



職業性失聰補償管理局

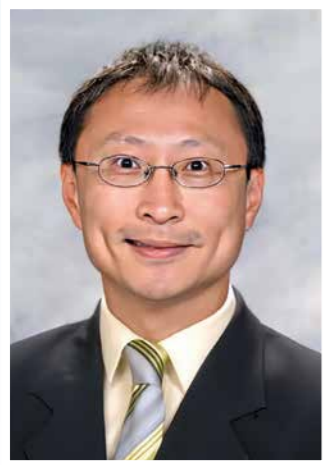
Occupational Deafness Compensation Board



年報
ANNUAL REPORT
2024/2025

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主席序言 Chairman's Message

決心守護聽力 使命開創未來

回顧2024/25年，職業性失聰補償管理局（「管理局」）走過了不平凡的一段里程。過去一年，全球經濟形勢複雜多變，各行各業面臨前所未有的挑戰。然而無論環境如何變化，管理局對職業安全與健康的承諾始終如一，謹守我們的法定職能及崗位：為每一位受職業性失聰（「職聰」）困擾的工友，提供公正、適時及周全的補償與支援；另亦秉持「關懷職聰·保護聽覺」的初心，以堅定的步伐履行使命，為從事高噪音工作的朋友積極推動預防措施，從源頭守護大家的耳聽健康。

履行職責任命 補償支援並重

在本報告年度，管理局共收到585宗補償申請，當中包括419宗首次申請及166宗再次申請個案。期間有203宗申請被審批為符合資格而成功獲得補償，包括162宗首次補償及41宗再次補償的個案，批出近2,784萬港元的補償金額。在首次申請成功獲批的個案中，有39名申請人（佔所有首次申請成功個案的24.1%）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提供便捷的聽力及醫療檢測服務予職聰申請人，年內與醫院管理局簽訂了新的合作協議，除多年提供服務的伊利沙伯醫院聽力及言語治療中心外，另亦增設了威爾斯親王醫院聽力中心，為符合職業要求的申請人進行聽力檢測服務，藉此擴大相關網絡並優化服務流程。

Determination to Protect Hearing Mission to Found the Future

Looking back to 2024/25, the Occupational Deafness Compensation Board (the "Board") has travelled a remarkable journey. In the past year, the global economy has been complex and volatile. All sectors of the economy have faced unprecedented challenges. However, regardless of the changing environment, the Board has remained steadfast in its commitment to occupational safety and health, and has been committed to upholding our statutory functions and duties: to provide fair, timely, and comprehensive compensation and support to every worker affected by occupational deafness ("OD"). In addition, with the aspiration of 'Caring for Occupational Deafness · Protecting Hearing', we are committed to fulfilling our mission and actively promoting preventive measures for those who are engaged in noisy occupations, so as to safeguard the hearing health of everyone from the source.

Fulfilment of Obligation and Mission Emphasis on Compensation and Support

During the year under review, the Board received a total of 585 applications for compensation, including 419 first-time and 166 further applications. During the period, 203 applications were assessed to be eligible and successful, including 162 first-time compensation and 41 further compensation cases, with a total compensation amount of nearly HK\$27.84 million granted. Among the successful first-time applications, 39 applicants (24.1% of all successful first-time applications) suffered from monaural hearing loss (that is, only one ear was suffering from hearing loss of 40 decibels or above). The Board has always placed a strong emphasis on the provision of convenient hearing and medical testing services to OD applicants. During the year, the Board has signed a new cooperation agreement with the Hospital Authority, under which, in addition to the Audiology & Speech Therapy Centre of the Queen Elizabeth Hospital which has been providing services for many years, the Audiology Centre of the Prince of Wales Hospital was also added to provide hearing testing services to applicants who meet the occupational requirements, thereby expanding the relevant network and optimising the service process.

預防教育為本 加強職安培訓

我們深知「預防勝於治療」。管理局始終以人為本，透過多元化的宣傳與教育，將聽力保護的信息傳遞至從事高噪音工作的人士，並進一步增強公眾對聽力健康的關注與認識，讓每一位市民也時刻謹記護聽的重要。我們尤其關注建造行業，年內走訪港九及新界各區舉辦了多場保護聽覺講座，培訓高噪音工作從業員及工地安全主任，將聽力防護知識紮根基層；我們另亦鼓勵企業管理從源頭減噪以改善工作環境，降低噪音影響並為各工友提供必要的聽力保護設備。在報告年度內，管理局的流動聽力篩查服務繼續走進工地，為工友提供免費聽力檢查與貼心評估，讓他們即時瞭解自身的聽力狀況。這不僅是一項服務，更是一份對工友耳聽健康的承諾。

此外，管理局透過安全推廣活動與噪音管理課程，讓僱主與員工共同成為聽力保護的守護者。我們繼續與業界夥伴、僱主和安全主任緊密合作，聯合舉辦各項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勞資雙方對聽力保護的全面關注。

Preventive Education is the Basis Strengthening Occupational Safety Training

We fully understand that 'Prevention is Better than Cure'. The Board has always been people-oriented. Through a wide range of publicity and education programmes, the Board has been disseminating the message of hearing protection to people engaged in noisy occupations, and further enhancing the public awareness and knowledge of hearing health, so that every member of the public can be reminded of the importance of hearing protection at all times. We are particularly concerned about the construction industry. During the year, we visited various districts in Hong Kong, Kowloon, and the New Territories to organise a number of talks on hearing protection, and provided training to practitioners of noisy occupations and site safety officers to consolidate the knowledge of hearing protection at the foundation. We also encouraged the management of enterprises to improve the working environment through noise reduction at the source to minimise the impacts of noise pollution, and to provide the workers with the necessary hearing protection equipment. During the year under review, the Board's Mobile Audiometric Screening Service continued to reach out to construction sites to provide free hearing checkups and caring assessments for workers, so that they could immediately understand their hearing conditions. This was not only a service, but also a commitment to workers' hearing health.

In addition, through safety promotion activities and noise management courses, the Board has enabled employers and employees to become the guardians of hearing protection. We continued to work closely with our industry partners, employers, and safety officers to jointly organise various annual occupational safety promotion and award activities, as well as other labour group sponsorship schemes and workplace noise management courses, with a view to raising the overall awareness of both employers and employees in noisy occupations on hearing conservation.

職聰復康之路 堅定與您同行

對於受職聰影響的工友，管理局始終是他們最堅實的後盾。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，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。在報告年度內，我們共接獲886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104宗是首次遞交的申請。同期，管理局批准了847宗申請，合共批出約916萬港元的資助予職聰人士。購買助聽器是主要的申領項目，佔聽力輔助器具資助計劃總開支的90.4%。

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」定期舉辦一系列的講座、社群及義工活動等，協助職聰人士提升溝通技巧並自我充實，增強身心活力及與家人之間的凝聚力。在報告年度內，「職聰復康網絡」舉辦了664項社群復康活動供近6 170人次參加，當中包括職聰人士及其陪同照顧者，讓他們與家人重拾歡笑。管理局另亦關注職聰人士及其家庭的支援需要，我們於2024/25年繼續安排個別關懷服務，為職聰人士提供超過5 310個電話問暖及近470次探訪服務。年內，「職聰復康網絡」亦安排了18節義工服務及關懷大使活動，探訪老人院舍、關愛食堂及有需要人士。

時刻保持警惕 確保財務穩健

在財政方面，管理局於2024/25年度的總收入約為7,645萬港元，較上年度的8,252萬港元收入減少約7.4%，而全年總開支則約為6,456萬港元(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)，連同其他約25,000港元的財務成本及虧損，管理局因而錄得約港幣1,186萬元的年度盈餘。因應近年全球和本地經濟形勢的不確定性及勞工市場的變化，管理局將面臨新一輪的挑戰，我們須密切留意新趨勢並時刻保持警惕和適應能力。我們將一如既往，繼續審慎理財，確保管理局基金的安全和可持續性。

Standing Firmly behind You on The Road to OD Rehabilitation

For workers affected by occupational deafness, the Board has always been their strongest backing. Under the Occupational Deafness (Compensation) Ordinance (the "Ordinance") (Chapter 469 of the Laws of Hong Kong), the Board is responsible for implementing and funding rehabilitation programmes for OD persons, including aural rehabilitation, social rehabilitation, and vocational rehabilitation activities on a need basis. In respect of the aural rehabilitation programme, the Hearing Assistive Devices ("HAD") Financial Assistance Scheme aims to assist OD persons in overcoming hearing impairment and regaining confidence in their daily work and social life through the use of appropriate hearing aids. During the reporting year, we received a total of 886 applications for subsidising their expenses on the purchase, repair, and replacement of hearing assistive devices, of which 104 were first-time submissions. During the same period, the Board approved 847 applications and granted a total subsidy of about HK\$9.16 million to OD persons. The purchase of hearing aids was the major item of application, accounting for 90.4% of the total expenditure of the HAD Financial Assistance Scheme.

To promote the psychological and mental health of OD persons, the Occupational Deafness Rehabilitation Network ("ODRN") under the Board regularly organises a series of seminars, social and volunteer activities, etc., to help OD persons enhance their communication skills and self-enrichment, as well as physical and mental vitality and cohesion with their family members. During the year under review, the ODRN organised 664 social rehabilitation activities for nearly 6 170 participations, including OD persons and their accompanying caretakers, so as to bring laughter back to them and their families. The Board is also concerned about the support needs of OD persons and their families. In 2024/25, we continued to organise individual caring services for OD persons, providing more than 5 310 telephone greeting calls and nearly 470 caring visits to OD persons. During the year, the ODRN also organised 18 sessions of volunteer service and care ambassador activities to visit elderly homes, caring canteens and people in need.

Remaining Vigilant to Ensure Financial Viability

On the financial front, the Board's total income in 2024/25 was about HK\$76.45 million, representing a decrease of around 7.4% from the previous year's income of HK\$82.52 million, while the total expenditure for the year was about HK\$64.56 million (of which 60% was for OD Compensation, the HAD Financial Assistance Scheme, and medical examination and hearing testing services). Together with other finance costs and losses of about HK\$25,000, the Board recorded a surplus of about HK\$11.86 million for the year. In view of the uncertainties in the global and local economies as well as changes in the labour market in recent years, the Board will face a new round of challenges, and we need to keep a close watch on the new trends and remain vigilant and adaptable at all times. As in the past, we will continue to exercise financial prudence to ensure the safety and sustainability of the Board's fund.

展望未來 迎向挑戰

肩負「護聽惠群」的使命，管理局於2025年踏進成立30周年的重要里程碑。我們將繼續與各行業緊密合作推廣最佳的職安健實踐，鼓勵高噪音企業投資於噪音控制和聽力保護設備，並加強為從事高噪音工作的從業員提供預防教育和培訓。在未來的歲月裏，我們須與時並進以提升服務效率和質量，希望透過科技應用讓處理補償申請的流程更加便捷。我們將繼續持著專業、時刻學習的態度，才能更好地準備應對未來的挑戰。

感恩有您 攜手共進

管理局的每一分成果皆有賴各界持份者的支持。本人摯誠感謝管理局及醫事委員會的成員，憑著您們的專業知識及熱忱才達致我們今天共取的成績。此外，我亦必須衷心感激勞工處、醫院管理局、香港大學言語及聽覺診所、「職聰復康網絡」的服務夥伴，以及社會各界的信任與協作，與秘書處堅毅地致力服務大眾，實踐預防職聰及支援受影響人士的願景。面對未來，管理局必以更堅定的步伐鋪設防護之網，為實現「零職業失聰」的目標奮力前行——因為每一個人的聽力健康，都值得我們盡心守護。

曾浩輝醫生，銅紫荊星章
職業性失聰補償管理局主席

Looking into the Future Meeting the Challenges

Shouldering the mission of 'Protecting Hearing and Serving the Community', the Board reached the milestone of its 30th anniversary in 2025. We will continue to work closely with various industries to promote the best occupational safety and health practices, encourage noisy enterprises to invest in noise control and hearing protection equipment, and enhance preventive education and training for workers in noisy occupations. In the years to come, we need to keep abreast of the times to enhance the efficiency and quality of our services. We hope to process the compensation applications more efficiently through the application of technology. We will continue to be professional and always learning in order to be better prepared for the challenges ahead.

Thank You for Being Here We are Making Progress Together

Every achievement of the Board is made possible by the support of our stakeholders. I would like to express my sincere gratitude to members of the Board and the Medical Committee for their professional knowledge and enthusiasm in making our achievements possible. I would also like to express my heartfelt gratitude to the Labour Department, the Hospital Authority, the Speech, Language and Hearing Clinic of the University of Hong Kong, the ODRN service partners, as well as the community at large for their trust and collaboration, and for the Secretariat's unwavering dedication to serve the public and to realise the vision of OD prevention and support for the affected persons. In the future, the Board will continue to build a network of protection at an even more determined pace, striving to realise the goal of 'Zero Occupational Deafness' — because everyone's hearing health deserves our utmost care and preservation.

