



職業性失聰補償管理局

Occupational Deafness Compensation Board

年報
ANNUAL REPORT
2019/2020

教育 EDUCATION

補償 COMPENSATION

宣傳 PUBLICITY

復康 REHABILITATION



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主席序言 Chairman's Foreword

對於香港而言，2019/20是極為動蕩的一年。於下半年度在新冠肺炎大流行及社會不穩的困難環境影響下，職業性失聰補償管理局(管理局)的教育項目及復康活動的舉辦數量較我們的籌備目標低。另為配合政府合力減低傳染病在社區傳播的風險，由有關醫院及醫護中心提供的聽力測試和檢驗服務亦暫停了數月，部份的補償申請也因而被延後處理。儘管面對如此嚴峻的挑戰，我們仍堅守為職業性失聰(職聰)人士提供優質服務的承諾和決心。

在本報告年度，管理局共收到598宗補償申請，當中包括497宗首次和101宗再次補償申請的個案，期間有365宗個案被審批為合資格而成功獲得補償，批出的補償金總額約3,503萬港元，包括314宗首次和51宗再次補償的申請。與上年度相比，本年審批的成功補償個案數字上升了11.62%，而補償金的總額則增加了5.73%。

關於聽力輔助器具資助計劃，管理局持著與時並進的態度，定期與政府當局共同檢討職聰人士的權益，希望他們能夠按照需要而獲得備有合適進階功能的聽力輔助器具。在這方面，根據最新修訂的《職業性失聰(補償)條例》(《條例》)，當中四個補償項目的金額已經提高，而新的補償額適用於2019年4月26日或之後裁定的職聰補償金額及聽力輔助器具的資助額。因應優化計劃下提升的聽力輔助器具資助金額，本年度我們批准了807宗要求資助購買、維修和更換聽力輔助器具的申請，資助總額約543萬港元，申請批准數量較2018/19年度上升8.91%，而支出則增加了17.5%。

追隨由來已久的使命，管理局一直為服務對象提供周全的保障及服務，並致力提高普羅大眾對保護聽覺的認識。雖然我們在報告年度內既定的宣傳和教育工作受到某程度的阻礙，本局仍然不遺餘力地向從事高噪音行業的工友及公眾人士宣揚預防聽覺危害的重要信息。作為行之有效的恆常宣傳項目，積極的高噪音工地探訪、流動聽覺篩查服務、勞工團體贊助活動、商場巡迴展覽、報

2019/20 was an incredibly turbulent year for Hong Kong. Under a difficult environment brought about by the COVID-19 pandemic and social unrest over the second half of the year, the number of our educational programmes and rehabilitation activities organised dropped below what the Occupational Deafness Compensation Board (the Board) had planned for. Working in line with the Government to minimise the risk of the spread of infectious diseases in the community, processing of some compensation applications were also delayed given the suspended hearing test and examination services in the related hospital and medical centres for a few months. Notwithstanding such challenging times, we strived to keep our commitment and determination of providing quality services to the occupational deafness (OD) persons.

For the year under review, the Board received a total of 598 applications for compensation, including 497 cases of first-time and 101 cases of further application. During the same period, a total compensation amount of about HK\$35.03 million was approved for 365 cases consisting of 314 first-time and 51 further applications for compensation. Comparing with the previous year, the number of approved applications rose by 11.62% whilst the total compensation amount increased by 5.73% this year.

Regarding our Financial Assistance Scheme for hearing assistive devices (HAD), the Board kept pace with the times and worked with the Government regularly to review the rights and benefits for OD persons in the expectation of allowing them to acquire HAD with appropriate advanced features as needed. In this connection, the amounts of four compensation items under the recently revised Occupational Deafness (Compensation) Ordinance (the Ordinance) were raised. The new levels of compensation were applicable to eligible cases with the date of the determination of the OD compensation amount and the financing amount for HAD on or after 26 April 2019. Owing to the improved benefits brought forth by the increased HAD financing amount for the Scheme, in the year we approved 807 applications, representing an increase of 8.91% as compared with 2018/19, from OD persons for financing their expenses incurred in purchasing, repairing and replacing HAD with a total amount of approximately HK\$5.43 million paid. The expenditure increased by 17.5% as compared with the preceding year.

Pursuing the time-honoured mission since our establishment, the Board has been providing comprehensive protection and holistic services to our service targets, as well as further enhancing the awareness of hearing conservation among the general public. Although our ongoing publicity and education work was hindered to some extent in the year under review, we still spared no effort in propagating the important message of prevention against hearing hazards to workers engaging in noisy occupations and the general public. Publicity programmes such as proactive visits to noisy workplaces, mobile audiometric screening services, sponsorship programmes for labour group activities, concerted

章及刊物信息、電子傳媒及公共交通網絡廣告等項目，於年內仍持續推行。

關於由「職聰復康網絡」提供給職聰人士的復康服務，職聰會友的個人安全及健康乃我們最關鍵的考慮。因應持續的社會運動及新冠肺炎在社區的蔓延，下半年期間我們調整了某些活動的形式及數量。面對上述的困境，管理局及「職聰復康網絡」的團隊在此時艱不斷集思廣益，力尋新的安排和策略方案，希望在可行及適切的情況下為復康活動提供加強並有效的服務平台。

在本報告年度我們舉辦了約30場聽力復康講座及專題小組，約有770人次參加了有關活動或到訪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。此外，管理局亦安排了575個社群復康活動予網絡會友，旨在提高他們與別人溝通的興趣及技巧並積極融入社群。有關項目包括主題聚會、興趣小組、社區探索、教育講座和健康檢查等，參與者包括職聰人士及同行照顧者，年內錄得約8 270參與人次。

除了上述提及的項目，管理局也安排了10節義工及愛心大使服務。由於某些戶外活動因新冠肺炎蔓延及社會不穩的情況下被迫取消，期間我們增加了關懷探訪(350次)往網絡會友之住所、安老院或醫院等地點，另亦安排了較多問暖電話(7 525次)予有需要人士。

在財務方面，管理局於2019/20年度的總收入上升了15.38%至約6,353萬港元，主因年內獲得較高的徵款收入。扣除約6,536萬港元的總開支，本局錄得約183萬港元的年度虧損。遵從長期既定的準則，我們須審慎處理局方的各項收入及開支，以確保管理局長遠的財政穩健。管理局較早前呈交了一份投資計劃建議書予政府當局，並已於2019年10月獲得財經事務及庫務局的批准及通過。雖然目前環球經濟前景不明朗，但為求獲取更佳回報以讓局方為持份者提供更優質的服務，管理局會積極尋找機遇，在適當的時間將極審慎地開展我們的新投資計劃。

在這極具挑戰的年代，本人已擔任管理局主席五載。我衷心感激管理局與醫事委員會各同僚在過往付出的無私貢獻及專業意見。我亦感謝勞工處與其他合作夥伴，管理局藉著您們的鼎力支持和群策群力才取得當前的成功。銘記於心，管理局是一個關懷機構，一直致力為在港從事各種高噪音行業的員工提供適切的服務。憑藉我們悠久的願景，我們將繼續追求卓越，竭盡所能，無間地為有需要的人士提供優質的服務。

arrangements made on various mass media platforms including roadshows at shopping malls, advertisements placed in newspapers and magazines, commercials on electronic media and public transportation systems, and so forth had been in place as our effectual routine exercises.

In the spectrum of rehabilitation services rendered to members of our "Occupational Deafness Rehabilitation Network" (ODRN), considering their personal safety and health as our utmost concern, the format and amount of some programmes organised were adjusted in the latter half of the year in response to the spread of COVID-19 following the persisting social movements in the community. Facing the foregoing dilemma, the Board and ODRN staff members have been putting our heads together to figure out new arrangements and tactical measures, where practicable and appropriate, in the hope of introducing enhanced and effective service platforms for our rehabilitation activities.

During the year under review, we organised about 30 seminars and workshops relating to aural rehabilitation, recording around 770 participations in the related activities or visiting the Board's audiology room to undergo the personalised aural rehabilitation assessment and tinnitus counselling services rendered by the audiologist. Moreover, the Board also arranged 575 social rehabilitation programmes for our ODRN members aiming at raising their motivation and skills to communicate with others so that they could integrate into society actively. Related activities included thematic gatherings, interest groups, community explorations, educational talks and health check sessions. These programmes recorded approximately 8 270 participations by OD persons and their accompanying caregivers.

Apart from the aforementioned programmes, the Board also arranged 10 sessions of volunteer and caring ambassador services. Given that some outdoor activities were forced to be called off amid the spread of COVID-19 and social unrest, we paid more caring visits (350 visits) to the residences, elderly homes or hospitals where ODRN members were staying at and made more greeting calls (7 525 calls) to the people concerned.

On the financial front, the Board's total income in 2019/20 grew by 15.38% to around HK\$63.53 million, largely contributed by an increase in levy incomes for the year. Deducting the total expenditure of about HK\$65.36 million, we recorded a deficit of approximately HK\$1.83 million for the year. Complying with our well-established principle, the Board shall prudently manage various sources of income and expenditure to ensure our financial stability in the long run. Some time earlier, the Board had submitted an investment plan proposal to the Government for which approval from the Financial Services and the Treasury Bureau was obtained in October 2019. Even though we are now facing an uncertain global economic outlook ahead, in pursuit of better returns aiming at providing even better services to our stakeholders, the Board shall proactively seek favourable opportunities to roll out our new investment activities prudently at the right time.

Having served as the Board Chairman for the fifth year in this challenging era, I am delighted to extend my grateful appreciation to our fellow members of the Board and the Medical Committee for their dedication and invaluable advice given in the past. I am also thankful to the Labour Department and other collaboration partners for their continued support and collective wisdom leading to our success. Engraving on our minds, the Board is always a caring organisation committed to apposite services for the workforce engaging in various noisy occupations in Hong Kong. With our time-honoured vision, we will continue to strive for excellence and remain at the forefront of best practice, rendering quality services to those in need at all times.

陸偉成 醫生
Dr Luk Wai-sing, Albert

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

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

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

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

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

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

職業性失聰補償管理局成員

Membership of the Occupational Deafness Compensation Board (ODCB) (2019.4.1 – 2020.3.31)



陸偉成醫生
Dr LUK Wai-sing, Albert

管理局主席
(耳鼻喉專科醫生)
ODCB Chairman
(ENT medical practitioner)



顏吳餘英女士
榮譽勳章，太平紳士
Mrs NGAN NG Yu-ying,
Katherine, MH, JP

僱主代表
Representing employers



伍新華先生
榮譽勳章
Mr NG San-wa,
Lawrence, MH

僱主代表
Representing employers



黃平先生
Mr WONG Ping

僱員代表
Representing employees



廖保珠女士
Ms LIU Po-chu, Elsie

僱員代表
Representing employees



霍佩珠醫生
Dr FOK Pui-chu, Joan

醫院管理局醫生
Medical practitioner of the
Hospital Authority



何雅兒醫生
Dr HO Nga-yi, Fiona

耳鼻喉專科醫生
ENT medical practitioner



何孟儀醫生
太平紳士
Dr HO Mang-ye, Mandy, JP

勞工處職業健康顧問醫生
(至2019.9.29止)
Occupational Health Consultant
Labour Department
(Up to 2019.9.29)



溫遠光醫生
Dr WAN Yuen-kong

勞工處職業健康顧問醫生
(由2019.9.30起)
Occupational Health Consultant
Labour Department
(From 2019.9.30)



畢詠彤女士
Ms BUT Wing-tung, Christine

勞工處高級勞工事務主任
(至2019.4.28止)
Senior Labour Officer
Labour Department
(Up to 2019.4.28)



黃麗香女士
Ms WONG Lai-heung, Christina

勞工處高級勞工事務主任
(由2019.4.29起)
Senior Labour Officer
Labour Department
(From 2019.4.29)



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 (2019.4.1 – 2020.3.31)



何偉權醫生
Dr HO Wai-kuen

由醫院管理局提名
Nominated by
Hospital Authority



何孟儀醫生
太平紳士
Dr HO Mang-ye, Mandy, JP

由衛生署提名
(至2019.9.29止)
Nominated by
Department of Health
(Up to 2019.9.29)



溫遠光醫生
Dr WAN Yuen-kong

由衛生署提名
(由2019.9.30起)
Nominated by
Department of Health
(From 2019.9.30)



魏智文醫生
Dr NGAI Chi-man

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



盧俊恩醫生
Dr LO Tsun-yan

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



甘志珊博士
Dr KAM Chi-shan, Anna

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



陳英偉先生
Mr CHAN Ying-wai, Alfred

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

職業性失聰補償計劃的申請及裁定

Application and Determination for the Occupational Deafness Compensation Scheme

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

職業性失聰補償計劃向那些因受僱從事指定高噪音工作而罹患噪音所致的聽力損失的僱員提供補償，申請人須符合《條例》中有關職業及失聰方面的規定，才符合資格獲得補償。職業性失聰補償計劃的規定及補償計算方法載於附錄1內。

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

The Occupational Deafness Compensation Scheme provides for the payment of compensation to those employees who suffer from noise-induced hearing loss due to employment in specified noisy occupations. Applicants have to fulfil both the occupational and hearing loss requirements as stipulated by the Ordinance in order to be entitled to receiving compensation. Requirements and calculation methods for the Occupational Deafness Compensation Scheme are given in *Appendix 1*.

