年，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 2022 and 2023.

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. 截至二〇二三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二〇二三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 2023

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 2023 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.

附註：《職業性失聰(補償)條例》下指定的高噪音工作

Notes: Noisy Occupations Specified under the Occupational Deafness (Compensation) Ordinance

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)纖維或高速假撚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、雙端頭開榫機、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：

- (一) **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
- (二) **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 3 columns: Age of Applicant, Compensation Amount, and Calculation. Rows include age groups (Under 40, 40 to under 56, 56 or above) and corresponding compensation formulas based on monthly earnings and percentage of 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。

根據最新修訂的《條例》，由 2023 年 4 月 13 日起，在計算補償款額時申請人的每月入息上限已由港幣 35,600 元提升至 36,550 元。

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.

In accordance with the newly amended Ordinance, the applicant's monthly earnings have been raised to a maximum of HK\$36,550 from HK\$35,600 for calculating the compensation amount with effect from 13 April 2023.

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)*, 2020/21 (Number, %), 2021/22 (Number, %), 2022/23 (Number, %). Rows list various noisy occupations like grinding, chiselling, cutting, etc., with corresponding counts and percentages for the three years.

* 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

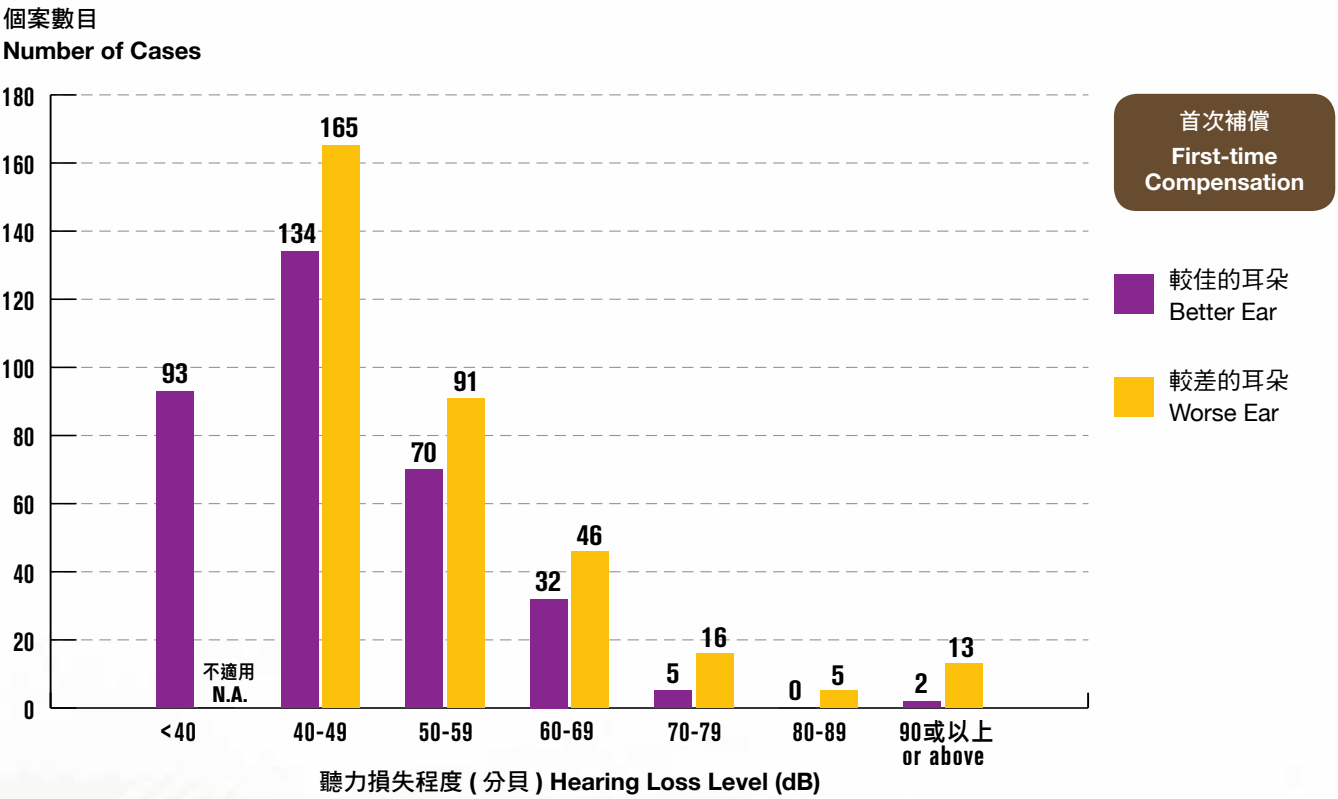
最近 3 年之再次補償申請者所從事的高噪音工作類別
Type of Noisy Occupations Engaged (Further Compensation) for the Most Recent 3 Years