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") (2024.4.1 - 2025.3.31)



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 (至2024.5.31止)
Employer Representative
(Up to 2024.5.31)



黃詩岸女士
Ms WONG Caroline Ho

僱主代表 (由2024.6.1起)
Employer Representative
(From 2024.6.1)



林凱儀女士
Ms LAM Hoi-ye, Apple

僱員代表 (至2024.5.31止)
Employee Representative
(Up to 2024.5.31)



周思傑先生，榮譽勳章
Mr CHAU Sze-kit, MH

僱員代表 (由2024.6.1起)
Employee Representative
(From 2024.6.1)



廖保珠女士
Ms LIU Po-chu, Elsie

僱員代表 (至2024.5.31止)
Employee Representative
(Up to 2024.5.31)



鄭秀娟女士
Ms CHENG Sau-kuen, Crystal

僱員代表 (由2024.6.1起)
Employee Representative
(From 2024.6.1)



何偉權醫生
Dr HO Wai-kuen

耳鼻喉專科醫生 (至2024.5.31止)
Medical Practitioner (ENT Surgeon)
(Up to 2024.5.31)



石偉棠醫生
Dr ABDULLAH, Victor

耳鼻喉專科醫生 (由2024.6.1起)
Medical Practitioner (ENT Surgeon)
(From 2024.6.1)



蘇顯斌醫生
Dr SO Hin-pan

醫院管理局醫生 (至2024.5.31止)
Medical Practitioner, Hospital Authority
(Up to 2024.5.31)



高嘯軒醫生
Dr KO Siu-hin

醫院管理局醫生 (由2024.6.1起)
Medical Practitioner, Hospital Authority
(From 2024.6.1)



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
(至2024.12.15止)
Senior Labour Officer Labour Department
(Up to 2024.12.15)



郭麗美女士
Ms KWOK Lai-mei, Karen

勞工處高級勞工事務主任
(由2024.12.16起)
Senior Labour Officer Labour Department
(From 2024.12.16)



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

(2024.4.1 - 2025.3.31)



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
(至2024.5.31止)
Nominated by
Hong Kong College of
Otorhinolaryngologists
Hong Kong Academy of Medicine
(Up to 2024.5.31)



黃家俊醫生
Dr WONG Ka-chun

由香港醫學專科學院
香港耳鼻喉科醫學院提名
(由2024.6.1起)
Nominated by
Hong Kong College of
Otorhinolaryngologists
Hong Kong Academy of Medicine
(From 2024.6.1)



何孟儀醫生
Dr HO Mang-ye, Mandy

由香港醫學專科學院
香港社會醫學學院提名
(由2024.4.18起)
Nominated by
Hong Kong College of
Community Medicine
Hong Kong Academy of Medicine
(From 2024.4.18)



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2025.3.31的委員名單)

Other Committees of the Board (List of membership as at 2025.3.31)

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)
	黃詩岸女士(僱主代表)	Ms WONG Caroline Ho (Employer Representative)
	周思傑先生，榮譽勳章(僱員代表)	Mr CHAU Sze-kit, MH (Employee Representative)
	鄭秀娟女士(僱員代表)	Ms CHENG Sau-kuen, Crystal (Employee Representative)
	郭麗美女士 (勞工處高級勞工事務主任)	Ms KWOK Lai-mei, Karen (Senior Labour Officer, Labour Department)

教育及宣傳委員會 Education and Publicity Committee

主席 Chairperson :	鄭秀娟女士	Ms CHENG Sau-kuen, Crystal
委員 Members :	黃詩岸女士(僱主代表)	Ms WONG Caroline Ho (Employer Representative)
	周思傑先生，榮譽勳章(僱員代表)	Mr CHAU Sze-kit, MH (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)
	黃詩岸女士(僱主代表)	Ms WONG Caroline Ho (Employer Representative)
	周思傑先生，榮譽勳章(僱員代表)	Mr CHAU Sze-kit, MH (Employee Representative)
	鄭秀娟女士(僱員代表)	Ms CHENG Sau-kuen, Crystal (Employee Representative)
	李宛霖先生(增選委員)	Mr LEE Uen-lam, Joseph (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 :	黃詩岸女士	Ms WONG Caroline Ho
委員 Members :	張瑞祺女士(僱主代表)	Ms CHEUNG Sui-ki, Debbie (Employer Representative)
	周思傑先生，榮譽勳章(僱員代表)	Mr CHAU Sze-kit, MH (Employee Representative)
	郭麗美女士 (勞工處高級勞工事務主任)	Ms KWOK Lai-mei, Karen (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 :	鄭秀娟女士(僱員代表)	Ms CHENG Sau-kuen, Crystal (Employee Representative)
	石偉棠醫生(耳鼻喉專科醫生)	Dr ABDULLAH, Victor (Medical Practitioner, ENT Surgeon)
	高嘯軒醫生(醫院管理局醫生)	Dr KO Siu-hin (Medical Practitioner, Hospital Authority)
	郭麗美女士 (勞工處高級勞工事務主任)	Ms KWOK Lai-mei, Karen (Senior Labour Officer, Labour Department)

研究委員會 Research Committee

主席 Chairperson :	石偉棠醫生	Dr ABDULLAH, Victor
委員 Members :	高嘯軒醫生(醫院管理局醫生)	Dr KO Siu-hin (Medical Practitioner, Hospital Authority)
	溫遠光醫生，太平紳士 (勞工處職業健康顧問醫生)	Dr WAN Yuen-kong, JP (Occupational Health Consultant, Labour Department)

職業性失聰補償計劃的申請及裁定

Application and Determination for the Occupational Deafness Compensation Scheme

職業性失聰是香港最為普遍的職業病之一，其成因源於在工作環境中長期暴露於高噪音的情況。這種持續的高噪音會導致內耳的神經細胞受到損害。當這些神經細胞受到損傷或破壞後，便不能復原，從而造成永久性的聽力損失，對個人的生活和工作質素會產生深遠的影響。職業性失聰補償計劃旨在為那些因受僱於指定高噪音工作而導致聽力損失的僱員提供補償。此計劃不僅是對聽聰患者的補償支持，更是對提高工作環境安全性的重視，提醒所有僱主為在高噪音環境中工作的人士提供必要的防護措施，以減低職業性失聰的風險。申請人須符合《條例》中關於職業及失聰的相關規定，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。

Occupational deafness is one of the most prevalent occupational diseases in Hong Kong. It is caused by prolonged exposure to a high level of noise in the work environment. This constant high noise level causes damage to the nerve cells in the inner ear. Once these nerve cells are damaged or destroyed, they will not recover. The resulting hearing loss is permanent, with far-reaching consequences for one's quality of life and work. The Occupational Deafness Compensation Scheme aims to provide compensation to employees who suffer from hearing loss as a result of their employment in specified noisy occupations. This scheme is not only a compensatory support for OD sufferers, but also an emphasis on improving the safety of the working environment by reminding all employers to provide the necessary protective measures for people working in noisy environments so as to reduce the risk of occupational deafness. To be eligible for compensation, applicants must fulfil the relevant occupational and hearing loss requirements stipulated under the Ordinance. Requirements and calculation methods for the Occupational Deafness Compensation Scheme are given in Appendix 1.

接獲的申請

Applications Received

於本報告年度，管理局共收到 585 宗補償申請，當中包括 419 宗首次補償申請（圖表 1）和 166 宗再次補償申請個案（圖表 2）。期間有 203 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，批出的補償金總額近 2,784 萬港元，包括 162 宗首次和 41 宗再次補償的申請。首次申請並成功獲得補償的個案中約有 24.1% 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。

For the year under review, the Board received a total of 585 applications for compensation, including 419 cases of first-time (Figure 1) and 166 cases of further application (Figure 2). 203 applications that met the hearing loss requirement were determined after completing the hearing and medical tests successfully. A total compensation amount of nearly HK\$27.84 million was approved for 162 first-time and 41 further applications for compensation. About 24.1% 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.

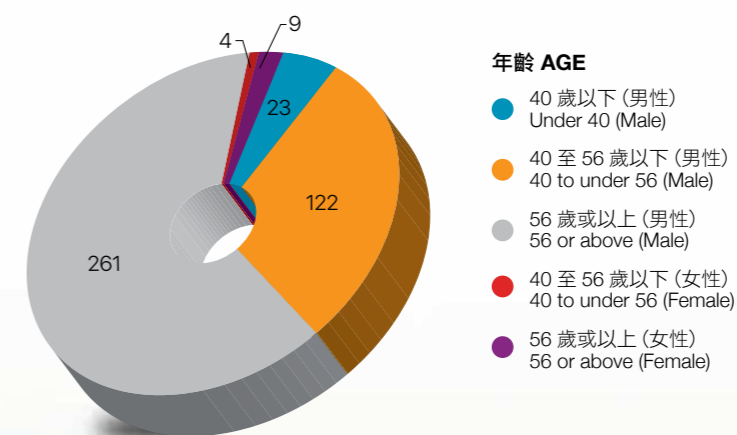


▲ 管理局主席曾浩輝醫生，銅紫荊星章（中）及其他成員於 2025 年 3 月拜訪威爾斯親王醫院聽力中心，獲醫院管理局新界東聯網的耳鼻喉科部門主管王維揚醫生（左四）及醫院管理局新界東聯網的聽力學統籌王家昌先生（左三）親切接待，一行人親身瞭解聽力中心提供的各種聽力測試設施和服務。ODCB Chairman Dr Thomas Tsang, BBS (Centre) and other members of the Board paid a courtesy call to the Audiology Centre of the Prince of Wales Hospital (PWH) in March 2025. Warmly received by Dr Eddy Wong (4th from left), Chief of Service in Ear, Nose and Throat, New Territories East Cluster of the Hospital Authority, and Mr Terence Wong (3rd from left), Cluster Coordinator (Audiologist), New Territories East Cluster of the Hospital Authority, the group saw for themselves various hearing test facilities and services provided by the Audiology Centre.

圖表 1
Figure 1

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

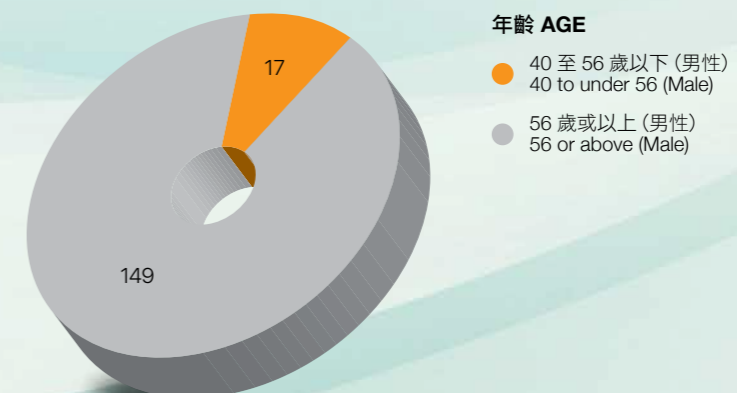
年齡 Age	申請人(男性) Applicants (Male)	申請人(女性) Applicants (Female)	申請人總數目 Total Number of Applicants	比率 Percentage
40 歲以下 Under 40	23	0	23	5.49%
40 至 56 歲以下 40 to under 56	122	4	126	30.07%
56 歲或以上 56 or above	261	9	270	64.44%
總和： Total:	406	13	419	



圖表 2
Figure 2

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

年齡 Age	申請人(男性) Applicants (Male)	申請人(女性) Applicants (Female)	申請人總數目 Total Number of Applicants	比率 Percentage
40 歲以下 Under 40	0	0	0	0.00%
40 至 56 歲以下 40 to under 56	17	0	17	10.24%
56 歲或以上 56 or above	149	0	149	89.76%
總和： Total:	166	0	166	



年內有419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（60.9%），其次是完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作（20.8%），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（9.9%）。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166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（64.5%），其次是完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作（13.3%），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（10.2%）。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。

For the year under review, the Board received 419 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 (60.9%). The next largest group involved those who worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (20.8%), 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 (9.9%). 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 166 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 (64.5%), followed by those worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (13.3%) and 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 (10.2%). 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

申請的處理 Applications Processed

在本報告年內，管理局批准了203宗申請，批出的補償款額為港幣27,838,241.56¹元。以下是獲批核的個案分類概覽：

For the year under review, the Board approved 203 applications with a total compensation amount of HK\$27,838,241.56¹. A breakdown of the applications approved by their respective types is as follows:

	批准申請數目 Number of Approved Applications	補償款額支出 (港元) Amount of Compensation Paid (HK\$)
首次補償 Compensation for the first time	162	24,197,311.31
再次補償 Further compensation	41	3,640,930.25
總數 Total:	203	27,838,241.56

在162名成功獲得首次補償的申請人中，有超過一半的人士（63.0%）的較佳耳朵的聽力損失程度是在50分貝之下（圖表3），大部份人士（87.7%）的永久喪失工作能力的程度不超過20%。39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24.1%。平均發放給每位申請人的補償金額為港幣149,366元（圖表4）。

For these 162 applicants who successfully received compensation for the first time, more than half (63.0%) suffered a hearing loss of less than 50dB in the better ear (Figure 3). Majority of them (87.7%) suffered from a permanent incapacity of not greater than 20%. 39 approved applicants suffered from monaural hearing loss, amounting to 24.1% of all the approved first-time applications. The average amount of compensation awarded to each applicant was HK\$149,366 (Figure 4).

