

2023/24

職業性失聰補償管理局年報

# Annual Report of Occupational Deafness Compensation Board

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## 主席序言

### Chairman's Message

**歡迎** 閱讀職業性失聰補償管理局（「管理局」）的 2023/24 年報。作為管理局主席，我很榮幸能在此報告我們過去一年達致的成果、面臨的挑戰和取得的進展。在過去的一年裡，管理局始終堅定不移地致力確保為從事高噪音行業的工友提供支援。職業性失聰的破壞性影響不僅限於個人，還會影響到家庭和整個社區。我們在履行局方的職能和責任時，始終將推廣聽覺保護措施的決心放在首位。

#### 補償

自 2021/22 年度起，管理局收到的申請及補償個案的數目已連續兩年下降。在本報告年度內，我們共收到 535 宗補償申請，包括 403 宗首次申請及 132 宗再次申請。相比 2022/23 年度的情況，本年度向管理局提出的申請數目減少了 27%。276 宗符合聽力損失要求的申請在順利完成聽力及醫療檢測後獲裁定，包括 222 宗首次補償申請及 54 宗再次補償的申請獲批准，批出約共 2,589 萬港元的補償金額。在首次申請成功獲批的個案中，有 78 名申請人（佔所有首次申請成功個案的 35%）患有單耳聽力損失（即只有一隻耳朵的聽力損失達 40 分貝或以上）。管理局一直十分重視外展教育及宣傳活動，提醒從事高噪音工作的從業員時刻謹記聽力健康的重要性，以及管理局為他們提供的各項支援。

#### 教育及宣傳

「預防勝於治療」。我們一直致力於提高大眾對職業性失聰的認識，為此，管理局繼續加強外展和教育工作。除了通過大眾媒體進行宣傳外，我們還與各職業安全與健康組織、行業協會、僱主、安

Welcome to the Occupational Deafness Compensation Board (the "Board") Annual Report for 2023/24. As Chairman of the Board, it is my privilege to present this comprehensive overview of our achievements, challenges, and the progress made in the period under review. Over the past year, the Board has remained steadfast in our commitment to ensuring support for workers engaged in noisy occupations. We recognise that the devastating impact of occupational deafness goes beyond the individual, affecting families and our communities as a whole. Our determination to promote hearing conservation measures has been at the forefront of our work in discharging the functions and duties of the Board.

#### Compensation

Both the numbers of applications and compensation cases received by the Board have dropped for two consecutive years starting from 2021/22. During the year under review, we received a total of 535 applications for compensation, including 403 cases of first-time and 132 cases of further application. We saw a decrease of 27% in the number of applications as compared with that filed with the Board in 2022/23. 276 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\$25.89 million was approved for 222 first-time and 54 further applications for compensation. Of the successful first-time applications, 78 applicants (35% of all successful first-time cases) suffered from monaural hearing loss (that is, only one ear was suffering from hearing loss of 40 decibels or above). The Board constantly places a strong emphasis on education outreach and publicity programmes, reminding practitioners engaged in noisy occupations to always bear in mind the importance of hearing health as well as the Board's various support available to them.

#### Education & Publicity

"Prevention is better than cure". As part of our ongoing commitment to raising awareness of occupational deafness, the Board continued to strengthen our outreach and education efforts. On top of publicity via the mass media, we also worked closely with various occupational safety and health organisations, industry associations, employers, safety officers, and healthcare professionals to raise awareness about the risks of hearing loss. The Board jointly presented with other occupational safety and health organisations large-scale annual occupational safety

全主任和醫護人員緊密合作，提高大眾對聽力損失風險的認識。管理局與其他職安健組織聯合舉辦了大型的年度職業安全推廣和獎勵活動，以及其他勞工團體贊助計劃和工作場所噪音管理課程，旨在喚起高噪音行業的僱主和僱員對聽力保護的全面關注。通過共同培養預防文化，我們的目標是盡力減低患上職業性失聰的機會，保護所有高噪音行業工人的健康。

在報告年度內，管理局繼續為從事高噪音工作的員工安排教育講座，並在全港不同區域提供了 19 節全日的流動聽力篩查服務。我們到訪不同的高噪音工作場所，為約 750 名工友提供免費聽力檢查及評估服務，讓他們即時瞭解自己的聽力狀況。

### 復康服務

根據《職業性失聰(補償)條例》(「《條例》」)(香港法例第 469 章)的授權，管理局負責為職業性失聰人士(「職聰人士」)推行及資助復康計劃，包括聽力復康、社群復康及按需要而安排的職業復康活動。在聽力復康計劃方面，聽力輔助器具資助計劃旨在協助職聰人士克服聽覺障礙，並透過使用合適的聽力輔助器具，在日常工作和社交生活中重拾信心。聽力輔助器具資助計劃自 2003 年推出以來，廣受職聰人士及其家人歡迎。在報告年度內，我們共接獲 987 宗申請，以資助他們購買、維修和更換聽力輔助器具的開支，當中 122 宗是首次遞交的申請。同期，管理局批准了 966 宗申請，合共批出近 937 萬港元的資助予職聰人士。購買助聽器是主要的申領項目，佔資助計劃總開支的 90.3%。

除了上述的聽力復康計劃外，為了促進職聰人士的心理及精神健康，管理局轄下的「職聰復康網絡」亦定期舉辦一系列的康樂、小組及義工活動，協助職聰人士充實自己，增強身心活力，重拾信心和動力以重新融入社會並享受優質生活。在報告年度內，「職聰復康網絡」共舉辦了 530 項社群復康活動，有超逾 4 700 人次參加，當中包括職聰人士及其

promotion and award activities, along with other labour group sponsorship programmes and workplace noise management courses aiming at arousing the attention of employers and employees in noisy industries to hearing conservation in a holistic approach. By fostering a culture of prevention collaboratively, we aimed to minimise the occurrence of occupational deafness and protect the well-being of workers across all noisy industries.

In the reporting year, the Board continued to arrange educational talks for employees engaged in noisy occupations and provided 19 full-day sessions of mobile audiometric screening service across various districts in Hong Kong. We visited different noisy workplaces to provide complimentary hearing examination and evaluation services for about 750 workers to enable their immediate understanding of their own hearing status.

### Rehabilitation Service

Empowered by the Occupational Deafness (Compensation) Ordinance (the “Ordinance”) (Cap.469), the Board is responsible for conducting and financing rehabilitation programmes for occupational deafness persons (“OD persons”), including aural rehabilitation, social rehabilitation and vocational rehabilitation activities on demand. Concerning our aural rehabilitation programme, the Financial Assistance Scheme for Hearing Assistive Devices (“HAD”) is provided to help OD persons overcome hearing impairment and regain confidence in their daily work and social life by using suitable HAD. This Financial Assistance Scheme for HAD has been well received among OD persons and their family members since its introduction in 2003. In the reporting year, we received 987 applications for financing their expenses incurred in purchasing, repairing, and replacing HAD, of which 122 were submitted for the first time. During the same period, the Board approved 966 applications with a total subsidy of nearly HK\$9.37 million granted to the OD persons. Acquisition of hearing aids was the major claim which amounted to 90.3% of the total expenses of the Financial Assistance Scheme.

Apart from the aural rehabilitation programme mentioned above, with the objective of 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 530 social rehabilitation activities for which over 4 700 participations were recorded including the OD persons as well as their accompanying caregivers.

With a view to understanding more of the need for our rehabilitation services and ensuring that individuals affected by occupational deafness receive possible care and support, we arranged more individual caring services amounting to approximately 5 500 telephone calls and about 330 caring visits to

陪同照顧者。

為瞭解更多復康服務的需要，並確保受職業性失聰影響的人士得到照顧和支援，我們安排了更多個別關懷服務，為職聰人士提供約 5 500 個電話問暖及約 330 次探訪服務。年內，「職聰復康網絡」亦安排了 16 節義工服務及關懷大使活動，探訪老人院舍及有需要人士。

## 財務狀況

在財政方面，管理局於 2023/24 年度的總收入約為 8,252 萬港元，較上年度增加近 16%，而全年總開支則約為 6,158 萬港元（其中 60% 用於職業性失聰補償、聽力輔助器具資助計劃、醫療及聽力檢測服務）。因此，管理局全年錄得約港幣 2,041 萬元盈餘。與此同時，我們亦意識到未來的挑戰。全球和本地經濟形勢的不確定性，以及工作場所的不斷變化，都要求我們時刻保持警惕和適應能力。我們需要密切注意新趨勢和挑戰，有效應對因環境變化而可見的風險。我們將一如既往，繼續審慎理財，確保管理局長期的財務穩定。

## 致謝

在慶祝過去一年所取得的成就之餘，本人亦衷心感謝管理局及醫事委員會的成員，憑著您們的專業知識及堅定不移的工作態度，以達致我們今天共取的成績。此外，我亦必須衷心感謝勞工處、醫院管理局、香港大學言語及聽覺診所、「職聰復康網絡」的合作夥伴，以及秘書處的職員，他們與管理局的一眾團隊堅毅地致力服務大眾，實踐預防職業性失聰及支援受影響人士的願景。

展望未來，管理局將繼續探索創新方法，改善服務，加強預防措施，以減輕對從事高噪音工作的人士造成的危害。讓我們一起努力，透過適時的全面服務追求卓越，為從事高噪音行業工友的生活帶來有意義的改變。

曾浩輝醫生，銅紫荊星章  
職業性失聰補償管理局主席

offer assistance to OD persons. During the year, the ODRN also arranged 16 sessions of volunteer service and caring ambassador activities to visit elderly homes and those in need.

## Finance

In the domain of finance, the Board received a total revenue of about HK\$82.52 million in 2023/24 which was an increase of nearly 16% from the preceding year. On the other hand, the total expenditure for the year reached approximately HK\$61.58 million (60% of the total expenditure was spent on occupational deafness compensation, HAD Financial Assistance Scheme, medical examination and hearing testing services). The Board thus recorded a surplus of approximately HK\$20.41 million for the year. Meanwhile, we are also cognizant of the challenges that lie ahead. The uncertainties in the global and local economic situation as well as the ever-evolving nature of workplaces necessitate our constant vigilance and adaptability. We need to stay abreast of emerging trends and challenges to effectively address the evolving risks associated with the circumstances. As always, we shall continue to manage our finances with prudence to ensure the long-term financial stability of the Board.

## Acknowledgements

While celebrating our achievements over the last year, I would like to express my heartfelt gratitude to my fellow members of the Board and the Medical Committee, whose professionalism, expertise and unwavering dedication have been instrumental in our success today. Sincere thanks should also be given to all our collaboration partners of the Labour Department, the Hospital Authority, the Speech, Language and Hearing Clinic of the Hong Kong University, the ODRN service partners, and the Secretariat staff members, who share our steadfast commitment to serving the general public and our vision of preventing occupational deafness and supporting those affected.

Looking ahead, the Board will continue to explore innovative ways to improve our services and enhance preventive measures to mitigate noise hazards posed to people working in noisy occupations. Together, let us strive towards excellence through timely and comprehensive services to make a meaningful difference in the lives of those we serve.

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《條例》，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) 處理及裁定職業性失聰補償的申請；
- (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 Ordinance. 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 occupational deafness 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”)

(2023.4.1–2024.3.31)



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-yee, 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 (2023.4.1–2024.3.31)



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 2024.3.31 的委員名單)

### Other Committees of the Board (List of membership as at 2024.3.31)

#### 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 (Employer Representative)

黃若蘭女士 (僱主代表)

Ms WONG Yeuk-lan, Eliza (Employer Representative)

廖保珠女士 (僱員代表)

Ms LIU Po-chu, Elsie (Employee Representative)

林凱儀女士 (僱員代表)

Ms LAM Hoi-ye, Apple (Employee Representative)

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 (Employer Representative)

林凱儀女士 (僱員代表)

Ms LAM Hoi-ye, Apple (Employee Representative)

#### 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 (Employer Representative)

黃若蘭女士 (僱主代表)

Ms WONG Yeuk-lan, Eliza (Employer Representative)

廖保珠女士 (僱員代表)

Ms LIU Po-chu, Elsie (Employee Representative)

林凱儀女士 (僱員代表)

Ms LAM Hoi-ye, Apple (Employee Representative)

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 (Employer Representative)

林凱儀女士 (僱員代表)

Ms LAM Hoi-ye, Apple (Employee Representative)

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 (Employee Representative)

何偉權醫生 (耳鼻喉專科醫生)

Dr HO Wai-kuen (Medical Practitioner, ENT Surgeon)

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## 職業性失聰補償計劃的申請及裁定

### Application and Determination for the Occupational Deafness Compensation Scheme

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

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

於本報告年度，管理局共收到 535 宗補償申請，當中包括 403 宗首次補償申請(**圖表 1**) 和 132 宗再次補償申請個案(**圖表 2**)。期間有 276 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 2,589 萬港元，包括 222 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超過 35% 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。

In Hong Kong, occupational deafness is one of the most common occupational diseases caused by prolonged exposure to a high level of noise at work, resulting 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.