噪音工作 / Noisy Occupation (類別 /Type)*	2020/21		2021/22		2022/23	
	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	30	35.7	56	44.4	82	61.2
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	30	35.7	22	17.5	25	18.6
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	16	19.0	31	24.6	16	11.9
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	2	2.4	7	5.5	7	5.2
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	3	3.6	3	2.4	2	1.5
使用高速捲筒紙柯式印刷機 (24) Using high speed web-fed offset printing machines			5	4.0	1	0.8
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	1.2	1	0.8	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				
總數： Total:	84	100.0	126	100.0	134	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

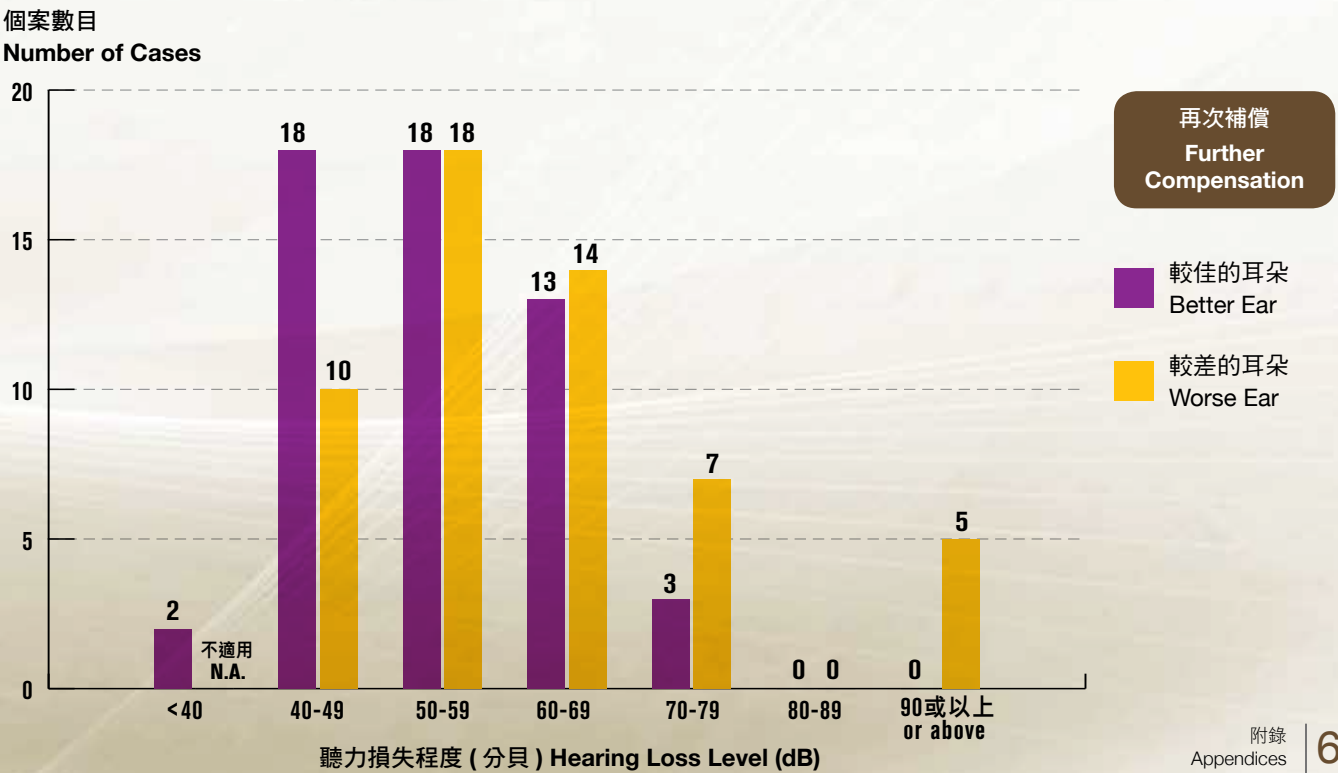
附錄四
Appendix 4

獲取首次補償者的聽力損失程度分析圖 (2022/23年度)
Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2022/23)



