香 港 耳 鼻 喉 科 醫 學 院

The Hong Kong College of Otorhinolaryngologists

2026

Annual General Meeting

7 November 2026, Saturday

香 港 耳 鼻 喉 科 醫 學 院
THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS
Room 806, Hong Kong Academy of Medicine Jockey Club Building
99 Wong Chuk Hang Road, Aberdeen, Hong Kong
Tel: (852) 2871 8733 Fax: (852) 2904 5035 E-mail: info@hkcorl.org.hk
Website: http://www.hkcorl.org.hk
(Incorporated in Hong Kong under the Companies Ordinance)

NOTICE CALLING ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the **THIRTY-SECOND (32nd) ANNUAL GENERAL MEETING OF FELLOWS** will be held on Saturday, the **7th day of November 2026** at **6PM**, at the Pao Yue Kong Auditorium, Ground Floor, Hong Kong Academy of Medicine Jockey Club Building, 99 Wong Chuk Hang Road, Aberdeen, Hong Kong.

This meeting notice serves as a formal announcement and provides information on the agenda items. The full Annual Report and consolidated financial statements for the year ended 31st March 2026, will be available on the official website of the College at www.hkcorl.org.hk or accessible by scanning the QR code provided.

AGENDA

1. To adopt the minutes of the THIRTY-FIRST (31st) Annual General Meeting held in 2025
2. Matters arising
3. To receive the President's report
4. To receive the Honorary Secretary's report
5. To receive the Censor-in-Chief's report
6. To receive the Honorary Treasurer's presentation of the accounts, including the statement of accounts, the Directors' report, and the Auditor's report.
7. To confirm the appointment of the Honorary Auditor
8. To confirm the appointment of the Honorary Legal Advisor
9. Any other business

Dated the 7th day of October 2026.

By order of the College Council

Dr Birgitta Yee-hang WONG
Honorary Secretary

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS

("the College")

(Incorporated in Hong Kong under the Companies Ordinance)

MINUTES OF THE THIRTY-FIRST ANNUAL GENERAL MEETING

Date	**:**	7th November 2025, Saturday
Time	**:**	6pm – 6:15pm
Venue	**:**	Pao Yue Kong Auditorium, Ground Floor Hong Kong Academy of Medicine Jockey Club Building 99 Wong Chuk Hang Road, Aberdeen, Hong Kong
Present	**:**	Dr Chi-man NGAI *(Chairman)*
(in alphabetical order by surname)	**:**	Dr Ka-cheong CHAN Dr Michael Man-hin CHAN Dr Walter Chin-pang CHAN Professor Jason Ying-kuen CHAN Dr Wai-tsz CHANG Dr Jackie Siu-woon CHENG Dr Horace CHENG Dr Ronald Man-fung CHIANG Dr Ingrid Io-meng CHIO Dr Ryan Hung-wai CHO Dr Shun-kit CHOW Dr Anthony Tsun-cheong CHU Dr Joseph Chun-kit CHUNG Dr Thomas Tai-hang FUNG Dr Peter Ka-chung KWAN Dr Ronald LAI Dr Tsz-chun LAM Dr Eric Hui-lun LAU Dr Jason Siu-shan LAW Dr Jennifer Wah-yan LEE Dr Levina Wei-yan LI Dr Jason Kar-cheong MOK Dr Siu-kwan NG Dr Eric Yuk-kwan NG Dr Martin Wai PAK Dr Kwong-chi TANG Professor Michael Chi-fai TONG Dr Cynthia Ka-cheong WAI Dr Yiu-ming WAN Dr Ka-chun WONG Dr Eddy Wai-yeung WONG Dr Birgitta Yee-hang WONG Professor Stephanie Nga-sze WONG Dr John Kong-sang WOO Dr Yat-Bong YEUNG Dr Sylvia Suet-ying YU
In Attendance	**:**	Ms Cindy LEUNG *(General Manager/The College Secretariat)*

The Honorary Secretary, Dr Anthony Tsun-cheong CHU, called the meeting to order at 6pm.

1 To adopt the minutes of the THIRTY (30th) Annual General Meeting 2025

The notice for this AGM and meeting minutes had been duly sent to all fellows along with the 2025 AGM booklet. The minutes from the 2024 Annual General Meeting were proposed for adoption. No comments or objections were raised by the fellows.

It was proposed for adoption by Dr Chi-man NGAI, and seconded by Dr Shun-kit CHOW.

2 Matters Arising

Fellows raised no item for discussion.

3 To receive the President's Report

The report was printed in the 2025 AGM booklet, which had been sent to all Fellows with the AGM notice.

The President's report which had been circulated and read by Fellows was adopted. It was proposed by Dr Tsun-cheong CHU and seconded by Professor Jason Ying-kuen CHAN.

4 To receive the Honorary Secretary's Report

The Honorary Secretary's report which had been circulated and read by Fellows was adopted. It was proposed by Dr Chi-man NGAI and seconded by Dr Ryan Hung-wai CHO.

5 To receive the Censor-in-Chief's Report

The Censor-in-Chief's report, which outlined the work of the Education Committee and its various Subcommittees over the past year, was included in the annual report circulated to all Fellows. The report was adopted. It was proposed by Dr Chi-man NGAI and seconded by Dr Joseph Chun-kit CHUNG.

6 To receive the Report of the Honorary Treasurer including Statement of Account with Report of Directors and Auditor for the financial year ended 31st March 2025

The report of the Honorary Treasurer including Statement of Account with Report of Directors and Auditor for the financial year ended 31st March 2025 was adopted. It was proposed by Dr Siu-kwan NG and seconded by Dr Wai-tsz CHANG.

7 To announce the result of election of the College Council for the term of 2025 to 2027

Following the close of nominations on 27th August 2025, a letter was sent to all Fellows on 9th September 2025. The current term of office expired at the conclusion of this Annual General Meeting. In accordance with the Memorandum and Articles of Association (M&A) of the Hong Kong College of Otorhinolaryngologists, an election was conducted earlier. As the College received only one nomination for each post, the nominees were deemed elected ipso facto. The election results, which were endorsed at this Annual General Meeting, were proposed by Dr Chi-man NGAI and seconded by Professor Stephanie Nga-sze WONG.

The new Council will serve a two-year term, and its members are as follows:

President	Dr Eddy Wai-yeung WONG	王維揚醫生
Censor-in-Chief	Dr Joseph Chun-kit CHUNG	鍾駿傑醫生
Honorary Secretary	Dr Birgitta Yee-hang WONG	黃懿行醫生
Honorary Treasurer	Dr Siu-kwan NG	吳少君醫生
Vice President	Dr Anthony Tsun-cheong CHU	朱進昌醫生
Council Members	Dr Victor ABDULLAH	石偉棠醫生
	Dr Ingrid Io-meng CHIO	趙曉明醫生
	Dr Ryan Hung-wai CHO	曹洪偉醫生
	Dr Eric King-hay FUNG	馮景禧醫生
	Professor Michael Chi-fai TONG	唐志輝教授
	Dr Ka-chun WONG	黃家俊醫生

8 To appoint the Auditor

This was proposed by Dr Siu-kwan NG and seconded by Dr Anthony Tsun-cheong CHU. **TAM, HUI, TSE & HO CPA LIMITED** was re-appointed as the auditor until the next Annual General Meeting.

9 To appoint the Honorary Legal Advisor

This was proposed by Dr Chi-man NGAI and seconded by Dr Zenon Wing-chi YEUNG, **Mr Ho-fai MA of WOO KWAN LEE & LO** was re-appointed as the Honorary Legal Advisor until the next Annual General Meeting.

(Post meeting note: The College Council resolved to appoint Mr Lester Garson HUANG, SBS, JP, as the Honorary Legal Advisor with effect from March 2026, following the retirement of Mr Ho-fai MA in the same month. Mr HUANG has accepted the appointment.)

During the final agenda items, outgoing President Dr Chi-man NGAI marked the end of his tenure in the presidential post. He expressed his deep gratitude to the Council members, with special mention of Censor-in-Chief Dr Eddy WONG for his instrumental role in elevating training standards and refining the examination system. He also thanked the editorial team, led by Dr Birgitta WONG and Dr T CHU, for their dedicated work on the 30th anniversary commemorative booklet.

Dr NGAI further acknowledged the valuable contributions of all Education Committees, the Head and Neck Surgery team under Professor Jason CHAN, and the Facial Plastic Surgery Board led by Dr Peter KU. He extended his sincere appreciation to the General Manager, Ms Cindy LEUNG, for her unwavering hard work. On behalf of the College Council and the Education Committee, he conveyed his heartfelt gratitude to all Fellows for their generous time and steadfast support throughout the past year. He also wished the new Council all the best and expressed his hope that all Fellows would continue to lend their full support to the College in the years ahead.

With no other business, the meeting was adjourned at 6:15pm

_____ _____

Dr Chi-man NGAI
President (2023-2025)

Dr Anthony Tsun-cheong CHU
Honorary Secretary (2023-2025)

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS

THE PRESIDENT'S REPORT (2025-2026)

Dear Fellows and Members,

It is my greatest honour and privilege to welcome you to the 2026 Annual General Meeting. Serving as your College President during the 2025–2027 term fills me with both deep humility and a profound sense of responsibility. Over the past year, I have been continually inspired by the unwavering dedication of our ENT community to deliver the highest standard of care to our patients in Hong Kong.