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*.

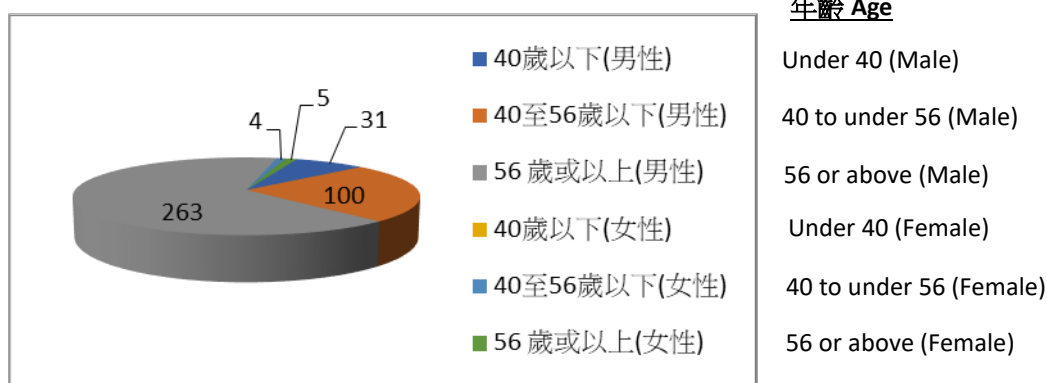
#### Applications Received

For the year under review, the Board received a total of 535 applications for compensation, including 403 cases of first-time (*Figure 1*) and 132 cases of further application (*Figure 2*). 276 applications that met the hearing loss requirement were determined after completing the hearing and medical tests successfully. A total compensation amount of about HK\$25.89 million was approved for 222 first-time and 54 further applications for compensation. Over 35% 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 1：申請人年齡及性別統計(首次補償)**

**Figure 1: Profile of Applicants by Age and Gender (First-time Compensation)**

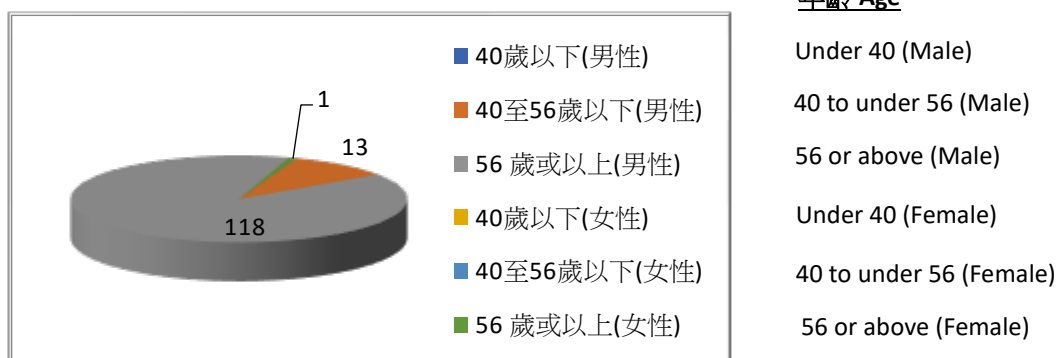
年齡	申請人(男性)	申請人(女性)	申請人總數目	比率
Age	Applicants (Male)	Applicants (Female)	Total Number of Applicants	Percentage
40 歲以下 Under 40	31	0	31	7.69%
40 至 56 歲以下 40 to under 56	100	4	104	25.81%
56 歲或以上 56 or above	263	5	268	66.50%
<b>總和 Total:</b>	<b>394</b>	<b>9</b>	<b>403</b>	



**圖表 2：申請人年齡及性別統計(再次補償)**

**Figure 2: Profile of Applicants by Age and Gender (Further Compensation)**

年齡	申請人(男性)	申請人(女性)	申請人總數目	比率
Age	Applicants (Male)	Applicants (Female)	Total Number of Applicants	Percentage
40 歲以下 Under 40	0	0	0	0.00%
40 至 56 歲以下 40 to under 56	13	0	13	9.85%
56 歲或以上 56 or above	118	1	119	90.15%
<b>總和 Total:</b>	<b>131</b>	<b>1</b>	<b>132</b>	



年內有 403 名工友向管理局提交首次的職業性失聰補償申請，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(65.3%)，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(17.6%)，以及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(8.4%)。有關申請首次職業性失聰補償的人士的工作統計資料分析載於附錄 2 內。

同一期間，有 132 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 (61.3%)，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(21.2%)，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(12.1%)。有關申請再次職業性失聰補償的人士的工作統計資料分析載於附錄 3 內。

In the reporting year, the Board received 403 applications for occupational deafness 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 (65.3%). The next largest group involved those who worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (17.6%), followed by those engaged in the use of, or worked wholly or mainly in the immediate vicinity of machines engaged in percussive pile or metal plank driving on construction sites (8.4%). A set of the occupational profiles of the applicants who applied for first-time occupational deafness compensation is given in *Appendix 2*.

During the same period, the Board received 132 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 (61.3%), followed by those worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (21.2%) 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 (12.1%). A set of the occupational profiles of the applicants who applied for further occupational deafness 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

在建築工地內使用撞擊式打樁或板樁的機器  
The use of percussive pile or metal plank driving on construction sites

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

在本報告年內，管理局批准了 276 宗申請，批出的補償款額為港幣 25,892,834.69<sup>1</sup>元。以下是獲批核的個案分類概覽：

For the year under review, the Board approved 276 applications with a total compensation amount of HK\$25,892,834.69. A breakdown of the applications approved by their respective types is as follows:

	<u>批准申請數目</u> Number of Approved Applications	<u>補償款額支出(港元)</u> Amount of Compensation Paid (HK\$)
首次補償 Compensation for the first time	222	21,044,841.50
再次補償 Further compensation	54	4,847,993.19
<b>總數 Total:</b>	<b>276</b>	<b>25,892,834.69</b>

在 222 名成功獲得首次補償的申請人中，有超過四分之三的人士(75.2%)的較佳耳朵的聽力損失程度是在 50 分貝之下(圖表 3)，絕大部份人士(97.8%)的永久喪失工作能力的程度不超過 20%。78 位獲批的申請人罹患單耳聽力損失，佔所有首次申請獲批個案的 35.1%。平均發放給每位申請人的補償金額為港幣 94,797 元(圖表 4)。

For these 222 applicants who successfully received compensation for the first time, more than three-quarters (75.2%) suffered a hearing loss of less than 50dB in the better ear (Figure 3). Most of them (97.8%) suffered from a permanent incapacity of not greater than 20%. 78 approved applicants suffered from monaural hearing loss, amounting to 35.1% of all the approved first-time applications. The average amount of compensation awarded to each applicant was HK\$94,797 (Figure 4).

另一方面，在 54 名成功獲得再次補償的申請人中，有超過四分之三的人士(77.8%)的較佳耳朵的聽力損失程度是在 60 分貝之下(圖表 5)，大部份人士(83.3%)的進一步永久喪失工作能力之百分比為 0.5% 至 10.5%，平均發放的再次補償金額為港幣 89,778 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。

On the other hand, for the 54 applicants who successfully received further compensation, more than three-quarters (77.8%) of them suffered a hearing loss of less than 60dB in the better ear (Figure 5). Majority of them (83.3%) suffered from an additional percentage of permanent incapacity ranged from 0.5% to 10.5%. The average amount of further compensation paid was HK\$89,778 (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.

有關最近 3 年的職業性失聰補償申請及獲批個案數字載於附錄 6 內。

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

<sup>1</sup> 管理局於 2023/24 年度批准了 276 宗申請，有關補償總額為港幣 25,892,834.69 元，但因年內需處理並調整兩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 25,883,607 元。

In 2023/24, the Board approved 276 applications at a total compensation amount of HK\$25,892,834.69. Nevertheless, the Board had processed two 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\$25,883,607.

**圖表 3：成功獲批個案的聽力損失統計(首次補償)**

**Figure 3: Approved Cases by Level of Hearing Loss (Compensation for the First Time)**

聽力程度 (分貝)	較佳的耳朵	較差的耳朵
Hearing Level (dB)	Better Ear	Worse Ear
<40	78	不適用 N.A.
40 – 49	89	118
50 – 59	49	64
60 – 69	3	33
70 – 79	1	3
80 – 89	0	0
90 或以上	2	4
90 or above		
<b>總數 Total:</b>	<b>222</b>	<b>222</b>

**圖表 4：成功獲批個案的支付補償統計(首次補償)**

**Figure 4: Approved Cases by Compensation Payment (Compensation for the First Time)**

永久喪失工作能力百份比	個案數目	支付總額(港元)
Percentage of Incapacity	No. of Cases	Total Payment (HK\$)
0.5%	39	404,871
1%-4.5%	86	2,793,618
5%-10%	55	6,401,131
11%-20%	37	8,439,223
21%-30%	3	1,445,814
31%-40%	0	0
41%-50%	0	0
51%-60%	2	1,560,185
<b>總數 Total:</b>	<b>222</b>	<b>21,044,842</b>
<b>平均補償金額</b>		<b>94,797</b>
<b>Average Compensation Paid:</b>		

**圖表 5：成功獲批個案的聽力損失統計(再次補償)**  
**Figure 5: Approved Cases by Level of Hearing Loss (Further Compensation)**

聽力程度 (分貝)	較佳的耳朵	較差的耳朵
Hearing Level (dB)	Better Ear	Worse Ear
<40	4	不適用 N.A.
40 – 49	13	6
50 – 59	25	22
60 – 69	10	11
70 – 79	1	8
80 – 89	1	2
90 或以上	0	5
90 or above	0	5
<b>總數 Total:</b>	<b>54</b>	<b>54</b>

**圖表 6：成功獲批個案的支付補償統計(再次補償)**  
**Figure 6: Approved Cases by Compensation Payment (Further Compensation)**

進一步永久喪失工作能力百份比	個案數目	支付總額(港元)
Additional Percentage of Incapacity	No. of Cases	Total Payment (HK\$)
0.5%	3	23,686
1%-4.5%	25	903,056
5%-10.5%	17	1,851,250
11%-20.5%	9	2,070,001
21%-30.5%	0	0
31%-40.5%	0	0
41%-50.5%	0	0
51%-59.5%	0	0
<b>總數 Total:</b>	<b>54</b>	<b>4,847,993</b>
<b>平均補償金額</b>		<b>89,778</b>
<b>Average Compensation Paid:</b>		

於年內被拒的 200 宗首次補償申請，有 177 宗(88.5%)是由於有關申請未能符合失聰方面的規定，另有 22 宗申請(11.0%)未能符合職業方面的規定，而其餘一宗的申請人(0.5%)則未有出席聽力測驗。此外，有 32 名申請人自行撤銷申請。

另關於 52 宗被拒的再次補償申請，有 47 宗(90.4%)是由於有關申請未能符合失聰方面的規定，另有 5 宗申請(9.6%)未能符合職業方面的規定。此外，有 9 名申請人自行撤銷申請(圖表 7)。

Regarding the 200 applications for compensation for the first time being refused during the year under review, 177 applications (88.5%) were due to failure to meet the hearing loss requirements, 22 applications (11.0%) failed to meet the occupational requirements, whereas one applicant (0.5%) did not attend the hearing assessment. On the other hand, 32 applicants had withdrawn the applications by themselves.

Concerning the 52 applications for further compensation being refused, 47 of them (90.4%) could not meet the hearing loss requirements, whereas 5 applications (9.6%) failed to meet the occupational requirements. On the other hand, 9 applicants had withdrawn the applications by themselves (Figure 7).

**圖表 7: 2023/24 年已處理申請的結果統計**  
**Figure 7: Breakdown of Applications Processed in the Year 2023/24**

	個案數目 (首次補償)	個案數目 (再次補償)
	No. of Cases (Compensation for the First Time)	No. of Cases (Further Compensation)
批准支付補償 Compensation payment approved	222	54
未能符合失聰規定 Failed to meet hearing loss requirements	177	47
未能符合職業規定 Failed to meet occupational requirements	22	5
沒有出席聽力測驗 Failed to attend hearing assessment	1	0
撤銷 Withdrawn	32	9

## 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 24,000 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(「計劃」)的開支總額合共不可超過港幣 98,060 元。

在 2023/24 年度，管理局接獲了 987 宗計劃的新申請，其中 122 宗是首次提交的。管理局在年內批准了 966 宗計劃申請，支出的總資助金額約為港幣 937 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 90.3%。

#### 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。



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\$24,000 for each eligible person. The aggregate amount of the HAD Financial Assistance Scheme (the "Scheme") given to each eligible person shall not exceed HK\$98,060.

In 2023/24, the Board received 987 applications for the Scheme including 122 first-time submissions. In the year, the Board approved 966 applications with a total financing amount of approximately HK\$9.37 million paid. Acquisition of hearing aids was the major claim which amounted to 90.3% of the total expenses of the Scheme.