另一方面，在41名成功獲得再次補償的申請人中，大部份人士（70.7%）的較佳耳朵的聽力損失程度是在60分貝之下（圖表5），絕大部份人士（90.2%）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88,803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 41 applicants who successfully received further compensation, a majority of them (70.7%) suffered a hearing loss of less than 60dB in the better ear (Figure 5) and most of them (90.2%) suffered from an additional percentage of permanent incapacity ranged from 0.5% to 10.5%. The average amount of further compensation paid was HK\$88,803 (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.

¹ 管理局於2024/25年度批准了203宗申請，有關補償總額為港幣27,838,241.56元，但因年內需處理並調整五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27,797,949元。

In 2024/25, the Board approved 203 applications at a total compensation amount of HK\$27,838,241.56. Nevertheless, the Board had processed five 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\$27,797,949.

圖表 3
Figure 3

成功獲批個案的聽力損失統計 (首次補償)
Approved Cases by Level of Hearing Loss
(Compensation for the First Time)

聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	39	不適用 N.A.
40 – 49	63	67
50 – 59	38	45
60 – 69	15	25
70 – 79	3	16
80 – 89	1	3
90 或以上 90 or above	3	6
總數 Total:	162	162

圖表 4
Figure 4

成功獲批個案的支付補償統計 (首次補償)
Approved Cases by Compensation Payment
(Compensation for the First Time)

永久喪失工作能力百分比 Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	22	170,136
1%-4.5%	45	1,458,548
5%-10%	45	5,279,360
11%-20%	30	7,708,472
21%-30%	14	5,342,055
31%-40%	2	1,070,510
41%-50%	1	807,024
51%-60%	3	2,361,206
總數 Total:	162	24,197,311
平均補償金額 Average Compensation Paid:		149,366

圖表 5
Figure 5

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

聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	3	不適用 N.A.
40 – 49	15	6
50 – 59	11	13
60 – 69	10	15
70 – 79	2	5
80 – 89	0	1
90 或以上 90 or above	0	1
總數 Total:	41	41

圖表 6
Figure 6

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

進一步 永久喪失工作能力百分比 Additional Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	4	31,116
1%-4.5%	17	912,489
5%-10.5%	16	1,806,157
11%-20.5%	4	891,168
21%-30.5%	0	0
31%-40.5%	0	0
41%-50.5%	0	0
51%-59.5%	0	0
總數 Total:	41	3,640,930
平均補償金額 Average Compensation Paid:		88,803

於年內被拒的184宗首次補償申請，有165宗(89.7%)是由於有關申請未能符合失聰方面的規定，另有19宗申請(10.3%)未能符合職業方面的規定。此外，有34名申請人自行撤銷申請。

另關於64宗被拒的再次補償申請，有61宗(95.3%)是由於有關申請未能符合失聰方面的規定，另有3宗申請(4.7%)未能符合職業方面的規定。此外，有11名申請人自行撤銷申請(圖表7)。

Regarding the 184 applications for compensation for the first time being refused during the year under review, 165 applications (89.7%) were due to failure to meet the hearing loss requirements, where 19 applications (10.3%) failed to meet the occupational requirements. On the other hand, 34 applicants had withdrawn the applications by themselves.

Concerning the 64 applications for further compensation being refused, 61 of them (95.3%) could not meet the hearing loss requirements, whereas 3 applications (4.7%) failed to meet the occupational requirements. On the other hand, 11 applicants had withdrawn the applications by themselves (Figure 7).

圖表 7
Figure 7

2024/25年已處理申請的結果統計
Breakdown of Applications Processed in the Year 2024/25

	個案數目 (首次補償) No. of Cases (Compensation for the First Time)	個案數目 (再次補償) No. of Cases (Further Compensation)
批准支付補償 Compensation payment approved	162	41
未能符合失聰規定 Failed to meet hearing loss requirements	165	61
未能符合職業規定 Failed to meet occupational requirements	19	3
撤銷 Withdrawn	34	11

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。

由2025年4月17日起，在計劃下首次可獲資助購買及裝配聽力輔助器具的最高金額已由港幣24,000元上調至25,000元，而申請計劃的開支總額亦由港幣98,060元上調至115,760元。

在2024/25年度，管理局接獲了886宗計劃的新申請，其中104宗是首次提交的。管理局在年內批准了847宗計劃申請，支出的總資助金額約為港幣916萬元。助聽器是申請資助購買的主要項目，佔計劃整體開支的90.4%。

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.

With effect from 17 April 2025, the maximum amount of financing first-time applications for the acquisition and fitting of HAD under the Scheme has been adjusted upwards from HK\$24,000 to HK\$25,000, while the aggregate financing limit of the Scheme has also been adjusted upwards from HK\$98,060 to HK\$115,760.

In 2024/25, the Board received 886 applications for the Scheme including 104 first-time submissions. In the year, the Board approved 847 applications with a total financing amount of approximately HK\$9.16 million paid. Acquisition of hearing aids was the major claim which amounted to 90.4% 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.



教育及宣傳工作報告

Report on Education and Publicity

「預防勝於治療」是守護聽力健康的根本。職業性失聰是一種永久性的神經性聽力損失，目前尚無治療方法可以逆轉這種情況。因此，管理局一直以來都非常重視並積極推行各類教育和宣傳活動，旨在提高公眾的認識，特別是那些在高噪音環境中工作的僱員。

我們希望通過這些活動，讓大家更清楚明白，採取預防措施能有效減少聽力損失的風險，從而保護自身的聽力健康。只有透過教育和持續的宣傳，我們才能提高人們對於噪音危害的警覺性，並促進安全的工作環境。

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**第十九屆職業健康大獎分享會暨頒獎典禮 - 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**第二十五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。

管理局非常欣賞部分企業已經有效地採取噪音控制等級（附錄7）措施，從源頭減少噪音，以保障工友的聽力健康。我們希望這種管理精神和承諾能夠影響到其他高噪音的企業，讓更多人受益於這些良好的實踐。

'Prevention is better than cure' is the key to good hearing health. Occupational deafness is a permanent neurological hearing loss for which there is no cure. Therefore, the Board has all along attached great importance to and actively implemented various education and publicity programmes to raise public awareness, especially among employees working in noisy environments.

Through these activities, we hope to make people more aware of the fact that taking precautionary measures can effectively reduce the risk of hearing loss and thus protect their own hearing health. Only through education and ongoing publicity, we can raise awareness of the hazards of noise and promote a safe working environment.

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 19th Occupational Health Award Forum and Award Presentation Ceremony - Hearing Conservation Best Practices Award** 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 25th Construction Safety Award Forum and Award Presentation** targeting on the construction industry workers to convey the important message of hearing conservation.

The Board appreciates the fact that some enterprises have effectively adopted the Hierarchy of Noise Control (Appendix 7) measures to reduce noise at source to protect the hearing health of their workers. We hope that this spirit of management and commitment will influence other noisy enterprises so that more people can benefit from these good practices.



▲ 管理局主席曾浩輝醫生，銅紫荊星章(左一)、時任勞工處處長陳穎韶太平紳士(中)及其他主禮嘉賓參與第十九屆職業健康大獎分享會暨頒獎典禮。
ODCB Chairman Dr Thomas Tsang, BBS (1st from left), former Commissioner for Labour Ms May Chan, JP (Centre) and other officiating guests participated in the 19th 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向聽覺保護大獎的獲獎者頒發獎盃。
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(前排右一)、勞工及福利局局長孫玉菡太平紳士(前排中)及其他主禮嘉賓參與第二十五屆建造業安全大獎分享會暨頒獎典禮。
ODCB Chairman Dr Thomas Tsang, BBS (Front row 1st from right), Secretary for Labour and Welfare the Honourable Chris Sun, JP (Front row centre) and other officiating guests participated in the 25th Construction Safety Award Forum and Award Presentation Ceremony.



▲ 管理局主席曾浩輝醫生，銅紫荊星章向建造業安全大獎的獲獎者頒發獎盃。
ODCB Chairman Dr Thomas Tsang, BBS presented trophies to various 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**2024/2025 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 **2024/2025 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2024/25頒獎典禮。
ODCB Chairman Dr Thomas Tsang, BBS (6th from right) and other officiating guests participated in the 2024/25 Construction Industry Safety Award Scheme and Award Presentation Ceremony.



▲ 管理局主席曾浩輝醫生，銅紫荊星章，於建造業安全獎勵頒獎典禮上向各個得獎者頒發獎盃。
ODCB Chairman Dr Thomas Tsang, BBS presented trophies to various winners of the Construction Industry Safety Award Presentation Ceremony.



▲ 署理勞工處處長馮浩賢太平紳士(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(前圖右)。曾主席在頒獎典禮後探訪了管理局的展覽攤位並鼓勵工作人員。
The Acting Commissioner for Labour Mr Vincent Fung, JP (Left in the front photo) presented a certificate of appreciation to ODCB Chairman Dr Thomas Tsang, BBS (Right in the front photo) at the Construction Industry Safety Award Scheme. After the award presentation ceremony, Chairman Tsang visited the Board's exhibition booth to encourage the working crew.



▲ 管理局的展覽攤位配合遊戲深受出席的工友及其家庭成員歡迎。
ODCB's exhibition booth with games were well received by the attending workers and their family members.

高噪音工地考察探訪 Study Visit to Noisy Workplaces

管理局成員為了親身瞭解工地如何在日常工序上減低噪音，特意安排於 2024 年 8 月 22 日到訪布依格土木工程有限公司位於九龍灣啟福道東南，九龍 T2 主幹路之地盤（項目為 T2 主幹路及茶果嶺隧道），進行考察探訪活動。管理局團隊於活動當天為工地管理層及從事噪音工作的工友舉辦聽覺保護分享講座、提供免費的聽覺篩查服務、考察布依格土木工程之各項卓越聽覺保護措施，以及實地瞭解地盤於源頭消滅噪音之防控工序。上述項目榮獲由管理局、職業安全健康局、勞工處、衛生署及其他職安健推廣機構合辦的第 18 屆（2022-23）及第 19 屆（2023-24）「職業健康大獎」之「聽覺保護卓越表現大獎」及「創意改善措施大獎」。

在此，管理局衷心感謝所有參與及推動聽覺保護措施而努力的布依格土木工程團隊成員，因為您的專業奉獻和實踐行動使我們能夠共同推動聽覺保護工作，為工友們締造一個更安全的工作環境。

In order to understand first-hand how noise is mitigated in the daily work process at construction sites, the Board members paid a study visit on 22 August 2024 to the site of Bouygues Travaux Publics at Southeast Kai Fuk Road, Kowloon Bay, Trunk Road T2, Kowloon (the project is Trunk Road T2 and Cha Kwo Ling Tunnel). On the day of the event, the Board's delegates organised a sharing session on hearing protection for the site management and workers engaged in noise work, provided free hearing screening service, inspected the excellent hearing protection measures adopted by Bouygues Civil Engineering, as well as gaining a better understanding of the noise mitigation and control procedures at source at the construction site. The above project won the 'Excellence in Hearing Conservation Best Practices Award' and 'Innovative Improvement Measures' awards in the 18th (2022-23) and 19th (2023-24) Occupational Health Awards jointly organised by the Board, the Occupational Safety and Health Council, the Labour Department, the Department of Health and other occupational safety and health promotional organisations.

The Board would like to express our heartfelt thanks to all Bouygues Travaux Publics' team members who participated in the promotion of hearing protection measures, as your professional dedication and practical actions have enabled us to work together to promote hearing protection and create a safer working environment for our workers.



▲ 布依格的项目安全經理為管理局團隊介紹主幹路及隧道的「組裝合成」組件及工序，讓探訪團員親身瞭解由源頭減噪的實踐措施。
The Project Safety Manager of Bouygues introduced to Board delegates the 'MIC' components and processes used in the assembly of the Trunk Road and Tunnel. Visiting delegates learned first-hand about the practice of noise reduction at source.



▲ 經布依格的项目總監及安全經理親善接待，管理局團隊於建築中的茶果嶺隧道入口處留影，探訪團員包括：主席曾浩輝醫生，銅紫荊星章(中)、管理局時任營運監督陳英偉先生(左一)、勞工處勞工事務主任岑淑怡女士(左二)、僱主代表黃詩岸女士(左三)、僱主代表張瑞祺女士(左四)、管理局聽力學家黎珮珊女士(右一)、管理局行政總監吳惠英女士(右二)、醫管局代表高嘯軒醫生(右三)及僱員代表周思傑先生，榮譽勳章(右四)。
Warmly received by the Project Director and Safety Manager of Bouygues, the Board delegation photographed at the entrance of the Cha Kwo Ling Tunnel under construction. Visiting delegates included: ODCB Chairman Dr Thomas Tsang, BBS (Centre), former ODCB Director of Operations Mr Alfred Chan (1st from left), Labour Officer of Labour Department Ms Joey Sham (2nd from left), Employer Representative Ms Caroline Wong (3rd from left), Employer Representative Ms Debbie Cheung (4th from left), ODCB Audiologist Ms Sandy Lai (1st from right), ODCB Executive Director Ms Erica Ng (2nd from right), Hospital Authority representative Dr Ko Siu-hin (3rd from right), and Employee Representative Mr Chau Sze-kit, MH (4th from right).