Looking back over the past year, our College has continued to thrive and advance. We successfully conducted our Joint Specialty Fellowship (Exit) Examination, our Annual Scientific Meeting, and a series of enriching educational activities, including the PAInT simulation courses, the Advanced Feedback Skills Workshop, and our Annual Visiting Professorship Programme. These achievements are a testament to the resilience and collaborative spirit of our Fellows and trainees.

While we celebrate these milestones, we must also look ahead. The practice of medicine is advancing at an unprecedented pace, and the landscape of postgraduate medical education is evolving globally. To maintain the high quality of ENT specialists in Hong Kong, we must ensure our training adapts to the changing times.

Before outlining our next steps, I wish to express my profound gratitude to our former President, Dr Chi-man NGAI. Under his visionary leadership, the foundations of our curriculum reform were first laid, most notably through the successful introduction of Workplace-Based Assessments (WBA) and Procedure-Based Assessments (PBA). Dr Ngai laid a strong and vital framework for our training framework. It is now my goal to build upon his tremendous momentum, further refining and elevating our curriculum to ensure it serves our trainees even better in the years to come.
Our training currently relies heavily on a time-based and checklist-driven model. While this approach has served us well, we are seeing a worldwide shift towards an outcomes-based and entrustment-based model. In the coming years, my vision is to lead a comprehensive modernization of our HKCORL curriculum.

Why is there a need for this reform?
We need to formally integrate modern advancements—such as robotics, artificial intelligence, biologics, immunotherapy, sleep medicine, and advanced paediatric airway management—into our core training. More importantly, we want to shift the focus from simply "counting procedures" to ensuring true, holistic clinical competence. By moving toward, a framework based on actual capabilities in practice, we can better reflect the realities of modern clinical environments.

How will it benefit our next generation of specialists?
This preliminary proposal is designed with our future specialists in mind. It aims to prepare our trainees comprehensively prepared for independent, modern practice without lengthening the current four-year Higher Surgical Training period. Beyond clinical and surgical proficiency, the new curriculum will provide structured support to help our younger colleagues navigate the growing complexities of the medical profession. Particular attention will be given to managing medico-legal challenges, mastering effective patient communication, and, crucially, safeguarding physician well-being. Furthermore, it will provide our dedicated trainers with better, more structured tools to assess, guide, and support trainees effectively throughout their training.

This curriculum reform is currently a preliminary proposal, and we will refine the details together in the coming months. The College will also continue to support high-quality educational programmes, including trainee lectures, CME/CPD activities, simulation training, and the Annual Visiting Professorship Programme. We will actively seek the views of members of the Young Fellows Chapter and work closely with them to ensure that the perspectives of our younger colleagues are reflected in the development of our curriculum and in the College's wider professional and leadership initiatives.

This is a significant undertaking, and its success relies entirely on your support. I humbly seek the backing of all our trainers, Fellows, and Members as we embark on this exciting project. Together, we can build a future-proof curriculum that we can all be proud of.

None of our College's work would be possible without the tireless efforts of our team. I would like to express my deepest gratitude to our College Secretariat, particularly Ms Cindy LEUNG, for her impeccable administrative support. My sincere thanks also go to all the Council Members for their wise counsel and dedication.

I must extend a very special vote of thanks to our key office bearers: our Censor-in-Chief, Dr Joseph CHUNG, our Honorary Secretary, Dr Birgitta WONG, and our Honorary Treasurer, Dr SK NG. Your immense hard work behind the scenes keeps the engine of our college running smoothly, ensuring our finances remain healthy, our administrative duties are flawlessly executed, and our training and examination standards remain second to none.

Thank you all for your continued trust and support. I remain fully dedicated to serving you and the entire ENT community in Hong Kong. Let us continue to work hand in hand to nurture the next generation of outstanding Otorhinolaryngologists.

With my warmest regards,



Dr Eddy Wai-yeung WONG
President

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS

THE HONORARY SECRETARY'S REPORT (2025–2026)

I was honoured to be appointed Honorary Secretary of the Hong Kong College of Otorhinolaryngologists in November 2025. With the invaluable support of the President, College Council, and the College's committees, I am pleased to present this Honorary Secretary's Report, which outlines the College's activities during the 2025–2026 reporting period.

The following table summarises the College's significant academic, professional, and fellowship-related activities for 2025–2026.

<table>
<tr><td>4th November 2025 to 6th November 2025</td><td colspan="2">THE ROYAL COLLEGE OF SURGEONS OF EDINBURGH /
THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS
JOINT SPECIALIST FELLOWSHIP (EXIT) EXAMINATION
IN OTORHINOLARYNGOLOGY</td></tr>
<tr><td rowspan="5">8th November 2025</td><td colspan="2">ANNUAL SCIENTIFIC MEETING</td></tr>
<tr><td colspan="2">POSTER PRESENTATION COMPETITION</td></tr>
<tr><td><u>LIST OF PRESENTERS</u>

Dr Timothy Shu-man CHU
Dr Long-hei HA
Dr Katherine Wing-kay LAI
Dr Albee Hin-man MAK
Miss Hei-tung SHEK
Dr Cherry Cho-wai WONG
Miss Tze-hei YAU</td><td><u>CHIEF ADJUDICATOR</u>
Professor Stephanie Nga-Sze WONG
<u>ADJUDICATORS</u>
Dr Walter Chin-Pang CHAN
Dr Yuk-fai LAU
Dr Eric Yuk-kwan NG
Dr Horace CHENG
Dr Ronald Ying-kit CHUI
Dr Vernon LAM</td></tr>
<tr><td colspan="2">TRAINEE RESEARCH PRESENTATION COMPETITION</td></tr>
<tr><td><u>LIST OF PRESENTERS</u>

Dr Chun-hang CHAN
Dr Hon-kwan CHAN
Dr Ka-kin CHAN
Dr Wai-lok CHEUNG
Dr Jacqueline Cheuk-yan CHUI
Dr Kam-shing KWOK
Dr Suki Sze-man LAM
Dr Christopher LIAO
Dr Brian Wing-hei MAK
Dr Michael Man-yuen SUEN</td><td><u>CHIEF ADJUDICATOR</u>
Dr Kai-bun FUNG
<u>CHAIRMAN</u>
Dr Eddy Wai-yeung WONG
<u>ADJUDICATORS</u>
Mr Quentin GARDINER
Mr Stephen JONES
Dr Peter Ka-chung KWAN
Dr Martin Wai PAK
Dr Herman Man-kai TANG
Professor Gerald WOLF</td></tr>
<tr><td rowspan="2">8th November 2025</td><td colspan="2">GUEST LECTURE ON
"THE DEVELOPMENT OF NASAL ENDOSCOPY AND
ENDOSCOPIC ENDONASAL SURGERY"</td></tr>
<tr><td colspan="2">to be delivered by
Professor Gerald WOLF
Former University Professor at the Medical University of Graz, Austria and had served at the University ENT-Hospital, Division of General ENT Head and Neck Surgery</td></tr>
</table>

	THIRTY-FIRST (31ST) ANNUAL GENERAL MEETING	
	JOINT CONFERMENT CEREMONY OF THE ROYAL COLLEGE OF SURGEONS OF EDINBURGH AND THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS	
30th November 2025	**ADVANCED FEEDBACK SKILLS WORKSHOP IN CLINICAL EDUCATION FOR TRAINERS IN OTORHINOLARYNGOLOGY**	
24th January 2026	**PAEDIATRIC AIRWAY INTERVENTION & TRACHEOSTOMY (PAINT) SIMULATION TRAINING COURSE**	
21st March 2026	**PAEDIATRIC AIRWAY INTERVENTION & TRACHEOSTOMY (PAINT) SIMULATION TRAINING COURSE**	
March 2026 to July 2026	**ENT TRAINING COURSE** *A series of Otorhinolaryngology training courses tailored for trainees in both Basic and Higher Surgical Training, with particular emphasis on Rhinology.*	
15th April 2026 and 19th April 2026	**2026 WRITTEN EXAMINATION AND ANGOFF EXERCISE**	
23th April 2026	**CONTINUING PROFESSIONAL DEVELOPMENT (CPD) DINNER SYMPOSIUM**	
	Optimizing Patient Selection for Anti-IL5 Therapy: Real-World Evidence in CRSwNP and Unified Airway Disease	
	LECTURE 1	**Exploring Real-Life Impact of Biologics on Refractory CRSwNP: Evidence**
		Dr María Sandra DOMÍNGUEZ SOSA Otorhinolaryngologist Head and Neck Surgeon Department of Otorhinolaryngology, Hospital Universitario de Gran Canaria Doctor Negrín, SPAIN
	LECTURE 2	**Integrating Real-World Asian Data with Multidisciplinary Care Pathways to Improve Biologic Treatment Decisions in Type 2 CRSwNP**
		Dr Andrew Chun-lok WONG Consultant, Department of ENT Tuen Mun Hospital, Hospital Authority
	LECTURE 3	**Tailoring Biologic Therapy: Utilising Local Data to Identify Ideal CRSwNP Patients**
		Dr David Chun-Man YEUNG Clinical Professional Consultant Associate Professor of Practice (CUHK) Associate Consultant (HA) Department of Otorhinolaryngology, Head and Neck Surgery, Prince of Wales Hospital Faculty of Medicine, The Chinese University of Hong Kong