#### Under the Ordinance, HAD shall include:

- (A) hearing aid;
- (B) telephone amplifier specially designed for use by persons with hearing difficulty;
- (C) desktop telephone with flashing light or other visual device to indicate ringing;
- (D) any device the use of which by a person suffering from noise-induced deafness is determined by the Board, upon the advice of the Occupational Deafness Medical Committee, to be reasonably necessary in connection with such deafness; or
- (E) any accessories or parts of the above hearing assistive devices.

「預防勝於治療」。職業性失聰是永久的神經性聽力損失，沒有方法可以治療，故此管理局一向致力推行廣泛的教育及宣傳活動，向公眾人士及於高噪音行業工作之僱員解釋防患於未然的重要性。管理局參考「噪音控制等級」，由頂端的消除噪音源頭至個人防護裝備，不遺餘力地提醒高噪音行業的有關人士這項重要原則。

“Prevention is better than cure”. Occupational deafness is a permanent sensorineural hearing loss that cannot be cured. As such, the Board has been sparing no effort in conducting a variety of educational and promotional activities to explain to the general public and workers engaged in noisy occupations the importance of avoiding hearing loss. In reference to the “Hierarchy of Noise Control” from noise elimination at the top to personal protective equipment, the Board constantly reminds the stakeholders of noisy industries of this important principle.

# 職業失聰醫唔到 齊心保護先聽到

**高噪音機器包括：**  
風炮、飛機噴射引擎、金屬機動研磨工具

歡迎向管理局查詢有關《職業性失聰(補償)條例》  
指定的29類高噪音工作

**首次補償申請資格**

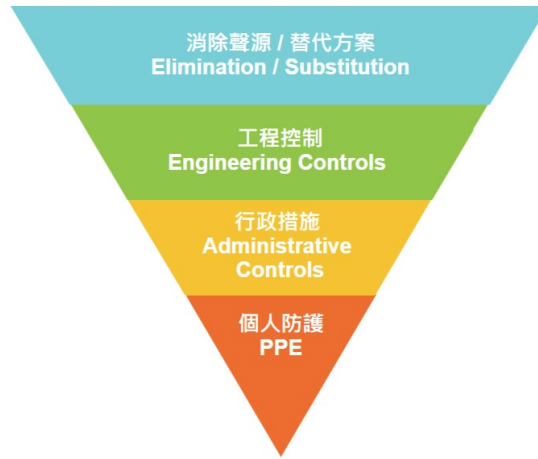
**職業方面：**

- 曾受僱在香港從事指定的高噪音工作合共最少10年，或從事其中4類特別高噪音工作合共最少5年；及
- 在申請前12個月內曾按連續性合約(即連續4星期或以上為同一僱主工作，每星期工作最少18小時)受僱於指定的高噪音工作。

**失聰方面：**

- 經聽力測量法在1、2及3千赫頻率量度得的平均聽力損失均不少於40分貝，而且該耳的聽力損失是由噪音所致。





## 噪音控制等級 (Hierarchy of Noise Control)

噪音控制等級是一個用於解決各種工作場所和工業環境中與噪音有關的問題的框架。它強調從源頭解決噪音問題的重要性，因為這是最有效和可持續的方法。通過遵循這等級制度，公司和個人可以有系統地評估和實施最合適的噪音控制措施，最終改善聲音環境，降低與噪音有關的健康風險。

此控制等級提供一種結構化的方法來確定和實施最有效的噪音控制措施。相關層次結構包括以下等級，從最有效的等級開始排序：

### 消除或替代：

這包括消除噪音源頭或使用更安靜的替代品取而代之，例如採用更安靜的設備或機械，或將高噪音流程遷移至更偏遠的地方。

### 工程控制：

這包括修改噪音源的設計、配置或操作，以降低噪音水平。例如，封閉噪音源、使用吸音材料或實施振動控制措施。

### 行政措施：

這些方法涉及改變工作實踐、政策或程式，以限制人們接觸噪音。例如將高噪音活動安排在非高峰時段進行、實施工作輪換計劃，或為員工提供噪音意識培訓。

### 個人防護：

這是等級制度中的最後一步，它的重點是保護個人而不是直接處理噪音源。它包括為工人提供適當的聽力保護裝置，如耳塞或耳罩，以減少他們暴露於噪音的機會。

The hierarchy of noise control is a framework used to address noise-related issues in various settings, such as workplaces and industrial environments. It emphasises the importance of addressing the noise problem at the source, as this is typically the most effective and sustainable approach. By following this hierarchy, organisations and individuals can systematically evaluate and implement the most appropriate noise control measures, ultimately improving the acoustic environment and reducing the risk of noise-related health effects.

This hierarchy provides a structured approach to identifying and implementing the most effective noise control measures. The hierarchy consists of the following steps ranked from the most effective at the top:

### Elimination or Substitution:

This involves eliminating the noise source or replacing it with a quieter alternative. For example, using a quieter piece of equipment or machinery, or relocating a noisy process to a more isolated area.

### Engineering Controls:

This involves modifying the design, configuration, or operation of the noise source to reduce the noise level. Examples include enclosing the noise source, using sound-absorbing materials, or implementing vibration control measures.

### Administrative Controls:

These are methods that involve changes in work practices, policies, or procedures to limit the exposure of people to noise. Examples include scheduling noisy activities during off-peak hours, implementing work rotation schemes, or providing noise awareness training to employees.

### Personal Protective Equipment (PPE):

This is the final step in the hierarchy focusing on protecting the individual rather than addressing the noise source directly. It involves providing workers with appropriate hearing protection devices, such as earplugs or earmuffs, to reduce their exposure to noise.

## 職業安全及健康聯辦活動

### Joint Functions on Occupational Safety & Health

在過去一年，管理局繼續與其他主要的職業安全及健康推廣機構攜手合辦多項周年大型活動，包括與職業安全健康局合辦**第十八屆職業健康大獎分享會暨頒獎禮 - 聽覺保護大獎**，以表揚致力推廣有效措施以保護工人聽覺的機構。我們亦與勞工處及其他宣傳職業安全的機構合辦**第二十四屆建造業安全大獎分享會暨頒獎典禮**，向建造業工人宣揚保護聽力的重要訊息。

In the year under review, 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 18<sup>th</sup> Occupational Health Award Forum and Award Presentation Ceremony - 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 24<sup>th</sup> 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(左一)及其他主禮嘉賓參與第十八屆職業健康大獎分享會暨頒獎禮。  
ODCB Chairman Dr Thomas Tsang, BBS (1<sup>st</sup> from left) and other officiating guests participated in the 18<sup>th</sup> Occupational Health Award Forum and Award Presentation Ceremony.



管理局主席曾浩輝醫生，銅紫荊星章於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 Award Presentation Ceremony.



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二十四屆建造業安全大獎分享會暨頒獎典禮。  
 ODCB Chairman Dr Thomas Tsang, BBS (Front row 1<sup>st</sup> from left) and other officiating guests participated in the 24<sup>th</sup> Construction Safety Award Forum and Award Presentation Ceremony.



管理局主席曾浩輝醫生，銅紫荊星章於頒獎典禮上嘉許建造業安全大獎的得獎者。  
 ODCB Chairman Dr Thomas Tsang, BBS presented trophies to winners of the Construction Safety Award.

關於建造業方面的推廣，勞工處繼續與業界團體合辦 2023/2024 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。

Concerning promotion in the construction industry, the Labour Department continued to jointly organise the **2023/2024 Construction Industry Safety Award Scheme** 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(右六)及其他主禮嘉賓參與建造業安全獎勵計劃 2023/24 頒獎典禮。  
 ODCB Chairman Dr Thomas Tsang, BBS (6<sup>th</sup> from right) and other officiating guests participated in the 2023/24 Construction Industry Safety Award Scheme and Award Presentation Ceremony.



勞工處處長陳穎詔太平紳士（前圖左）在建造業安全獎勵計劃上頒發感謝狀予管理局主席曾浩輝醫生，銅紫荊星章。曾主席在頒獎典禮後探訪了在展覽攤位向公眾人士宣傳管理局的員工。  
 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 visited staff working at the ODCB promotion booth to the public after the award ceremony.



管理局主席曾浩輝醫生，銅紫荊星章於建造業安全獎勵計劃上嘉許各得獎者。  
 ODCB Chairman Dr Thomas Tsang, BBS presented trophies and certificates to various winners of the Construction Industry Safety Award Scheme.

## 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 19 節全日的流動聽覺篩查服務，為約 750 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、秀茂坪、觀塘、九龍灣、啟德、大窩坪、葵涌、西沙井頭、炮台山、金鐘、中環、堅尼地城、屯門、元朗及天水圍。

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 19 sessions of full-day mobile audiometric screening service in the year, providing preliminary and complimentary hearing assessments for about 750 workers. Locations of noisy worksites being visited covered Tseung Kwan O, Sau Mau Ping, Kwun Tong, Kowloon Bay, Kai Tak, Tai Wo Ping, Kwai Chung, Sai Sha Tseng Tau, Fortress Hill, Admiralty, Central, Kennedy Town, Tuen Mun, Yuen Long and Tin Shui Wai.



**流動聽覺篩查服務廣受從事高噪音工作的工友及管理人員歡迎，大大減省了工友到特定地點接受聽覺檢驗的交通支出及時間。**

**The mobile audiometric screening service is well received by workers and administrators engaged in noisy occupations. It greatly saves workers' transportation expenses and time if they need to go to specific locations to undergo hearing assessments.**

## 工地安全講座及區域強化宣傳

### Workplace Safety Talks and Enhanced Publicity in Various Regions

管理局於年內繼續為香港的某些主要建造業承建商及建築工地提供宣傳物資，協助他們為超過 2 500 名的建造業工友安排多項入職安全及培訓的課程。

此外，我們繼續在各區進行街頭橫額宣傳，旨在提高日常上班人士的聽力保護意識。年內，管理局在香港、九龍及新界的指定地點懸掛橫額，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、將軍澳、屯門、元朗、天水圍及北區。另一方面，我們也在一些購物商場舉辦了巡迴展覽，向公眾進行保護聽覺宣傳。

During the year, the Board continued to provide 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 2 500 construction workers.

In addition, we continued the Board's street banner publicity in various districts to reach out to and raise the awareness of hearing protection among daily commuters through street publicity. During 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, Tseung Kwan O, Tuen Mun, Yuen Long, Tin Shui Wai, and North District. On the other hand, we also conducted roving exhibitions in some shopping malls to promote hearing conservation to the general public.



管理局向建造業工地提供教育物資以讓他們舉辦安全培訓講座。  
The Board provided educational materials to construction sites for their safety training classes.



因應《條例》在 2023 年 4 月修訂後提升了申請工友入息上限和申請聽力輔助器具的資助額，年內管理局於街道欄杆位置特別懸掛了一批橫額重點介紹這些資料，同時亦懸掛了另一批關於保護聽力的橫額。

In response to the upgrading of the income ceiling for workers' applications and the amount of subsidy for application of HAD as a result of the amendments made to the Ordinance in April 2023, during the year the Board hung a number of banners at street railings highlighting the information together with another batch of banners on hearing protection.



管理局年內分別於秀茂坪、油塘、長發、天澤及旺角安排了展覽活動，藉以接觸公眾和從事高噪音行業之工友，提醒他們預防職業性失聰的重要性。

As a reminder of the importance of occupational deafness prevention, during the year the Board organised exhibitions in Sau Mau Ping, Yau Tong, Cheung Fat, Tin Chak and Mong Kok to reach out to the public and workers engaged in noisy occupations.

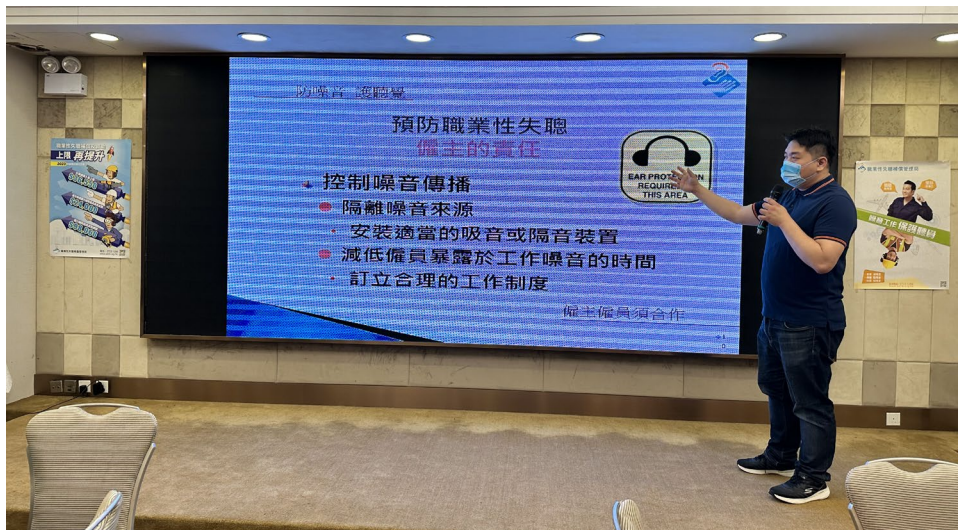
## 勞工團體活動贊助計劃

### Sponsorship Scheme for Labour Group Activities

在 2023/24 年度，管理局共贊助了 35 個勞工團體為其成員安排活動，宣傳保護聽力的資訊，接觸了約 7 500 名工友和活動參與者。

In 2023/24, the Board sponsored a total of 35 labour groups in arranging activities for their members to promote the message of hearing protection, contacting about 7 500 workers and event participants.