接獲的申請

Applications Received

在2019/20年度，管理局接獲共598宗職聽補償申請如下：

- 首次補償 (圖表1) 497
- 再次補償 (圖表2) 101

During the year 2019/20, the Board received a total of 598 applications for OD compensation with the following breakdown:

- Compensation for the first time (Figure 1) 497
- Further compensation (Figure 2) 101

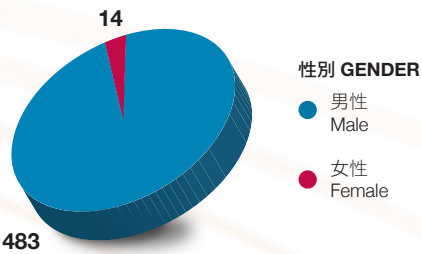
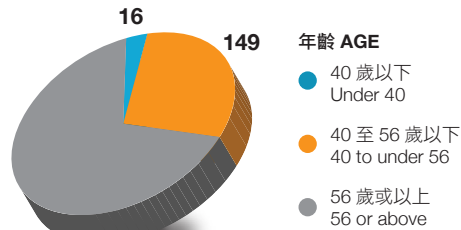


關於首次補償申請，工友大部份是從事以下高噪音工作：使用機動工具研磨、開鑿、切割或衝擊石塊；在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作；及研磨金屬。

For first-time compensation applications, most of the workers are engaged in noisy occupations relating to the followings: the use of power-driven grinding, chiselling, cutting or percussive tools on rocks; working near internal combustion engines, turbines, pressurised fuel burners or jet engines; and metal grinding.

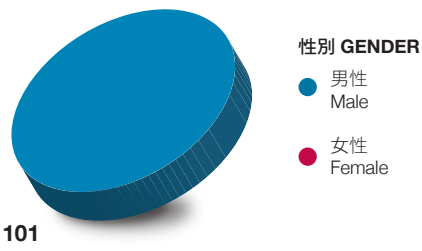
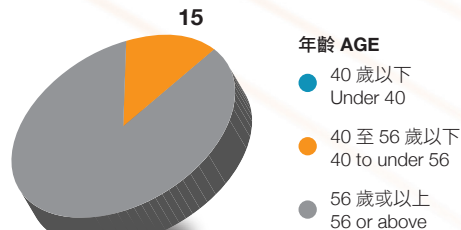
圖表 1
Figure

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	申請人數目 No. of Applicants	比率 Percentage
40 歲以下 Under 40	16	3.2%
40 至 56 歲以下 40 to under 56	149	30.0%
56 歲或以上 56 or above	332	66.8%
總和： Total:	497	100%



圖表 2
Figure

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	申請人數目 No. of Applicants	比率 Percentage
40 歲以下 Under 40	0	0%
40 至 56 歲以下 40 to under 56	15	14.9%
56 歲或以上 56 or above	86	85.1%
總和： Total:	101	100%



在本報告年內，有 497 名工友向管理局提交首次的職聽補償申請，他們大部份是從事使用機動工具研磨、開鑿、切割或衝擊石塊的工作 (49.7%)，其次是在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 (30.8%)，以及研磨金屬的工作 (7.5%)。有關申請首次職聽補償的人士的工作統計資料分析載於附錄 2 內。

在此期間，有 101 名工友向管理局申請再次補償，大部份的申請人是在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 (31.7%)，其次是從事使用機動工具研磨、開鑿、切割或衝擊石塊的工作 (28.7%)，以及研磨金屬的工作 (24.8%)。有關申請再次職聽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 497 applications for OD compensation for the first time. The majority of the applicants were engaged in the use of power-driven grinding, chiselling, cutting or percussive tools on rocks (49.7%). The next largest group involved those who worked near internal combustion engines, turbines, pressurised fuel burners or jet engines (30.8%), followed by those engaged in metal grinding (7.5%). A set of the occupational profiles of the applicants who applied for first-time OD compensation is given in *Appendix 2*.

During the same period, the Board received 101 applications for further compensation. The majority of the applicants were working near internal combustion engines, turbines, pressurised fuel burners or jet engines (31.7%), while those engaged in the use of power-driven grinding, chiselling, cutting or percussive tools on rocks (28.7%) were the next largest group of applicants, followed by those engaged in metal grinding (24.8%). A set of the occupational profiles of the applicants who applied for further OD compensation is given in *Appendix 3*.

申請的處理 Applications Processed

在本報告年度內，管理局批准了 365 宗申請，批出的補償款額為港幣 35,034,162 元¹。以下是獲批核的個案分類概覽：

For the year under review, the Board approved 365 applications with a total compensation amount of HK\$35,034,162¹. 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	314	30,410,487.20
再次補償 Further compensation	51	4,623,675.02
總數 Total:	365	35,034,162.22

在 314 名成功獲得首次補償的申請人中，有過半數的人士 (67.8%) 的較佳耳朵的聽力損失程度是在 50 分貝之下 (圖表 3)，大部份的成功申請人 (91.7%) 的永久喪失工作能力的不超過 20%，平均發放給每位的補償金額為港幣 96,849 元 (圖表 4)。

Regarding these 314 applicants who successfully received compensation for the first time, more than half (67.8%) suffered a hearing loss of less than 50dB in the better ear (*Figure 3*). The majority (91.7%) of them suffered from a permanent incapacity of not greater than 20%. The average amount of compensation awarded was HK\$96,849 (*Figure 4*).

另一方面，在 51 名成功獲得再次補償的申請人中，有大部份的申請人 (62.7%) 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 (98.0%) 的進一步永久喪失工作能力之百分比為 0.5% 至 20.5%，平均發放的再次補償金額為港幣 90,660 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 51 applicants who successfully received further compensation, a majority (62.7%) of them suffered a hearing loss of less than 60dB in the better ear (*Figure 5*). A large majority (98.0%) of them suffered from an additional percentage of permanent incapacity ranged from 0.5% to 20.5%. The average amount of further compensation paid was HK\$90,660 (*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.

整體來說，管理局於 2019/20 年度收到共 598 份補償的申請 (包括 497 宗首次及 101 宗再次補償的申請)，期間批准了 365 宗申請。有關最近 3 年的職聽補償申請及獲批個案數字載於附錄 6 內。

In conclusion, in 2019/20 the Board received 598 compensation applications (consisting of 497 first-time and 101 further applications) and approved 365 applications. A table showing applications versus approved cases of OD compensation for the most recent 3 years is in *Appendix 6*.

¹ 管理局於 2019/20 年度批准了 365 宗申請，有關補償總額為港幣 35,034,162 元，但因年內需處理並調整一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 35,056,731 元。

In 2019/20, the Board approved 365 applications at a total compensation amount of HK\$35,034,162. Nevertheless, the Board had processed one review case 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\$35,056,731.

圖表 3
Figure

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	107	不適用 N.A.
40 – 49	106	138
50 – 59	77	83
60 – 69	22	58
70 – 79	2	21
80 – 89	0	5
90 或以上 90 or above	0	9
總數 Total:	314	314

圖表 4
Figure

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%	58	446,027
1%-4.5%	102	2,969,938
5%-10%	62	5,812,137
11%-20%	66	12,889,358
21%-30%	24	7,403,230
31%-40%	2	889,797
41%-50%	0	0
51%-60%	0	0
總數 Total:	314	30,410,487
平均補償金額 Average Compensation Paid:		96,849

圖表 5
Figure

成功獲批個案的聽力損失統計(再次補償) Approved Cases by Level of Hearing Loss (Further Compensation)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	2	不適用 N.A.
40 – 49	15	7
50 – 59	15	10
60 – 69	12	20
70 – 79	3	7
80 – 89	3	2
90 或以上 90 or above	1	5
總數 Total:	51	51

圖表 6
Figure

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%	2	12,267
1%-4.5%	18	421,143
5%-10.5%	19	1,613,479
11%-20.5%	11	2,289,506
21%-30.5%	1	287,280
31%-40.5%	0	不適用 N.A.
41%-50.5%	0	不適用 N.A.
51%-59.5%	0	不適用 N.A.
總數 Total:	51	4,623,675
平均補償金額 Average Compensation Paid:		90,660

在本報告年內被拒的 245 宗首次補償申請，有 202 宗 (82.5%) 是由於有關申請未能符合失聰方面的規定，而其餘的 43 宗 (17.5%) 則由於有關申請未能符合職業方面的規定。此外，有 33 名申請人自行撤銷申請。

關於 50 宗被拒的再次補償申請，有 48 宗 (96%) 是由於有關申請未能符合失聰方面的規定，而其餘的兩宗申請 (4%) 則未能符合職業方面的規定。此外，有 7 名申請人自行撤銷申請 (圖表 7)。

Regarding the 245 applications for compensation for the first time being refused during the year under review, 202 applications (82.5%) were due to failure to meet the hearing loss requirements whereas 43 applications (17.5%) failed to meet the occupational requirements. On the other hand, 33 applicants had withdrawn the applications by themselves.

With respect to the 50 applications for further compensation being refused, 48 of them (96%) could not meet the hearing loss requirements whereas 2 applications (4%) failed to meet the occupational requirements. On the other hand, 7 applicants had withdrawn the applications by themselves (Figure 7).

圖表 7
Figure

2019/20 年已處理申請的結果統計 Breakdown of Applications Processed in the Year 2019/20		
	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	314	51
未能符合失聰規定 Failed to meet hearing loss requirements	202	48
未能符合職業規定 Failed to meet occupational requirements	43	2
沒有出席聽力測驗 Failed to attend hearing assessment	0	0
撤銷 Withdrawn	33	7

聽力輔助器具的資助計劃

Financial Assistance Scheme for Hearing Assistive Devices



凡任何有資格根據《條例》獲得補償的人士，若因噪音導致聽力受損而需要配備聽力輔助器具，經醫事委員會審批後可申請資助因取得、裝配、修理或保養該等器具而招致的合理開支。每名合資格人士首次申請購買及裝配聽力輔助器具的數額以港幣 19,000 元為上限，而可申請資助的開支總額合共不可超過港幣 79,000 元。

由 2019 年 4 月 26 日起，在計劃下首次可獲資助購買聽力輔助器具的最高金額已由港幣 16,470 元上調至 19,000 元，而可獲資助購買聽力輔助器具的開支總額亦由港幣 57,110 元上調至 79,000 元。

在 2019/20 年度，管理局接獲了 801 宗資助聽力輔助器具的新申請，其中 116 宗是首次提交的。管理局在年內批准了 807 宗申請，支出的總資助金額約為港幣 543 萬元。助聽器是申請資助購買的主要項目，佔資助計劃整體開支的 88.8%。

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\$19,000 for each eligible person. The aggregate amount of financial assistance given to each eligible person under the scheme shall not exceed HK\$79,000.

With effect from 26 April 2019, the financing amount for first-time applications for HAD under the Scheme has been raised to HK\$19,000 from HK\$16,470, while the aggregate financing limit has been raised to HK\$79,000 from HK\$57,110.

In 2019/20, the Board received 801 new applications for financing HAD including 116 first-time submissions. In the year, the Board approved 807 applications with a total financing amount of approximately HK\$5.43 million paid. Acquisition of hearing aids was the major claim which amounted to 88.8% of the total expenses of the scheme.



根據《條例》，聽力輔助器具包括：

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

Under the Ordinance, HAD shall include:

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

教育及宣傳工作報告

Report on Education and Publicity

巡迴展覽及推廣活動

Roving Exhibitions and Promotional Activities

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

管理局於報告年內繼續不遺餘力地在各區推行多樣的教育及宣傳項目，為求有效地接觸公眾社群和高噪音行業的工友。但由於持續的社會運動在 2019 下半年開始出現，管理局迫於無奈地須取消年度巡迴展覽開展禮，而其後某些已安排的展覽活動也必須延期舉行。

OD is a permanent sensorineural hearing loss which cannot be cured. As such, the Board has been working hard to conduct a variety of educational and promotional activities to explain to the general public and workers engaged in noisy occupations the importance of avoiding hearing loss.

In the year under review, the Board continued to strive hard to carry out a number of educational and promotional programmes in various districts, aiming to reach out to the public community and workers engaged in noisy occupations. Nevertheless, given the persisting social movements taking place from the latter part of 2019, the featured kick-off ceremony of the Board's annual roving exhibitions had to be cancelled whilst some scheduled exhibitions were also postponed.



管理局在各區的購物廣場舉行的巡迴展覽推廣活動，旨在向公眾人士講解職業性失聰補償計劃及如何保護聽覺。

ODCB's roving exhibitions are arranged at shopping malls in various districts to elaborate the Occupational Deafness Compensation Scheme and the importance of hearing protection to the public.