<table>
<tr><td>6th June 2026</td><td colspan="2">ANNUAL WINE DINNER
The dinner was organised to provide a warm and convivial occasion for Fellows and members to gather, strengthen collegial ties, and enjoy fellowship.</td></tr>
<tr><td rowspan="6">23rd October 2026</td><td colspan="2">CONTINUING PROFESSIONAL DEVELOPMENT (CPD)
DINNER SYMPOSIUM</td></tr>
<tr><td colspan="2">One Airway, New Horizons: Advancing CRSwNP and Asthma Care with Anti-TSLP</td></tr>
<tr><td>LECTURE 1
(Virtual)</td><td>CRSwNP at a Turning Point:
The WAYPOINT Perspective and Beyond</td></tr>
<tr><td></td><td>Prof. Brian LIPWORTH
Professor of Allergy and Pulmonology
Scottish Centre for Respiratory Research
University of Dundee, United Kingdom</td></tr>
<tr><td>LECTURE 2
(Physical)</td><td>Anti-TSLP Across the Airway:
From Epithelial Science to Clinical Practice</td></tr>
<tr><td></td><td>Prof Fanny Wai-san KO
Honorary Clinical Professor and Clinical Professional Consultant, Department of Medicine and Therapeutics
The Chinese University of Hong Kong
Specialist in Respiratory Medicine</td></tr>
<tr><td>3rd November 2026 to
5th November, 2026</td><td colspan="2">THE ROYAL COLLEGE OF SURGEONS OF EDINBURGH /
THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS
JOINT SPECIALIST FELLOWSHIP (EXIT) EXAMINATION
IN OTORHINOLARYNGOLOGY</td></tr>
<tr><td>3rd November 2026</td><td colspan="2">HOSPITAL INSPECTIONS AND ACCREDITATIONS IN 2026
BY THE ROYAL COLLEGE OF SURGEONS OF EDINBURGH
Participating clusters: Kowloon East Cluster, New Territories West Cluster, and Hong Kong Island Cluster (East).</td></tr>
<tr><td>7th November 2026</td><td colspan="2">ANNUAL SCIENTIFIC MEETING,
THIRTY-SECOND ANNUAL GENERAL MEETING, AND
JOINT CONFERMENT CEREMONY OF
THE ROYAL COLLEGE OF SURGEONS OF EDINBURGH AND
THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS</td></tr>
<tr><td rowspan="3">13th November 2026 to
15th November 2026</td><td colspan="2">2026 ANNUAL VISITING PROFESSORSHIP PROGRAMME</td></tr>
<tr><td colspan="2">to be presented by Annual Visiting Professors</td></tr>
<tr><td>PROFESSOR WEI WANG, MD
Head of the Facial Paralysis Treatment Group at the Department of Plastic and Reconstructive Surgery
Shanghai Ninth People's Hospital
Shanghai Jiao Tong University
School of Medicine</td><td>ADJUNCT ASSOCIATE PROFESSOR IAN CHI-YUAN LOH
Head of Department at
Changi General Hospital, Singapore</td></tr>
<tr><td>19th December 2026</td><td colspan="2">CONJOINT WORKPLACE-BASED ASSESSMENT WORKSHOP FOR TRAINERS AND TRAINEES IN POSTGRADUATE MEDICINE</td></tr>
</table>

ABOUT THE YOUNG FELLOWS CHAPTER ('YFC')

Established in July 2022 under the auspices of the Hong Kong College of Otorhinolaryngologists, the Young Fellows Chapter (YFC) operates within the governance framework of the College Council. For the purposes of the Chapter, a "Young Fellow" is defined as a College Fellow who has been awarded the Fellowship within the preceding ten years. All Young Fellows are eligible to vote in elections and to stand for election to the Governing Committee for each term of office.

The governance of the YFC is vested in a Governing Committee comprising six elected members. Following the election, the six Committee Members proceed to elect from among themselves the Chairman, Vice-Chairman, Secretary, and Treasurer, who together constitute the core leadership of the Chapter. The YFC was established to strengthen engagement and foster the active participation of early-career Fellows in the affairs of the College. The Chapter firmly believes that the future of the profession and the College rests with our Young Fellows, and remains committed to nurturing their professional development and leadership potential.

The official election results and the respective positions held by the Governing Committee of the Young Fellows Chapter (YFC) for the term 2026–2028 are set out below. All appointments shall take effect from 1st July 2026.

CHAIRMAN	Dr Jason Siu shan LAW	羅肇山醫生	Kowloon Central Cluster
VICE-CHAIRMAN	Dr Eric Yuk-kwan NG	吳毓貴醫生	Kowloon East Cluster
SECRETARY	Dr Wilson Wai-shun NG	吳偉迅醫生	Kowloon Central Cluster
TREASURER	Dr Aurora Ka-yue TAM	譚嘉裕醫生	New Territories East Cluster
COMMITTEE MEMBERS	Dr Courtney Oi-yee CHAN	陳靄怡醫生	Kowloon West Cluster
	Dr Justin Tze-tao WONG	黃梓圖醫生	New Territories East Cluster

The current tenure of the College representatives to the HKAM Young Fellow Chapter for 2025–2026 will conclude on 30th June 2026. The Council of the Hong Kong College of Otorhinolaryngologists wishes to express its appreciation to Dr Wilson NG and Dr Courtney CHAN for their dedicated service as College representatives during this term. The Council has endorsed the recommendation submitted by the YFC Governing Committee to appoint Dr Jason Siu-shan LAW and Dr Eric Yuk-kwan NG as the College representatives to the HKAM Young Fellow Chapter for the two-year term commencing 1 July 2026 and ending 30th June 2028.

The President and the Council extend their sincere gratitude to the outgoing YFC Governing Committee for the 2024–2026 term, namely Dr Eric Hui-lun LAU, Dr David Chun-man YEUNG, and Dr Zion Wing-hei TO, for their past contributions. Congratulations are extended to Dr Jason Siu-shan LAW on his appointment as Chairman for the new term. The Council also welcomes the re-election of Dr Courtney Oi-yee CHAN and Dr Wilson Wai-shun NG for the forthcoming term. The Council looks forward to the continued support and active participation of all Young Fellows in the Chapter's significant activities ahead.

OVERVIEW THE SIGNIFICANT ACTIVITIES IN 2025–2026

The past year offered members meaningful opportunities to engage with the Chapter's initiatives, foster professional camaraderie, and actively support the College's flagship events. The table below outlines the principal activities carried out during the 2025–2026 reporting period.

DATE	ACTIVITY
19th January 2025	Contributed to the preparatory work and logistical arrangements for the **Fun Walk Day**, "Celebrating 30 Years: Every Step, Every Sound Counts!"
16th February 2025	Hosted **Soccer Fun Day 2025** as part of the 30th Anniversary celebrations.
31st May 2025	Participated in the Shatin District **Dragon Boat Race**.
28th June 2025	Organised a **Coffee Workshop**, featuring an introduction to essential coffee-making techniques and a practical demonstration.
4th July 2025	Coordinated the **Music Night** "Harmonious Togetherness (和樂共賞)".
6th, 13th and 27th July 2025	Hosted the **2025 Intercollegiate Basketball Tournament**. Participating colleges included The Hong Kong College of Anaesthesiologists, The College of Ophthalmologists of Hong Kong, The Hong Kong College of Radiologists, and The Hong Kong College of Otorhinolaryngologists.
17th August 2025	Participated in the Hong Kong Medical Association **Dragon Boat Fun Day**.
13th September 2025	Assisted with the preparatory work and logistical arrangements for the **30th Anniversary Celebration Dinner**.
14th September 2025	Co-hosted the **HKICBSC Membership Part 3 Tutorials**, jointly organised by the Young Fellows Chapters of the Hong Kong Academy of Medicine, the College of Surgeons of Hong Kong, and the Hong Kong College of Ophthalmologists.
3rd October 2025	Hosted a **friendly football match** with the College of Surgeons of Hong Kong.
4th October 2025	Participated in a **live music performance** at the **Mid-Autumn Get-Together**, organised by the Social Subcommittee of the Hong Kong Academy of Medicine.
8th November 2025	Coordinated a **live music performance at the annual dinner**, featuring 中耳之音, a Chinese musical ensemble that showcased the distinctive sound of the erhu, a traditional two-string bowed instrument often known in the West as the Chinese violin. Dr Cheuk-lun SHAM, a practising otorhinolaryngologist, Dr John WOO, Immediate Past President, and their team performed songs, with Dr Samuel CHENG providing piano accompaniment.
22th November 2025	Assisted with the **HKAM–HA Career Talk on the 2026/2027 HA Resident Training Programme**.
28th February 2026	Organised a **hiking activity**.
15th March 2026	Participated in **Federation Sports Day 2026** and formed the HKAM Basketball Team.

15th March 2026	Held **practice sessions for the ENT football team** to support preparation and team building for the soccer tournament organised by the Hong Kong College of Emergency Medicine in celebration of its 30th Anniversary.
29th March 2026	Organised a **Chocolate Workshop**.
12th April 2026	Participated in the soccer tournament held in celebration of the 30th Anniversary of the Hong Kong College of Emergency Medicine.
16th April 2026	Participated in a **live music performance** at the **Gathering & Exchange Evening with Young Fellows**, organised by the Hong Kong Academy of Medicine.
26th April 2026	Conducted the election of the **Young Fellows Chapter Governing Committee** (2026-2028)
8th–10th May 2026	Participated in **HYROX 2025**.
27th May 2026	Conducted an **exclusive interview with Professor William WEI**, Founding President and Honorary Fellow of The Hong Kong College of Otorhinolaryngologists.
13th September 2026	**Planned participation** in the Hong Kong Medical Association Dragon Boat Fun Day.