	獲贊助的勞工團體	Labour Groups Sponsored
1	機場空運員工協會	Airport Air Freight Employees' Association
2	混凝土業職工會	Concrete Industry Workers Union
3	政府機電工程署僱員工會	Government Electrical & Mechanical Services Department Staff Union
4	政府機電工程署技術人員工會	Government Electrical & Mechanical Services Department Technical Staff Union
5	政府物流服務署印刷技術員工會	Government Logistics Department Printing Technician Union
6	政府物流服務僱員工會	Government Logistics Employees Union
7	港燈電力投資公司職工會	HK Electric Investments Limited Employees Union
8	港九木匠總工會	Hong Kong and Kowloon Carpenters General Union
9	香港華人機器總工會	Hong Kong Chinese Engineers' Institute
10	香港泥頭車司機協會	Hong Kong Dumper Truck Drivers Association
11	香港機電業工程專業人員協會	Hong Kong Electrical & Mechanical Engineering Professional Employees Association
12	香港公共事業工會聯合會	Hong Kong Federation of Employees Unions in Public Utilities
13	香港叉式剷車專業人員協會	Hong Kong Fork-lift Trucks Professionals Association
14	香港政府水務署職工會	Hong Kong Government Water Supplies Department Employees Union
15	香港賽馬會僱員工會	Hong Kong Jockey Club Staff Union
16	香港康樂及文化事務署僱員總會	Hong Kong Leisure and Cultural Services Department Employees General Union
17	香港鐵路員工總會	Hong Kong Mass Transit Railway Staff General Association
18	香港醫務衛生華員總會	Hong Kong Medical & Health Chinese Staff General Association
19	香港五金電子科技業總工會	Hong Kong Metal and Electronics Industries General Union
20	香港油漆及裝飾職工會	Hong Kong Painting and Decorating Workers Union
21	香港郵政合約僱員工會	Hong Kong Post Contract Staff Union
22	香港郵務職工會	Hong Kong Postal Workers Union
23	香港專業廚師總會	Hong Kong Professional Chefs General Union
24	香港鐵路職員工會	Hong Kong Railway Employees Union
25	香港倉庫運輸物流員工協會	Hong Kong Storehouses, Transportation & Logistics Staff Association
26	房屋署屋邨技工職系協會	Housing Department Estate Artisan Grade Association
27	房屋署工程職員協會	Housing Department Technical Staff Association
28	郵政署郵務員職工會	Post Office Postal Officers' Union
29	創科及製造業人員協會	The Association of Innovative Technologies & Manufacturing Industries Employees
30	香港機電業工會聯合會	The Federation of Hong Kong Electrical & Mechanical Industries Trade Unions
31	香港氣體及燃料業從業員協會	The Hong Kong Gas and Fuel Practitioners Association
32	天星小輪有限公司職工會	The Star Ferry Company Limited Workers Union
33	水務督察會	The Waterworks Inspectors' Association
34	玩具禮品及遊戲業工會	Toys, Gifts & Games Employees Union
35	香港初級公務員協會	Union of Hong Kong Junior Civil Servants



勞工團體在週年聚餐活動中舉辦專題講座，講解如何做好聽覺保護。  
Labour unions conducted special talks during their annual dinner activities to explain hearing conservation.

此外，局方亦設有一項「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，管理局於年內贊助了兩項工地推廣活動，針對 2,500 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 offered the "Protect Hearing for Noisy Worksite" sponsorship programme to sponsor employee groups in noisy industries to hold larger publicity activities on worksites to promote the message of hearing protection to fellow workers. Under this sponsorship scheme, the Board sponsored two worksite promotion activities in the year to deliver important hearing conservation messages to around 2,500 concrete industry drivers and production plant workers.

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



獲贊助的職工團體向從事混凝土業的員工派發宣傳品。  
Sponsored employee groups distributed promotional materials to concrete planter workers.

## 復康服務及活動報告

### Report on Rehabilitation Services and Programmes

為幫助聽障人士克服聽力障礙帶來的困難，管理局亦為職聰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。

To help OD persons overcome the difficulties caused by hearing impairment, the Board is also 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.





聽力復康計劃旨在透過向職聽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 640 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。

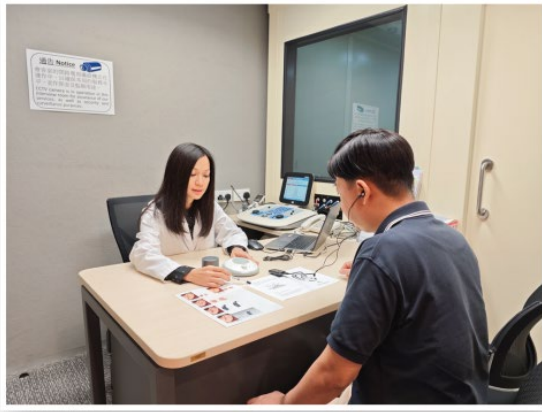
管理局於本報告年度內共舉辦了 21 個「驗配助聽器前」專業研討會，為 257 名剛獲補償的職聽人士介紹聽力輔助器具資助計劃、助聽器驗配及跟進流程，助聽器和耳鳴遮蔽器試用計劃、以及「職聽復康網絡」服務。管理局的聽力學家另亦分享如何選擇合適聽力輔助設備的小貼士，並向參與者詳細解釋申請時須要注意的事項。

此外，由聽力輔助器具供應商提供的「外展家居聽力服務」需求亦有上升趨勢，管理局的聽力學家按個別職聽人士的特殊情況，或其家人／照顧者的要求，聯繫「職聽復康網絡」夥伴職員，安排聽力輔助器具供應商為部份行動不便或年長會友，直接在家中提供個別諮詢及驗配聽力輔助器具服務。憑著管理局聽力學家、「職聽復康網絡」的社工和聽力產品供應商的通力合作，我們為職聽人士提供了最穩妥、最合適和最貼心的聽力解決方案，指導他們如何有效地表達與聆聽，並增強他們的自信心、提高他們的溝通技巧和生活質素。

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 640 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, the Board organised a total of 21 "Hearing Aid Pre-Fit" professional seminars, introducing to 257 OD persons who had just received the compensation the HAD Financial Assistance Scheme, hearing aid fitting and follow-up procedures, the hearing aid and tinnitus masker trial scheme, and services provided by the ODRN partners. The Board's audiologist shared tips on how to choose the suitable hearing assistive device and explained the application and related procedures in detail.

In addition, the demand for "outreach home-based hearing services" provided by the HAD suppliers showed a tendency to increase. Based on the special needs of the OD persons, or requests from their family members/carer-givers, the Board's audiologist liaised with ODRN staff to arrange HAD suppliers to provide on-site individual consultation and fitting of hearing aids services to a selection of mobility-challenged or elderly members. Through the collaboration among the Board's audiologist, ODRN social workers, and HAD suppliers, we provided the most secure, appropriate and caring hearing solutions to OD persons; guiding them on how to express and listen effectively; as well as enhancing their self-confidence, communication skills and quality of life.



管理局的聽力學家向到訪的職聰人士解釋助聽器及耳鳴遮蔽器試用計劃。

The Board's audiologist explained the hearing aid and tinnitus masker trial scheme to a visiting OD person.

### 助聽器及耳鳴遮蔽器試用計劃

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。

於本報告年度內，隨著職聰人士對耳鳴的關注提升，管理局將探討如何透過「職聰復康網絡」的配合，有效地將耳鳴遮蔽器試用計劃下放到不同社區，務求減省程序，更便捷地推行試用計劃。

### Hearing Aid and Tinnitus Masker Trial Scheme

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.

During the year under review, with the heightened awareness of tinnitus among OD persons, the Board would explore ways to effectively decentralise the Trial Scheme of Tinnitus Maskers to different communities through the collaboration of the ODRN partners, with a view to streamlining the procedures and facilitating the implementation of the trial scheme.

## 社群復康計劃

### Social Rehabilitation Programmes

為了擴大職聰人士的社交圈子並提高他們與別人溝通的興趣和技巧，在 2023/24 年內「職聰復康網絡」共舉辦了 530 項社群復康活動，有超逾 4,700 人次參加，當中包括職聰人士及其陪同照顧者。

為瞭解更多復康服務的需要，並確保受職業性失聰影響的人士得到照顧和支援，我們安排了更多個別關懷服務，為職聰人士提供約 5,500 個電話問暖及約 330 次探訪服務。年內，「職聰復康網絡」亦安排了 16 節義工服務及關懷大使活動，探訪老人院舍及有需要人士。我們盡力通過不同渠道接觸更多的職聰人士，希望為他們提供適切和及時的幫助。

With the aim of broadening OD persons' social circle and increasing their interest and skills to communicate with other people, ODRN organised 530 social rehabilitation activities in 2023/24 for which over 4,700 participations were recorded including the OD persons as well as their accompanying caregivers.

In order to understand more of the need for our rehabilitation services and ensure that individuals affected by occupational deafness receive possible care and support, we arranged more individual caring services amounting to approximately 5,500 telephone calls and about 330 caring visits to offer assistance to OD persons. During the year, the ODRN also arranged 16 sessions of volunteer service and caring ambassador activities to visit elderly homes and those in need. We always try our best to reach out to as many OD persons as possible through different channels, hoping to provide them with appropriate and timely assistance.



賀年送贈活動

Lunar New Year Gift-giving Activities



社區探索

Community Exploration



戶外運動班

Outdoor Sport Classes



香港花卉展覽義工隊

Hong Kong Flower Show Volunteer Team



前排：管理局主席曾浩輝醫生，銅紫荊星章(中)及一眾管理局成員親善探訪「職聰復康網絡」的健康教育講座活動，關懷職聰參與者近日的身體狀況。管理局出席成員包括勞工處勞工事務主任薛婷女士(右三)、復康服務委員會主席暨僱主代表張瑞祺女士(右四)、勞工處高級勞工事務主任黃麗香女士(左四)、管理局行政總監吳惠英女士(左三)及管理局營運監督陳英偉先生(左二)

Front row: ODCB Chairman Dr Thomas Tsang, BBS (centre) and a group of Board members warmly visited an ODRN health education talk and expressed their care for the health status of the OD participants. Board attendees included Labour Officer of Labour Department Ms Charlotte Sit (3<sup>rd</sup> from right), Rehabilitation Service Committee Chairperson and Employer Representative Ms Debbie Cheung (4<sup>th</sup> from right), Senior Labour Officer of Labour Department Ms Christina Wong (4<sup>th</sup> from left), ODCB Executive Director Ms Erica Ng (3<sup>rd</sup> from left), and ODCB Director of Operations Mr Alfred Chan (2<sup>nd</sup> from left).



管理局主席曾浩輝醫生，銅紫荊星章親身與職聰會友分享日常保持身體健康的心得  
ODCB Chairman Dr Thomas Tsang, BBS shared tips on staying healthy with OD members.