▲ 管理局團隊於茶果嶺隧道內參觀全自動的敲鑿及鑽孔機械臂，布依格的機械工程師為管理局團員介紹操作員如何遙距控制機械臂於隧道內的工作，將噪音及塵埃的危害徹底消除。
Inside the Cha Kwo Ling Tunnel, the Board's delegation visited the fully automated robotic arm for concrete scrubbing and drilling. The Plant Engineer of Bouygues explained to delegates how the operator could remotely control the work of the robotic arm inside the Tunnel to completely eliminate the noise and dust hazards.



▲ 管理局團隊攝於建築中的茶果嶺隧道內，探訪團員包括：主席曾浩輝醫生，銅紫荊星章(中)、醫管局代表高嘯軒醫生(左一)、勞工處勞工事務主任岑淑怡女士(左二)、僱員代表周思傑先生，榮譽勳章(左三)、僱主代表張瑞祺女士(左四)、管理局時任營運監督陳英偉先生(右一)、管理局聽力學家黎珮珊女士(右二)、管理局行政總監吳惠英女士(右三)及僱主代表黃詩岸女士(右四)。
The Board delegation photographed inside the Cha Kwo Ling Tunnel under construction, with visiting delegates included: ODCB Chairman Dr Thomas Tsang, BBS (Centre), Hospital Authority representative Dr Ko Siu-hin (1st from left), Labour Officer of Labour Department Ms Joey Sham (2nd from left), Employee Representative Mr Chau Sze-kit, MH (3rd from left), Employer Representative Ms Debbie Cheung (4th from left), former ODCB Director of Operations Mr Alfred Chan (1st from right), ODCB Audiologist Ms Sandy Lai (2nd from right), ODCB Executive Director Ms Erica Ng (3rd from right), and Employer Representative Ms Caroline Wong (4th from right).



▲ 管理局團隊與布依格的项目總監周炳華先生(前排左二)及工友分享聽覺保護心得，會議後主席曾浩輝醫生，銅紫荊星章致送表揚狀予布依格的安全經理李家雄先生，藉此表揚他們的卓越聽覺保護措施。
Bouygues' Project Director Mr Ivan Chau (2nd from left) and workers shared their experience in hearing protection with the Board's delegates. After the meeting, Chairman Dr Thomas Tsang, BBS presented a certificate of commendation to Bouygues' Safety Manager Mr Matthew Li in recognition of their excellent hearing protection measures.



▲ 管理局於活動當天亦為布依格的工友安排即場的聽覺篩查服務，探訪團員瞭解聽覺篩查服務後於流動驗耳車前留影：主席曾浩輝醫生，銅紫荊星章(左六)、布依格安全經理李家雄先生(右六)、管理局活動及項目主任許潤欣女士(左一)、管理局行政主任陳才逸先生(左二)、管理局行政總監吳惠英女士(左三)、僱主代表張瑞祺女士(左四)、醫管局代表高嘯軒醫生(左五)、管理局時任營運監督陳英偉先生(右一)、管理局聽力學家黎珮珊女士(右二)、勞工處勞工事務主任岑淑怡女士(右三)、僱主代表黃詩岸女士(右四)及僱員代表周思傑先生，榮譽勳章(右五)。
On the day of the event, the Board also arranged an on-the-spot hearing screening service for the workers of Bouygues. The delegation took a photo in front of the mobile audiometric bus after understanding the hearing screening service: ODCB Chairman Dr Thomas Tsang, BBS (6th from left), Bouygues' Safety Manager Mr Matthew Li (6th from right), ODCB Event and Project Officer Ms Cookie Hui (1st from left), ODCB Executive Officer Mr Keith Chan (2nd from left), ODCB Executive Director Ms Erica Ng (3rd from left), Employer Representative Ms Debbie Cheung (4th from left), Hospital Authority representative Dr Ko Siu-hin (5th from left), former ODCB Director of Operations Mr Alfred Chan (1st from right), ODCB Audiologist Ms Sandy Lai (2nd from right), Labour Officer of Labour Department Ms Joey Sham (3rd from right), Employer Representative Ms Caroline Wong (4th from right), and Employee Representative Mr Chau Sze-kit, MH (5th from right).

流動聽覺篩查服務

Mobile Audiometric Screening Service

管理局的流動聽覺篩查服務深受從事高噪音工作的工友和管理人員的歡迎。工友們可以方便地在工作地點或附近的指定地點進行聽覺檢查，這樣不僅節省了交通費用，還能更有效地利用時間。我們的服務專門為這些工友提供即場且免費的聽覺健康測試，內容包括簡短的病歷查詢、耳道檢查、純音聽力篩查和結果分析。若聽力學家發現受檢驗的工友存在聽力問題會立即提供幫助和建議，確保每位工友的聽力健康都能得到關注和照顧。

管理局於年內安排了23節全日的流動驗耳車服務，為923位工友進行初步的聽覺篩查評估，到訪的高噪音工地位置包括將軍澳、觀塘、九龍灣、油麻地、尖沙咀、沙田、大埔、上水、落馬洲、古洞、元朗、屯門、天水圍、東涌、金鐘、山頂、數碼港及香港國際機場。

The Board's mobile audiometric screening service has been well received by workers and management staff engaged in noisy occupations. Workers can conveniently have their hearing screened at a designated location at or near their workplace, which not only saves their travelling expenses, but also makes better use of their time. Our service is specifically designed to provide these workers with an on-the-spot, free hearing health check, 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 immediate help and advice to ensure that each worker's hearing health is taken care of.

During the year, the Board arranged 23 full-day sessions of mobile audiometric screening service, providing preliminary and complimentary hearing screening assessments for 923 workers. Locations of the noisy construction sites visited included Tseung Kwan O, Kwun Tong, Kowloon Bay, Yau Ma Tei, Tsim Sha Tsui, Sha Tin, Tai Po, Sheung Shui, Lok Ma Chau, Kwu Tung, Yuen Long, Tuen Mun, Tin Shui Wai, Tung Chung, Admiralty, the Peak, Cyberport and the Hong Kong International Airport.



▲ 接受聽覺篩查評估的工友向管理局職員了解服務流程並填寫保護聽力調查的問卷。
Workers receiving audiometric screening assessments learned about the service process from the ODCB staff and filled out questionnaires for the hearing protection survey.

聽覺保護講座

Educational Talks for Hearing Conservation

管理局於年內派員到12個高噪音工地舉行保護聽覺講座，另亦向其他建築工地提供宣傳物資，合共向逾400位受僱於不同高噪音工地的工友宣揚保護聽覺措施，以及有關職業性失聰補償計劃的資訊。到訪的高噪音工地位置包括：銅鑼灣、柴灣、西九文化區、何文田、沙田、粉嶺、古洞、青衣、東涌、龍鼓灘、流浮山及南丫島。

此外，管理局亦在香港建造學院之葵涌院校及上水院校舉行了兩場講座，向約220位學員講解保護聽覺的重要性，提醒他們日後投身工作時，時刻謹記預防職業性失聰。

During the year, the Board sent staff to 12 noisy construction sites to give talks on hearing protection. In addition, the Board also provided publicity materials to other construction sites to promote hearing protection measures and information on the Occupational Deafness Compensation Scheme. More than 400 workers employed at various noisy construction sites were reached in the year. Locations of the noisy construction sites visited included Causeway Bay, Chai Wan, West Kowloon Cultural District, Homantin, Sha Tin, Fanling, Kwu Tung, Tsing Yi, Tung Chung, Lung Kwu Tan, Lau Fau Shan and Lamma Island.

In addition, the Board organised two seminars at the Kwai Chung and Sheung Shui Campuses of the Hong Kong Institute of Construction, explaining to about 220 students the importance of hearing protection and reminding them to remain vigilant against occupational deafness when they join the workforce in the future.



公共交通網絡、刊物及網上平台宣傳

Publicity on Public Transport Networks, Publications and Online Platforms

管理局一直致力推行多元化的教育及宣傳活動，務求透過多種宣傳媒體與廣大市民接觸，從而提高公眾對預防職業性失聰的認識。在公共交通網絡方面，我們分別在港鐵站大堂之燈箱、車箱內的當眼位置及扶手電梯旁之電子屏幕展示「職業失聰醫唔到·齊心保護先聽到」廣告。另外，我們安排在港九及新界各區不同路線的巴士車身張貼廣告、年內更新增於專線小巴車身及大嶼山巴士車身張貼廣告。

管理局除了在報章及工會的刊物刊登廣告外，亦在高流量的資訊網站上不時推出線上廣告，以接觸不同興趣及年齡層的市民。

The Board has all along endeavoured to implement diversified education and publicity programmes to reach out to the general public through a variety of publicity media, with a view to enhancing public awareness on the prevention of occupational deafness. On the public transport network, we displayed the advertisement on 'Occupational deafness cannot be healed · Let's work together to protect hearing' on light boxes in the concourse of MTR stations, at prominent positions inside train compartments, and on the electronic screens next to escalators. In addition, we arranged to display advertisements on the bus bodies of different routes in Hong Kong, Kowloon and the New Territories. In the year, we also added advertisements on the bodies of green minibuses and Lantau Island buses.

Apart from placing advertisements in newspapers and trade union publications, the Board also launched online advertisements from time to time on high-traffic information websites to reach out to people of different interests and age groups.



區域宣傳及展覽活動

Regional Publicity and Exhibition Activities

在區域宣傳方面，管理局年內向各分區地政處申請，在不同街道欄杆位置展示「職業失聰醫唔到·齊心保護先聽到」之宣傳橫額。展示區域除了以往常使用的港島東、中西區、港島南區、灣仔區、觀塘、黃大仙、九龍城、油尖旺、深水埗、葵青、荃灣、屯門、元朗、天水圍、沙田、大埔、將軍澳及北區外，於報告年內更擴展至離島區之東涌街道。

此外，管理局年內分別於慈雲山、沙田禾輦、天水圍、秀茂坪及香港建造學院之上水院校安排了展覽活動，藉以接觸公眾、從事高噪音行業之工友及將會投身於建造業之學員，介紹職業性失聰補償計劃及預防職聽的詳情。

In terms of regional publicity, during the year, the Board applied to the District Lands Offices for permission to display banners with the slogan 'Occupational deafness cannot be healed · Let's work together to protect hearing' at various street railings. In addition to the usual display areas in Hong Kong Island East, Central and Western, Hong Kong Island South, Wan Chai, Kwun Tong, Wong Tai Sin, Kowloon City, Yau Tsim Mong, Sham Shui Po, Kwai Tsing, Tsuen Wan, Tuen Mun, Yuen Long, Tin Shui Wai, Sha Tin, Tai Po, Tseung Kwan O and North Districts, in the year under review, the display area was extended to cover the streets of Tung Chung on the outlying islands.

In addition, the Board arranged exhibitions at Tsz Wan Shan, Shatin Wo Che, Tin Shui Wai, Sau Mau Ping and the Sheung Shui Campus of the Hong Kong Institute of Construction during the year to reach out to the general public, workers engaged in noisy industries and trainees of the Hong Kong Institute of Construction to introduce details of the Occupational Deafness Compensation Scheme and the prevention of occupational deafness.



勞工團體活動贊助計劃

Sponsorship Scheme for Labour Group Activities

在2024/25年度，管理局共贊助了 39 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 9 500 名工友和活動參與者。

In 2024/25, the Board sponsored a total of 39 labour groups in arranging activities for their members to promote the message of hearing protection, contacting about 9 500 workers and event participants.