職業安全及健康聯辦活動與勞工團體活動贊助計劃

Joint Functions on Occupational Safety & Health and Labour Group Activities Sponsorship Scheme

管理局於2019/20年度繼續以合辦形式與主要的職安健推廣機構攜手舉辦大型周年活動，其中包括與職業安全健康局合辦的**聽覺保護大獎**，嘉許那些在保護工人聽覺方面推動有效措施的機構，另亦繼續與勞工處及其他宣傳職安健的機構協辦**建造業安全獎勵計劃**、**飲食業安全獎勵計劃**及**建造業安全分享會**。

關於鼓勵職工會和勞工團體，在為其會員舉辦的活動內宣傳職業性失聰補償計劃及聽覺保護的訊息的贊助計劃，管理局在年內共資助了60個勞工團體，總贊助額約達港幣41萬元。約有12 000名工友參加了這些團體舉辦的贊助活動。

In 2019/20 the Board continued to participate in several other major annual campaigns, including *The Hearing Conservation Best Practices Award* co-organised with the Occupational Safety and Health Council which aimed at giving recognition to organisations that had made significant efforts to implement effective measures to protect the hearing of workers. We also continued to jointly organise with the Labour Department and other prominent occupational safety promotion organisations *The Construction Industry Safety Award Scheme*, *The Catering Industry Safety Award Scheme* and *The Construction Safety Forum*.

Regarding the Sponsorship Scheme for labour group activities that encouraged trade unions and labour groups to publicise the Occupational Deafness Compensation Scheme and promote the hearing conservation message in the activities carried out for their members, a sponsorship amount of about HK\$410,000 was granted to 60 labour unions and organisations in the year. Around 12 000 workers took part in the sponsored activities delivered by these organisations.



管理局主席陸偉成醫生(中)，於第20屆建造業安全分享會暨頒獎典禮上頒發獎狀予各得獎者。
ODCB Chairman Dr Albert Luk (middle) presents award certificates to winners at the 20th Construction Safety Forum and Award Presentation Ceremony.



管理局主席陸偉成醫生(左四)與時任勞工及福利局副局長徐英偉太平紳士(右八)及一眾主禮嘉賓攝於第20屆建造業安全分享會暨頒獎典禮上。
ODCB Chairman Dr Albert Luk (4th from left), the then Under Secretary for Labour and Welfare Mr Caspar Tsui, JP (8th from right) and other officiating guests at the 20th Construction Safety Forum and Award Presentation Ceremony.

工地安全探訪及入職講座

Workplace Safety Visits and Induction Talks

管理局於報告年內舉辦了共39場高噪音工地安全探訪及入職教育活動，超過1 600名受僱於不同高噪音工作場所的工友參加了講座，以了解職業性失聰補償計劃及正確保護聽覺的方法。另一方面，管理局亦繼續和高噪音行業相關的主要工會合作，舉辦特別推廣活動宣傳防止噪音危害的措施，向工作時暴露於高噪音的工友講解職業性失聰補償計劃的詳情。

In the year under review, the Board organised 39 safety visits and induction talks at different workplaces where noisy work processes were conducted. Over 1 600 workers engaging in noisy industries attended these talks to learn about the Occupational Deafness Compensation Scheme and the proper measures of hearing conservation. On the other hand, the Board kept on working together with major trade unions related to noisy occupations for special campaigns on avoidance of noise hazards. Details of the Occupational Deafness Compensation Scheme were explained to workers who were exposed to high levels of noise at work.



為向工友講解正確保護聽覺的方法及職業性失聰補償計劃，管理局定期安排高噪音工地安全探訪。
To explain to workers the proper way to protect their hearing and the Occupational Deafness Compensation Scheme, ODCB arranges regular safety visits to noisy workplaces.

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各工地主管及員工歡迎，工友除了可即時了解自己的聽力健康狀況外，亦大大減省了到特定地點接受聽覺檢驗的交通支出及時間。此計劃旨在為從事高噪音工作的僱員提供即場及免費的聽覺健康測試服務，包括簡短的病歷查詢、耳道檢查、純音聽力篩查和結果分析。聽力學家若發現受檢驗的工友出現聽力問題，會即時向他們提出協助及建議。

於本報告年度內，管理局繼續安排流動驗耳專車及聽力學家到訪不同的高噪音工地，為工友們作初步及免費的聽覺篩查評估。但因持續的社會運動及其後新冠肺炎疫情的出現，導致本年度所提供的有關服務次數比往年少。在本報告年度安排了上述的聽覺檢查計劃予近620位工友，工地位置覆蓋西貢、將軍澳、秀茂坪、黃大仙、九龍城、油麻地、東涌、赤鱗角、天水圍及火炭。

Our mobile audiometric screening service has been well received by workplace administrators and employees. Workers could learn about the status of their hearing health while greatly saved transportation costs and time incurred if they were required to go to designated places to undergo the hearing assessments. The campaign aims at providing workers engaged in noisy occupations with onsite complimentary hearing health assessment services, including brief medical record inquiry, ear canal examination, pure tone audiometric screening and result analysis. Should there be hearing problems with the examined workers, the audiologist would provide assistance and recommendations to them immediately.

In the year, the Board continued to send the mobile audiometric bus and audiologist to various noisy workplaces to conduct preliminary and complimentary hearing assessments for workers. As a consequence of the persisting social unrest followed by COVID-19, fewer services were arranged where nearly 620 workers received the foregoing hearing assessment services. Workplaces being visited covered Sai Kung, Tseung Kwan O, Sau Mau Ping, Wong Tai Sin, Kowloon City, Yau Ma Tei, Tung Chung, Chek Lap Kok, Tin Shui Wan and Fo Tan.



復康服務及活動報告

Report on Rehabilitation Services and Programmes

在管理局及其夥伴機構組成的「職聽復康網絡」下，管理局負責為罹患職聽的人士舉辦及資助推行復康計劃，服務內容包括聽力復康、社群復康及職業復康。我們的復康計劃目標是幫助職聽人士克服因聽力損失帶來的不便。

The Board is responsible for conducting and financing rehabilitation programmes for OD persons, under the name of ODRN, a set-up formed by the Board and its partnering organisations. Our programmes include aural rehabilitation, social rehabilitation and vocational rehabilitation activities. The mission of our rehabilitation programmes is to help OD sufferers overcome their handicap brought about by the ailment.

聽力復康計劃

Aural Rehabilitation Programmes

聽力復康計劃旨在透過向職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，約有770人次參加了由管理局安排的聽力復康講座或到訪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。在各項的聽力復康服務中，耳鏡檢查、純音測聽、助聽器檢查和個別聽力諮詢的需求是最大的。自2019年4月26日起，在聽力輔助器具資助計劃下首次申請資助的限額及總資助金額已獲提高。由於資助金額的提升，許多職聽人士主動地向管理局的聽力學家查詢有關雙耳驗配助聽器、更換已損壞的聽力輔助器具、以及查詢助聽器的新技術，包括內置充電電池、防水性、耳鳴管理功能和藍牙連接的科技。

於2019/20年度，管理局共舉辦了26場專題研討會，旨在介紹聽力輔助器具資助計劃及配備助聽器後的其他服務。管理局的聽力學家於活動中提供如何選擇合適聽力輔助設備的小貼士，而「職聽復康網絡」的職員則向與會者詳細介紹申請程序等事項。另為指導職聽人士如何有效地使用助聽器以提升溝通能力，管理局亦為已配有助聽器的職聽人士舉辦驗配助聽器後講座。我們於年內共舉辦了3場配備助聽器後的小組研討會，為剛購買助聽器的職聽人士提供實踐和練習的機會和自信培訓，並教授溝通策略。

因應在2019/20後半年期間出現的社會運動及新冠肺炎疫情，局方的聽力復康服務已由面對面的形式改為電話或電子諮詢，以確保我們能繼續提供實用和個人化的一對一諮詢服務予職聽人士。

The objective of aural rehabilitation programmes is to help OD persons overcome the hearing impairment through the provision of suitable HAD and development of effective communication skills. In the year under review, we recorded about 770 participations in the aural rehabilitation seminars or visiting the Board's audiology room to undergo the personalised aural rehabilitation assessment and tinnitus counselling services rendered by the audiologist. Among different audiological services, otoscopic examination, pure tone audiometry, hearing aid check and individualised counseling were most demanded. Starting from 26 April 2019, the first-time and aggregate financing limits for the Financial Assistance Scheme for HAD were raised. On account of the increased financing amounts, a lot of OD persons proactively sought advice from the Board's audiologist regarding binaural fitting of hearing aids and replacement of malfunctioned HAD. They were also interested in learning more about hearing aids with more advanced technology, such as internal re-chargeable battery, water resistance, tinnitus management feature and Bluetooth connectivity.

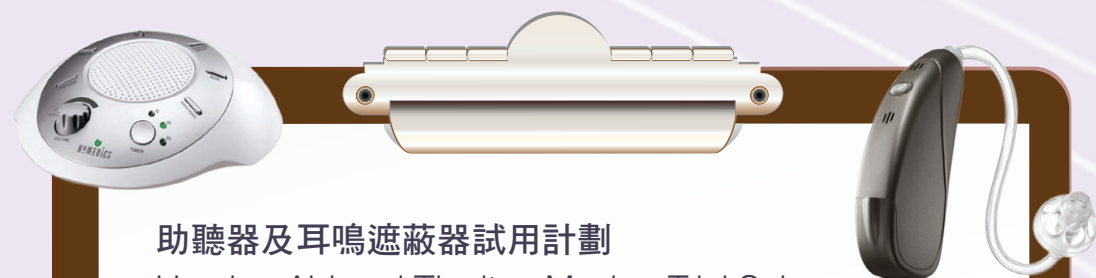
In 2019/20, a total of 26 thematic seminars were organised by the Board, aiming to introduce the HAD Financial Assistance Scheme and other follow-up services available after acquiring hearing aids. The Board's audiologist provided tips on how to choose suitable HAD, while the ODRN staff explained to participants in details about the application procedures. With an objective of giving advice about how to make better use of hearing aids so as to enhance users' communications capability, the Board also organised post-fitting seminars for the hearing aids users. In the year, a total of 3 small-group interactive post-fitting workshops were held to provide hands-on practices, assertiveness training and communication strategies for OD persons who had recently obtained new hearing devices.

In the latter part of 2019/20, due to the impact of social movements and COVID-19, our aural rehabilitation services were modified from the face-to-face format to telephonic or electronic consultations, where efforts were made to maintain the provision of practical and individualised counseling to our OD persons on a one-on-one basis.



在專題研討會上，管理局的聽力學家為出席的職聽人士及其隨行照顧者講解各類聽力輔助器具的功能。

At the thematic seminar, ODCB audiologist explains to participating OD persons and their accompanying caregivers about the functions of various HAD.



助聽器及耳鳴遮蔽器試用計劃

Hearing Aid and Tinnitus Masker Trial Scheme

助聽器試戴計劃的構思，是幫助那些對使用助聽器持保留態度的職聽人士。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聲音枕頭。在試用之前，聽力學家先與職聽人士會面，以推薦適合的處理方法並深入探討其可行性。管理局希望藉著試用計劃這平台，讓參與者對助聽器和耳鳴遮蔽器建立合理的期望；從長遠目標來看，可提升試用計劃的實際使用率和用戶滿意度。

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

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

社群復康計劃

Social Rehabilitation Programmes

透過與香港聾人福利促進會、工業傷亡權益會及香港建造業總工會三間機構的合作，管理局以「職聽復康網絡」的名義舉辦了多種類的社群復康活動予職聽人士。這些活動旨在協助職聽人士面對聽障的問題，並鼓勵他們重新融入日常社交生活。有關活動包括主題聚會、興趣小組、社區探索、教育講座和健康檢查等等。

在2019/20年度，管理局為職聽人士舉辦了575個社群復康活動，目標以擴闊他們的社交圈子，並提高他們與別人溝通的興趣及技巧為大前提。「職聽復康網絡」的工作人員經常透過不同渠道，盡力接觸所有職聽人士，希望能向他們提供適當的協助。因個人安全及健康是我們最基本的考慮，在社會運動及新冠肺炎疫情在社區蔓延的困境下，管理局於下半年期間調整了某些活動的形式及數量。總括計算，我們在年內錄得約8 270參與人次，參與者包括職聽人士及同行照顧者。

針對一些非活躍參加復康活動的人士，「職聽復康網絡」職員亦積極地透過關懷探訪和問暖電話等方式了解他們的近況。在2019/20年度，「職聽復康網絡」安排了10節義工及愛心大使服務。由於某部份的戶外活動因應新冠肺炎蔓延而取消，期間我們安排了較多的主動關懷服務：包括7 525次問暖電話，以及350次關懷探訪往職聽會友之居住地點，希望藉此能適時接觸和幫助有需要的人士。

Joining forces with three organisations, namely the Hong Kong Society for the Deaf, Association for the Rights of Industrial Accident Victims and Hong Kong Construction Industry Employees General Union, the Board organised a wide spectrum of social rehabilitation activities under the name of ODRN for the interest of OD persons. These programmes aimed at helping OD persons face the problems led by hearing impairment and also helping them re-integrate into daily social life. Related activities included thematic gatherings, interest groups, community explorations, educational talks, health check sessions and so forth.