WELCOME TO OUR NEW FELLOWS AND MEMBERS

In **2025/2026**, our College has admitted 6 new Fellows and 6 new members. They are:

NAME	CHINESE NAME	CLUSTER	STATUS
Dr Ting CAI	蔡葶醫生	New Territories East Cluster	Fellow
Dr Benien Jun-pian HAU	侯駿翩醫生	Kowloon East Cluster	Fellow
Dr Herbert Shung-him LEE	李崇謙醫生	Kowloon West Cluster (resigned)	Fellow
Dr Tsz-wai LEE	李子威醫生	Kowloon Central Cluster	Fellow
Dr Ka-yue TAM	譚嘉裕醫生	New Territories East Cluster	Fellow
Dr Justin Tze-tao WONG	黃梓圖醫生	New Territories East Cluster	Fellow
Dr Jeremy Chak-lun CHOW	周澤倫醫生	Hong Kong Island Cluster (East)	Member
Dr Timothy Shun-man CHU	朱迅民醫生	New Territories East Cluster	Member
Dr Ricky Tsz-ho CHIN	錢子豪醫生	Kowloon East Cluster	Member
Dr Nicole Hei-man FONG	方熙雯醫生	New Territories East Cluster	Member
Dr Gareth Kwan-ho LAU	劉君灝醫生	Kowloon Central Cluster	Member
Dr Henry Chun-hang MA	馬俊鏗醫生	Kowloon West Cluster	Member

CURRENT MEMBERSHIP STATISTICS

As of September 30, 2026, there are 212 Fellows and 38 Members in the College.

ACKNOWLEDGEMENTS

On behalf of the College Council, I extend our heartfelt gratitude to all Fellows who have so generously contributed their time, expertise, and experience in furtherance of the College's academic mission throughout the year. Their commitment has been a cornerstone of our collective achievements.

I also wish to express our special appreciation to all committee members for their thoughtful guidance and invaluable counsel, and to the College Secretariat for its unwavering dedication and meticulous efforts in facilitating the seamless execution of our numerous programmes.

Special thanks are reserved for our President, Dr Eddy Wai-yeung WONG, for his outstanding direction; to the Council and the Education Committee, under the able chairmanship of Dr Joseph Chun-kit CHUNG, for their sustained efforts; and to all speakers, moderators, and facilitators for their invaluable academic input.

Through these exceptional contributions, the College continues to flourish and to uphold its distinguished reputation for excellence in otorhinolaryngology education and clinical practice. Let us remain united in our commitment to achieving our shared goals and advancing the quality of training and professional development for Otorhinolaryngologists.



Dr Birgitta Yee-hang WONG
Honorary Secretary

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS

THE CENSOR-IN-CHIEF'S REPORT (2025-2026)

It has been my distinct privilege and honour to serve as Censor-in-Chief of The Hong Kong College of Otorhinolaryngologists during the 2025–2026 year.

The College has continued to advance its educational work through the steadfast commitment of the College Council, the Education Co-ordinators, the Education Committee and its subcommittees **(Annex A)**. Their collective efforts ensure that our otorhinolaryngologists remain well prepared to meet evolving challenges in specialist training and subspecialty development. This report reviews the College's principal educational activities during the year and reflects the dedication and collaborative spirit that underpin our commitment to advancing Otorhinolaryngology and Head and Neck Surgery.

1. RCSEd/HKCORL Joint Intercollegiate Higher Specialist Examination in Otorhinolaryngology — November 2025, Hong Kong

The RCSEd/HKCORL Joint Intercollegiate Higher Specialist Examination in Otorhinolaryngology was successfully conducted from 4th to 6th November 2025. External examiners Mr Quentin GARDINER and Mr Stephen JONES of the Royal College of Surgeons of Edinburgh participated in the assessment, with quality assurance overseen by Dr Eddy Wai-yeung WONG and Dr Peggy Sau-kwan CHU. Sixteen local examiners also served on the examining panel.

Three newly appointed examiners completed the introductory course for new assessors and observed the full examination proceedings; they will become eligible to serve as examiners from November 2026.

The following candidates were successful in the examination: Dr Ting CAI; Dr Benien Jun-pian HAU; Dr Herbert Shung-him LEE; Dr William Tsz-wai LEE; Dr Aurora Ka-yue TAM; and Dr Justin Tze-tao WONG.

Dr Aurora TAM and Dr Justin WONG have achieved exceptional performance and have been conferred the designation of Distinguished Candidates in the RCSEd/HKCORL Joint Intercollegiate Specialist (Exit) Examination.

The examination was held across the Dissecting Laboratory, M.W. Mong Block, Li Ka Shing Faculty of Medicine, The University of Hong Kong; Queen Elizabeth Hospital; and the Hong Kong Academy of Medicine Jockey Club Building, and proceeded smoothly at all venues. The College gratefully acknowledges the contributions of the local and external examiners, co-ordinators, candidates, and all other parties involved.

2. Annual Scientific Meeting — November 2025

The Annual Scientific Meeting was held successfully on Saturday, 8th November 2025. The trainee research session featured seven presentations. Dr Kai-bun FUNG served as Chief Adjudicator and Dr Eddy WONG chaired the session. They were supported by Mr Quentin GARDINER, Mr Stephen JONES, Dr Peter Ka-chung KWAN, Dr Martin Wai PAK, Dr Herman Man-kai TANG and Professor Gerald WOLF.

Dr Adam Chun-hang CHAN of the Department of Otorhinolaryngology, Head and Neck Surgery (ORLHNS) in the Kowloon Central Cluster, received the George Choa Prize for Outstanding Presentation for his paper, "Smartphone Based Personal Sound Amplification Product on Self-Perceived Communication Function in Older Adults with Hearing Loss: A Randomized Controlled Trial".

Dr Victor Ka-kin CHAN of the Department of Otorhinolaryngology, Head and Neck Surgery (ORLHNS) at Pamela Youde Nethersole Eastern Hospital (PYNEH), now reorganised as Hong Kong Island Cluster (East), received the College Medal for Best Presentation for his paper, "Intraductal Infusion of Normal Saline and Steroid For Xerostomia Caused By Radiotherapy In Patients of Nasopharyngeal Carcinoma". He also received a HKD 10,000 scholarship from the Thomas Cheung Educational Fund of the Hong Kong Society of Otorhinolaryngology, Head & Neck Surgery.

Seven entries were received for the poster presentation competition. Miss Tze-hei YAU received the President's Prize for her paper, "Impacts of Covid-19 Pandemic on Daily Communication & Speech Development of Paediatric Cochlear Implant Patients".

The College extends its thanks to Chief Adjudicator Professor Stephanie Nga-Sze WONG, as well as adjudicators Dr Walter Chin-Pang CHAN, Dr Horace CHENG, Dr Ronald Ying-kit CHUI, Dr Thomas Shi-yeung HO, Dr Vernon LAM, Dr Yuk-fai LAU, and Dr Eric Yuk-kwan NG.

Two young Fellows, Dr Jason Siu-shan LAW and Dr Nikie Ho-yee SUN, who had completed post-fellowship training in Head and Neck Surgery, presented their research projects at the Annual Scientific Meeting. The College congratulates them on completing the programme.

The guest lecture, "The Development of Nasal Endoscopy and Endoscopic Endonasal Surgery", was delivered by Professor Gerald WOLF, formerly a University Professor at the Medical University of Graz, Austria, and had served the Division of General ENT, Head and Neck Surgery at the University ENT Hospital.

We extend our heartfelt gratitude to the committee members who organised the meeting, to the colleagues who served as chairpersons and adjudicators, to our sponsors for their generous support, and to our Fellows and Members for their active participation.

3. 2026 Written Examination and Angoff Exercise

With effect from 2025, the Written Examination comprises two papers, each containing 120 single-best-answer multiple-choice questions designed to ensure balanced and comprehensive curriculum coverage. Candidates become eligible to sit the examination upon completion of at least 36 months of Higher Surgical Training (HST).

A transitional arrangement remains in place for trainees who commenced their training before 1st July 2023. Under this provision, candidates who do not pass the Written Examination remain eligible to proceed to the Exit Examination. Conversely, candidates who successfully pass the Exit Examination are permitted to retake the Written Examination in the following year.

The 2026 Written Examination was held on Wednesday, 15th April 2026, with the Angoff exercise conducted virtually on 19th April 2026. A total of 25 panellists participated, comprising examiners, members of the Council and the Education Committee, as well as external examiners Mr Quentin GARDINER and Mr Stephen JONES. At least ten reviewers, allocated according to their respective specialties, assessed each question. A collective review process was employed to calibrate discrepancies in perceived difficulty, and extreme scores were adjusted to ensure fairness and alignment with international examination standards.

The Examination Committee and the Censor-in-Chief finalised the passing marks on 20th April 2026. The following candidates met the requisite criteria and have been declared eligible to proceed to the Exit Examination scheduled for November 2026:

Dr Adam Chun-hang CHAN; Dr Andy Hon-kwan CHAN; Dr Victor Ka-kin CHAN; Dr Raymond Wai-lok CHEUNG; Dr Jacqueline Cheuk-yan CHUI; Dr Kam-shing KWOK; Dr Suki Sze-man LAM; Dr Brian Wing-hei MAK; Dr Michael Man-yuen SUEN.