獲贊助的勞工團體	Labour Groups Sponsored
1 漁農自然護理署職工會	Agriculture, Fisheries and Conservation Department Staff Association
2 混凝土業職工會	Concrete Industry Workers Union
3 貨櫃運輸業職工總會	Container Transportation Employees General Union
4 新渡輪職工會	First Ferry Workers Union
5 貨物裝卸運輸業職工會	Goods Loading, Unloading and Transportation Workers Union
6 政府機電工程署僱員工會	Government Electrical & Mechanical Services Department Staff Union
7 政府機電工程署技術人員工會	Government Electrical & Mechanical Services Department Technical Staff Union
8 政府物流服務僱員工會	Government Logistics Employees Union
9 港燈電力投資公司職工會	HK Electric Investments Limited Employees Union
10 港九油漆業總工會	Hong Kong & Kowloon Painters General Union
11 香港泥頭車司機協會	Hong Kong Dumper Truck Drivers Association
12 香港環保、物流及清潔從業員協會	Hong Kong Environmental Services, Logistics and Cleaning Employees Association
13 香港公共事業工會聯合會	Hong Kong Federation of Employees Unions in Public Utilities
14 香港電梯業總工會	Hong Kong General Union of Lift and Escalator Employees
15 香港港口運輸業管理及文職僱員協會	Hong Kong Harbour Transportation Supervisory and Clerical Employees Association
16 香港賽馬會僱員工會	Hong Kong Jockey Club Staff Union
17 香港康樂及文化事務署僱員總會	Hong Kong Leisure and Cultural Services Department Employees General Union
18 香港鐵路員工總會	Hong Kong Mass Transit Railway 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 香港郵政合約僱員工會	Hong Kong Post Contract Staff Union
21 香港郵政署高級郵差職工會	Hong Kong Post Office Senior Postmen Union
22 香港郵務職工會	Hong Kong Postal Workers Union
23 香港鐵路職員工會	Hong Kong Railway Employees Union
24 香港鐵道從業員總工會	Hong Kong Railway Industry Union
25 香港鐵路專業人員工會	Hong Kong Railway Professionals Union
26 香港膠業從業員協會	Hong Kong Rubber and Plastic Industry Employees Union
27 香港倉庫運輸物流員工協會	Hong Kong Storehouses, Transportation & Logistics Staff Association
28 香港工會發展及服務中心	Hong Kong Trade Union Development and Service Centre
29 香港運輸業機械操作及維修專業人員協會	Hong Kong Transportation Professional Plant-operators and Mechanics Association
30 房屋署屋邨技工職系協會	Housing Department Estate Artisan Grade Association
31 房屋署工程職員協會	Housing Department Technical Staff Association
32 郵政署郵務員職工會	Post Office Postal Officers' Union
33 小輪業職工會	Small Craft Workers Union
34 香港氣體及燃料業從業員協會	The Hong Kong Gas and Fuel Practitioners Association
35 香港民用航空事業職工總會	The Staffs and Workers Union of Hong Kong Civil Airlines
36 天星小輪有限公司職工會	The Star Ferry Company Limited Workers Union
37 水務督察會	The Waterworks Inspectors' Association
38 香港初級公務員協會	Union of Hong Kong Junior Civil Servants
39 懷智職工會	Wai Ji Workers' Union

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四項工地推廣活動，針對 6 100 位混凝土業司機、混凝土廠房員工及建造業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 four worksite promotion activities in the year to deliver important hearing conservation messages to around 6 100 concrete industry drivers, concrete production plant workers and construction industries 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 香港建造業總工會	Hong Kong Construction Industry Employees General Union
3 香港建造業服務協會	Hong Kong Construction Services Association
4 香港泥頭車司機協會	Hong Kong Dumper Truck Drivers Association



▲ 勞工團體在聚餐活動中舉辦專題展覽及問卷問答遊戲，向參加者推廣聽覺保護訊息。
A labour group organised thematic exhibitions and questionnaire games to promote the message of hearing protection to the participants during a dinner gathering.



▲ 獲贊助的職工團體於屯門38區填料庫外向司機派發宣傳品。
The sponsored employee group distributed promotional materials to dumper truck drivers outside the Tuen Mun Area 38 Fill Bank.

管理局網站上的宣傳 Publicity on the ODCB Website

由香港互聯網註冊管理有限公司主辦，政府數字政策辦公室擔任協辦機構，並由平等機會委員會擔任獨立顧問的「無障礙網頁嘉許計劃 2024 - 2025」在年內圓滿完成。管理局再次榮獲「三連金獎」，這一成就實在令人鼓舞。此嘉許計劃自2013年展開，旨在鼓勵公私營機構及企業採用無障礙設計的網站及流動應用程式，方便所有人（包括殘疾人士）隨時隨地獲取最新的資訊及服務，從而促進建立一個和諧共融的社會。

管理局自此項嘉許計劃推行至今皆能獲得金獎的肯定，我們對此深感榮幸。我們深信，這樣的努力不僅提升了社會的包容性，也彰顯了管理局對每位市民的尊重與關懷。

Organised by the Hong Kong Internet Registration Corporation Limited, with the Digital Policy Office ("DPO") of the Government as the co-organiser and the Equal Opportunities Commission ("EOC") as the independent consultant, the 'Digital Accessibility Recognition Scheme 2024 - 2025' was successfully completed during the year. It is encouraging to see that the Board has once again won the 'Triple Gold Award'. Launched in 2013, the Award Scheme aims at encouraging public and private organisations and enterprises to adopt barrier-free websites and mobile applications to facilitate all people, including persons with disabilities, to access the latest information and services anytime, anywhere, thereby fostering the building of a harmonious and inclusive society.

We are honoured that the Board has been recognised with a Gold Award since the inception of the Recognition Scheme. We firmly believe that such efforts not only enhance the inclusiveness of our community, but also demonstrate the Board's respect and care for every member of the public.



▲ 管理局的系統分析程式員湯毅明先生，代表秘書處於頒獎禮上接受「三連金獎」的殊榮。
Mr Tommy Tong, Analyst Programmer of the Board, received the 'Triple Gold Award' on behalf of the Secretariat at the Award Presentation Ceremony.



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，管理局亦為職聽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「職聽復康網絡」下舉行。

這些復康計劃的目標，是讓職聽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，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 Aural Rehabilitation Programmes



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 347 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 19 個「驗配助聽器前」專業研討會，為 190 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。

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 347 visits to the ODCB's 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 19 "Hearing Aid Pre-Fit" professional seminars, introducing to 190 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.

在個人化諮詢中，管理局的聽力學家發現職聽人士對助聽器的無縫通訊技術有較高的需求，包括：能夠輕鬆應付面對面交談、在噪音和遠距離中辨別語音、於室外環境察覺和接聽來電，以及享受不同類型的音訊視頻等，這些需求令申請備有無線相容功能和充電式的聽力輔助器具的比率提升。

有見及此，管理局的聽力學家對個案進行了需求分析和討論，提供最新技術的利弊供職聽申請人作考慮，並評估申請人處理這些附加功能的能力，目的是提高用戶滿意度、助聽器的使用率和成本效益。

During personalised consultations, the Board's audiologist found that OD persons had a higher demand for seamless communication technology in hearing aids, including the ability to easily cope with face-to-face conversations, to distinguish speech in noise and over long distances, to detect and answer incoming phone calls in outdoor environments, and to enjoy different types of audio-visuals, etc. These demands led to an increase in the rate of application for hearing aids with wireless compatibility and rechargeable models.

In view of the foregoing, the Board's audiologist conducted needs analyses and discussions on the cases, provided the pros and cons of the latest technology for OD applicants to consider, and assessed the applicants' ability to handle these additional functions with the objective of enhancing user satisfaction, hearing aid utilisation and cost-effectiveness.

耳鳴遮蔽器
Tinnitus Masker



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聽人士。另一方面，為幫助受耳鳴困擾的職聽人士，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耳鳴遮蔽枕頭。在試用之前，聽力學家先與職聽人士會面，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，並於日後申請該器具時作出適當的預備。

於本報告年度內，隨著職聽人士對耳鳴的關注提升，管理局成功透過「職聽復康網絡」的配合，將耳鳴遮蔽器試用計劃下放到不同社區，讓職聽人士更便捷地借用。如試用效果良好，聽力學家會再指示職聽人士如何申請購買相關產品。

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 tinnitus masking 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, and also make appropriate preparations when applying for these devices in the future.

During the year under review, with the heightened awareness of tinnitus among OD persons, the Board has effectively decentralised the Trial Scheme of Tinnitus Maskers to different communities through the collaboration of ODRN partners, enabling OD persons to borrow the devices more conveniently. Should the feedback of the trial be positive, the Board's audiologist will instruct the OD persons on how to apply for the purchase of relevant products.

耳鳴遮蔽枕頭
Tinnitus masking pillow



社群復康計劃 Social Rehabilitation Programmes

為了擴大職聽人士的社交圈子並提高他們與別人溝通的興趣和技巧，在2024/25年內「職聽復康網絡」共舉辦了664項社群復康活動，有近6 170人次參加，當中包括職聽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，為職聽人士提供超過5 310個電話問暖及近470次探訪服務。年內，「職聽復康網絡」亦安排了18節義工服務及關懷大使活動，探訪老人院舍、關愛食堂及有需要人士。我們盡力通過不同渠道接觸更多的職聽人士，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 664 social rehabilitation activities in 2024/25 for which nearly 6 170 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 over 5 310 telephone greeting calls and nearly 470 caring visits to offer assistance to OD persons. During the year, the ODRN also arranged 18 sessions of volunteer service and caring ambassador activities to visit elderly homes, caring canteens 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.



▲ 義工於節日的送暖活動
Festive Caring Activities by Volunteers

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



▲ 郊外遊蹤
Outskirt Exploration



▲ 花卉展覽義工隊
Flower Show Volunteer Team



▲ 舒筋活絡班
Stretching Therapy Class



▲ 芬蘭木柱班
Finnish Wooden Pillar Class



▲ 身心靈瑜伽班
Yoga for Body, Mind & Soul



▲ 盆栽送長者
Potted Plants for Elderly



▲ 陶藝製作班
Pottery Making Class



▲ 書法班
Calligraphy Class

獨立核數師報告

Independent Auditor's Report

獨立核數師報告

致職業性失聰補償管理局各成員
(根據《職業性失聰(補償)條例》成立)

意見

本核數師(以下簡稱「我們」)已完成審核職業性失聰補償管理局(「管理局」)列載於第39頁至第64頁的財務報表,此財務報表包括於二〇二五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會計準則真實而中肯地反映 貴管理局於二〇二五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。

其它事宜

管理局截至二〇二四年三月三十一日止年度的財務報表已由另一名獨立核數師審核,其日期為二〇二四年七月十六日之報告就該財務報表發表無修訂意見。

不包括財務報表及核數師報告的其他資訊

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。

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

(Established under the Occupational Deafness (Compensation) Ordinance)

Opinion

We have audited the financial statements of Occupational Deafness Compensation Board (the "Board") set out on pages 39 to 64, which comprise the statement of financial position as at 31 March 2025 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 2025, and of its financial performance and its cash flows for the year then ended in accordance with HKFRS Accounting Standards as issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for opinion

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

Other matter

The financial statements of the Board for the year ended 31 March 2024 were audited by another independent auditor whose report dated 16 July 2024 expressed an unmodified opinion on those financial statements.

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

The members of the Board are 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.

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。

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會計準則以及《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：

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.

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 HKFRS Accounting Standards as 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 HKSA's 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 HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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。
- 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。

天職香港會計師事務所有限公司

執業會計師

香港，二〇二五年七月十五日

湯偉行

執業證書編號 P06231

- 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.
- 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.

Baker Tilly Hong Kong Limited

Certified Public Accountants

Hong Kong, 15 July 2025

Tong Wai Hang

Practising certificate number P06231

財務報表

Financial Statements

收支結算表 (截至二〇二五年三月三十一日止)

Income and Expenditure Account (for the Year Ended 31 March 2025)

	附註 Note	2025 港元 HK\$	2024 港元 HK\$
收入			
INCOME			
僱員補償保險徵款 管理局分配的款項	Distribution from Employees' Compensation Insurance Levies Management Board 4	50,186,988	54,913,426
政府付款	Government payments 5	2,760,995	2,908,872
服務費用的收入	Service fee income	780,000	780,000
利息收入	Interest income	22,656,127	23,851,046
股息收入	Dividend income	64,907	67,321
		76,449,017	82,520,665
其他淨虧損			
OTHER NET LOSSES			
按公平值計入損益的 金融資產公平值變化	Fair value change of financial assets at fair value through profit or loss	(24,468)	(531,977)
支出			
EXPENDITURE			
職業性失聰補償	Occupational deafness compensation 6	27,797,949	25,883,607
關於聽力輔助器具的 資助費用	Hearing assistive devices' financial assistance expenses 7	9,155,605	9,365,089
聽力測驗開支	Hearing assessment expenses	1,989,546	1,648,867
宣傳及推廣計劃	Promotional and publicity programmes	4,844,332	4,614,872
復康計劃	Rehabilitation programmes	5,616,099	5,154,793
行政費用	Administrative expenses 8	14,823,963	14,642,578
租金、差餉及管理費	Rent, rates and management fee	337,341	267,416
		(64,564,835)	(61,577,222)
本年度之經營盈餘	SURPLUS FROM OPERATIONS	11,859,714	20,411,466
財務成本	FINANCE COST		
租賃利息	Interest element of lease rentals	(100)	(1,247)
本年度之盈餘及所有 綜合收益	SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	11,859,614	20,410,219

財務狀況表 (於二〇二五年三月三十一日)

Statement of Financial Position (for the Year Ended 31 March 2025)

	附註 Note	2025 港元 HK\$	2024 港元 HK\$
非流動資產			
NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment 9	36,060,168	37,648,421
無形資產	Intangible assets 10	51,000	55,332
		36,111,168	37,703,753
流動資產			
CURRENT ASSETS			
按公平值計入損益的 金融資產	Financial assets at fair value through profit or loss 11	1,074,699	1,099,167
預付款及按金	Prepayment and deposits	74,054	64,255
應收利息	Interest receivable	5,376,316	9,050,606
定期存款	Time deposits	602,000,000	571,500,000
現金及現金等值項目	Cash and cash equivalents 12	7,070,099	20,029,924
		615,595,168	601,743,952
流動負債			
CURRENT LIABILITIES			
應付費用	Accrued charges	2,500,657	2,077,740
租賃負債	Lease liabilities 13	-	23,900
		2,500,657	2,101,640
流動資產淨值	NET CURRENT ASSETS	613,094,511	599,642,312
資產淨值	NET ASSETS	649,205,679	637,346,065
保留盈餘	RETAINED SURPLUS	649,205,679	637,346,065

本賬目於二〇二五年七月十五日
經管理局批准及授權發出。

代表管理局

曾浩輝醫生
主席

Approved and authorised for issue by the Board
on 15 July 2025.