In 2019/20, the Board organised 575 social rehabilitation activities for OD persons aiming at broadening their social circles and strengthening their motivation and skills to communicate with others. Staff of ODRN always try hard to reach out to all OD persons via different channels so as to provide them with relevant assistance. Amid challenging times of social unrest and the spread of COVID-19 in the community, the format and amount of programmes organised were adjusted in the latter half of the year since personal safety and health are always our prime concern. Overall, in the year these social rehabilitation programmes recorded approximately 8 270 participations by OD persons and their caregivers.

Targeting on those OD persons who were not active in taking part in the social rehabilitation activities, ODRN staff made special efforts in reaching out to them by means of paying caring visits and making telephone calls to catch up with them. In 2019/20, ODRN arranged 10 sessions of volunteer and caring ambassador services. Given that some outdoor programmes were called off amid the spread of COVID-19, in the meantime we organised more proactive caring services: including 7 525 greeting calls, as well as 350 caring visits to the residential areas where ODRN members were staying at in the hope of reaching and assisting people in need on a timely basis.

職業復康計劃

Vocational Rehabilitation Programmes

職業復康計劃旨在向那些仍有就業能力及意願的職聽人士提供職業輔導、技術培訓及職業介紹服務。計劃透過不同類型的活動，讓職聽人士認識自己的長處及對工作的要求，並且裝備自己以增加職場上的競爭力。此外，有興趣積極尋求新工作的參加者更可獲得就業配對服務。在2019/20年度，近1 200人次參與了職業輔導資訊活動，當中有11名職聽人士根據他們個別的職業需要，參加了不同的技術再培訓班，部份職聽人士亦成功轉職至新的工作崗位。

To help OD persons who still have the capability and motivation to undertake employment, the Board runs vocational rehabilitation programmes which aim at providing career counselling, job skills training and placement service for the parties concerned. Through various activities under the scheme, we assist OD persons to understand their strengths and job expectations so that they can equip themselves to increase competitiveness in the job market. In addition, job matching services are offered to interested participants under such programmes. In 2019/20, nearly 1 200 participations were recorded for career counselling information sessions of which 11 OD persons had taken part in the job skills retraining programmes based on their different vocational needs. Some of the OD persons had changed to new vocational posts successfully.

「職聰復康網絡」義工及愛心大使
"O D R N" Volunteer and Caring Ambassadors



「職聰復康網絡」愛心大使於中秋節翌日在九龍一個公共屋邨，提供免費的「中秋送暖」身體檢查服務，在節日為到訪的居民進行基本健康檢查及送上手作燈籠。

ODRN caring ambassadors participate in a complimentary body-check service on the day following Mid-Autumn Festival at a public housing estate in Kowloon. Basic health checkup and hand-made lanterns are given to visiting inhabitants as warm wishes on the festive day.

獨立核數師報告

Independent Auditor's Report

獨立核數師報告書 致職業性失聰補償管理局各成員 (根據《職業性失聰(補償)條例》成立)

意見

本核數師(以下簡稱「我們」)已完成審核職業性失聰補償管理局(「管理局」)列載於第23頁至第50頁的財務報表，此財務報表包括於二〇二〇年三月三十一日的資產負債表，與截至該日止年度的收支結算表、權益變動表及現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映 貴管理局於二〇二〇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，並已遵照《職業性失聰(補償)條例》的披露規定妥為編製。

意見的基礎

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

年報內的其他資料

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

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

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

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 23 to 50, which comprise the statement of financial position as at 31 March 2020 and the income and expenditure account, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Board as at 31 March 2020, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Occupational Deafness (Compensation) Ordinance.

Basis for opinion

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

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

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

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

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

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。

管理局對財務報表的責任

管理局須負責按香港會計師公會頒佈的《香港財務報告準則》及《職業性失聰(補償)條例》的披露要求，編製真實而公平的財務報表，並負責管理局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，管理局負責評估 貴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，除非管理局有意將 貴管理局清盤或停止經營，或別無其他實際的替代方案。

管理局負責履行監督管理局財務報告過程的責任。

核數師就審計財務報表承擔的責任

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

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

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

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

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 Board for the financial statements

The Board is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Occupational Deafness (Compensation) Ordinance, and for such internal control as the Board determines 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 Board is 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 Board either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing the Board's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

- 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 貴管理局內部控制的有效性發表意見。

- 評價管理局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 貴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 貴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，我們與管理局溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們的審計中識別出內部控制的任何重大缺陷。

國富浩華(香港)會計師事務所有限公司
執業會計師
香港，二〇二〇年七月十四日

楊錫鴻
執業証書編號 P05206

- 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 Board.

- Conclude on the appropriateness of the Board's 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 Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Crowe (HK) CPA Limited
Certified Public Accountants
Hong Kong, 14 July 2020

Alvin Yeung Sik Hung
Practising Certificate Number P05206

財務報表
Financial Statements

收支結算表(截至二〇二〇年三月三十一日止)
Income and Expenditure Account (for the Year Ended 31 March 2020)

Table with 5 columns: Description, INCOME/EXPENDITURE, Note, 2020 HK\$, 2019 HK\$. Rows include Income (Income), Expenditure (Expenditure), and Deficit and Total Comprehensive Expenditure from Operations (Deficit and Total Comprehensive Expenditure for the Year).

資產負債表(於二〇二〇年三月三十一日止)
Statement of Financial Position (as at 31 March 2020)

Table with 5 columns: Description, Note, 2020 HK\$, 2019 HK\$. Rows include Non-current Asset (Non-current Asset), Current Asset (Current Asset), Current Liability (Current Liability), Net Current Assets (Net Current Assets), Net Assets (Net Assets), and Retained Surplus (Retained Surplus).

本賬目於二〇二〇年七月十四日經管理局批准及授權發出。
Approved and authorised for issue by the Board on 14 July 2020.
代表管理局
On behalf of the Board

陸偉成醫生
職業性失聰補償管理局主席
Dr. Luk Wai-sing, Albert
Chairman, Occupational Deafness Compensation Board

第 27 至 50 頁之財務報表附註乃本財務報表之一部份。The notes on pages 27 to 50 form part of these financial statements.

權益變動表(截至二〇二〇年三月三十一日止)

Statement of Changes in Equity (for the Year Ended 31 March 2020)

		保留盈餘 Retained surplus (港元 HK\$)
於二〇一八年四月一日	Balance as at 1 April 2018	639,576,542
年內虧損及所有綜合支出	Deficit and total comprehensive expenditure for the year	<u>(7,369,898)</u>
於二〇一九年三月三十一日及二〇一九年四月一日	Balance as at 31 March 2019 and 1 April 2019	632,206,644
年內虧損及所有綜合支出	Deficit and total comprehensive expenditure for the year	<u>(1,831,880)</u>
於二〇二〇年三月三十一日	Balance as at 31 March 2020	<u>630,374,764</u>

第 27 至 50 頁之財務報表附註乃本財務報表之一部份。The notes on pages 27 to 50 form part of these financial statements.

現金流量表(截至二〇二〇年三月三十一日止)

Statement of Cash Flows (for the Year Ended 31 March 2020)

		2020 港元 HK\$	2019 港元 HK\$
經營業務	OPERATING ACTIVITIES		
本年度之虧損	Deficit for the year	(1,831,880)	(7,369,898)
調整：	Adjustments for:		
利息收入	Interest income	(12,800,971)	(11,487,129)
折舊費用	Depreciation charge	1,180,442	1,111,983
財務費用	Finance cost	1,321	-
攤銷	Amortisation	<u>118,333</u>	<u>106,342</u>
		(13,332,755)	(17,638,702)
營運資金變動	CHANGES IN WORKING CAPITAL		
(增加)/減少應收賬款	(Increase)/decrease in account receivable	(44,476)	52,457
增加預付款及按金	Increase in prepayment and deposits	-	(450)
增加/(減少)應付賬款	Increase/(decrease) in accrued charges	<u>355,587</u>	<u>(190,097)</u>
經營活動之現金流出淨值	CASH USED IN OPERATING ACTIVITIES	(13,021,644)	(17,776,792)
投資活動之現金流量	INVESTING ACTIVITIES		
減少定期存款	Decrease in time deposits	13,600,000	7,700,000
已收利息	Interest received	11,280,259	10,803,315
購入物業、廠房及設備	Payment for the purchases of property, plant and equipment	(60,103)	(43,880)
購入無形資產	Payment for the purchases of intangible assets	(65,000)	(130,000)
投資活動之現金流入淨值	NET CASH GENERATED FROM INVESTING ACTIVITIES	<u>24,755,156</u>	<u>18,329,435</u>
融資活動之現金流量	FINANCING ACTIVITIES		
租賃的資本部份	Capital element of lease rentals paid	(70,680)	-
已付租金的利息部份	Interest element of lease rentals paid	<u>(1,321)</u>	<u>-</u>
融資活動之現金流出淨值	NET CASH USED IN FINANCING ACTIVITIES	(72,001)	-
現金及現金等值項目增加淨額	INCREASE IN CASH AND CASH EQUIVALENTS	11,661,511	552,643
年初現金及現金等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,360,861</u>	<u>808,218</u>
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>13,022,372</u>	<u>1,360,861</u>

第 27 至 50 頁之財務報表附註乃本財務報表之一部份。The notes on pages 27 to 50 form part of these financial statements.

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，以信託形式持有基金，並按照條例管理及運用該基金。其註冊地址及運作地點為香港九龍長沙灣長裕街 10 號億京廣場 2 期 15 樓 A-B 室。

2. 主要會計政策

a) 合規聲明

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

香港會計師公會已頒佈若干新訂及經修訂香港財務報告準則，其首次生效日期可適用於管理局的目前會計期間。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，惟該等準則須與該等財務報表中所反映本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。編製符合香港財務報告準則之財務報表，需管理層作出判斷、估計及假設，而該等判斷、估計及假設會影響政策之應用及所申報之資產、負債、收入及開支等數額。該等估計及相關假設乃根據過往經驗及於具體情況下被視為屬合理之多項其他因素作出，所得結果將作為判斷無法直接從其他來源獲取的資產及負債賬面值之依據。實際結果可能有別於該等估計。

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

1. Corporate Status

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

2. Significant Accounting Policies

a) Statement of compliance

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

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

b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis. The preparation of financial statements in conformity with HKFRSs requires management to make judgements, 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 judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

管理層就來年採用對財務報表有重大影響的香港財務報告準則作出的判斷，以及估計的不確定性的主要來源會於附註 16 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(f)(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	50 年
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

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，可以取消確認。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。

如資產賬面值大過其估計可回收金額，任何資產的賬面值要立即減至其可回收金額。

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賬中確認。

Judgements made by management in the application of HKFRSs that have significant effect on the financial statements and major sources of estimation uncertainty are discussed in note 16.

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(f)(ii)).

- right-of-use assets arising from leases over leasehold properties when 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	50 years
IT and AV equipment	3 years
Rehabilitation service equipment	3 years
Furniture and fixtures	5 years
Office equipment	5 years

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.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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) 無形資產(不包括商譽)

個別收購之無形資產

個別收購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。獨立收購及無限可使用年限的無形資產乃按成本減其後累計減值虧損列賬。

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：

電腦發展及修改 3年

無形資產取消確認

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，並於該資產取消確認之期間於收支賬確認。

e) 租賃資產

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

(i) 自二〇一九年四月一日起適用的政策

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

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

當將租賃資本化時，租賃負債最初按租賃期內應付租賃付款的現值確認，並使用租賃中隱含的利率或（倘該利率不可直接釐定）使用相關的遞增借款利率貼現。初步確認後，租賃負債按攤銷成本計量，而利息開支則採用實際利率法計算。不取決於某一指數

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 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. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less any subsequent accumulated impairment losses.

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

System development and modification 3 years

Derecognition of intangible assets

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

e) Leased assets

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

(i) Policy applicable from 1 April 2019

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

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

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that

或比率的可變租賃付款不包括在租賃負債的計量，因此於其產生的會計期間於收支結算表中支銷。

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

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

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。

(ii) 二〇一九年四月一日之前適用的政策

於比較期間，作為承租人，倘租賃將擁有權之絕大部分風險及回報轉移至管理局，管理局將其分類為融資租賃，擁有權的絕大部分風險及回報並未轉移至管理局的租賃則分類為經營租賃。

倘管理局根據經營租賃使用資產，則根據租約之付款將於租期所涵蓋之會計期間按均等分期金額計入收支結算表。

當租約中包括土地和建築，管理局根據每個部份是否幾乎所有的風險和報酬的所有權已轉移到管理局來界定每個部份為融資或經營租賃，除非這兩個部份很顯然為經營租賃，在這種情況下，整個租賃歸類為經營租賃。具體而言，在租賃開始前將土地的最低租賃付款額（包括任何預付款）按租賃權益的相對公允價值之間的比例分配於租賃的土地和建築。

do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to income and expenditure account in the accounting period in which they are incurred.