The College expresses its sincere gratitude to all panellists for their dedication to upholding examination standards, and to the College Secretariat and the IT vendor for their indispensable support in system setup and evaluation.

4. Forthcoming RCSEd/HKCORL Joint Intercollegiate Higher Specialist Examination in Otorhinolaryngology — November 2026

The forthcoming RCSEd/HKCORL Joint Intercollegiate Specialist (Exit) Examination is scheduled for 3rd to 5th November 2026, from Tuesday to Thursday, with 6th November 2026 reserved as a contingency date.

The College's annual events—the Annual Scientific Meeting, Annual General Meeting, Joint RCSEd/HKCORL Conferment Ceremony and Annual Dinner—are scheduled for Saturday, 7th November 2026.

A total of nine candidates are expected to sit the Exit Examination, with their training cluster distribution as follows: KCC (2), KWC (1), HKIC(E) (1), HKIC(W) (1), NTEC (2), NTWC (2). The examination results will be announced on 5th November 2026. It should be noted that, with effect from 2027, candidates admitted to Higher Surgical Training after 30th June 2023 will be required to pass the Written Examination before becoming eligible to proceed to the Exit Examination, which comprises practical, clinical, and communication-skills stations and viva examination.

5. 2026 Hospital Inspections and Accreditations by the Royal College of Surgeons of Edinburgh

Hospital inspections and accreditations by the Royal College of Surgeons of Edinburgh are scheduled for November 2026 in accordance with the five-year cycle. The Kowloon East Cluster, New Territories West Cluster and Hong Kong Island Cluster (East) will be required to submit the full set of supporting documents needed to demonstrate compliance with the Royal College's standards for trainees and trainers.

The hospital inspections are scheduled for 3rd November 2026, following completion of the first day of the examination.

6. Paediatric Airway Intervention & Tracheostomy (PAInT) Simulation Training Course

Two sessions of the PAInT Simulation Training Course were successfully conducted on Saturday, 24 January, and Saturday, 21 March 2026, from 8:30 a.m. to 5:00 p.m., at the Simulation Training Centre, Hong Kong Children's Hospital. The course was reinstated to provide training opportunities for trainees and young specialists who had not previously attended. Utilising high-fidelity simulation, the programme is designed to enhance technical proficiency and clinical judgement, thereby fostering more effective paediatrics airway care.

The Council extends its sincere thanks to Dr Yuimi Pui-yee LO and all the instructors for their substantial contributions to the planning and execution of the course.

7. ENT Training Course — March to July 2026

The 2026 series of training courses in Otorhinolaryngology, with a particular focus on Rhinology, was successfully conducted over the period from March to July. The programme featured educational lectures tailored for both basic and advanced ENT trainees. We extend our sincere gratitude to all guest speakers for their generosity in sharing their knowledge and expertise.

Edited recordings of the course sessions will be made available to members via the College website's members' area, subject to the guest speakers' consent. Where available, trainees will also be provided with handouts compiled by the speakers.

The Council further expresses its appreciation to Dr Samuel Man-wai CHOW and Dr Thomas Shi-yeung HO for their roles as course co-ordinators, through which they integrated relevant topics across the programme and offered invaluable guidance throughout.

8. Advanced Feedback Skills Workshop in Clinical Education for Trainers in Otorhinolaryngology

An Advanced Feedback Skills Workshop in Clinical Education for Trainers in Otorhinolaryngology was held on Sunday, 30th November 2025, during the 9th World Chinese Otorhinolaryngology, Head and Neck Surgery Conference.

The workshop was intended for trainers who had previously participated in the workplace-based assessment workshop and who were nominated by the Chiefs of Service from the seven training clusters. Although such courses have traditionally been delivered over at least two days, this was the first half-day workshop of its kind. Participant feedback will inform further course development and help assess the potential need for similar cross-college programmes.

The workshop supported the College's educational strategy of providing comprehensive, interactive and practical learning experiences. Strengthening trainers' feedback skills can improve the quality of clinical training and foster a culture of continuous improvement.

The Council thanks the workshop facilitators— Dr Lawrence Chi-ngong CHAN, Dr Albert Kam-ming CHAN and Dr Ping-tak CHAN—and all participating trainers for their valuable contributions, commitment, time and effort.

9. Head and Neck Surgery Board

9.1 Completion of Training Requirements

Dr Michael Tsz-chun LAM of the New Territories West Cluster has successfully fulfilled all requisite training requirements. He is scheduled to present his research work at the Annual Scientific Meeting on Saturday, 7 November 2026.

9.2 Admission to Post-fellowship Training

Dr Justin Tze-tao WONG of the joint New Territories East Cluster and Kowloon East Cluster training programme, has been admitted to the Post-fellowship Head and Neck Surgery Training Programme, with effect from 1st January 2026. The prescribed duration of training is three years.

9.3 Training Progress

The Board noted satisfactory progress during the reporting period for Dr Catherine Po-ling CHAN, Dr Ronald Man-Fung CHIANG, Dr Michael Tsz-chun LAM, Dr Jennifer Wah-yan LEE and Dr Justin Tze-tao WONG.

9.4 Re-accreditation of Training Centres, Trainers, and New Applications, and Updates to Training Posts

The re-accreditation of all training centres under the Head and Neck Surgery post-fellowship training programme was conducted, and the lists of trainers and training posts were updated accordingly. All operation statistics and requisite documentation were carefully reviewed and deemed to have fulfilled the prescribed training requirements and capacity standards for post-fellowship training in the subspecialty. As a result, the re-accreditation has been granted for a four-year period, effective from 1st July 2026 to 30th June 2030.

10. Facial Plastic Surgery Board

The Board noted that Dr Antonia Genevieve CASTILHO of the New Territories West Cluster and Dr Yuk-kwan NG of the Kowloon East Cluster have successfully fulfilled all requisite training requirements. They are scheduled to present their research work at the Annual Scientific Meeting on Saturday, 7th November 2026.

11. Continuing Medical Education and Continuous Professional Development (CME/CPD) for the Cycle 2026 to 2028

The current CME/CPD cycle runs from 1st January 2026 to 31st December 2028, with a minimum requirement of 90 points over the three-year period, including at least 15 active CPD points.

Fellows with missing CME/CPD points should submit relevant certificates together with detailed programmes or signed attendance records to the College Secretariat for accreditation. It is important that Fellows secure sufficient active CPD points and do not depend solely on passive attendance.

For assistance, please contact the College Secretariat at 2871 8733 or apply@hkcorl.org.hk. The FAQs and the *Principles and Guidelines for CME/CPD for the 2026–2028 Cycle* are accessible via the College website.

12. Development of Online CME/CPD Materials and Resources

The College has continued to upload online quizzes and recorded lectures to its website to support Fellows in earning active self-study CPD points. We express our sincere appreciation to the members of the Education Committee and to all guest speakers for their significant contributions.

13. Appointments to External Committees and Bodies

Advisory Committee for Regulatory Standards for Private Healthcare Facilities, Department of Health	Dr Chi-man NGAI
Occupational Deafness Medical Committee of the Labour Department	Dr Ka-chun WONG
Professionalism and Ethics Committee of the Hong Kong Academy of Medicine	Dr Chi-man NGAI
eLearning and Technology Subcommittee under the Operation Committee of the Jockey Club Institute for Medical Education and Development (JCIMED)	Dr Alvin Po-ngai CHU
Committee of Clinical Core Competency Course for Basic Surgical Trainees, Hospital Authority	Dr Alvin Po-ngai CHU Dr Joseph Chun-kit CHUNG
ILCM Education Subcommittee of the Hong Kong Academy of Medicine	Dr Cynthia Ka-cheong WAI
Accreditation Committee of the Hong Kong Intercollegiate Board of Surgical Colleges	Dr Ryan Hung-wai CHO
Training and Faculty Development Subcommittee of the Jockey Club Institute for Medical Education and Development, Hong Kong Academy of Medicine	Dr Suet-ying YU
Young Fellows' Chapter of the Hong Kong Academy of Medicine (1st June 2026 to 30th June 2028)	Dr Jason Siu-shan LAW Dr Eric Yuk-kwan NG
Task Force on Sports and Exercise Medicine, Hong Kong Academy of Medicine	Dr Eric Hui-lun LAU
Advisory Group on Antibiotic Guidance Notes in Community Settings, Infection Control Branch, Centre for Health Protection, Department of Health	Dr Ingrid Io-meng CHIO
Boards of Examiners for Chief Doctors, Macau	Dr Joseph Chun-kit CHUNG Dr Eddy Wai-yeung WONG

14. Future Planning and Training Development

14.1 Strategic Review of Training Curriculum and Reform Proposals

The Council initiated its first deliberation on the modernisation of the HKCORL training curriculum. In his briefing, the Chairman acknowledged the College's robust foundation—encompassing stringent operative requirements, comprehensive assessments, and close collaboration with the Edinburgh conjoint programme. Nevertheless, the current training model remains predominantly time- and checklist-based, whereas leading international institutions have shifted towards outcomes- and entrustment-oriented frameworks.International benchmarks were reviewed for reference. The UK/Edinburgh ISCP model employs Capabilities in Practice (CiPs) with entrustment scales; the US ACGME system utilises milestone-based progression and Clinical Competency Committees; Canada's Competence by Design model adopts Entrustable

Professional Activities (EPAs) across four training stages; and Australia's RACS–ASOHNS programme mandates index-case logbooks and compulsory skills courses.