主席曾浩輝醫生、復康服務委員會主席張瑞祺女士及勞工處高級勞工事務主任黃麗香女士於健康教育講座送贈紀念品給參與者  
**Chairman Dr Thomas Tsang, Rehabilitation Service Committee Chairperson Ms Debbie Cheung, and Senior Labour Officer of Labour Department Ms Christina Wong presented souvenirs to participants at the health talk.**



職聰會友接受健康檢查  
**OD members underwent health check-ups**

**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)

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## 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 35 頁至第 58 頁的財務報表，此財務報表包括於二〇二四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，包括重大會計政策資訊。

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二〇二四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。

**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)

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(續)

**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》以及《職業性失聰(補償)條例》之要求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。我們按照審計應聘書已協定之條款，僅向全體成員（作為一個整體）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。

**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)

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(續)

**核數師就審計財務報表承擔的責任 (續)**

- 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，二〇二四年七月十六日

陳穎輝  
執業證書編號 P07327

職業性失聰補償管理局  
 收支結算表  
 截至二〇二四年三月三十一日止

	附註	2024 港元	2023 港元
<b>收入</b>			
僱員補償保險徵款管理局分配的款項	4	54,913,426	52,608,292
政府付款	5	2,908,872	2,928,838
服務費用的收入		780,000	780,000
利息收入		23,851,046	14,779,423
股息收入		67,321	69,380
		82,520,665	71,165,933
<b>其他淨虧損</b>			
按公平值計入損益的金融資產公平值變化		(531,977)	(74,933)
<b>支出</b>			
職業性失聰補償	6	25,883,607	49,258,499
關於聽力輔助器具的資助費用	7	9,365,089	5,809,929
聽力測驗開支		1,648,867	2,452,851
宣傳及推廣計劃		4,614,872	4,666,274
復康計劃		5,154,793	4,845,774
行政費用	8	14,642,578	17,893,867
租金、差餉及管理費		267,416	261,040
		(61,577,222)	(85,188,234)
<b>本年度之經營盈餘／(虧損)</b>		20,411,466	(14,097,234)
<b>財務成本</b>			
租賃利息		(1,247)	(1,497)
<b>本年度之盈餘／(虧損)及所有綜合收益／(支出)</b>		20,410,219	(14,098,731)

第 39 至 58 頁之財務報表附註乃本財務報表之一部份。

職業性失聰補償管理局  
財務狀況表  
於二〇二四年三月三十一日

	附註	2024 港元	2023 港元
<b>非流動資產</b>			
物業、廠房及設備	9	37,648,421	39,285,234
無形資產	10	55,332	49,664
		37,703,753	39,334,898
<b>流動資產</b>			
按公平值計入損益的金融資產	11	1,099,167	1,631,144
預付款及按金		64,255	83,904
應收利息		9,050,606	3,102,764
定期存款		571,500,000	561,800,000
現金及現金等值項目	12	20,029,924	15,397,615
		601,743,952	582,015,427
<b>流動負債</b>			
應付費用		2,077,740	4,319,826
租賃負債	13	23,900	70,753
		2,101,640	4,390,579
<b>流動資產淨值</b>		599,642,312	577,624,848
<b>總資產減流動負債</b>		637,346,065	616,959,746
<b>非流動負債</b>			
租賃負債	13	-	23,900
<b>資產淨值</b>		637,346,065	616,935,846
<b>保留盈餘</b>		637,346,065	616,935,846

本賬目於二〇二四年七月十六日經管理局批准及授權發出。

代表管理局

曾浩輝醫生  
主席

第 39 至 58 頁之財務報表附註乃本財務報表之一部份。

職業性失聰補償管理局  
權益變動表  
截至二〇二四年三月三十一日止

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	<u>保留盈餘</u> 港元
於二〇二二年四月一日	631,034,577
年內虧損及所有綜合支出	<u>(14,098,731)</u>
於二〇二三年三月三十一日及二〇二三年四月一日	616,935,846
年內盈餘及所有綜合收入	<u>20,410,219</u>
於二〇二四年三月三十一日	<u><u>637,346,065</u></u>

第 39 至 58 頁之財務報表附註乃本財務報表之一部份。

職業性失聰補償管理局  
現金流量表  
截至二〇二四年三月三十一日止

	<u>2024</u> 港元	<u>2023</u> 港元
<b>經營業務</b>		
本年度之盈餘／(虧損)	20,410,219	(14,098,731)
調整：		
利息收入	(23,851,046)	(14,779,423)
按公平值計入損益的金融資產公平值變化	531,977	74,933
折舊費用	1,724,065	5,422,721
財務成本	1,247	1,497
攤銷	51,332	63,998
	<u>(1,132,206)</u>	<u>(23,315,005)</u>
<b>營運資金變動</b>		
減少／(增加)預計款及按金	19,649	(19,400)
(減少)／增加應付費用	<u>(2,242,086)</u>	<u>2,776,661</u>
<b>經營活動之現金流出</b>	(3,354,643)	(20,557,744)
<b>投資活動</b>		
(增加)／減少定期存款	(9,700,000)	7,500,000
已收利息	17,903,204	12,014,988
購入物業、廠房及設備	(87,252)	(33,365)
購入無形資產	(57,000)	(51,995)
購入按公平值計入損益的金融資產	-	(60,112)
<b>投資活動之現金流入淨值</b>	<u>8,058,952</u>	<u>19,369,516</u>
<b>融資活動</b>		
已付租賃的資本部份	(70,753)	(70,686)
已付租賃的利息部份	(1,247)	(1,497)
<b>融資活動之現金流出淨值</b>	<u>(72,000)</u>	<u>(72,183)</u>
<b>現金及現金等值項目增加／(減少)淨額</b>	4,632,309	(1,260,411)
<b>年初現金及現金等值項目</b>	<u>15,397,615</u>	<u>16,658,026</u>
<b>年終現金及現金等值項目</b>	<u><u>20,029,924</u></u>	<u><u>15,397,615</u></u>

第 39 至 58 頁之財務報表附註乃本財務報表之一部份。

## 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. 編製基準及重大會計政策資訊

### 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香港財務報告準則，該統稱包括所有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。管理局所採納的重大會計政策之資訊將在下文陳述。

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，包括其強制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。

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。

## 2. 編製基準及重大會計政策資訊 (續)

### 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)(ii)) 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。

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。

## 2. 編製基準及重大會計政策資訊 (續)

### d) 無形資產 (不包括商譽) (續)

#### 個別購入之無形資產 (續)

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

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。

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減去任何收取的租賃優惠，以及產生的任何初步直接成本。在適用情況下，使用權資產的成本亦包括拆除及移除相關資產或還原相關資產或該資產所在地而產生的估計成本，該成本須貼現至其現值並扣除任何收取的租賃優惠。使用權資產隨後按成本減去累計折舊及減值虧損列賬（見附註2(c)及2(g)(ii)）。

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金融資產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。

## 2. 編製基準及重大會計政策資訊 (續)

### e) 租賃(續)

#### 作為承租人 (續)

於管理局的財務狀況表中，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。所有金融資產之日常買賣於交易日確認及終止確認。日常買賣指須於根據市場規則或慣例訂立之時間內交付資產之金融資產買賣。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的金融資產，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。

按公平值計入損益之金融資產按各報告期末之公平值計量，而任何公平值收益或虧損於收支結算表確認。於收支結算表確認之收益或虧損淨額不包括金融資產所賺取之任何股息或利息，並計入「其他收益及虧損」項目，除非該股息明顯為收回投資成本之部分。

### 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。

## 2. 編製基準及重大會計政策資訊 (續)

### g) 資產之信貸虧損及減值 (續)

#### i) 來自金融工具之信貸虧損 (續)

其他按公平值計量之金融資產 (包括股本證券)，毋須進行預期信貸虧損評估。

#### 預期信貸虧損之計量

預期信貸虧損為金融工具於預計年期內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：指金融工具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。

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。

## 2. 編製基準及重大會計政策資訊 (續)

### g) 資產之信貸虧損及減值 (續)

#### i) 來自金融工具之信貸虧損 (續)

##### 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。

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；
- 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債務之能力構成重大不利影響；
- 借款人之內部信貸評級實際或預期下調；
- 借款人之經營業績實際或預期顯著轉變；
- 借款人其他金融工具之信貸風險顯著上升；
- 支撐債務，用作第三方保證或信用增強之抵押品價值顯著轉變，使借款人按時作合約付款之經濟誘因預期減少，或者似乎對違約概率有影響；及
- 借款人之預期表現及行為顯著轉變。

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。

## 2. 編製基準及重大會計政策資訊 (續)

### g) 資產之信貸虧損及減值 (續)

#### i) 來自金融工具之信貸虧損 (續)

##### 違約之定義

就內部信貸風險而言，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。

##### 預期信貸虧損之計量及確認

預期信貸虧損之計量依據為違約概率、違約損失率（即違約時的損失程度）及違約風險的函數。違約概率及違約損失率的評估乃基於歷史數據及前瞻性資料。對預期信貸虧損的估計反映了無偏頗及以概率加權，並以發生違約的風險為權重釐定，調整歷史損失率以反映現時及前瞻性資料。管理局採用可行權宜方法，經考慮過往信貸虧損經驗後，使用撥備矩陣估計應收款項的預期信貸虧損，並以無須付出不必要成本或努力便可獲得之前瞻性資料調整。

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

##### 計算利息收入之基準

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

##### 信貸減值之金融資產

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。

## 2. 編製基準及重大會計政策資訊 (續)

### g) 資產之信貸虧損及減值 (續)

#### i) 來自金融工具之信貸虧損 (續)

##### 信貸減值之金融資產 (續)

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；
- 借款人之貸款人就與借款人財務困難相關之經濟或合約原因向借款人予以於其他情況不會考慮之寬免；
- 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；
- 以反映其招致的信貸虧損之高折扣購入或生成金額資產；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。已撇銷的金融資產仍可根據管理局的收回程序進行強制執行活動，亦會於適當時考慮法律意見。

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。

## 2. 編製基準及重大會計政策資訊 (續)

### g) 資產之信貸虧損及減值 (續)

#### ii) 非金融資產減值 (續)

如存在任何有關跡象，則會估計資產的可收回金額。

#### 計算可收回金額

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

## 2. 編製基準及重大會計政策資訊 (續)

### 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現有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並非全由管理局控制之未知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。

### 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。

## 2. 編製基準及重大會計政策資訊 (續)

### m) 收益及其他收入 (續)

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。

## 3. 應用新訂及經修訂之香港財務報告準則

於本年度內，管理局準備財務報表時已應用下列由香港會計師公會於當前會計期間首次頒佈並強制生效之新訂及經修訂之香港財務報告準則：

香港會計準則第1號及香港財務報告準則實務聲明第2號（修訂本）	會計政策之披露
香港會計準則第8號（修訂本）	會計估計之定義

於本年度應用該等新訂或經修訂之香港財務報告準則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。

截至二〇二四年及二〇二三年三月三十一日止年度，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。

#### 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。

截至二〇二四年三月三十一日止，未使用的聽力輔助器具資助計劃已批金額約為 433,210,000 港元 (2023 : 358,871,000 港元)。

職業性失聰補償管理局  
財務報表附註  
截至二〇二四年三月三十一日止

8. 行政費用

	附註	2024 港元	2023 港元
核數師酬金			
- 審計服務		73,500	70,500
- 其他服務		1,890	2,090
折舊費用	9	1,724,065	5,422,721
攤銷	10	51,332	63,998
一般行政費用		1,050,181	1,000,148
員工成本			
- 薪金及其他福利		11,057,975	10,656,692
- 退休福利計劃供款		683,635	677,718
		<u>14,642,578</u>	<u>17,893,867</u>

9. 物業、廠房及設備

	租賃土地及 樓宇的擁有權權益 港元	租賃作自用 的其他物業 港元	電腦及 影音設備 港元	復康服務 設備 港元	傢俬 及裝置 港元	辦公室設備 港元	總計 港元
<b>成本</b>							
於二〇二二年四月一日	51,610,839	235,444	355,066	46,596	27,188	47,829	52,322,962
添增	-	141,460	30,667	-	-	2,698	174,825
於二〇二三年三月三十一日 及二〇二三年四月一日	51,610,839	376,904	385,733	46,596	27,188	50,527	52,497,787
添增	-	-	85,552	-	1,700	-	87,252
於二〇二四年三月三十一日	<u>51,610,839</u>	<u>376,904</u>	<u>471,285</u>	<u>46,596</u>	<u>28,888</u>	<u>50,527</u>	<u>52,585,039</u>
<b>累計折舊</b>							
於二〇二二年四月一日	7,225,519	211,993	277,514	46,596	16,496	11,714	7,789,832
年內支出	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 及二〇二三年四月一日	12,511,720	282,699	328,598	46,596	20,601	22,339	13,212,553
年內支出	1,563,964	70,639	75,430	-	4,446	9,586	1,724,065
於二〇二四年三月三十一日	<u>14,075,684</u>	<u>353,338</u>	<u>404,028</u>	<u>46,596</u>	<u>25,047</u>	<u>31,925</u>	<u>14,936,618</u>
<b>賬面值</b>							
於二〇二四年三月三十一日	<u>37,535,155</u>	<u>23,566</u>	<u>67,257</u>	<u>-</u>	<u>3,841</u>	<u>18,602</u>	<u>37,648,421</u>
於二〇二三年三月三十一日	<u>39,099,119</u>	<u>94,205</u>	<u>57,135</u>	<u>-</u>	<u>6,587</u>	<u>28,188</u>	<u>39,285,234</u>

9. 物業、廠房及設備 (續)

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：

	<u>附註</u>	<u>2024</u> 港元	<u>2023</u> 港元
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)	(i)	37,535,155	39,099,119
租賃作自用及位於香港的物業(以折舊成本列賬)	(ii)	<u>23,566</u>	<u>94,205</u>
		<u>37,558,721</u>	<u>39,193,324</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：

	<u>2024</u> 港元	<u>2023</u> 港元
按相關資產類別劃分的使用權資產的折舊開支：		
租賃土地及樓宇的擁有權權益	1,563,964	5,286,201
租賃作自用的物業	<u>70,639</u>	<u>70,706</u>
	<u>1,634,603</u>	<u>5,356,907</u>
租賃負債利息	<u>1,247</u>	<u>1,497</u>

附註：

截至二〇二四年三月三十一日止年度內，並沒有增加使用權資產。截至二〇二三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。

租賃負債的到期日分析載於附註 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。

9. 物業、廠房及設備 (續)