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

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

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

(ii) Policy applicable prior to 1 April 2019

In the comparative period, as a lessee the Board classified leases as finance leases if the leases transferred substantially all the risks and rewards of ownership to the Board. Leases which did not transfer substantially all the risks and rewards of ownership to the Board were classified as operating leases.

Where the Board had the use of assets held under operating leases, payments made under the leases were charged to income and expenditure account in equal instalments over the accounting periods covered by the lease term.

When the Board makes payments for a property interest which includes both leasehold land and building elements, the Board assesses the classification of each element separately based on the assessment as to whether substantially all the risks and rewards incidental to ownership of each element have been transferred to the Board, unless it is clear that both elements are operating leases in which case the entire property is accounted as an operating lease. Specifically, the entire consideration (including any lumpsum upfront payments) are allocated between the leasehold land and the building elements in proportion to the relative fair values of the leasehold interests in the land element and building element at initial recognition.

f) 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、貿易及其他應收款項)就預期信貸虧損確認虧損撥備。

其他按公平值計量之金融資產，毋須進行預期信貸虧損評估。

預期信貸虧損之計量

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

倘貼現影響重大，則預期現金不足額乃採用以下貼現率貼現：

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

估計預期信貸虧損時考慮之最長期間為管理局面對信貸風險之最長合約期間。

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

預期信貸虧損採用以下基準計量：

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

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

f) Credit losses and impairment of assets

(i) Credit losses from financial instruments

The Board recognises a loss allowance for expected credit losses (ECLs) on the financial assets measured at amortised cost (including cash and cash equivalents and account and other receivables).

Other financial assets measured at fair value are not subject to the ECL assessment.

Measurement of ECLs

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

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

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

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

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

ECLs are measured on either of the following bases:

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

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

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

信貸風險大幅上升

在評估金融工具之信貸風險自初始確認以來有否大幅上升時，管理局會比較於報告日期及於初始確認日期評估之金融工具發生違約之風險。在作出重新評估時，管理局認為，當(i)借款人不大可能在管理局無追索權採取變現抵押(如持有)等行動之情況下向管理局悉數支付其信貸債務；或(ii)金融資產已逾期90天時，即構成違約事件。管理局會考慮合理且具理據支持的定量及定性資料，包括歷史經驗及在無需付出過多成本或努力下即可獲得之前瞻性資料。

具體而言，在評估信貸風險自初始確認以來有否大幅上升時會考慮以下資料：

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

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

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

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

Significant increases in credit risk

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

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

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

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

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

計算利息收入之基準

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

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

金融資產出現信貸減值之證據包括以下可觀察事件：

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

撇銷政策

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

若其後收回先前已撇銷的資產，則於發生的期間內在收支中確認為減值撥回。

(ii) 非金融資產減值

管理局會於各報告期末審核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。

Basis of calculation of interest income

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

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

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

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

Write-off policy

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

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

(ii) Impairment of non-financial assets

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

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

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。

- 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，則會在損益中確認減值虧損。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。

g) 應收貿易賬款及其他應收賬款

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

應收賬款以實際利率法按攤銷成本減信貸虧損撥備列賬(見附註2(f)(i))。

h) 應付未付及其他應付款項

應付未付及其他應付款項首次按公平價值入賬，其後則按經攤銷成本列賬，除非貼現之影響屬輕微的情況下，應付未付及其他應付款項則按成本列賬。

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

- Calculation of recoverable amount

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

- Recognition of impairment losses

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

- Reversals of impairment losses

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

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

g) Account and other receivables

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

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

h) 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 cost.

i) 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及其原始投資期限不超過三個月，所以沒有重大價值轉變的風險。

j) 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。

k) 撥備及或然負債

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

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

l) 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，而不包括代第三方收取的金額。收益不包括增值稅或其他銷售稅，並扣除任何貿易折扣。

i) 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.

j) 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.

k) Provisions and contingent liabilities

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

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

l) 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. Revenue excludes value added tax or other sales taxes and is after deduction of any trade discounts.

本管理局之收益及其他收入確認政策之進一步詳情如下：

(i) 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內將估計未來現金收款準確貼現至金融資產賬面總值的利率確認。就並無信貸減值的按攤銷成本的金融資產而言，實際利率應用於資產的總面值。就出現信貸減值的金融資產而言，實際利率應用於資產的攤銷成本(如總面值扣減虧損撥備)(附註2(f)(i))。

(ii) 僱員補償保險徵款管理局的資源分配

由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。

(iii) 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。

(iv) 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。

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

(i) 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(f)(i)).

(ii) 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.

(iii) Government payments

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

(iv) Service fee income

Service fee income is recognised when the services are rendered.

3. 應用新訂及經修訂香港財務報告準則

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

香港財務報告準則第16號	租賃
香港(國際財務報告詮釋委員會)- 詮釋第23號	對所得稅處理之不確定性
香港財務報告準則第9號的修訂	具有負補償的提前還款特性
香港會計準則第19號的修訂	計劃修正、縮減或清償
香港會計準則第28號的修訂	於聯營及合營企業的長期權益
香港財務報告準則的修訂	2015年至2017年周期的香港財務報告準則年度改進

除香港財務報告準則第16號「租賃」外，概無任何發展對編製或呈列管理局於本期間或過往期間的業績及財務狀況有重大影響。管理局尚未應用任何於當前會計期間尚未生效的任何新訂準則或詮釋。

香港財務報告準則第16號「租賃」

香港財務報告準則第16號取代香港會計準則第17號「租賃」及相關詮釋、香港(國際財務報告詮釋委員會)第4號「釐定安排是否包括租賃」、香港(準則詮釋委員會)第15號「經營租賃－獎勵」及香港(準則詮釋委員會)第27號「評估涉及租賃法律形式的交易的內容」。其為承租人引入單一會計模式，要求承租人確認所有租賃的使用權資產及租賃負債，惟租賃期限為12個月或以下的租賃(「短期租賃」)及低價值資產的租賃除外。出租人會計要求乃根據香港會計準則第17號，大致維持不變。

香港財務報告準則第16號亦引入其他定性及定量披露規定，旨在使財務報表使用者能評估租賃對實體的財務狀況、財務表現及現金流量的影響。

管理局自二〇一九年四月一日起首次應用香港財務報告準則第16號。管理局已選擇使用經修訂追溯法，因此已確認首次應用的累積影響作為二〇一九年四月一日權益期初餘額的調整。比較數據不予重列，並繼續根據香港會計準則第17號報告。

3. Application of New and Revised Hong Kong Financial Reporting Standards ("HKFRSs")

The Board has applied the following new and revised HKFRSs issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") for the first time in the current years. Of these, the following developments are relevant to the Board's financial statements:

HKFRS 16	Leases
HK(IFRIC)-Int 23	Uncertainty over Income Tax Treatments
Amendments to HKFRS 9	Prepayment Features with Negative Compensation
Amendments to HKAS 19	Plan Amendment, Curtailment or Settlement
Amendments to HKAS 28	Long-term Interests in Associates and Joint Ventures
Amendments to HKFRSs	Annual Improvements to HKFRSs 2015-2017 Cycle

Except for HKFRS 16, "Leases", none of the developments have had a material effect on how the Board's results and financial position for the current or prior periods have been prepared or presented. The Board has not applied any new standard or interpretation that is not yet effective for the current accounting period.

HKFRS 16 "LEASES"

HKFRS 16 replaces HKAS 17, "Leases", and the related interpretations, HK(IFRIC) 4, "Determining whether an arrangement contains a lease", HK(SIC) 15, "Operating leases – incentives", and HK(SIC) 27, "Evaluating the substance of transactions involving the legal form of a lease". It introduces a single accounting model for lessees, which requires a lessee to recognise a right-of-use asset and a lease liability for all leases, except for leases that have a lease term of 12 months or less ("short-term leases") and leases of low-value assets. The lessor accounting requirements brought forward from HKAS 17 substantially unchanged.

HKFRS 16 also introduces additional qualitative and quantitative disclosure requirements which aim to enable users of the financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

The Board has initially applied HKFRS 16 as from 1 April 2019. The Board has elected to use the modified retrospective approach and has therefore recognised the cumulative effect of initial application as an adjustment to the opening balance of equity at 1 April 2019. Comparative information has not been restated and continues to be reported under HKAS 17.

有關過往會計政策變更的性質及影響以及所適用的過渡性選擇的進一步詳情載列如下：

a) 租賃的新定義

租賃定義的變化主要與控制的概念有關。香港財務報告準則第16號根據客戶是否於一段時間內控制已識別資產的使用而定義租賃，該期限可由確定的使用量釐定。於客戶同時有權指導使用已識別資產以及有權從該用途獲得實質上所有經濟利益的情況下進行控制。

管理局僅將香港財務報告準則第16號的新租賃定義應用於在二〇一九年四月一日或之後訂立或變更的合約。對於二〇一九年四月一日之前訂立的合約，管理局已對先前評估之現有安排是或包含租賃使用過渡性實務權宜法處理。因此，先前根據香港會計準則第17號評估為租賃的合約繼續按香港財務報告準則第16號作為租賃入賬，而先前評估為非租賃服務安排的合約則繼續入賬列為執行合約。

b) 承租人會計以及過渡影響

香港財務報告準則第16號取消如香港會計準則第17號先前所要求承租人將租賃分類為經營租賃或融資租賃的要求。相反，管理局須在其為承租人時將所有租賃資本化，包括先前根據香港會計準則第17號分類為經營租賃的租賃，惟短期租賃及低價值資產租賃除外。就管理局而言，該等新資本化租賃主要與附註9披露的物業、廠房及設備有關。有關管理局如何應用承租人會計處理的解釋，見附註2(e)(i)。

於過渡至香港財務報告準則第16號之日（即二〇一九年四月一日），管理局釐定剩餘租賃年期，並按餘下租賃付款按二〇一九年四月一日的相關增量借款利率貼現的現值計量先前分類為經營租賃的租賃之租賃負債。

釐定餘下租賃付款現值所用的增量借款利率的加權平均數為2.43%。

為簡化香港財務報告準則第16號的過渡，管理局於首次應用香港財務報告準則第16號當日應用以下認可豁免及實務權宜法：

Further details of the nature and effect of the changes to previous accounting policies and the transition options applied are set out below:

a) New definition of a lease

The change in the definition of a lease mainly relates to the concept of control. HKFRS 16 defines a lease on the basis of whether a customer controls the use of an identified asset for a period of time, which may be determined by a defined amount of use. 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.

The Board applies the new definition of a lease in HKFRS 16 only to contracts that were entered into or changed on or after 1 April 2019. For contracts entered into before 1 April 2019, the Board has used the transitional practical expedient to grandfather the previous assessment of which existing arrangements are or contain leases. Accordingly, contracts that were previously assessed as leases under HKAS 17 continue to be accounted for as leases under HKFRS 16 and contracts previously assessed as non-lease service arrangements continue to be accounted for as executory contracts.

b) Lessee accounting and transitional impact

HKFRS 16 eliminates the requirement for a lessee to classify leases as either operating leases or finance leases, as was previously required by HKAS 17. Instead, the Board is required to capitalise all leases when it is the lessee, including leases previously classified as operating leases under HKAS 17, other than those short-term leases and leases of low-value assets which are exempt. As far as the Board is concerned, these newly capitalised leases are primarily in relation to property, plant and equipment as disclosed in note 9. For an explanation of how the Board applies lessee accounting, see note 2(e)(i).

At the date of transition to HKFRS 16 (i.e. 1 April 2019), the Board determined the length of the remaining lease terms and measured the lease liabilities for the leases previously classified as operating leases at the present value of the remaining lease payments, discounted using the relevant incremental borrowing rates at 1 April 2019.

The weighted average of the incremental borrowing rates used for determination of the present value of the remaining lease payments was 2.43%.

To ease the transition to HKFRS 16, the Board applied the following recognition exemption and practical expedients at the date of initial application of HKFRS 16:

- (i) 管理局選擇不將香港財務報告準則第16號有關確認租賃負債及使用權資產的規定剩餘租期為初始應用香港財務報告準則第16號日期起計12個月內屆滿(即租期於二〇二〇年三月三十一日或之前屆滿)的租賃；
- (ii) 當計量於初始應用香港財務報告準則第16號當日的租賃負債時，管理局就具有合理類似特徵之租賃組合，應用單一貼現率(例如，在類似經濟環境下就類似分類的相關資產採用與餘下租期類似的租賃)；及
- (iii) 當計量於初始應用香港財務報告準則第16號當日的使用權資產時，管理局依賴先前於二〇一九年三月三十一日對繁重合約條文作出之評估，以替代進行減值審閱。

下表載列附註12所披露於二〇一九年三月三十一日的經營租賃承擔與於二〇一九年四月一日確認的租賃負債期初餘額對賬：

		2020 港元 HK\$
於二〇一九年三月三十一日的經營租賃承擔	Operating lease commitments at 31 March 2019	96,000
減：未來利息開支總額	Less: total future interest expenses	(1,442)
使用二〇一九年四月一日的增量借款利率和二〇一九年四月一日確認的租賃負債總額的剩餘租賃付款額的現值	Present value of remaining lease payments, discounted using the incremental borrowing rate at 1 April 2019 and total lease liabilities recognised at 1 April 2019	<u>94,558</u>

與先前分類為經營租賃的租賃有關的使用權資產已按相當於剩餘租賃負債已確認金額的金額確認，按於二〇一九年三月三十一日財務狀況表確認的租賃有關的任何預付或應計租賃付款金額作出調整。

權益之期初結餘並不受影響。

- (i) the Board elected not to apply the requirements of HKFRS 16 in respect of the recognition of lease liabilities and right-of-use assets to leases for which the remaining lease term ends within 12 months from the date of initial application of HKFRS 16, i.e. where the lease term ends on or before 31 March 2020;
- (ii) when measuring the lease liabilities at the date of initial application of HKFRS 16, the Board applied a single discount rate to a portfolio of leases with reasonably similar characteristics (such as leases with a similar remaining lease term for a similar class of underlying asset in a similar economic environment); and
- (iii) when measuring the right-of-use assets at the date of initial application of HKFRS 16, the Board relied on the previous assessment for onerous contract provisions as at 31 March 2019 as an alternative to performing an impairment review.