A four-pronged reform framework was proposed: (i) adoption of a CiPs-based outcomes framework; (ii) enhancement of assessment tools through entrustment scales and multisource feedback; (iii) modernisation of curriculum content to encompass robotics, artificial intelligence, and sleep-specific topics within the subspecialty; and (iv) introduction of an e-curriculum and a hub-and-spoke rotational model, without extending the current training duration. The Council agreed to deliberate further on the proposal at subsequent meetings.

14.2 Educational Programmes and Annual Visiting Professorship

Looking forward, the College reaffirms its commitment to delivering high-quality, contemporary educational programmes for Members and Fellows, including the Monthly Trainees' Lectures, CME/CPD Seminars, and the Annual Visiting Professorship Programme (AVPP).

The 2026 AVPP will take place from 13th to 15th November 2026. The keynote lecture and welcome dinner will be hosted at the Sheraton Hotel, with academic sessions held over two half-day sessions at the Block M Lecture Theatre, Queen Elizabeth Hospital.

We are honored that Professor Wei WANG, MD, Head of the Facial Paralysis Treatment Group at the Department of Plastic and Reconstructive Surgery, Shanghai Ninth People's Hospital, Shanghai Jiao Tong University School of Medicine, and Adjunct Associate Professor Ian Chi-yuan LOH, Head of Department at Changi General Hospital, Singapore, have accepted our invitation to serve as guest speakers.

Dr Vincent Kwok-hung LEUNG has been invited to serve as Programme Co-ordinator, entrusted with ensuring the thematic cohesion and seamless integration of topics across the programme.

Members are cordially encouraged to reserve these dates and to invite their colleagues to participate in this significant academic occasion.

15. Acknowledgements

On behalf of the College Council, I extend our heartfelt gratitude to all Fellows who have so generously contributed their time, expertise, and experience in furtherance of the College's academic mission throughout the year. Their commitment has been a cornerstone of our collective achievements.

I also wish to express our special appreciation to all committee members for their thoughtful guidance and invaluable counsel, and to the College Secretariat for its unwavering dedication and meticulous efforts in facilitating the seamless execution of our numerous programmes.

Through these exceptional contributions, the College continues to flourish and to uphold its distinguished reputation for excellence in otorhinolaryngology, Head & Neck Surgery education and clinical practice. Let us remain united in our commitment to achieving our shared goals and advancing the quality of training and professional development for Otorhinolaryngologists.



Dr Joseph Chun-kit CHUNG
Censor-in-Chief

The College Council (2025-2027)

The Council of the Hong Kong College of Otorhinolaryngologists for the term 2025-2027 was established during the Thirty-first Annual General Meeting held on 8th November 2025. This Council will serve a duration of two years, concluding its current term on 8th November 2025.

President
Dr Eddy Wai-yeung WONG
王維揚醫生

Vice President
Dr Anthony Tsun-cheong CHU
朱進昌醫生

Honorary Secretary
Dr Birgitta Yee-hang WONG
黃懿行醫生

Honorary Treasurer
Dr Siu-kwan NG
吳少君醫生

Censor-in-Chief
Dr Joseph Chun-kit CHUNG
鍾駿傑醫生

Council Members
Dr Victor James ABDULLAH
石偉棠醫生

Dr Ryan Hung-wai CHO
曹洪偉醫生

Dr Ka-chun WONG
黃家俊醫生

Dr Ingrid Io-meng CHIO
趙曉明醫生

Dr Eric King-hay FUNG
馮景禧醫生

Professor Michael Chi-fai TONG
唐志輝教授

Immediate Past President
Dr Chi-man NGAI
魏智文醫生

Honorary Legal Advisor
Mr Lester Garson HUANG, SBS, JP
黃嘉純先生
(with effective from March 2026)

Honorary Auditor
TAM, HUI, TSE & HO
CPA LIMITED
譚許謝何會計師行有限公司

Education Committee (2025-2027)

The objective of the Education Committee is to advise the Council on issues, policies and programs related to training, education and examination in the College.

Chairman (Censor-in-Chief)
Dr Joseph Chun-kit CHUNG
鍾駿傑醫生

President
Dr Eddy Wai-yeung WONG
王維揚醫生

Members
Kowloon Central Cluster
Dr Ronald Ying-kit CHUI
徐英傑醫生

Kowloon East Cluster
Dr Ronald LAI
黎旨朗醫生

Kowloon West Cluster
Dr Cynthia Ka-cheong WAI
衛嘉鏘醫生

New Territories East Cluster
Dr Horace CHENG (w.e.f. July 1, 2026)
鄭皓元醫生
Dr Calvin Chee-fung LAI (until June 30, 2026)
黎至豐醫生

New Territories West Cluster
Dr Andrew Chun-lok WONG
黃俊樂醫生

Hong Kong Island Cluster (East)
Dr Alvin Po-ngai CHU
朱圃毅醫生

Hong Kong Island Cluster (West)
Dr Suet-ying YU
余雪瑩醫生

The Chinese University of Hong Kong
Professor Jason Ying-kuen CHAN
陳英權教授

The University of Hong Kong
Professor Stephanie Nga-sze WONG
黃雅詩教授

The Hong Kong Society of Otorhinolaryngology, Head and Neck Surgery
Dr Wai-tsz CHANG
張慧子醫生

Private Sector
Dr Peter Ka-chung KWAN
關嘉聰醫生
Dr Vincent Kwok-hung LEUNG
梁國雄醫生
Dr Jacky Fook-wai LO
盧福煒醫生
Dr Martin Wai PAK
白威醫生

The Head & Neck Surgery Board (2025-2027)

The Head & Neck Surgery Board of the Hong Kong College of Otorhinolaryngologists is responsible for promoting, developing and overlooking post-fellowship Head and Neck Surgery training in Otorhinolaryngology practice in Hong Kong. The Board gives advice to the Council on issues and programs related to Head & Neck Surgery training centres and trainers.

Chairman
Dr Eric Hui-lun LAU
劉晌綸醫生

President
Dr Eddy Wai-yeung WONG
王維揚醫生

Censor-in-Chief
Dr Joseph Chun-kit CHUNG
鍾駿傑醫生

Members
Kowloon Central Cluster
Dr Wilson Wai-shun NG
吳偉迅醫生

Kowloon East Cluster
Dr Zenon Wing-chi YEUNG
楊穎智醫生

Kowloon West Cluster
Dr Walter Chin-pang CHAN
陳展鵬醫生

New Territories East Cluster
Dr Eric Hui-lun LAU
劉晌綸醫生

New Territories West Cluster
Dr Ingrid Io-meng CHIO
趙曉明醫生

Hong Kong Island Cluster (East)
Dr Fergus Kai-chuen WONG
黃啟泉醫生

Hong Kong Island Cluster (West)
Dr Nikie Ho-yee SUN
孫可怡醫生

The University of Hong Kong
Professor Stephanie Nga-sze WONG
黃雅詩教授

The Chinese University of Hong Kong
Professor Jason Ying-kuen CHAN
陳英權教授

Private Sector
Dr Thomas Tai-hang FUNG
馮泰恒醫生

Advisor
Dr Siu-kwan NG
吳少君醫生

The Facial Plastic Surgery Board (2025-2027)

The Facial Plastic Surgery Board of the Hong Kong College of Otorhinolaryngologists is responsible for promoting, developing and overlooking post-fellowship Facial Plastic Surgery training in Otorhinolaryngology practice in Hong Kong. The Board gives advice to the Council on issues and programs related to Facial Plastic Surgery training centres and trainers.

Chairman
Dr Peter Ka-ming KU
顧家銘醫生

President
Dr Eddy Wai-yeung WONG
王維揚醫生

Censor-in-Chief
Dr Joseph Chun-kit CHUNG
鍾駿傑醫生

Members
Kowloon Central Cluster
Dr John CHAN
陳昌輝醫生

Kowloon East Cluster
Dr Ryan Hung-wai CHO
曹洪偉醫生

Kowloon West Cluster
Dr Marco Tat-lam LUK (until October 4, 2026)
陸達林醫生
Dr Courtney Oi-yee CHAN (w.e.f October 5, 2026)
陳靄怡醫生

New Territories East Cluster
Dr David Chun-man YEUNG
楊駿文醫生

New Territories West Cluster / Private Sector
Dr Athena Ting-ka WONG
黃霆嘉醫生

Hong Kong Island Cluster (East)
Dr Alvin Po-ngai CHU
朱圃毅醫生

Hong Kong Island Cluster (West)
Dr Darren Jia-xiong YAP
葉嘉淞醫生

Private Sector
Dr Iris Oi-sum LEUNG
梁藹心醫生

Dr Frederick Tak-cheung WONG
黃德彰醫生

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS

REPORT FROM THE HONORARY TREASURER (2025-2026)

I am delighted to present the Honorary Treasurer's Report for the financial year 2025/2026.

Our General Fund for the financial year ended 31 March 2026 stood at HKD 6,020,864, compared with HKD 5,317,938 at the end of the previous financial year. Of this, cash and cash equivalents amounted to HKD 4,897,417, up from HKD 4,773,478 in the preceding year. During the period, the College recorded an operating surplus of HKD 725,169, reversing the operating deficit of HKD 257,964 reported last financial year.

Our investment account registered dividend income of HKD 24,169 (compared with HKD 33,019 in the preceding financial year), together with a rise in the face value of our equity holdings of HKD 37,420, bringing the total to HKD 623,780 by the end of the 2025/2026 financial year.