使用權資產 (續)

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。

10. 無形資產

	電腦系統 發展及修改 港元
<b>成本</b>	
於二〇二二年四月一日	524,025
添增	<u>51,995</u>
於二〇二三年三月三十一日及二〇二三年四月一日	576,020
添增	<u>57,000</u>
於二〇二四年三月三十一日	<u>633,020</u>
<b>累計攤銷</b>	
於二〇二二年四月一日	462,358
年內支出	<u>63,998</u>
於二〇二三年三月三十一日及二〇二三年四月一日	526,356
年內支出	<u>51,332</u>
於二〇二四年三月三十一日	<u>577,688</u>
<b>賬面值</b>	
於二〇二四年三月三十一日	<u>55,332</u>
於二〇二三年三月三十一日	<u>49,664</u>

電腦系統發展及修改乃於第三方購入。

本年度之攤銷費用已包括在收支結算之「行政費用」中。

11. 按公平值計入損益的金融資產

	<u>2024</u> 港元	<u>2023</u> 港元
持作交易用途的投資：		
- 在香港上市的股本證券	<u>1,099,167</u>	<u>1,631,144</u>

12. 現金及現金等價物及其他現金流量資訊

a) 現金及現金等價物包括：

	<u>2024</u> 港元	<u>2023</u> 港元
銀行現金及手頭現金	<u>20,029,924</u>	<u>15,397,615</u>
於財務狀況表及現金流量表所列之現金及現金等價物	<u>20,029,924</u>	<u>15,397,615</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。

b) 融資活動所產生的負債對賬

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。

	<u>租賃負債</u>	
	<u>2024</u> 港元	<u>2023</u> 港元
於四月一日	94,653	23,879
<b>融資現金流量的變動</b>		
已付租賃的資本部分	(70,753)	(70,686)
已付租賃的利息部分	(1,247)	(1,497)
	(72,000)	(72,183)
<b>其他變動</b>		
租賃修改	-	141,460
利息支出	1,247	1,497
	<u>1,247</u>	<u>142,957</u>
於三月三十一日	<u>23,900</u>	<u>94,653</u>

## 12. 現金及現金等價物及其他現金流量資訊 (續)

### c) 租賃的現金流出

現金流量表呈列之租賃相關款額如下：

	<u>2024</u> 港元	<u>2023</u> 港元
包括於融資現金流量	72,000	72,183

此等款額為已付租賃租金。

## 13. 租賃負債

截至二〇二四年三月三十一日，應付租賃負債如下：

	<u>2024</u> 港元	<u>2023</u> 港元
一年內	23,900	70,753
超過一年但少於二年	-	23,900
	<u>23,900</u>	<u>94,653</u>

## 14. 稅項

管理局根據《稅務條例》第 88 條而獲得豁免稅項。

## 15. 財務風險管理及金融工具的公平值

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。

### a) 信貸風險

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，管理局面對於定期存款和現金及現金等價物衍生之信貸風險有限。

15. 財務風險管理及金融工具的公平值 (續)

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	2024 港元	2023 港元
定期存款，固定利率	3%至 4.74% (2023: 3%至 5.4%)	571,500,000	561,800,000
現金及現金等值項目，浮動利率	0.875% (2023: 0.001%)	20,029,924	15,397,615
		<u>591,529,924</u>	<u>577,197,615</u>

ii) 敏感度分析

於二〇二四年三月三十一日，估計倘若利率增加／減少 20 基點，所有其他變項保持不變，則管理局的本年度盈餘會增加／減少及保留盈餘會增加／減少 40,060 港元 (2023: 30,795 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。於二〇二三年，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。

15. 財務風險管理及金融工具的公平值 (續)

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。

	2024			總計 港元
	第一級 港元	第二級 港元	第三級 港元	
<b>經常性計量的公平值：</b>				
持作交易用途的上市股本證券	1,099,167	-	-	1,099,167

	2023			總計 港元
	第一級 港元	第二級 港元	第三級 港元	
<b>經常性計量的公平值：</b>				
持作交易用途的上市股本證券	1,631,144	-	-	1,631,144

於二〇二三年及二〇二四年，並無第一級、第二級及第三級之間轉移的情況。

## 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. 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。

## 18. 截至二〇二四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二〇二四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。

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
OCCUPATIONAL DEAFNESS COMPENSATION BOARD**  
(Established under the Occupational Deafness (Compensation) Ordinance)

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**Opinion**

We have audited the financial statements of Occupational Deafness Compensation Board (the "Board") set out on pages 62 to 85, which comprise the statement of financial position as at 31 March 2024 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 material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Board as at 31 March 2024, 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 ("HKSA") 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
OCCUPATIONAL DEAFNESS COMPENSATION BOARD**  
(Established under the Occupational Deafness (Compensation) Ordinance)

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(Continued)

**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 the requirements of the Occupational Deafness (Compensation) Ordinance, 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, in accordance with our agreed terms of engagements, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
OCCUPATIONAL DEAFNESS COMPENSATION BOARD**  
(Established under the Occupational Deafness (Compensation) Ordinance)

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(Continued)

**Auditor's responsibilities for the audit of the financial statements (Continued)**

- 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, 16 July 2024

Chan Wing Fai  
Practising Certificate Number P07327

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

	<u>Note</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
<b>INCOME</b>			
Distribution from Employees' Compensation			
Insurance Levies Management Board	4	54,913,426	52,608,292
Government payments	5	2,908,872	2,928,838
Service fee income		780,000	780,000
Interest income		23,851,046	14,779,423
Dividend income		67,321	69,380
		<u>82,520,665</u>	<u>71,165,933</u>
<b>OTHER NET LOSSES</b>			
Fair value change of financial assets at fair value through profit or loss		(531,977)	(74,933)
<b>EXPENDITURE</b>			
Occupational deafness compensation	6	25,883,607	49,258,499
Hearing assistive devices' financial assistance expenses	7	9,365,089	5,809,929
Hearing assessment expenses		1,648,867	2,452,851
Promotional and publicity programmes		4,614,872	4,666,274
Rehabilitation programmes		5,154,793	4,845,774
Administrative expenses	8	14,642,578	17,893,867
Rent, rates and management fee		267,416	261,040
		<u>(61,577,222)</u>	<u>(85,188,234)</u>
<b>SURPLUS/(DEFICIT) FROM OPERATIONS</b>		20,411,466	(14,097,234)
<b>FINANCE COST</b>			
Interest element of lease rentals		(1,247)	(1,497)
<b>SURPLUS/(DEFICIT) AND TOTAL COMPREHENSIVE INCOME/(EXPENDITURE) FOR THE YEAR</b>		<u>20,410,219</u>	<u>(14,098,731)</u>

The notes on pages 66 to 85 form part of these financial statements.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2024**

	<u>Note</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	37,648,421	39,285,234
Intangible assets	10	55,332	49,664
		37,703,753	39,334,898
<b>CURRENT ASSETS</b>			
Financial assets at fair value through profit or loss	11	1,099,167	1,631,144
Prepayment and deposits		64,255	83,904
Interest receivable		9,050,606	3,102,764
Time deposits		571,500,000	561,800,000
Cash and cash equivalents	12	20,029,924	15,397,615
		601,743,952	582,015,427
<b>CURRENT LIABILITIES</b>			
Accrued charges		2,077,740	4,319,826
Lease liabilities	13	23,900	70,753
		2,101,640	4,390,579
<b>NET CURRENT ASSETS</b>		<u>599,642,312</u>	<u>577,624,848</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		637,346,065	616,959,746
<b>NON-CURRENT LIABILITY</b>			
Lease liabilities	13	-	23,900
<b>NET ASSETS</b>		<u>637,346,065</u>	<u>616,935,846</u>
<b>RETAINED SURPLUS</b>		<u>637,346,065</u>	<u>616,935,846</u>

Approved and authorised for issue by the Board on 16 July 2024.

On behalf of the Board

\_\_\_\_\_  
Dr. Tsang Ho-fai, Thomas  
Chairman

The notes on pages 66 to 85 form part of these financial statements.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2024**

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	Retained <u>surplus</u> HK\$
Balance as at 1 April 2022	631,034,577
Deficit and total comprehensive expenditure for the year	<u>(14,098,731)</u>
Balance as at 31 March 2023 and 1 April 2023	616,935,846
Surplus and total comprehensive income for the year	<u>20,410,219</u>
Balance as at 31 March 2024	<u><u>637,346,065</u></u>

The notes on pages 66 to 85 form part of these financial statements.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2024**

	<u>2024</u> HK\$	<u>2023</u> HK\$
<b>OPERATING ACTIVITIES</b>		
Surplus/(deficit) for the year	20,410,219	(14,098,731)
Adjustments for:		
Interest income	(23,851,046)	(14,779,423)
Fair value change of financial assets at fair value through profit or loss	531,977	74,933
Depreciation charge	1,724,065	5,422,721
Finance cost	1,247	1,497
Amortisation	51,332	63,998
	<u>(1,132,206)</u>	<u>(23,315,005)</u>
<b>Changes in working capital</b>		
Decrease/(increase) in prepayments and deposits	19,649	(19,400)
(Decrease)/increase in accrued charges	<u>(2,242,086)</u>	<u>2,776,661</u>
<b>CASH USED IN OPERATING ACTIVITIES</b>	(3,354,643)	(20,557,744)
<b>INVESTING ACTIVITIES</b>		
(Increase)/decrease in time deposits	(9,700,000)	7,500,000
Interest received	17,903,204	12,014,988
Payment for the purchase of property, plant and equipment	(87,252)	(33,365)
Payment for the purchase of intangible assets	(57,000)	(51,995)
Payment for the purchase of financial assets at fair value through profit or loss	-	(60,112)
<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	8,058,952	19,369,516
<b>FINANCING ACTIVITIES</b>		
Capital element of lease rentals paid	(70,753)	(70,686)
Interest element of lease rentals paid	(1,247)	(1,497)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(72,000)</u>	<u>(72,183)</u>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	4,632,309	(1,260,411)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>15,397,615</u>	<u>16,658,026</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>20,029,924</u>	<u>15,397,615</u>

The notes on pages 66 to 85 form part of these financial statements.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. CORPORATE STATUS**

The Occupational Deafness Compensation Board (the “Board”) is established by virtue of the Occupational Deafness (Compensation) Ordinance (the “Ordinance”) to hold the Occupational Deafness Compensation Fund (the “Fund”) upon trust and to manage and administer the Fund in accordance with the Ordinance. 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. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION**

**a) Statement of compliance**

These financial statements have been prepared in accordance with all Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all 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. Material accounting policy information adopted by the Board are disclosed below.

The HKICPA has issued certain new and amendments to HKFRSs which are mandatorily 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 financial assets at fair value through profit or loss are stated at their fair value as 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.

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.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**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)(ii)).

- 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 lease and 50 years	shorter of the unexpired term of
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.

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 for 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.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**d) Intangible assets (other than goodwill) (Continued)**

Intangible assets acquired separately (Continued)

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 the income and expenditure account when the asset is derecognised.

**e) Leases**

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.

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 the 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 less any lease incentives received, 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, and is reduced by 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)).

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**e) Leases (Continued)**

As a lessee (Continued)

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 financial assets measured 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.

In the Board's 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. All regular way purchases or sales of equity securities are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of equity securities that require delivery of assets within the time frame established by regulation or convention in the market place. 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 the 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 financial assets at 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 election is 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 the income and expenditure account as other income in accordance with the policy set out in note 2(m)(v).

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**f) Other investments in equity securities (Continued)**

Equity investments (Continued)

Financial assets at FVPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognised in the income and expenditure account. The net gain or loss recognised in the income and expenditure account excludes any dividend or interest earned on the financial asset and is included in the other gains and losses line item, unless the dividends clearly represent a recovery of part of the cost of the investment.

**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 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 ECLs assessment.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses over the expected life of the financial instrument. 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 life of a financial instrument.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**g) Credit losses and impairment of assets (Continued)**

i) Credit losses from financial instruments (Continued)

Measurement of ECLs (Continued)

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

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

Significant increases in credit risk

In assessing whether the credit risk of a financial instrument has increased significantly since initial recognition, the Board compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition.

In 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;
- 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;
- an actual or expected internal credit rating downgrade for the borrower;
- an actual or expected significant change in the operating results of the borrower;
- significant increases in credit risk on other financial instruments of the same borrower;
- significant changes in the value of the collateral supporting the obligation or in the quality of third-party guarantees or credit enhancements, which are expected to reduce the borrower's economic incentive to make scheduled contractual payments or to otherwise have an effect on the probability of a default occurring; and
- significant changes in the expected performance and behaviour of the borrower.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**g) Credit losses and impairment of assets (Continued)**

i) Credit losses from financial instruments (Continued)

Significant increases in credit risk (Continued)

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.

Definition of default

For internal credit risk management, 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.