The following table reconciles the operating lease commitments as disclosed in note 12 as at 31 March 2019 to the opening balance for lease liabilities recognised as at 1 April 2019:

The right-of-use assets in relation to leases previously classified as operating leases have been recognised at an amount equal to the amount recognised for the remaining lease liabilities, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the statement of financial position at 31 March 2019.

There is no impact on the opening balance of equity.

下表概述採納香港財務報告準則第16號對管理局綜合財務狀況表的影響：

		於二〇一九年 三月三十一日 之賬面值 Carrying amount at 31 March 2019 (港元 HK\$)	資本化之 經營租賃 Capitalisation of operating lease (港元 HK\$)	於二〇一九年 四月一日 之賬面值 Carrying amount at 1 April 2019 (港元 HK\$)
受採納香港財務報告準則第16號影響的綜合財務狀況表中的項目：	Line items in the statement of financial position impacted by the adoption of HKFRS 16:			
使用權資產	Right-of-use assets	-	94,558	94,558
非流動資產總額	Total non-current assets	121,698,712	94,558	121,793,270
流動資產總額	Total current assets	512,488,078	-	512,488,078
租賃負債（流動）	Lease liabilities (current)	-	(70,679)	(70,679)
流動負債	Current liabilities	(1,980,146)	(70,679)	(2,050,825)
流動資產淨值	Net current assets	510,507,932	(70,679)	(510,437,253)
租賃負債（非流動）	Lease liabilities (non-current)	-	(23,879)	(23,879)
非流動負債總額	Total non-current liabilities	-	(23,879)	(23,879)
資產淨額	Net assets	632,206,644	-	632,206,644

c) 對管理局財務業績及現金流量之影響

在於二〇一九年四月一日初始確認使用權資產及租賃負債後，管理局(作為承租人)須確認租賃負債的未償還結餘所產生的利息開支以及使用權資產折舊，而非過往以直線法確認租期內經營租賃所產生的租金開支的政策。與倘於年內應用香港會計準則第17號所得的業績相比，此舉對於管理局收支結算表呈報的虧損產生正面影響。

於綜合現金流量表中，管理局(作為承租人)須將資本化租賃所支付的租金分為本金部分及利息部分(見附註11)。該等部分分類為融資現金流出，類似於先前香港會計準則第17號項下租賃分類為融資租賃的做法，而非香港會計準則第17號項下經營租賃分類為經營現金流出的做法。儘管現金流量總額不受影響，惟採納香港財務報告準則第16號會導致於綜合現金流量表內呈列現金流量出現重大變動。

The following table summarises the impacts of the adoption of HKFRS 16 on the Board's statement of financial position:

c) Impact on the financial result and cash flows of the Board

After the initial recognition of right-of-use assets and lease liabilities as at 1 April 2019, the Board as a lessee is required to recognise interest expense accrued on the outstanding balance of the lease liability, and the depreciation of the right-of-use asset, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. This results in a positive impact on the reported deficit from operations in the Board's income and expenditure account, as compared to the results if HKAS 17 had been applied during the year.

In the statement of cash flows, the Board as a lessee is required to split rentals paid under capitalised leases into their capital element and interest element (see note 11). These elements are classified as financing cash outflows, similar to how leases previously classified as finance leases under HKAS 17 were treated, rather than as operating cash outflows, as was the case for operating leases under HKAS 17. Although total cash flows are unaffected, the adoption of HKFRS 16 therefore results in a significant change in presentation of cash flows within the statement of cash flow.

4. 僱員補償保險徵款管理局分配的款項

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

截至二〇一九年及二〇一八年三月三十一日止年度的資源淨額比率，職業性失聰補償管理局可獲分配之僱員補償保險徵款管理局資源淨額比率為7/58。

於二〇一〇年七月一日起及現時的僱員補償保險保費徵款率為5.8%。

5. 政府付款

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

6. 職業性失聰補償

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

7. 關於聽力輔助器具的資助費用

根據《職業性失聰(補償)條例》第27B條的規定，任何人如符合第27B(1)條指明的條件，他/她可向管理局申請付還他/她在與其噪音所致的失聰有關連的情況下，在取得、裝配、修理或保養聽力輔助器具方面合理地招致的開支，或要求管理局直接向有關器具提供者支付該等開支。『聽力輔助器具』的定義列明在條例的附表6中。根據條例附表7的規定，於二〇一九年四月二十六日或以後每一申請者最高可獲付還或直接支付的累計開支為79,000港元 (2019：二〇一七年四月一日或以後每一申請者不超過57,110港元)。

4. Distribution From Employees' Compensation Insurance Levies Management Board

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

The proportion of the net resources of the Employees' Compensation Insurance Levies Management Board to be distributed to the Occupational Deafness Compensation Board for the years ended 31 March 2019 and 2020 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 payment in respect of the employees engaged in the civil service to the Board.

6. Occupational Deafness Compensation

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

7. Hearing Assistive Devices' Financial Assistance Expenses

In accordance with Section 27B of the Occupational Deafness (Compensation) Ordinance, a person who fulfils the conditions specified in Section 27B(1) may apply to the Board for reimbursement of expenses he or she has reasonably incurred in the acquisition, fitting, repair or maintenance of a hearing assistive device in connection with his or her noise-induced deafness, or for payment by the Board directly to the device provider of such expenses he or she may reasonably incur. The term "hearing assistive device" is defined in Schedule 6 of the Ordinance. According to Schedule 7 of the Ordinance, the aggregate amount of reimbursement and direct payment of expenses shall not exceed HK\$79,000 per claimant on and after 26 April 2019 (2019: not exceed HK\$57,110 per claimant on and after 1 April 2017).

截至二〇二〇年三月三十一日止，未使用的聽力輔助器具資助計劃金額約為298,135,000港元 (2019：196,300,000港元)。

Until 31 March 2020, the unused amount granted for the Hearing Assistive Devices' Financial Assistance Scheme was approximately HK\$298,135,000 (2019: HK\$196,300,000).

8. 行政費用

	附註 Note	2020 港元 HK\$	2019 港元 HK\$
核數師酬金	AUDITOR'S REMUNERATION:		
- 審計服務	- Audit services	61,500	58,500
- 其他服務	- Other services	9,720	5,050
折舊費用 (附註 1)	DEPRECIATION CHARGE (NOTE i)	9	1,180,442
攤銷	AMORTISATION	10	118,333
一般行政費用	GENERAL ADMINISTRATIVE EXPENSES	912,017	676,596
員工成本	STAFF COSTS		
- 薪金及其他福利	- Salaries and other benefits	9,986,803	9,468,408
- 退休福利計劃供款	- Retirement benefit	707,904	679,549
		12,976,719	12,106,428

附註 1
管理局已採用經修訂追溯法首次應用香港財務報告準則第 16 號，並已調整於二〇一九年四月一日的期初餘額，以確認與先前根據香港會計準則第 17 號分類為經營租賃的租賃有關的使用權資產。先前計入物業、廠房及設備的融資租賃資產的已折舊賬面值亦被確定為使用權資產。於初步確認二〇一九年四月一日的使用權資產後，管理局作為承租人須對使用權資產確認折舊，而非按照此前的政策在租賃期內以直線法確認經營的租金開支。根據該方法，比較資料未予重列。參見附註 3。

Note i
The Board has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. The depreciated carrying amount of the finance lease assets which were previously included in property, plant and equipment is also identified as a right-of-use asset. After initial recognition of right-of-use assets at 1 April 2019, the Board as a lessee is required to recognise the depreciation of right-of-use assets, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. Under the approach, the comparative information is not restated. See note 3.

9. 物業、廠房及設備

9. Property, Plant and Equipment

		持作自用的租賃土地及物業 Ownership interests in leasehold land and buildings held for own use (港元 HK\$)	租賃作自用的其他物業 Other properties leased for own use (港元 HK\$)	電腦及影音設備 IT and AV equipment (港元 HK\$)	復康服務設備 Rehabilitation service equipment (港元 HK\$)	傢俬及裝置 Furniture and fixtures (港元 HK\$)	辦公室設備 Office equipment (港元 HK\$)	總計 Total (港元 HK\$)
成本	COST							
於二〇一八年四月一日	At 1 April 2018	51,610,839	-	146,826	44,596	6,660	-	51,808,921
添增	Additions	-	-	41,880	2,000	-	-	43,880
於二〇一九年三月三十一日	At 31 March 2019	51,610,839	-	188,706	46,596	6,660	-	51,852,801
首次應用香港財務報告準則第 16 號的影響 (附註)	Impact on initial application of HKFRS 16 (Note)	-	94,558	-	-	-	-	94,558
於二〇一九年四月一日	At 1 April 2019	51,610,839	94,558	188,706	46,596	6,660	-	51,947,359
添增	Additions	-	-	43,775	-	12,450	3,878	60,103
於二〇二〇年三月三十一日	At 31 March 2020	51,610,839	94,558	232,481	46,596	19,110	3,878	52,007,462
累計折舊	ACCUMULATED DEPRECIATION							
於二〇一八年四月一日	At 1 April 2018	3,096,651	-	69,258	14,865	1,332	-	3,182,106
年內支出	Charge for the year	1,032,217	-	62,902	15,532	1,332	-	1,111,983
於二〇一九年三月三十一日及二〇一九年四月一日	At 31 March 2019 and 1 April 2019	4,128,868	-	132,160	30,397	2,664	-	4,294,089
年內支出	Charge for the year	1,032,217	70,919	57,177	15,532	3,822	775	1,180,442
於二〇二〇年三月三十一日	At 31 March 2020	5,161,085	70,919	189,337	45,929	6,486	775	5,474,531
賬面值	CARRYING AMOUNTS							
於二〇二〇年三月三十一日	At 31 March 2020	46,449,754	23,639	43,144	667	12,624	3,103	46,532,931
於二〇一九年三月三十一日	At 31 March 2019	47,481,971	-	56,546	16,199	3,996	-	47,558,712

附註：
管理局已採用經修訂追溯法首次應用香港財務報告準則第 16 號，並已調整於二〇一九年四月一日的期初餘額，以確認與先前根據香港會計準則第 17 號分類為經營租賃的租賃有關的使用權資產。參見附註 3。

Note：
The Board has initially applied HKFRS 16 using the modified retrospective method and adjusted the opening balances at 1 April 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. See note 3.

使用權資產

按相關資產類別進行的使用權資產的賬面淨值分析如下：

Right-of-use assets

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

	附註 Note	二〇二〇年三月三十一日 31 March 2020 (港元 HK\$)	二〇一九年四月一日 1 April 2019 (港元 HK\$)
持作自用的租賃土地及樓宇的所有權益(在香港以折舊成本列賬)	(i)	46,449,754	47,481,971
租賃作自用的租賃土地及樓宇(以折舊成本列賬)	(ii)	23,639	94,558
		46,473,393	47,576,529

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:

	2020 港元 HK\$	2019 港元 HK\$
		(附註 Note)
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:	
租賃土地及樓宇的所有權權益	Ownership interests in leasehold land and buildings	1,032,217
租賃作自用的租賃土地及樓宇	Properties leased for own use	70,919
		1,103,136
租賃負債利息	Interest on lease liabilities	1,321

附註：
管理局已採用經修訂追溯法首次應用香港財務報告準則第16號，並已調整於二〇一九年四月一日的期初餘額，以確認與先前根據香港會計準則第17號分類為經營租賃的租賃有關的使用權資產。先前計入物業、廠房及設備的融資租賃資產的已折舊賬面值亦被確定為使用權資產。於初步確認二〇一九年四月一日的使用權資產後，管理局作為承租人須對使用權資產確認折舊，而非按照此前的政策在租賃期內以直線法確認經營租賃的租金開支。根據該方法，比較資料未予重列。參見附註3。

Note:
The Board has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. The depreciated carrying amount of the finance lease assets which were previously included in property, plant and equipment is also identified as a right-of-use asset. After initial recognition of right-of-use assets at 1 April 2019, the Board as a lessee is required to recognise the depreciation of right-of-use assets, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. Under this approach, the comparative information is not restated. See note 3.