On behalf of the Board

Dr TSANG Ho-fai, Thomas
Chairman

第 43 至 64 頁之財務報表附註乃本財務報表之一部份。The notes on pages 43 to 64 form part of these financial statements.

第 43 至 64 頁之財務報表附註乃本財務報表之一部份。The notes on pages 43 to 64 form part of these financial statements.

權益變動表 (截至二〇二五年三月三十一日止)
Statement of Changes in Equity (for the Year Ended 31 March 2025)

		保留盈餘 Retained surplus 港元 HK\$
於二〇二三年四月一日	Balance as at 1 April 2023	616,935,846
年內盈餘及所有綜合收入	Surplus and total comprehensive income for the year	<u>20,410,219</u>
於二〇二四年三月三十一日及 二〇二四年四月一日	Balance as at 31 March 2024 and 1 April 2024	637,346,065
年內盈餘及所有綜合收入	Surplus and total comprehensive income for the year	<u>11,859,614</u>
於二〇二五年三月三十一日	Balance as at 31 March 2025	<u>649,205,679</u>

現金流量表 (截至二〇二五年三月三十一日止)
Statement of Cash Flows (for the Year Ended 31 March 2025)

		附註 Note	2025 港元 HK\$	2024 港元 HK\$
經營業務	OPERATING ACTIVITIES			
本年度之盈餘	Surplus for the year		11,859,614	20,410,219
調整：	Adjustments for:			
利息收入	Interest income		(22,656,127)	(23,851,046)
按公平值計入損益的 金融資產公平值變化	Fair value change of financial assets at fair value through profit or loss		24,468	531,977
折舊費用	Depreciation charge	9	1,662,206	1,724,065
財務成本	Finance cost		100	1,247
攤銷	Amortisation	10	<u>52,332</u>	<u>51,332</u>
			(9,057,407)	(1,132,206)
營運資金變動	CHANGES IN WORKING CAPITAL			
(增加) / 減少預計款及按金	(Increase)/decrease in prepayments and deposits		(9,799)	19,649
增加 / (減少)應付費用	Increase/(decrease) in accrued charges		<u>422,917</u>	<u>(2,242,086)</u>
經營活動之現金流出	CASH USED IN OPERATING ACTIVITIES		(8,644,289)	(3,354,643)
投資活動	INVESTING ACTIVITIES			
增加定期存款	Increase in time deposits		(30,500,000)	(9,700,000)
已收利息	Interest received		26,330,417	17,903,204
購入物業、廠房及設備	Payment for the purchase of property, plant and equipment		(73,953)	(87,252)
購入無形資產	Payment for the purchase of intangible assets		<u>(48,000)</u>	<u>(57,000)</u>
投資活動之現金 (流出) / 流入淨值	NET CASH (USED IN) / GENERATED FROM INVESTING ACTIVITIES		(4,291,536)	8,058,952
融資活動	FINANCING ACTIVITIES			
已付租賃的資本部份	Capital element of lease rentals paid	12(b)	(23,900)	(70,753)
已付租賃的利息部份	Interest element of lease rentals paid	12(b)	<u>(100)</u>	<u>(1,247)</u>
融資活動之現金流出淨值	NET CASH USED IN FINANCING ACTIVITIES		(24,000)	(72,000)
現金及現金等值項目(減少) / 增加淨額	(DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS		(12,959,825)	4,632,309
年初現金及現金等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		20,029,924	15,397,615
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR		<u>7,070,099</u>	<u>20,029,924</u>

第43至64頁之財務報表附註乃本財務報表之一部份。The notes on pages 43 to 64 form part of these financial statements.

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1. 法人地位

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

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

1. Corporate Status

The Occupational Deafness Compensation Board (the "Board") is 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 HKFRS Accounting Standards, 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 HKFRS Accounting Standards 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 HKFRS Accounting Standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

c) 物業、廠房及設備

以下物業、廠房及設備項目按成本減累計折舊及減值虧損(請參閱附註2(g)(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。

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 HKFRS Accounting Standards that have significant effect on the financial statements and major sources of estimation uncertainty are discussed in note 17.

c) Property, plant and equipment

The following items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses (see note 2(g)(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	shorter of the unexpired term of lease and 50 years
IT and AV equipment	3 years
Rehabilitation service equipment	3 years
Furniture and fixtures	5 years
Office equipment	5 years
Right of use assets	over the unexpired term of lease

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

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

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

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

d) 無形資產(不包括商譽)

個別購入之無形資產

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

有限可使用年期之無形資產乃自可使用日按可使用年限攤銷，詳情如下：

- 電腦系統發展及修改 3年

無形資產終止確認

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

e) 租賃

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

作為承租人

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

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

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

d) Intangible assets (other than goodwill)

Intangible assets acquired separately

Intangible assets with finite useful lives that are acquired separately are carried at costs less accumulated amortisation and any accumulated impairment losses. Amortisation 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.

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.

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。

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。

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)).

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.

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存款及其他應收款項)就預期信貸虧損確認虧損撥備。

其他按公平值計量之金融資產(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；

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).

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, deposits, 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;

- 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內所有可能違約事件而導致之虧損。

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

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

信貸風險大幅上升

在評估金融工具之信貸風險自初始確認以來有否大幅上升時，管理局會比較於報告日期及於初始確認日期評估之金融工具發生違約之風險。

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；

- 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.

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;

- 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。

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。

- 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.

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.

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。

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。

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.

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.

若其後收回先前已撇銷的資產，則於發生的期間內在收支結算表中確認為減值撥回。

(ii) 非金融資產減值

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

- 物業、廠房及設備（包括使用權資產）；及
- 無形資產。

如存在任何有關跡象，則會估計資產的可收回金額。

計算可收回金額

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

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.

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) 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)）。

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

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)).

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

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。

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。

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.

m) Revenue and other income

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

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

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

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

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

(ii) Government payments

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

(iii) Service fee income

Service fee income is recognised when the services are rendered.

(iv) Interest income

Interest income is recognised as it accrues under the effective interest method using the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of the financial asset. For financial assets measured at amortised cost that are not credit-impaired, the effective interest rate is applied to the gross carrying amount of the asset. For credit-impaired financial assets, the effective interest rate is applied to the amortised cost (i.e. gross carrying amount net of loss allowance) of the asset (see note 2(g)(i)).

(v) Dividends

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

3. 應用新訂及經修訂之香港財務報告準則會計準則

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經修訂之香港財務報告準則會計準則：

香港財務報告準則第16號(修訂本)	售後租回中的租賃負債
香港會計準則第1號(修訂本)	負債分類為流動或非流動及香港詮釋第5號的相關修訂(2020)
香港會計準則第1號(修訂本)	附帶契約的非流動負債
香港會計準則第7號及香港財務報告準則第7號(修訂本)	供應商融資安排

於本年度應用該等經修訂之香港財務報告準則會計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。

截至二〇二五年及二〇二四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，

3. Application of New and Amendments to HKFRS Accounting Standards

In the current year, the Board has applied the following amendments to HKFRS Accounting Standards 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 HKFRS 16	Lease Liability in a Sale and Leaseback
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020)
Amendments to HKAS 1	Non-current Liabilities with Covenants
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements

The application of the amendments to HKFRS Accounting Standards 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 2024 and 2025 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

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。於二〇二五年四月十七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 115,760 港元。

截至二〇二五年三月三十一日止，未使用的聽力輔助器具資助計劃已批金額約為 434,998,000 港元 (2024: 433,210,000 港元)。

8. 行政費用

	附註 Note	2025 港元 HK\$	2024 港元 HK\$
核數師酬金	AUDITOR'S REMUNERATION:		
- 審計服務	- Audit services	63,000	73,500
- 其他服務	- Other services	2,740	1,890
折舊費用	DEPRECIATION CHARGE	9	1,662,206
攤銷	AMORTISATION	10	52,332
一般行政費用	GENERAL ADMINISTRATIVE EXPENSES	1,014,454	1,050,181
員工成本	STAFF COSTS		
- 薪金及其他福利	- Salaries and other benefits	11,408,180	11,057,975
- 退休福利計劃供款	- Retirement benefit	621,051	683,635
		14,823,963	14,642,578

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, and shall not exceed HK\$115,760 per claimant on and after 17 April 2025.

Until 31 March 2025, the unused amount granted for the Hearing Assistive Devices' Financial Assistance Scheme was approximately HK\$434,998,000 (2024: HK\$433,210,000).

8. Administrative Expenses

9. 物業、廠房及設備

9. Property, Plant and Equipment

		租賃土地及樓宇 的擁有權益 Ownership interests in leasehold land and buildings held for own use	租賃作自用的 其他物業 Other properties leased for own use	電腦及 影音設備 IT and AV equipment	復康服務設備 Rehabilitation service equipment	傢俬及裝置 Furniture and fixtures	辦公室設備 Office equipment	總計 Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
成本	COST							
於二〇二三年四月一日	At 1 April 2023	51,610,839	376,904	385,733	46,596	27,188	50,527	52,497,787
添增	Additions	-	-	85,552	-	1,700	-	87,252
於二〇二四年 三月三十一日及 二〇二四年四月一日	At 31 March 2024 and 1 April 2024	51,610,839	376,904	471,285	46,596	28,888	50,527	52,585,039
添增	Additions	-	-	73,953	-	-	-	73,953
撇銷	Written off	-	(376,904)	-	-	-	-	(376,904)
於二〇二五年 三月三十一日	At 31 March 2025	51,610,839	-	545,238	46,596	28,888	50,527	52,282,088
累計折舊	ACCUMULATED DEPRECIATION							
於二〇二三年四月一日	At 1 April 2023	12,511,720	282,699	328,598	46,596	20,601	22,339	13,212,553
年內支出	Charge for the year	1,563,964	70,639	75,430	-	4,446	9,586	1,724,065
於二〇二四年 三月三十一日及 二〇二四年四月一日	At 31 March 2024 and 1 April 2024	14,075,684	353,338	404,028	46,596	25,047	31,925	14,936,618
年內支出	Charge for the year	1,563,964	23,566	63,391	-	1,955	9,330	1,662,206
撇銷	Written off	-	(376,904)	-	-	-	-	(376,904)
於二〇二五年 三月三十一日	At 31 March 2025	15,639,648	-	467,419	46,596	27,002	41,255	16,221,920
賬面值	CARRYING AMOUNTS							
於二〇二五年 三月三十一日	At 31 March 2025	35,971,191	-	77,819	-	1,886	9,272	36,060,168
於二〇二四年 三月三十一日	At 31 March 2024	37,535,155	23,566	67,257	-	3,841	18,602	37,648,421

使用權資產

Right-of-use assets

使用權資產的賬面淨值按相關資產類別的分析如下：

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

	附註 Note	2025 港元 HK\$	2024 港元 HK\$
持作自用及位於香港的租賃土地及樓宇的擁有權權益 (以折舊成本列賬)	(i)	35,971,191	37,535,155
租賃作自用及位於香港的物業 (以折舊成本列賬)	(ii)	-	23,566
		35,971,191	37,558,721

與在收支結算表中確認的租賃有關的開支項目分析如下：

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

		2025 港元 HK\$	2024 港元 HK\$
按相關資產類別劃分的使用權資產的折舊開支：	Depreciation charge of right-of-use assets by class of underlying assets:		
租賃土地及樓宇的擁有權權益	Ownership interests in leasehold land and buildings	1,563,964	1,563,964
租賃作自用的物業	Properties leased for own use	23,566	70,639
		1,587,530	1,634,603
租賃負債利息	Interest on lease liabilities	100	1,247

附註：
截至二〇二五年三月三十一日和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。租賃負債的到期日分析載於附註13。

Note:
There were no additions to right-of-use assets during the years ended 31 March 2025 and 31 March 2024. The maturity analysis of lease liabilities is set out in note 13.

- (i) 持作自用的租賃土地及樓宇的擁有權權益

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

- (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) 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。該租賃已於2024年7月31日到期。

- (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. The lease was expired on 31 July 2024.