Measurement and recognition of ECLs

The measurement of ECLs is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data and forward-looking information. Estimation of ECLs reflects an unbiased and probability-weighted amount that is determined with the respective risks of default occurring as the weights. The historical loss rates are adjusted to reflect current and forward-looking information. The Board uses a practical expedient in estimating ECLs on account receivables using a provision matrix taking into consideration historical credit loss experience and forward-looking information that is available without undue cost or effort.

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

Basis of calculation of interest income

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

Credit-impaired financial assets

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.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**g) Credit losses and impairment of assets (Continued)**

i) Credit losses from financial instruments (Continued)

Credit-impaired financial assets (Continued)

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;
- the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- 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;
- the purchase or origination of a financial asset at a deep discount that reflects the incurred credit losses; 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. Financial assets written off may still be subject to enforcement activities under the Board's recovery procedures, taking into account legal advice where appropriate.

Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in the 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, or 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.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**g) Credit losses and impairment of assets (Continued)**

ii) Impairment of non-financial assets (Continued)

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 the 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 ECLs (see note 2(g)(i)).

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**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 ECLs 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 present 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 uncertain events not wholly within the control of the Board 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.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)**

**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. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs**

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

Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (Continued)**

The application of the new and 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 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 Board for the years ended 31 March 2023 and 2024 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. 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\$98,060 per claimant on and after 13 April 2023.

## OCCUPATIONAL DEAFNESS COMPENSATION BOARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 7. HEARING ASSISTIVE DEVICES' FINANCIAL ASSISTANCE EXPENSES (Continued)

Until 31 March 2024, the unused amount granted for the Hearing Assistive Devices' Financial Assistance Scheme was approximately HK\$433,210,000 (2023: HK\$358,871,000).

#### 8. ADMINISTRATIVE EXPENSES

	<u>Note</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
Auditor's remuneration			
- Audit services		73,500	70,500
- Other services		1,890	2,090
Depreciation charge	9	1,724,065	5,422,721
Amortisation	10	51,332	63,998
General administrative expenses		1,050,181	1,000,148
Staff costs			
- Salaries and other benefits		11,057,975	10,656,692
- Retirement benefit		683,635	677,718
		<u>14,642,578</u>	<u>17,893,867</u>

#### 9. PROPERTY, PLANT AND EQUIPMENT

	Ownership interests in leasehold land and buildings held for <u>own use</u> HK\$	Other properties leased for <u>own use</u> HK\$	IT and AV <u>equipment</u> HK\$	Rehabilitation service <u>equipment</u> HK\$	Furniture and <u>fixtures</u> HK\$	Office <u>equipment</u> HK\$	<u>Total</u> HK\$
<b>Cost</b>							
At 1 April 2022	51,610,839	235,444	355,066	46,596	27,188	47,829	52,322,962
Additions	-	141,460	30,667	-	-	2,698	174,825
At 31 March 2023 and 1 April 2023	51,610,839	376,904	385,733	46,596	27,188	50,527	52,497,787
Additions	-	-	85,552	-	1,700	-	87,252
At 31 March 2024	51,610,839	376,904	471,285	46,596	28,888	50,527	52,585,039
<b>Accumulated depreciation</b>							
At 1 April 2022	7,225,519	211,993	277,514	46,596	16,496	11,714	7,789,832
Charge for the year	5,286,201	70,706	51,084	-	4,105	10,625	5,422,721
At 31 March 2023 and 1 April 2023	12,511,720	282,699	328,598	46,596	20,601	22,339	13,212,553
Charge for the year	1,563,964	70,639	75,430	-	4,446	9,586	1,724,065
At 31 March 2024	14,075,684	353,338	404,028	46,596	25,047	31,925	14,936,618
<b>Carrying amounts</b>							
At 31 March 2024	37,535,155	23,566	67,257	-	3,841	18,602	37,648,421
At 31 March 2023	39,099,119	94,205	57,135	-	6,587	28,188	39,285,234

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**9. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**Right-of-use assets**

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

	<u>Note</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
Ownership interests in leasehold land and buildings held for own use, carried at depreciated cost in Hong Kong	(i)	37,535,155	39,099,119
Properties leased for own use, carried at depreciated cost in Hong Kong	(ii)	<u>23,566</u>	<u>94,205</u>
		<u><u>37,558,721</u></u>	<u><u>39,193,324</u></u>

The analysis of expense items in relation to leases recognised in income and expenditure account is as follows:

	<u>2024</u> HK\$	<u>2023</u> HK\$
Depreciation charge of right-of-use assets by class of underlying assets:		
Ownership interests in leasehold land and buildings	1,563,964	5,286,201
Properties leased for own use	<u>70,639</u>	<u>70,706</u>
	<u><u>1,634,603</u></u>	<u><u>5,356,907</u></u>
Interest on lease liabilities	<u>1,247</u>	<u>1,497</u>

Note:

There were no additions to right-of-use assets during the year ended 31 March 2024. 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.

The maturity analysis of lease liabilities is set out in note 13.

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.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. INTANGIBLE ASSETS**

	System development and modification HK\$
<b>Cost</b>	
At 1 April 2022	524,025
Additions	<u>51,995</u>
At 31 March 2023 and 1 April 2023	576,020
Additions	<u>57,000</u>
At 31 March 2024	<u>633,020</u>
<b>Accumulated amortisation</b>	
At 1 April 2022	462,358
Charge for the year	<u>63,998</u>
At 31 March 2023 and 1 April 2023	526,356
Charge for the year	<u>51,332</u>
At 31 March 2024	<u>577,688</u>
<b>Carrying amounts</b>	
At 31 March 2024	<u>55,332</u>
At 31 March 2023	<u>49,664</u>

System development and modification were purchased from third parties.

The amortisation charge for the year is included in “administrative expenses” in the income and expenditure account.

**11. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS**

	<u>2024</u> HK\$	<u>2023</u> HK\$
Investments held for trading:		
Equity securities listed in Hong Kong	<u>1,099,167</u>	<u>1,631,144</u>

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. CASH AND CASH EQUIVALENTS AND OTHER CASH FLOW INFORMATION**

**a) Cash and cash equivalents comprise:**

	<u>2024</u> HK\$	<u>2023</u> HK\$
Cash at banks and on hand	<u>20,029,924</u>	<u>15,397,615</u>
Cash and cash equivalents in the statement of financial position and statement of cash flows	<u>20,029,924</u>	<u>15,397,615</u>

Cash at banks earns interest at floating rate based on daily bank deposit rates.

**b) Reconciliation of liabilities arising from financing activities:**

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.

	<u>Lease liabilities</u>	
	<u>2024</u> HK\$	<u>2023</u> HK\$
<b>At 1 April</b>	94,653	23,879
<b>Changes from financing cash flows:</b>		
Capital element of lease rentals paid	(70,753)	(70,686)
Interest element of lease rentals paid	(1,247)	(1,497)
	(72,000)	(72,183)
<b>Other changes:</b>		
Modification of lease	-	141,460
Interest expenses	1,247	1,497
	<u>1,247</u>	<u>142,957</u>
<b>At 31 March</b>	<u>23,900</u>	<u>94,653</u>

**c) Total cash outflow for leases:**

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

	<u>2024</u> HK\$	<u>2023</u> HK\$
Within financing cash flows	<u>72,000</u>	<u>72,183</u>

These amounts relate to the lease rentals.

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**13. LEASE LIABILITIES**

At 31 March 2024, the lease liabilities were repayable as follows:

	<u>2024</u> HK\$	<u>2023</u> HK\$
Within 1 year	23,900	70,753
After 1 year but within 2 years	-	23,900
	<u>23,900</u>	<u>94,653</u>

**14. TAXATION**

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

**15. FINANCIAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS**

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) Credit risk**

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) 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**

	<u>Effective interest rate</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
Time deposits, fixed rate	3% to 4.74% (2023: 3% to 5.4%)	571,500,000	561,800,000
Cash and cash equivalents, variable rate	0.875% (2023: 0.001%)	20,029,924	15,397,615
		<u>591,529,924</u>	<u>577,197,615</u>

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**15. FINANCIAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS**  
(Continued)

**b) Interest rate risk** (Continued)

ii) Sensitivity analysis

As at 31 March 2024, it is estimated that a general increase/decrease of 20 basis points in interest rates, with all other variables held constant, would increase/decrease the Board's surplus for the year and increase/decrease retained surplus by approximately HK\$40,060 (2023: HK\$30,795).

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 2023.

**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) 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).

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**15. FINANCIAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS**  
(Continued)

**d) Fair value measurement** (Continued)

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.

	2024			
	<u>Level 1</u> HK\$	<u>Level 2</u> HK\$	<u>Level 3</u> HK\$	<u>Total</u> HK\$
<b>Recurring fair value measurement</b>				
Held for trading - listed equity securities	<u>1,099,167</u>	<u>-</u>	<u>-</u>	<u>1,099,167</u>
	2023			
	<u>Level 1</u> HK\$	<u>Level 2</u> HK\$	<u>Level 3</u> HK\$	<u>Total</u> HK\$
<b>Recurring fair value measurement</b>				
Held for trading - listed equity securities	<u>1,631,144</u>	<u>-</u>	<u>-</u>	<u>1,631,144</u>

There were no transfers between instruments in Level 1, Level 2 and Level 3 during the years 2023 and 2024.

**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. 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 estimation 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.

**OCCUPATIONAL DEAFNESS COMPENSATION BOARD  
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**17. KEY SOURCES OF ESTIMATION UNCERTAINTY (Continued)**

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. POSSIBLE IMPACT OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2024**

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 March 2024 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

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

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

Occupational deafness 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。

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<sup>2</sup>在香港受僱從事指定的高噪音工作。

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.

Moreover, an applicant has to be employed under a continuous contract of employment<sup>2</sup> in any specified noisy occupations in Hong Kong within the 12 months before making an application for compensation.

<sup>2</sup> 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.

1. 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；
2. 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；
3. 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；
4. 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；
5. 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；
6. 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；
7. 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；
8. 使用以下機器或完全或主要在以下機器的緊鄰範圍內工作：多刀具切模機、刨床機、自動或半自動車床、多層橫切機、自動成形機、雙端頭開樺機、直立式打線床(包括高速鑽板機)、屈曲邊緣機、圓鋸及鋸片闊度不少於 75 毫米的運鋸機；
9. 使用鏈鋸；
10. 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；
11. 完全或主要在噴砂打磨作業的緊鄰範圍內工作；
12. 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；
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；
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；
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；
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；
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；
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；
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；
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；
21. 完全或主要在入玻璃瓶作業線的緊鄰範圍內工作；

22. 完全或主要在入金屬罐作業線的緊鄰範圍內工作；
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；
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；
25. 完全或主要在槍擊操作的緊鄰範圍內工作；
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；
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；
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
29. 在的士高內控制或操作重播和廣播預錄音樂的系統。

1. 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;
2. 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;
3. 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;
4. 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;
5. 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;
6. the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in cutting, shaping or cleaning metal nails or screws;
7. the use of, or work wholly or mainly in the immediate vicinity of, plasma spray guns engaged in the deposition of metal;
8. 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;
9. the use of chain saws;
10. 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;
11. work wholly or mainly in the immediate vicinity of abrasive blasting operations;
12. the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in grinding of glass;
13. work wholly or mainly in the immediate vicinity of machines engaged in crushing or screening of rocks or stone aggregate;

14. the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in granulating of plastic materials;
15. work wholly or mainly in the immediate vicinity of machines or hand tools engaged in descaling of ships;
16. work wholly or mainly in the immediate vicinity of internal combustion engines or turbines or pressurised fuel burners or jet engines;
17. work wholly or mainly in the immediate vicinity of car body repair, or of making metal articles by manual hammering;
18. the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in extruding of plastic materials;
19. 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. work wholly or mainly in the immediate vicinity of bleaching and dyeing of fabric involving machines using pressurised steam;
21. work wholly or mainly in the immediate vicinity of glass-bottling lines;
22. work wholly or mainly in the immediate vicinity of metal-can bottling lines;
23. 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. 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. work wholly or mainly in the immediate vicinity of gun-firing operation;
26. 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. playing mahjong (as the major duty) inside a mahjong parlour licensed under section 22(1)(b) of the Gambling Ordinance (Cap. 148);
28. preparing or serving drinks (as the main duty) in the immediate vicinity of the dancing area of a discotheque;  
or
29. controlling or operating a system for playing back and broadcasting recorded music in a discotheque.

註： 有灰色陰影的為 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 grey 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業性失聰：

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

Under the Ordinance, an applicant will be determined as suffering from occupational deafness 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：

#### 職業規定

- 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
- 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。

#### 進一步永久喪失工作能力規定

- 經聽力測量試驗確定罹患噪音所致之單耳或雙耳聽力損失；及
- 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。

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:

#### Occupational Requirements

- 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
- 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.