年內，使用權資產沒有增加。

During the year, there is no addition to right-of-use assets.

於二〇二〇年，租賃的現金流出總額為72,000港元。

The total cash outflow for leases in 2020 was HK\$72,000.

租賃負債的到期日分析載於附註11。

The maturity analysis of lease liabilities is set out in note 11.

(i) 持作自用的租賃土地及樓宇的所有權權益	(i) Ownership interests in leasehold land and buildings held for own use
管理局為業務而持有若干租賃土地及工業樓宇。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。	The Board holds industrial 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) 租賃作自用的租賃土地及樓宇	(ii) Properties leased for own use
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。	The Board has obtained the right to use properties as its warehouses through tenancy agreements. The leases typically run for an initial period of 2 years. Lease payments remain unchanged.

10. 無形資產

10. Intangible Assets

		港元 HK\$
成本	COST	
於二〇一八年四月一日	At 1 April 2018	189,025
添增	Additions	<u>130,000</u>
於二〇一九年三月三十一日及二〇一九年四月一日	At 31 March 2019 and 1 April 2019	319,025
添增	Additions	<u>65,000</u>
於二〇二〇年三月三十一日	At 31 March 2020	<u>384,025</u>
累計攤銷	ACCUMULATED AMORTISATION	
於二〇一八年四月一日	At 1 April 2018	72,683
年內支出	Charge for the year	<u>106,342</u>
於二〇一九年三月三十一日及二〇一九年四月一日	At 31 March 2019 and 1 April 2019	179,025
年內支出	Charge for the year	<u>118,333</u>
於二〇二〇年三月三十一日	At 31 March 2020	<u>297,358</u>
賬面值	CARRYING AMOUNTS	
於二〇二〇年三月三十一日	At 31 March 2020	<u>86,667</u>
於二〇一九年三月三十一日	At 31 March 2019	<u>140,000</u>

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

11. 租賃負債

11. Lease Liabilities

下表列示管理局於當前及過往報告期末以及過渡至香港財務報告準則第 16 號之日的租賃負債的剩餘合約到期日：

The following table shows the remaining contractual maturities of the Board's lease liabilities at the end of the current and previous reporting periods and at the date of transition to HKFRS 16:

		二〇二〇年三月三十一日 31 March 2020		二〇一九年四月一日 1 April 2019 (附註 Note)	
		最低租賃付款的現值 Present value of the minimum lease payments (港元 HK\$)	最低租賃付款總額 Total minimum lease payments (港元 HK\$)	最低租賃付款的現值 Present value of the minimum lease payments (港元 HK\$)	最低租賃付款總額 Total minimum lease payments (港元 HK\$)
1 年內	Within 1 year	23,879	24,000	70,679	72,000
1 年後但 2 年內	After 1 year but within 2 years	-	-	23,879	24,000
		<u>23,879</u>	24,000	<u>94,558</u>	96,000
減：未來利息開支總額	Less: Total future interest expenses		(121)		(1,442)
租賃負債的現值	Present value of lease liabilities	<u>23,879</u>		<u>94,558</u>	

附註：
管理局已採用經修訂追溯法首次應用香港財務報告準則第 16 號，並已調整於二〇一九年四月一日的期初餘額，以確認與先前根據香港會計準則第 17 號分類為經營租賃的租賃有關的租賃負債。該等負債已與先前分類為融資租賃的租賃有關的結轉餘額合計。截至二〇一九年三月三十一日的比較資料未予重列，其僅與先前分類為融資租賃的租賃有關。過渡至香港財務報告準則第 16 號的影響的進一步詳情載於附註 3。

Note:
The Board has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise lease liabilities relating to leases which were previously classified as operating leases under HKAS 17. These liabilities have been aggregated with the brought forward balances relating to leases previously classified as finance leases. Comparative information as at 31 March 2019 has not been restated and relates solely to leases previously classified as finance leases. Further details on the impact of the transition to HKFRS 16 are set out in note 3.

12. 營業租約的承擔

於二〇一九年三月三十一日，根據不可撤回經營租約的未來最低租賃款總額如下：

	2019 港元 HK\$
一年內 Within one year	72,000
一年後但五年內 After one year but within 5 years	<u>24,000</u>
	<u>96,000</u>

管理局為根據租賃所持有的若干物業的承租人，該等租賃物業先前根據香港會計準則第 17 號分類為經營租賃。管理局已採用經修訂追溯法首次應用香港財務報告準則第 16 號。根據此方法，管理局已調整於二〇一九年四月一日的期初結餘，以確認與該等租賃有關的租賃負債(參見附註 3)。自二〇一九年四月一日起，根據附註 2(e) 中載列的政策，未來租金於財務狀況表中確認為租賃負債，有關管理局未來租金的詳情於附註 11 中披露。

The Board is the lessee in respect of a property held under leases which were previously classified as operating leases under HKAS 17. The Board has initially applied HKFRS 16 using the modified retrospective approach. Under this approach, the Board adjusted the opening balances at 1 April 2019 to recognise lease liabilities relating to these leases (see note 3). From 1 April 2019 onwards, future lease payments are recognised as lease liabilities in the statement of financial position in accordance with the policies set out in note 2(e), and the details regarding the Board's future lease payments are disclosed in note 11.

12. Operating Lease Commitments

As at 31 March 2019, the total future minimum lease payments under non-cancellable operating leases are payable as follows:

13. 稅項

管理局根據《稅務條例》第 88 條而獲得豁免稅項。

13. Taxation

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

14. 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：

14. 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.

a) 信貸風險

流動資金的信貸風險有限，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。

應收賬款

對所有需要一定金額信貸的客戶進行單獨的信貸評估。這些評估著重於客戶過去的到期付款歷史和當前的付款能力，並考慮了特定於客戶以及與客戶經營所在的經濟環境有關的信息。應收賬款自開票之日起到期。通常，管理局不會從客戶那裡獲得抵押品。

a) Credit risk

The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies.

Account receivable

Individual credit evaluations are performed on all customers requiring credit over a certain amount. These evaluations focus on the customer's past history of making payments when due and current ability to pay, and take into account information specific to the customer as well as pertaining to the economic environment in which the customer operates. Account receivable is due from the date of billing. Normally, the Board does not obtain collateral from customers.

管理局以應收賬款預期信用損失的金額計量應收賬款的損失準備金，該金額使用準備金矩陣計算。由於管理局的歷史信用損失經驗並未表明不同客戶群的損失模式有顯著差異，因此，在管理局不同客戶群之間無法進一步區分基於過期狀態的損失準備金。

預期損失率基於過去兩年的實際損失經驗。調整這些費率以反映在收集歷史數據期間的經濟狀況，當前狀況以及管理局對應收款預期壽命的經濟狀況的看法之間的差異。

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

	2020 港元 HK\$	2019 港元 HK\$
定期存款 Time deposits	569,600,000	583,200,000
現金及現金等值項目 Cash and cash equivalents	<u>13,022,372</u>	<u>1,360,861</u>
	<u>582,622,372</u>	<u>584,560,861</u>
實際利率 Effective interest rate	0.001% - 2.70%	0.001% - 2.45%

The Board measures loss allowances for account receivables at an amount equal to lifetime ECLs, which is calculated using a provision matrix. As the Board's historical credit loss experience does not indicate significantly different loss patterns for different customer segments, the loss allowance based on past due status is not further distinguished between the Board's different customer bases.

Expected loss rates are based on actual loss experience over the past two years. These rates are adjusted to reflect differences between economic conditions during the period over which the historic data has been collected, current conditions and the Board's view of economic conditions over the expected lives of the receivables.

b) Interest rate risk

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

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

(i) Interest rate profile

(ii) 敏感度分析

於二〇二〇年三月三十一日，估計倘若利率增加/減少20基點，所有其他變項保持不變，則管理局的本年度虧損會減少/增加及累積盈餘會增加/減少1,165,245港元 (2019：1,169,122港元)。

上述敏感度分析乃假設利率變動於結算日發生。分析乃基於金融工具餘額於報告期末維持一整年的設定。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時，會應用增加/減少20基點。二〇一九年亦以相同基點及基準進行分析。

c) 公平價值估計

管理局的所有金融工具與其公平值接近。

15. 資本管理

管理局的資本包含於資產負債表所示的保留盈餘。

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。

16. 會計估計及判斷

估計不確定性的來源

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

(ii) Sensitivity analysis

As at 31 March 2020, it is estimated that a general increase/decrease of 20 basis points in interest rates, with all other variables held constant, would decrease/increase the Board's deficit for the year and increase/decrease retained surplus by approximately HK\$1,165,245 (2019: HK\$1,169,122).

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 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 2019.

c) Fair value

All financial instruments are carried at amounts approximate their fair values.

15. Capital Management

Capital of the Board comprises accumulated 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.

16. Accounting Estimates and Judgements

Key sources of estimation uncertainty

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

i) 資產減值

管理局在財政年度完結時已對資產作出評估，是否有需要對其作出減值。當資產賬面值有跡象顯示未必可收回時，須進行減值測試。當資產或現金產生單位的賬面值超過其可收回金額，而收回金額是指其公允值減出售成本及其使用價值的較高者，減值即出現。計算公允值減出售成本是基於在公平交易的同類資產而具約束力的買賣交易可提供的資料或可觀察市場價格減增加出售資產的成本。進行使用價值計算時，管理層必須估計該資產或現金產生單位的預期日後現金流量，並選擇合適的貼現率計算該等現金流量的現值。

17. 截至二〇二〇年三月三十一日止年度已頒佈但尚未生效的經修訂、新準則及詮釋的潛在影響

直至本財務報表日期，香港會計師公會已頒佈若干截至二〇二〇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，新訂準則及詮釋。

管理局正在評估該等新訂及經修訂的香港財務報告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其採納對財務報表很少機會產生重大影響。

18. 比較數字

管理局已初步採用已審核追溯法於二〇一九年四月一日應用香港財務報告準則第16號。在這種方法下，不重述比較信息。會計政策變更的進一步詳情在附註3中披露。

i) Impairment of assets

The Board assesses whether there are any indicators of impairment for all assets at the end of each reporting period. Assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable. An impairment exists when the carrying value of an asset or a cash generating unit exceeds its recoverable amount, which is the greater of its fair value less costs of disposal and its value in use. The calculation of the fair value less costs of disposal is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset. When value in use calculations are undertaken, management must estimate the expected future cash flows from the asset or cash generating unit and choose a suitable discount rate in order to calculate the present value of those cash flows.

17. Possible Impact of New Standards, Amendments and Interpretations Issued but not yet Effective, for the Year Ended 31 March 2020

Up to the date of issue of these financial statements, the HKICPA has issued a few amendments and new standards which are not yet effective for the year ended 31 March 2020 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 new and revised HKFRSs 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.

18. Comparative Figures

The Board has initially applied HKFRS 16 at 1 April 2019 using the modified retrospective approach. Under this approach, comparative information is not restated. Further details of the changes in accounting policies are disclosed in note 3.

職業性失聰補償計劃的規定及補償計算方法

Requirements and Compensation Calculation Methods under the Occupational Deafness Compensation Scheme

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

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

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

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

職業規定
Occupational Requirements

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

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



此外，申請人在向管理局申請補償前的12個月內，須曾按連續性合約²在香港受僱從事指定的高噪音工作。Moreover, an applicant has to be employed under a continuous contract of employment² in any specified noisy occupations in Hong Kong within the 12 months before making an application for compensation.

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

附註：《職業性失聰(補償)條例》下指定的高噪音工作

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

失聰規定

Hearing Loss Requirements

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

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

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

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

再次補償

Further Compensation

如申請人符合以下條件，可以在獲批補償後申請再次補償：

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

職業規定

Occupational Requirements

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

進一步永久喪失工作能力規定

Additional Permanent Incapacity Requirements

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

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

支付補償 Payment of Compensation

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

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

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	x 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) 或 OR 進一步永久喪失工作能力之百分比 (再次補償) Percentage of additional permanent incapacity (Further compensation)
40 至 56 歲以下 40 to under 56	72 個月入息 72 months' earnings	
56 歲或以上 56 or above	48 個月入息 48 months' earnings	

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 30,530 元為上限。

根據最新修訂的《條例》，由 2019 年 4 月 26 日起，在計算補償款額時申請人的每月入息上限已由港幣 28,360 元提升至港幣 30,530 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\$30,530.

In accordance with the newly amended Ordinance, the applicant's monthly earnings have been raised to a maximum of HK\$30,530 from HK\$28,360 for calculating the compensation amount with effect from 26 April 2019.