10. 無形資產

10. Intangible Assets

		電腦系統發展及修改 System development and modification
		港元 HK\$
成本	Cost	
於二〇二三年四月一日	At 1 April 2023	576,020
添增	Additions	57,000
於二〇二四年三月三十一日及二〇二四年四月一日	At 31 March 2024 and 1 April 2024	633,020
添增	Additions	48,000
於二〇二五年三月三十一日	At 31 March 2025	681,020
累計攤銷	Accumulated Amortisation	
於二〇二三年四月一日	At 1 April 2023	526,356
年內支出	Charge for the year	51,332
於二〇二四年三月三十一日及二〇二四年四月一日	At 31 March 2024 and 1 April 2024	577,688
年內支出	Charge for the year	52,332
於二〇二五年三月三十一日	At 31 March 2025	630,020
賬面值	Carrying Amounts	
於二〇二五年三月三十一日	At 31 March 2025	51,000
於二〇二四年三月三十一日	At 31 March 2024	55,332

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。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. 按公平值計入損益的金融資產

11. Financial Assets at Fair Value through Profit or Loss

		2025 港元 HK\$	2024 港元 HK\$
持作交易用途的投資： - 在香港上市的股本證券	Investments held for trading: - Equity securities listed in Hong Kong	<u>1,074,699</u>	<u>1,099,167</u>

12. 現金及現金等價物及其他現金 流量資訊

12. Cash and Cash Equivalents and Other Cash Flow Information

a) 現金及現金等價物包括：

a) Cash and cash equivalents comprise:

		2025 港元 HK\$	2024 港元 HK\$
銀行現金及手頭現金	Cash at banks and on hand	<u>7,070,099</u>	<u>20,029,924</u>
於財務狀況表及現金流量表所列之 現金及現金等價物	Cash and cash equivalents in the statement of financial position and statement of cash flows	<u>7,070,099</u>	<u>20,029,924</u>

銀行現金賺取根據每日銀行存款利率而定的浮動利率計算之利息。

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

b) 融資活動所產生的負債對賬

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。

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.

		租賃負債 Lease liabilities	
		2025 港元 HK\$	2024 港元 HK\$
於四月一日	At 1 April	23,900	94,653
融資現金流量的變動	Changes from financing cash flows:		
已付租賃的資本部分	Capital element of lease rentals paid	(23,900)	(70,753)
已付租賃的利息部分	Interest element of lease rentals paid	<u>(100)</u>	<u>(1,247)</u>
		<u>(24,000)</u>	<u>(72,000)</u>
其他變動	Other changes:		
利息支出	Interest expenses	<u>100</u>	<u>1,247</u>
於三月三十一日	At 31 March	<u>-</u>	<u>23,900</u>

c) 租賃的現金流出

現金流量表呈列之租賃相關款額如下：

c) Total cash outflow for leases:

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

		2025 港元 HK\$	2024 港元 HK\$
包括於融資現金流量	Within financing cash flows	<u>24,000</u>	<u>72,000</u>

此等款額為已付租賃租金。

These amounts relate to the lease rentals.

13. 租賃負債

截至二〇二五年三月三十一日，應付租賃負債如下：

13. Lease Liabilities

At 31 March 2025, the lease liabilities were repayable as follows:

		2025 港元 HK\$	2024 港元 HK\$
一年內	Within 1 year	<u>-</u>	<u>23,900</u>

14. 稅項

管理局根據《稅務條例》第88條而獲得豁免稅項。

14. Taxation

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

15. 財務風險管理及金融工具的公平值

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，管理局面對定期存款和現金及現金等價物衍生之信貸風險有限。

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) 利率風險

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

管理局所監察的利率情況載於下文第(i)節。

(i) 利率概述

		實際利率 Effective interest rate	2025 港元 HK\$	2024 港元 HK\$
定期存款，固定利率	Time deposits, fixed rate	2.85% 至 4.35% (2024: 3% 至 4.74%)	602,000,000	571,500,000
現金及現金等值項目，浮動利率	Cash and cash equivalents, variable rate	0.25% (2024: 0.875%)	7,070,099	20,029,924
			<u>609,070,099</u>	<u>591,529,924</u>

(ii) 敏感度分析

於二〇二五年三月三十一日，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14,140港元(2024: 40,060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。於二〇二四年，該分析亦以相同基準進行。

c) 股票價格風險

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

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

b) Interest rate risk

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

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

(i) Interest rate profile

		實際利率 Effective interest rate	2025 港元 HK\$	2024 港元 HK\$
定期存款，固定利率	Time deposits, fixed rate	2.85% 至 4.35% (2024: 3% 至 4.74%)	602,000,000	571,500,000
現金及現金等值項目，浮動利率	Cash and cash equivalents, variable rate	0.25% (2024: 0.875%)	7,070,099	20,029,924
			<u>609,070,099</u>	<u>591,529,924</u>

(ii) Sensitivity analysis

As at 31 March 2025, 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\$14,140 (2024: HK\$40,060).

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 2024.

c) Equity price risk

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

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

d) 公平值計量

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

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

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

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

d) Fair value measurement

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

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

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

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

		2025			
		第一級 Level 1	第二級 Level 2	第三級 Level 3	總計 Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
經常性計量的公平值：	Recurring fair value measurement				
持作交易用途的上市股本證券	Held for trading - listed equity securities	<u>1,074,699</u>	<u>-</u>	<u>-</u>	<u>1,074,699</u>
		2024			
		第一級 Level 1	第二級 Level 2	第三級 Level 3	總計 Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
經常性計量的公平值：	Recurring fair value measurement				
持作交易用途的上市股本證券	Held for trading - listed equity securities	<u>1,099,167</u>	<u>-</u>	<u>-</u>	<u>1,099,167</u>

於二〇二四年及二〇二五年，並無第一級、第二級及第三級之間轉移的情況。

There were no transfers between instruments in Level 1, Level 2 and Level 3 during the years 2024 and 2025.

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。

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.

(i) Estimated impairment of non-financial assets

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

18. 截至二〇二五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二〇二五年三月三十一日止年度尚未生效及被管理局於財務報告中未有採納的修訂及新準則。

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

18. Possible Impact of New Standards, Amendments and Interpretations Issued but not yet Effective for the Year Ended 31 March 2025

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 2025 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。

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計最少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，須曾按連續性合約在香港受僱從事指定的高噪音工作。

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.

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 in any specified noisy occupations in Hong Kong within the 12 months before making an application for compensation.

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；
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. 對金屬或金屬坯段或鋼錠使用機動衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power-driven percussive tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
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；
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. 完全或主要在使用不可拆模或可拆模或吊錘以鍛造(包括熱衝壓)金屬的設備(不包括機動壓力機)的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of plant (excluding power press plant) engaged in the forging (including drop stamping) of metal by means of closed or open dies or drop hammers;
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)纖維或高速假捻纖維的機器的房間或小屋內進行；
work in textile manufacturing where the work is undertaken wholly or mainly in rooms or sheds in which there are machines engaged in weaving man-made or natural (including mineral) fibres or in the high-speed false twisting of fibres;
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；
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. 使用等離子噴槍噴鍍金屬，或完全或主要在該等離子噴槍的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, plasma spray guns engaged in the deposition of metal;
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、雙端頭開榫機、直立式打線床(包括高速鑽板機)、屈曲邊緣機、圓鋸及鋸片闊度不少於75毫米的運鋸機；
the use of, or work wholly or mainly in the immediate vicinity of, any of the following machines: multi-cutter moulding machines, planing machines, automatic or semi-automatic lathes, multiple cross-cut machines, automatic shaping machines, double-end tenoning machines, vertical spindle moulding machines (including high-speed routing machines), edge banding machines, bandsawing machines with a blade width of not less than 75 mm and circular sawing machines;
9. 使用鏈鋸；
the use of chain saws;
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；
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. 完全或主要在噴砂打磨作業的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of abrasive blasting operations;
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；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in grinding of glass;

13. 完全或主要在壓碎或篩選石塊或碎石料的機器的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines engaged in crushing or screening of rocks or stone aggregate;
14. 使用壓碎塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in granulating of plastic materials;
15. 完全或主要在被用於清理船舶外殼的機器或手提工具的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines or hand tools engaged in descaling of ships;
16. 完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of internal combustion engines or turbines or pressurised fuel burners or jet engines;
17. 完全或主要在車身修理或用人手錘鍊製作金屬製品的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of car body repair, or of making metal articles by manual hammering;
18. 使用擠出塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in extruding of plastic materials;
19. 使用瓦通紙機器，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper corrugating machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
20. 完全或主要在涉及使用有壓縮蒸汽的機器的情況下漂染布匹的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of bleaching and dyeing of fabric involving machines using pressurised steam;
21. 完全或主要在入玻璃瓶作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of glass-bottling lines;
22. 完全或主要在入金屬罐作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of metal-can bottling lines;
23. 使用紙張摺疊機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper folding machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
24. 使用高速捲筒紙柯式印刷機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of high-speed web-fed offset printing machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
25. 完全或主要在槍擊操作的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of gun-firing operation;
26. 完全或主要在電昏豬隻以供屠宰的工序所在地方的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of a place where the electric stunning of pigs for the purpose of slaughter takes place;
27. 在根據《賭博條例》(第148章)第22(1)(b)條獲發牌照的麻將館內搓麻將並以此作為主要職責；
playing mahjong (as the major duty) inside a mahjong parlour licensed under section 22(1)(b) of the Gambling Ordinance (Cap. 148);
28. 在的士高的舞池的緊鄰範圍內配製或端送飲品並以此作為主要職責；或
preparing or serving drinks (as the main duty) in the immediate vicinity of the dancing area of a discotheque; or
29. 在的士高內控制或操作重播和廣播預錄音樂的系統。
controlling or operating a system for playing back and broadcasting recorded music in a discotheque.

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：

An applicant who has previously received compensation from the Board shall be entitled to apply for further compensation if he/she fulfils the following requirements:

職業規定

Occupational Requirements

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

進一步永久喪失工作能力規定

Additional Permanent Incapacity Requirements

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

註：有顏色陰影的為4類特別高噪音工作。申請人只須曾受僱於這些工作合共5年(而非10年)，便可符合職業方面的規定。

Note: The occupations in colour shade are the 4 particularly noisy occupations. An applicant is only required to be engaged in these occupations in aggregate for 5 years, instead of 10 years, in order to fulfill the employment requirement.

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
56 歲或以上 56 or above	48 個月入息 48 months' earnings	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)

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。

根據最新修訂的《條例》，由 2025 年 4 月 17 日起，在計算補償款額時申請人的每月入息上限已由港幣 36,550 元提升至 38,670 元。

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

For the purpose of calculating the amount of compensation, the average monthly earnings received by the applicant in his/her last 12 months' employment in specified noisy occupations in Hong Kong prior to the date of application shall be taken as his/her monthly earnings. If the applicant cannot provide documentary evidence on his/her earnings or the evidence provided by him/her is not accepted by the Board, the median monthly employment earnings of the total employed population of Hong Kong published by the Census and Statistics Department will be adopted for computing the compensation amount. Irrespective of which figure is used, the amount is subject to a maximum of HK\$36,550.

In accordance with the latest amendment to the Ordinance, with effect from 17 April 2025, the applicant's monthly earnings have been raised to a maximum of HK\$38,670 from HK\$36,550 for calculating the amount of compensation.

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

附錄二

Appendix 2

最近 3 年之首次補償申請者所從事的高噪音工作類別

Type of Noisy Occupations Engaged (Compensation for the First Time) for the Most Recent 3 Years

噪音工作 / Noisy Occupation (類別 / Type)*	2022/23		2023/24		2024/25	
	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	392	65.5	263	65.3	255	60.9
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	106	17.7	71	17.6	87	20.8
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	45	7.5	34	8.4	41	9.9
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	47	7.9	27	6.7	20	4.8
使用高速捲筒紙柯式印刷機 (24) Using high speed web-fed offset printing machines	4	0.7	5	1.2	9	2.2
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	3	0.8	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
使用鏈鋸 (9) Using chain saws					1	0.2
使用壓碎或篩選石塊或碎石料的機器 (13) Using machines engaged in crushing or screening of rocks or stone aggregate					1	0.2
在麻將館內搓麻將並以此作為主要職責 (27) Playing mahjong (as the major duty) inside a mahjong parlour					1	0.2
在的士高內控制或操作重播和廣播預錄音樂的系統 (29) Controlling or operating a system for playing back and broadcasting recorded music in a discotheque					1	0.2
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	1	0.2				
在噴砂打磨作業的附近工作 (11) Working near abrasive blasting operations	1	0.2				
總數： Total:	598	100.0	403	100.0	419	100.0