#### Additional Permanent Incapacity Requirements

- Confirmed by hearing test as suffering from noise-induced binaural or monaural hearing loss; and
- 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、每月入息及因職業性失聰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 occupational deafness in the following way:

申請人年齡 Age of Applicant	補償的金額 Amount of Compensation	
40 歲以下 Under 40	96 個月入息 96 months' earnings	永久喪失工作能力之百分比 (首次補償) Percentage of permanent incapacity (Compensation for the first time)
40 至 56 歲以下 40 to under 56	72 個月入息 72 months' earnings	x 或 OR 進一步永久喪失工作能力之百分比 (再次補償) Percentage of additional permanent incapacity (Further compensation)
56 歲或以上 56 or above	48 個月入息 48 months' earnings	Percentage of additional permanent incapacity (Further compensation)

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 36,550 元為上限。

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\$36,550.

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%。

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%.

**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**

噪音工作/Noisy Occupation (類別/Type)*	2021/22		2022/23		2023/24	
	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	418	64.7	392	65.5	263	65.3
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	130	20.1	106	17.7	71	17.6
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	29	4.5	45	7.5	34	8.4
對金屬或金屬坯段或鋼錠使用機動研磨工具 (1) Using power-driven grinding tools on metal or on billets of metal or blooms	33	5.1	47	7.9	27	6.7
使用高速捲筒紙柯式印刷機 (24) Using high speed web-fed offset printing machines	28	4.3	4	0.7	5	1.2
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	2	0.3	2	0.3	3	0.8
在車身修理或用人手錘鍊製作金屬製品的附近工作 (17) Working near car body repair, or of making metal articles by manual hammering	3	0.4	1	0.2		
在噴砂打磨作業的附近工作 (11) Working near abrasive blasting operations			1	0.2		
在紡織製造業工作 (5) Working in textile manufacturing with weaving machines	1	0.2				
使用紙張摺疊機 (23) Using paper folding machines	1	0.2				
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	0.2				
總數: Total:	646	100.0	598	100.0	403	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

**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**

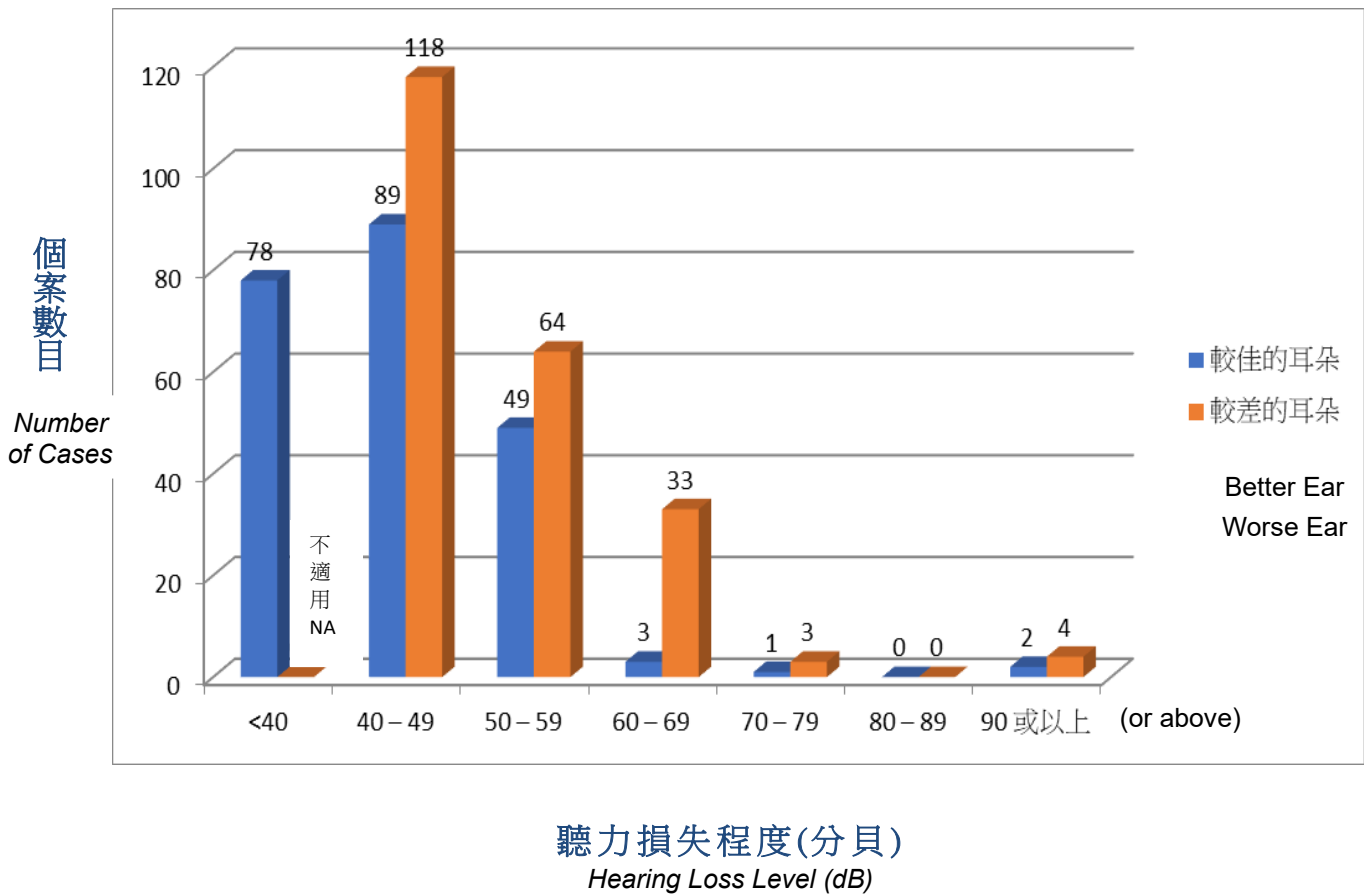
噪音工作/Noisy Occupation (類別/Type)*	2021/22		2022/23		2023/24	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具 (3) Using power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble	56	44.4	82	61.2	81	61.3
在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 (16) Working near internal combustion engines, turbines, pressurised fuel burners or jet engines	22	17.5	25	18.6	28	21.2
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	31	24.6	16	11.9	16	12.1
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	2.4	2	1.5	3	2.3
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	7	5.5	7	5.2	2	1.5
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	0.8	1	0.8	1	0.8
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	0.8
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		
使用擠出塑料的機器 (18) Using machines engaged in extruding of plastic materials	1	0.8				
總數: Total:	126	100.0	134	100.0	132	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

獲取首次補償者的聽力損失程度分析圖 (2023/24年度)

**Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2023/24)**

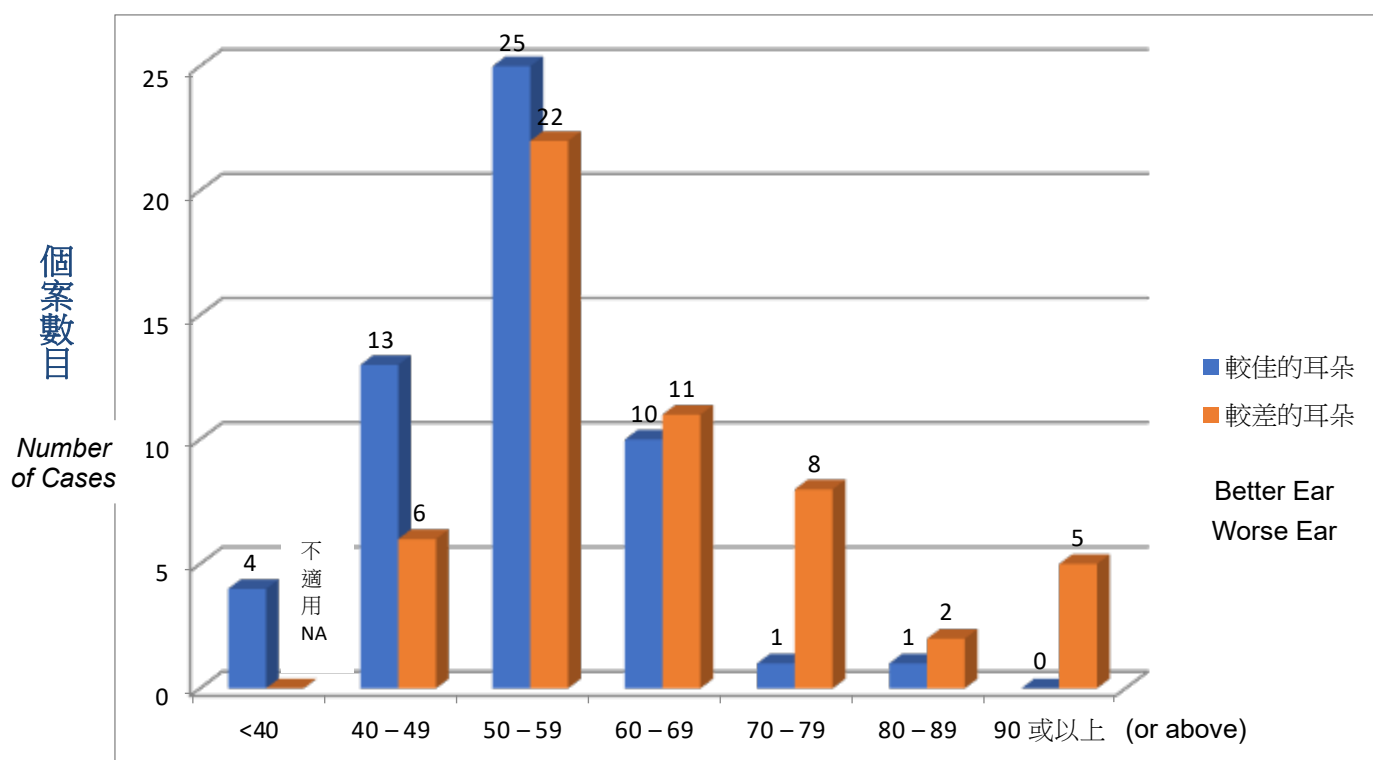
首次補償  
First-time  
Compensation



獲取再次補償者的聽力損失程度分析圖 (2023/24年度)

**Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2023/24)**

再次補償  
Further  
Compensation



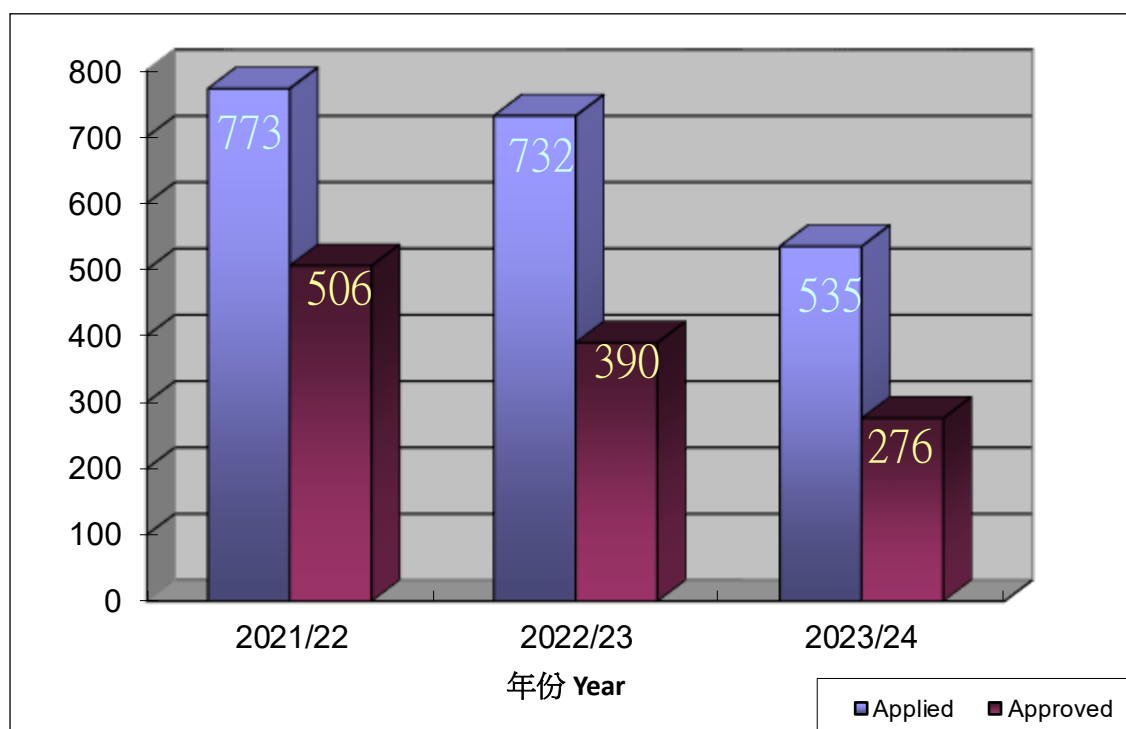
聽力損失程度(分貝)  
Hearing Loss Level (dB)

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**

個案數目 Number of Cases



申請個案 獲批個案

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\$)
2021/22	773	506	\$54,931,987
2022/23	732	390	\$48,800,495
2023/24	535	276	\$25,892,835