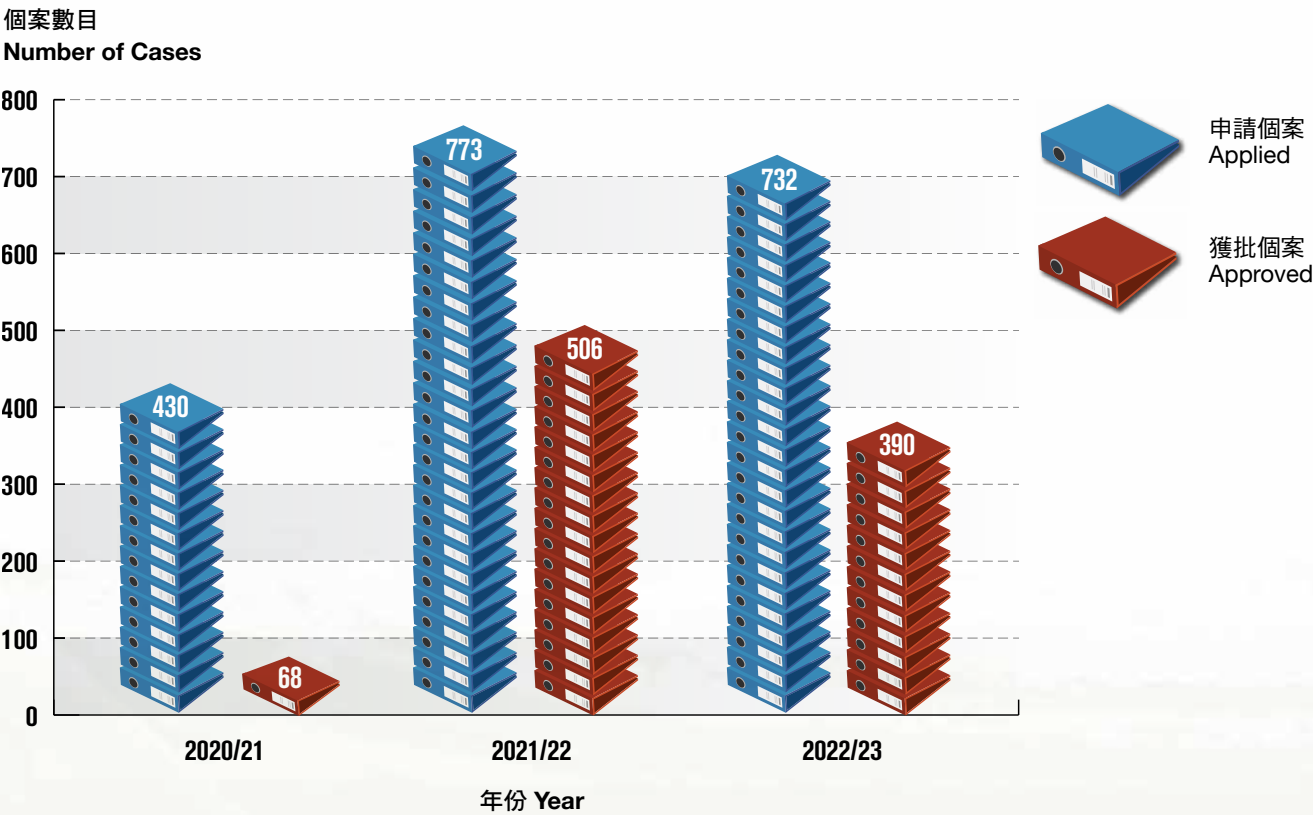
附錄五
Appendix 5

獲取再次補償者的聽力損失程度分析圖 (2022/23年度)
Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2022/23)



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\$)
2020/21	430	68	\$7,049,877
2021/22	773	506	\$54,931,987
2022/23	732	390	\$48,800,495