The apparently large operating surplus for 2025/2026 should be interpreted with caution. First, there was a significant jump in industry sponsorship this year: we received HKD 1,018,178, compared with HKD 662,384 last year — a difference of HKD 355,794. Second, the College ran a fundraising campaign for the renovation of the College Chamber. Thanks to the tremendous support and enthusiasm of our Fellows, we raised HKD 526,000, which exceeded the actual renovation expenses of HKD 380,722. Third, in accordance with accounting practice, the renovation costs we paid were not counted as expenses of this financial year. Instead, they were categorized as a non-current asset of the College, to be written off through sequential depreciation in subsequent years. As a result, the actual expenses incurred were not fully reflected in this year's financial statements. In summary, the apparent large operating surplus was largely attributable to a combination of increased industry sponsorship, a one-off donation from our Fellows, and the manner of accounting presentation. This is to say that, while our College's finances remain solid and robust, we should not be complacent. It is because part of our income is volatile while the inflation-related increases in our essential expenses are persistent.

Once again, I must give special thanks to our Young Fellows Chapter and the Secretariat for organizing so many exciting and joyous activities for our Fellows while keeping the expenditure to a minimum.

I would like to thank all the council members, fellows and members for your continuous and unwavering support

Respectfully,



Siu-kwan NG
Honorary Treasurer

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

譚許謝何會計師行有限公司

TAM, HUI, TSE & HO CPA LIMITED

CERTIFIED PUBLIC ACCOUNTANTS

HONG KONG

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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The Directors submit their report and the audited financial statements of The Hong Kong College of Otorhinolaryngologists (the "College") for the financial year ended 31 March 2026.

Directors

The Directors during the year and up to the date of this report were :

Dr. Abdullah Victor	
Dr. Chu Tsun Cheong, Anthony	
Dr. Fung King Hay Eric	
Dr. Fung Tai Hang, Thomas	(Resigned on 8 November 2025)
Dr. Ng Siu Kwan	
Dr. Ngai Chi Man	
Professor Tong Chi Fai, Michael	
Dr. Wong Yee Hang, Birgitta	
Dr. Woo Kong Sang, John	(Resigned on 8 November 2025)
Dr. Kwan Ka Chung, Peter	(Resigned on 8 November 2025)
Dr. Wong Wai Yeung, Eddy	
Dr. Wong Ka Chun	
Dr. Chio Io Meng	(Appointed on 8 November 2025)
Dr. Cho Hung Wai	(Appointed on 8 November 2025)
Dr. Chung Chun Kit, Joseph	(Appointed on 8 November 2025)

In accordance with Article 7(a) and 7(b) of the College's Articles of Association, all directors retire, and eligible, offer themselves for re-election.

Principal activities

The principal activities of the College are set out in note 1 to the financial statements.

Permitted indemnity provision

At no time during the year were there any permitted indemnity provisions in force for the benefit of one or more directors of the College.

At the time of approval of this report, there are no permitted indemnity provisions in force for the benefit of one or more directors of the College.

Management contract

None of the directors has had a management contract with the College.

Business review

The College falls within reporting exemption for the financial year. Accordingly, the College is exempted from preparing a business review.

.../cont'd

Directors' interests

No contracts of significance to which the College's business to which the College was a party and in which a director of the College had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

At no time during the year was the College a party to any arrangements to enable the directors of the College to acquire benefits by means of the acquisition of debentures of the College or any other body corporate.

Debenture issued

During the year, the College did not issue any debenture.

Equity-linked arrangements

During the year, the College did not enter into any equity-linked agreements.

Auditors

The financial statements were audited by Tam, Hui, Tse & Ho CPA Limited, who retire and, being eligible, offer themselves for re-appointment.

On behalf of the directors

Dr. Wong Wai Yeung, Eddy
President

Hong Kong, 22 SEP 2026

TAM, HUI, TSE & HO CPA LIMITED

Suites 607-9, 6/F., North Tower, World Finance Centre, Harbour City, Kowloon. Tel: 2544 9082 Fax: 2545 8035 Website: www.ththcpa.com

Directors :

JOHN C. W. TAM 譚振寰會計師 NASSAR C. K. TSE 謝長國會計師
DANNY L. T. HUI 許立德會計師 FRANKIE T. S. HO 何達成會計師

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS

(incorporated in Hong Kong with limited liability by guarantee and not having a share capital)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The Hong Kong College of Otorhinolaryngologists (the "College") set out on pages 6 to 18, which comprise the statement of financial position as at 31 March 2026, and the statement of profit or loss and other comprehensive income, statement of changes in general fund and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the College as at 31 March 2026, and of its financial performance and its cash flows for the year then ended in accordance with HKFRS Accounting Standards as issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies 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 College in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the directors' report set out on pages 1 to 2, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Responsibilities of Directors and Those Charged with Governance for the Financial Statements

The directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS Accounting Standards as issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the College'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 directors either intend to liquidate the College or to cease operations, or have no realistic alternative but to do so.

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

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Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

- Conclude on the appropriateness of the directors' 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 College'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 College 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 those charged with governance 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.

TAM, HUI, TSE & HO CPA LIMITED
Certified Public Accountants

Ho Tat Sing
Practising Certificate Number : P02453

Hong Kong, 22 SEP 2026

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

	Note	2026 HK$	2025 HK$
ASSETS			
Non-current assets			
Plant and equipment	6	**230,329**	12,480
Equity investments at FVOCI	7	**623,780**	586,360
		854,109	598,840
Current assets			
Inventories	8	**35,500**	23,576
Account receivables	9	**354,565**	-
Cash and cash equivalents	10	**4,897,417**	4,773,478
		5,287,482	4,797,054
Total assets		**6,141,591**	5,395,894
RESERVE FUNDS			
General fund		**5,807,857**	5,142,351
Fair value reserve		**213,007**	175,587
Total reserve		**6,020,864**	5,317,938
LIABILITIES			
Current liabilities			
Other payables	11	**120,727**	77,956
Total equity and liabilities		**6,141,591**	5,395,894

Approved and authorised for issue by the Board of Directors on 22 SEP 2026

Dr. Wong Wai Yeung, Eddy
President

Dr. Ng Siu Kwan
Honorary Treasurer

The notes on pages 10 to 18 form an integral part of these financial statements.

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 HK$	2025 HK$
INCOMES			
Members subscriptions fee	12	**775,580**	751,371
Examination fee		**411,322**	259,899
Sales of log book and souvenir		**600**	3,350
Professional fee and administrative fee received		**67,150**	38,850
Interest income		**3,927**	14,834
Trainee Registration fee income		**-**	7,840
Sponsorship income		**1,018,178**	662,384
Dividend income	13	**24,169**	33,019
Mock examination fee		**52,500**	35,000
Conference registration fee		**332,590**	232,507
Donation received for renovation		**526,000**	-
		3,212,016	2,039,054
LESS: EXPENDITURE			
Accountancy fee		**6,000**	6,000
Auditors' remuneration		**11,000**	10,000
Bank charges and interest		**1,690**	1,747
Conferences expenses		**975,547**	948,821
Examination expenses		**493,028**	398,691
Government rent and rates		**10,924**	8,568
Insurance		**6,852**	4,105
Management fee		**207,945**	195,756
Mock examination expenses		**43,128**	30,997
MPF contribution		**22,070**	17,631
Printing, stationery and souvenir		**36,287**	24,168
Staff salaries		**645,520**	631,413
Stocks treated as free gift promotion		**-**	5,284
Sundry expenses		**16,916**	4,965
Telephone, fax and internet charges		**9,940**	8,872
		2,486,847	2,297,018
Surplus/(Deficit) before depreciation		**725,169**	(257,964)
Less : Depreciation		**59,663**	4,160
SURPLUS/(DEFICIT) FOR THE YEAR		**665,506**	(262,124)
OTHER COMPREHENSIVE INCOME			
Items that had been reclassified/may be reclassified subsequently to profit or loss			
- Fair value changes of equity investments at FVOCI		**37,420**	176,010
OTHER COMPREHENSIVE INCOME FOR THE YEAR		**37,420**	176,010
TOTAL COMPREHENSIVE INCOME/(LOSS)		**702,926**	(86,114)

The notes on pages 10 to 18 form an integral part to these financial statements.

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS
STATEMENT OF CHANGES IN GENERAL FUND
FOR THE YEAR ENDED 31 MARCH 2026

	General fund HK$	Fair value reserve HK$	Total HK$
Balance at 1 April 2024	5,404,475	(423)	5,404,052
Total comprehensive loss	(262,124)	176,010	(86,114)
Balance at 31 March 2025	5,142,351	175,587	5,317,938
Balance at 1 April 2025, as per above	5,142,351	175,587	5,317,938
Total comprehensive income	665,506	37,420	702,926
Balance at 31 March 2026	5,807,857	213,007	6,020,864

The notes on pages 10 to 18 form an integral part of these financial statements.