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

附錄三 Appendix 3

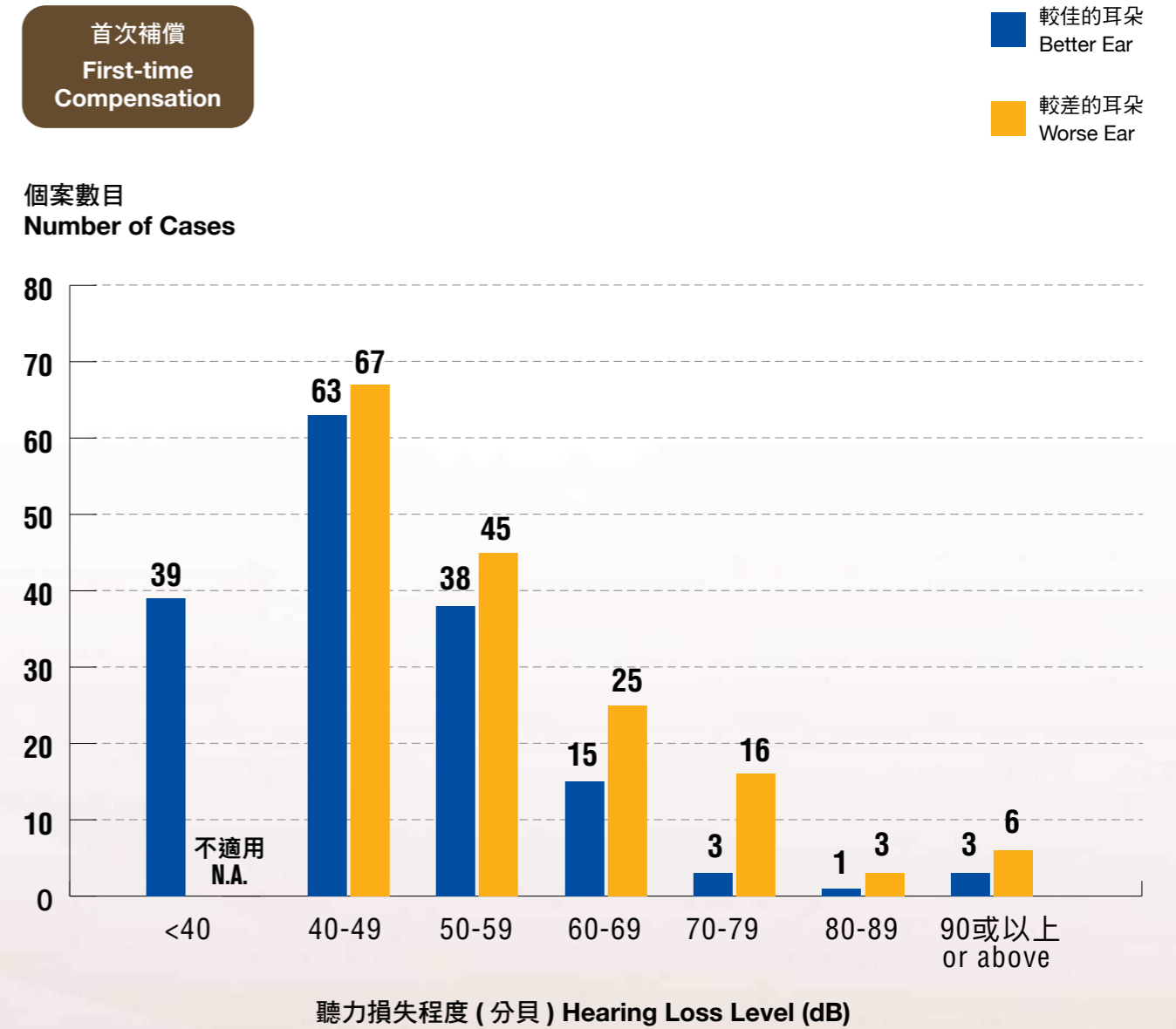
最近 3 年之再次補償申請者所從事的高噪音工作類別
Type of Noisy Occupations Engaged (Further Compensation) for the Most Recent 3 Years

噪音工作 / Noisy Occupation (類別 / Type)*	2022/23		2023/24		2024/25	
	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	82	61.2	81	61.3	107	64.5
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	25	18.6	28	21.2	22	13.3
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	5.2	2	1.5	17	10.2
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	16	11.9	16	12.1	14	8.4
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	1.5	3	2.3	3	1.8
使用高速捲筒紙柯式印刷機 (24) Using high speed web-fed offset printing machines	1	0.8			3	1.8
對金屬或金屬坯段或鋼錠使用機動衝擊工具 (2) Using power-driven percussive tools on metal or on billets of metal or blooms	1	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		
總數: Total:	134	100.0	132	100.0	166	100.0

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

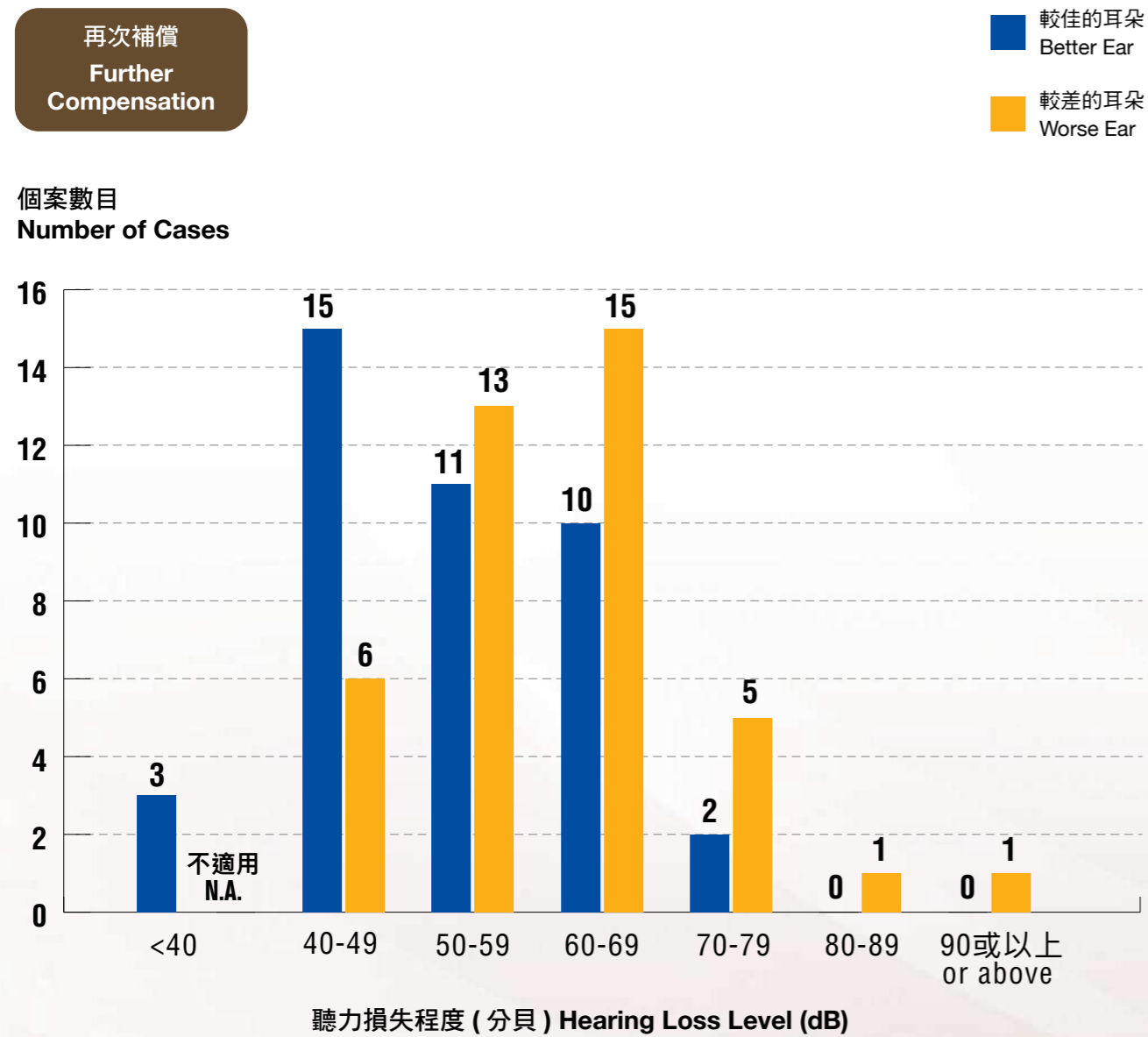
附錄四 Appendix 4

獲取首次補償者的聽力損失程度分析圖 (2024/25年度)
Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2024/25)



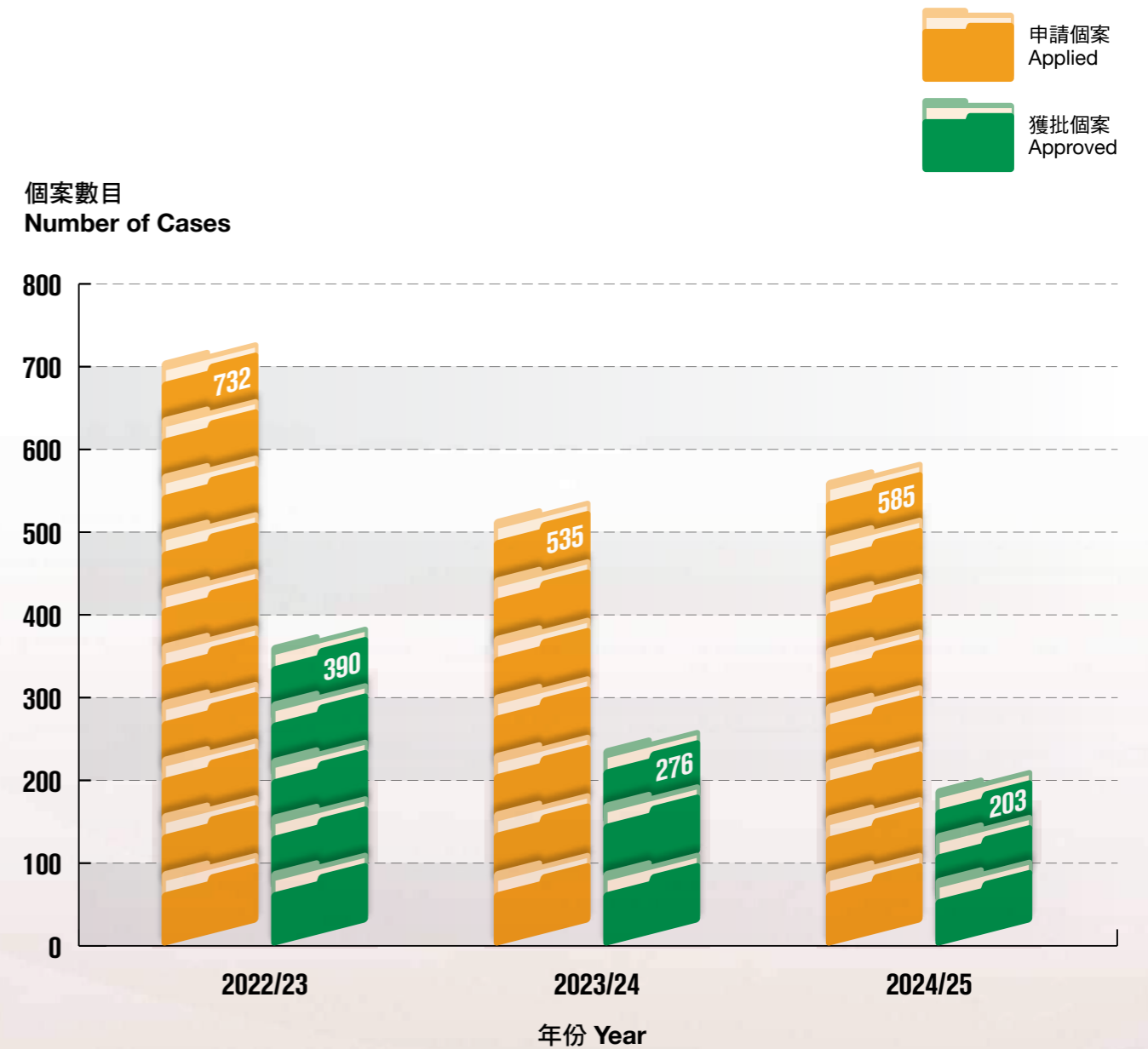
附錄五 Appendix 5

獲取再次補償者的聽力損失程度分析圖 (2024/25年度)
Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2024/25)

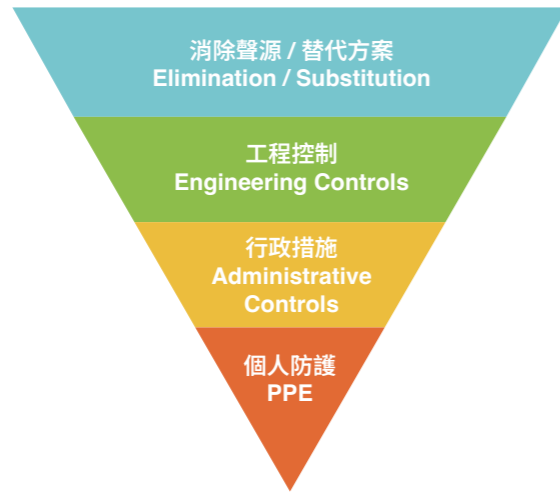


附錄六 Appendix 6

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



年份 Year	申請個案 Number of Applications	獲批個案 Number of Approved Cases	補償總金額 (港元) Total Amount of Compensation (HK\$)
2022/23	732	390	\$48,800,495
2023/24	535	276	\$25,892,835
2024/25	585	203	\$27,838,242



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.

職業性失聰補償管理局

Occupational Deafness Compensation Board

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