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	2017/18		2018/19		2019/20	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
研磨、開鑿、切割或衝擊石塊 Rock grinding, chiselling, cutting or percussion	140	38.6	280	46.0	247	49.7
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	91	25.1	134	22.0	153	30.8
研磨金屬 Metal grinding	67	18.5	77	12.7	37	7.5
撞擊式打樁 Pile driving	27	7.4	57	9.4	33	6.6
使用高速捲筒紙柯式印刷機 High speed web-fed offset printing	12	3.3	35	5.8	9	1.8
噴砂打磨作業 Abrasive blasting operations	3	0.8	5	0.8	8	1.6
使用鑽板機、刨床機、圓鋸機或自動車床 Using routing, planing, circular sawing machines or automatic lathes	5	1.4	7	1.1	5	1.0
使用紙張摺疊機 Using paper folding machines	3	0.8	5	0.8	2	0.4
衝擊金屬 Metal percussion	4	1.1	2	0.3	1	0.2
車身修理或用人手錘鍊製作金屬製品 Car body repair or making metal articles by manual hammering	2	0.5	1	0.2	1	0.2
壓碎塑料 Plastic materials granulation	1	0.3			1	0.2
紡織 Weaving or spinning	7	1.9	4	0.7		
在入玻璃瓶作業線的緊鄰範圍內工作 Working near glass-bottling lines			1	0.2		
清理船舶外殼 Descaling of ships	1	0.3				
總數： Total:	363	100.0	608	100.0	497	100.0

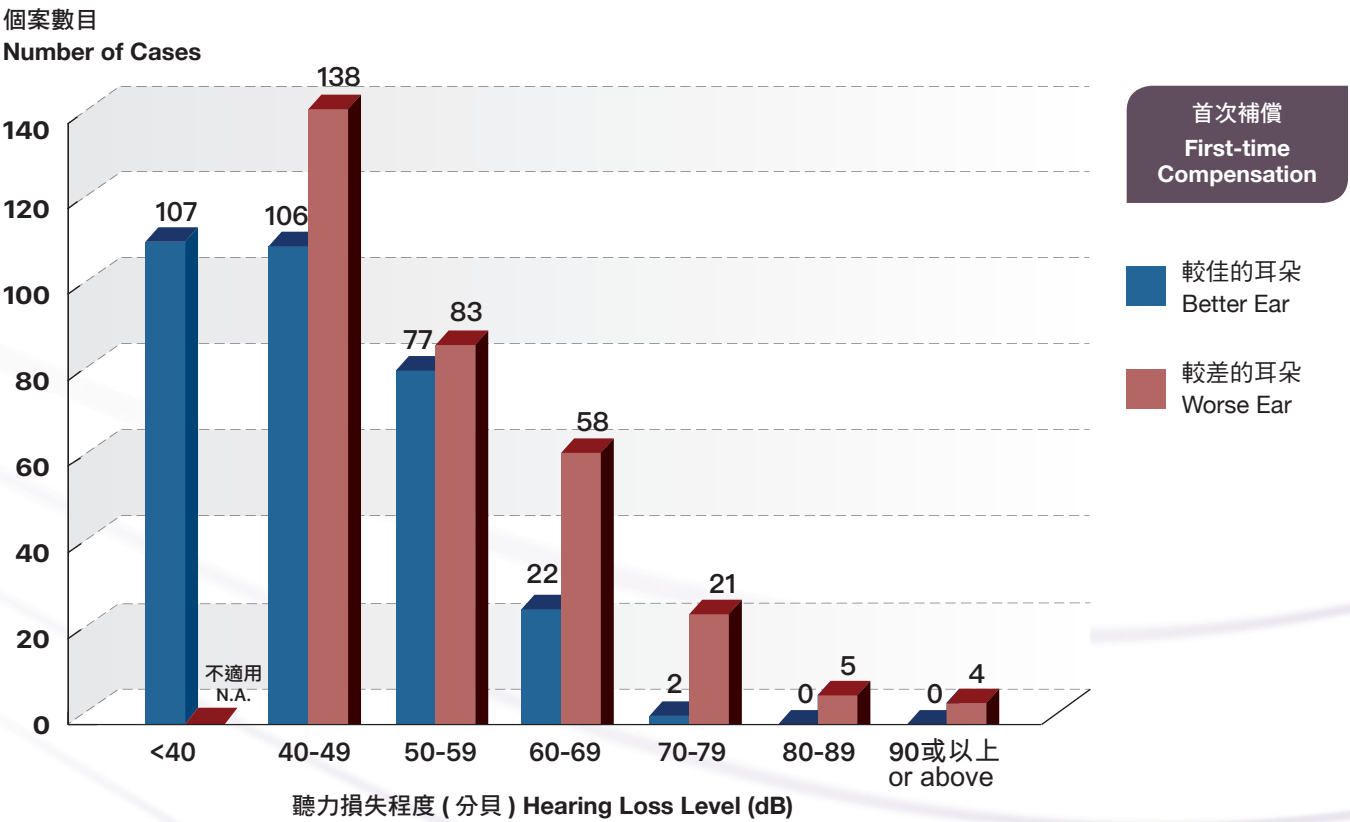
附錄三
Appendix 3

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	2017/18		2018/19		2019/20	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
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	23	24.0	23	20.0	32	31.7
研磨、開鑿、切割或衝擊石塊 Rock grinding, chiselling, cutting or percussion	46	48.0	58	50.4	29	28.7
研磨金屬 Metal grinding	16	16.7	15	13.1	25	24.8
使用鑽板機、刨床機、圓鋸機或自動車床 Using routing, planing, circular sawing machines or automatic lathes	7	7.3	6	5.2	5	4.9
撞擊式打樁 Pile driving	1	1.0	6	5.2	5	4.9
噴砂打磨作業 Abrasive blasting operations			4	3.5	3	3.0
衝擊金屬 Metal percussion	1	1.0			1	1.0
在根據《賭博條例》獲發牌照的麻將館內搓麻將並以此作為主要職責 Playing mahjong (as the major duty) inside a mahjong parlour licensed under the Gambling Ordinance					1	1.0
使用高速捲筒紙柯式印刷機 High speed web-fed offset printing	1	1.0	2	1.7		
使用擠出塑料的機器 Using machines engaged in extruding of plastic materials			1	0.9		
紡織 Weaving or spinning	1	1.0				
總數： Total:	96	100.0	115	100.0	101	100.0

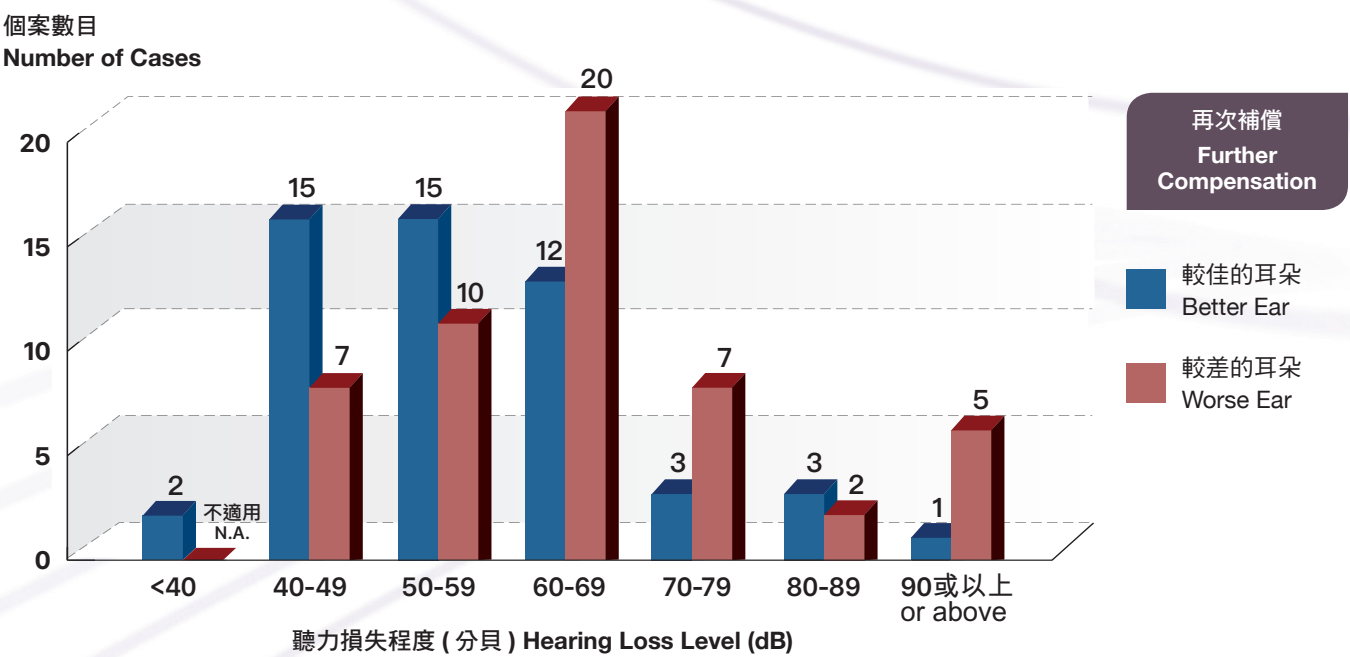
附錄四
Appendix 4

獲取首次補償者的聽力損失程度分析圖 (2019/20年度)
Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2019/20)



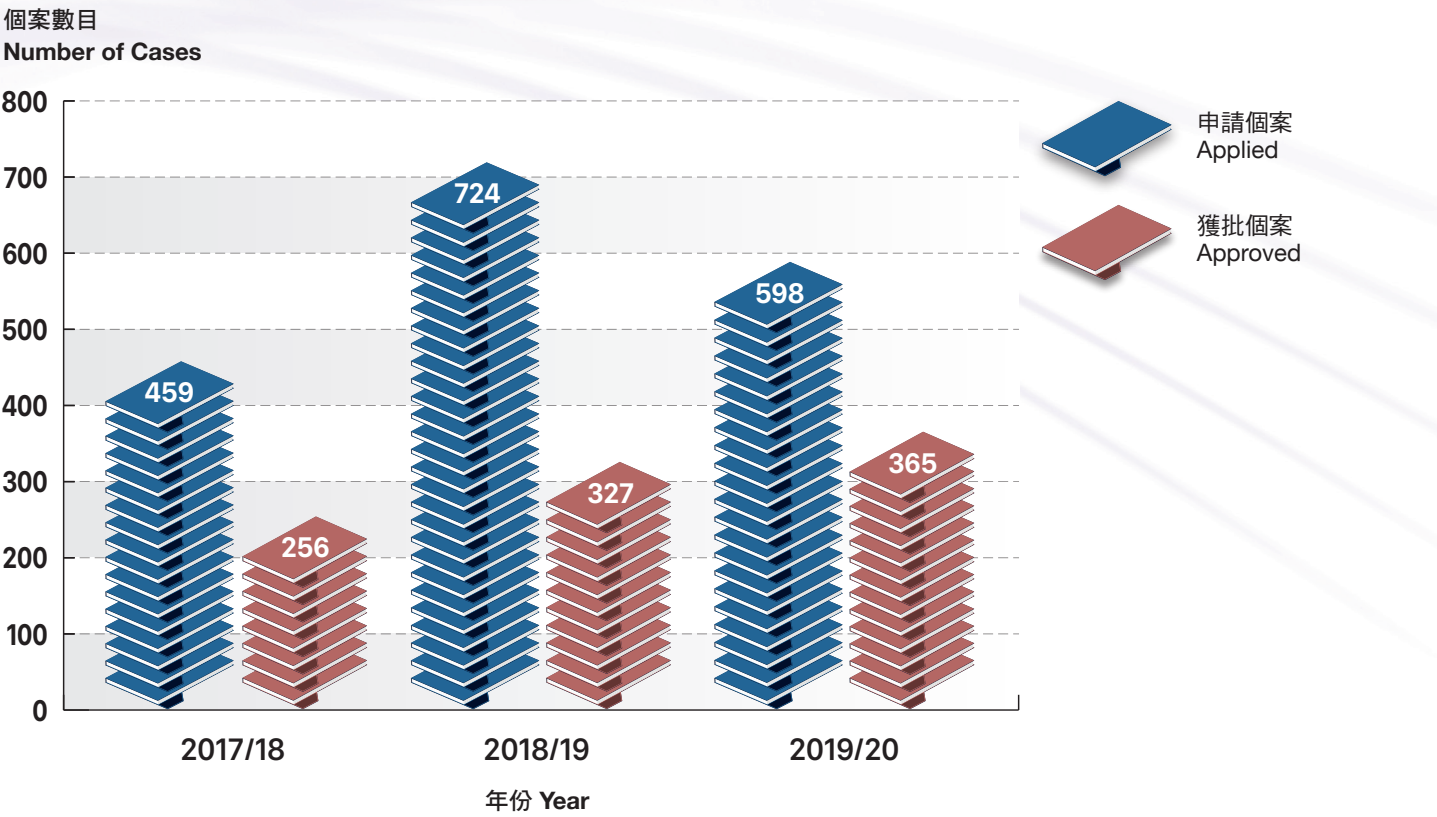
附錄五
Appendix 5

獲取再次補償者的聽力損失程度分析圖 (2019/20年度)
Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2019/20)



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\$)
2017/18	459	256	\$27,284,549
2018/19	724	327	\$33,135,263
2019/20	598	365	\$35,034,162



職業性失聰補償管理局

Occupational Deafness Compensation Board

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