THE HONG KONG COLLEGE OF OTORHINOLARYNGOLOGISTS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	Note	**2026** **HK$**	2025 HK$
Cash flow from operating activities			
Surplus/(Deficit) for the year		**665,506**	(262,124)
Adjustments for :			
Depreciation		**59,663**	4,160
Dividend income		**(24,169)**	(33,019)
Interest income		**(3,927)**	(14,834)
		697,073	(305,817)
Changes in working capital			
Inventories		**(11,924)**	5,285
Account receivables and other receivables		**(354,565)**	44,350
Other payables		**42,771**	(51,032)
Net cash (used in)/generated from operating activities		**373,355**	(307,214)
Cash flow from investing activities			
Purchase of furniture and fixtures		**(277,512)**	-
Interest received		**3,927**	14,834
Dividend received		**24,169**	33,019
Net cash (used in)/generated from investing activities		**(249,416)**	47,853
Net increase/(decrease) in cash and cash equivalents		**123,939**	(259,361)
Cash and cash equivalents at beginning of year		**4,773,478**	5,032,839
Cash and cash equivalents at end of year	10	**4,897,417**	4,773,478

The notes on pages 10 to 18 form an integral part of these financial statements.

1. GENERAL INFORMATION

The principal activities of the College are to promote, for the public benefit, the advancement of knowledges in the field of Otorhinolaryngology and its associated subjects and to act as an authoritative body for the purpose of consultation in matters of educational or public interest concerning Otorhinolaryngology.

The Hong Kong College Of Otorhinolaryngologists is a College incorporated in Hong Kong with limited liabilities by guarantee and not having a share capital. The address of its registered office is Room 806, Hong Kong Academy of Medicine Jockey Club Building, 99 Wong Chuk Hang Road, Aberdeen, Hong Kong.

These financial statements are presented in Hong Kong dollar, unless otherwise stated.

2. SUMMARY OF BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

The basis and principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation

The financial statements of the College have been prepared in accordance with HKFRS Accounting Standards as issued by the Hong Kong Institute of Certified Public Accountants and the disclosure requirements of the Hong Kong Companies Ordinance Cap. 622. They have been prepared under the historical cost convention, except certain equity investments which have been measured at fair value.

The preparation of financial statements in conformity with HKFRS Accounting Standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the College's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 4.

Standards, amendment and interpretations
The College has adopted all other relevant standards, amendment and interpretations effective for the financial period. The Directors are of the opinion that the adoption does not have any impact on the College's financial statements.

The College has not adopted any relevant standards, amendment and interpretations issued subsequent to but not being effective at 31 March 2026 of which the Directors are of the opinion that there will be no material impact on the financial statements for the period of initial application.

2.2 Plant and equipment

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses. 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 recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the College and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed in the statement of profit or loss and other comprehensive income during the financial period in which they are incurred.

2. SUMMARY OF BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.2 Plant and equipment (cont'd)

Depreciation on other assets is calculated using the straight-line method to allocate their costs to their residual values over their estimated useful lives, as follows:

Leasehold improvement	20% per annum
Furniture and fixtures	20% per annum
Office equipment	20% per annum

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each end of the reporting period.

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 and losses on disposals are determined by comparing the proceeds with the carrying amount. These are included in the statement of profit or loss and other comprehensive income.

2.3 Investments in debt and equity securities

Investments are recognised / derecognised on the date the College commits to purchase / sell the investments or they expire. Investments in debt and equity securities are initially stated at fair value plus directly attributable transaction costs, except for those investments measured at fair value through profit or loss (FVPL) for which transaction costs are recognised directly in profit or loss.

(a) Investments other than equity investments
Non-equity investments held by the College are classified as fair value through profit or loss (FVPL) when the contractual cash flows of the investment do not represent solely payments of principal and interest. Changes in the fair value of the investment (including interest) are recognised in profit or loss.

If the contractual cash flows of the non-equity investments held by the College represent solely payments of principal and interest, the investment would be classified as amortised cost, as the company does not invest in such instruments other than principally to collect those contractual cash flows. Interest income from investments carried at amortised cost is calculated using the effective interest method. A loss allowance on investments carried at amortised cost would be recognised with reference to credit losses expected to arise on the instrument, discounted where the effect would be material, and taking into account whether the credit risk of the instrument had increased significantly since initial recognition.

(b) Equity investments
An investment in equity securities is classified as FVPL unless the equity investment is not held for trading purposes and on initial recognition of the investment the College makes an irrevocable election to designate the investment at FVOCI (non-recycling) such that subsequent changes in fair value are recognised in other comprehensive income. Such elections are made on an instrument-by-instrument basis, but may only be made if the investment meets the definition of equity from the issuer's perspective. Where such an election is made, the amount accumulated in other comprehensive income remains in the fair value reserve (non-recycling) until the investment is disposed of. At the time of disposal, the amount accumulated in the fair value reserve (non-recycling) is transferred to retained earnings. It is not recycled through profit or loss.

Dividends from an investment in equity securities, irrespective of whether classified as at FVPL or FVOCI, are recognised in profit or loss as other income.

2. SUMMARY OF BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.4 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the first-in, first-out method. It excludes borrowing costs. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

2.5 Account and other receivables

A receivable is recognised when the College 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. If revenue has been recognised before the College has an unconditional right to receive consideration, the amount is presented as a contract asset.

Receivables are stated at amortised cost using the effective interest method less allowance for credit losses as determined below:

The loss allowance is measured at an amount equal to lifetime expected credit losses (ECLs), which are those losses that are expected to occur over the expected life of the account receivables. The loss allowance is estimated using a provision matrix based on the College'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.

ECLs are remeasured at each reporting date with any changes recognised as an impairment gain or loss in profit or loss. The College recognises an impairment gain or loss with a corresponding adjustment to the carrying amount of account and other receivables through a loss allowance account.

The gross carrying amount of an account or other receivable 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 College 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.

2.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

2.7 Other payables

Other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

2.8 Employee benefits

Employee benefits represent short term employee benefits and contributions to defined contribution retirement plans.

Salaries, annual bonuses, paid annual leave, contributions to 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.

Long service payment liability are measured on a "net basis" by deducting the expect offsetable accrued benefits derived from the employer's mandatory MPF contributions and is accounted for under project unit credit method.

2. SUMMARY OF BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.9 Revenue and other income

Income is classified by the College as revenue when it arises from the sale of goods, the provision of services or the use by others of the College's assets under leases in the ordinary course of the College's business.

Revenue is recognised when control over a product or service is transferred to the customer, or the lessee has the right to use the asset, at the amount of promised consideration to which the College 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.

Further details of the College's revenue and other income recognition policies are as follows:

(a) The College recognises members subscription, examination, sponsorship and activity income on an accruals basis.

(b) Sales of goods
When the customer takes possession of and accepts the products.

(c) Dividends
When the shareholder's right to receive payment is established.

(d) 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.

3. FINANCIAL RISK MANAGEMENT

3.1 Financial risk factors

The College's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk, and liquidity risk. The Board has unwritten policies to focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the College's financial performance as follows:-

(a) Market risk
(i) Foreign exchange risk
The College's business transactions are mainly denominated in Hong Kong dollar and hence its exposure to foreign exchange risk is insignificant.

(ii) Price risk
The College is exposed to equity securities price risk because investments held by the College classified on the statement of financial position either as available-for-sale or trading are listed in Hong Kong and are stated at fair value. The College is not exposed to commodity price risk. The College has had no particular measure to manage the price risk.

The table below summarises the impact of 5% change in the market price of the relevant investments on the College's post-tax profit for the year and equity:

Nature of investments	**Impact on equity**	
	2026	2025
	HK$	HK$
Equity investments at FVOCI	**31,189**	29,318

3. FINANCIAL RISK MANAGEMENT (CONT'D)

3.1 Financial risk factors (cont'd)

(a) Market risk (cont'd)
(iii) Cash flow and fair value interest rate risk (cont'd)
As the College has no significant interest-bearing assets and liabilities, its income and operating cash flows are substantially independent of changes in market interest rates.

As at 31 March 2026, the College had time deposits at banks which expose it to cash flow interest-rate risk to a very immaterial extent.

(b) Credit risk
As at 31 March 2026, the College's maximum exposure to credit risk which will cause a financial loss to the College due to failure to discharge an obligation by the counterparties is arising from the carrying amount of the respective recognised financial assets as stated in the statement of financial position.

The credit risk of the College mainly arises from bank balances and deposits, account receivables, deposit and other receivables. The carrying amounts of these balances represent the College's maximum exposure to credit risk in relation to financial assets.

In respect of cash deposited at banks, the credit risk is considered to be low as the counterparties are reputable banks. The existing counterparties do not have defaults in the past. Therefore, expected credit loss rate of cash at bank is assessed to be close to zero and no provision was made as of 31 March 2026.

The credit quality of the other receivables excluding prepayments has been assessed with reference to historical information about the counterparties default rates, financial position of the counterparties and the commitment from related payables to make good of any possible default. The directors, having assessed these factors, are of the opinion that the credit risk of other receivables is low. Therefore, expected credit loss rate of other receivables excluding prepayments is assessed to be close to zero and no provision was made as of 31 March 2026.

(c) Liquidity risk
Prudent liquidity risk management includes maintaining sufficient cash and marketable securities, the availability of funding from an adequate amount of committed credit facilities.

During the year, the College finances its working capital requirements through the fund generated from operations. In general, the College operates with a working capital surplus.

3.2 Fair value measurement

The following table presents the fair value of the College's financial instruments measured at the end of the reporting period on a recurring basis, categorised into the three-level fair hierarchy as defined in HKFRS 13, *"Fair value measurement"*. The level into which a fair value measurement is classified is determined with reference to the observability and significance of the inputs used in the valuation techniques as follows :

- Level 1 valuations : Fair value measured using only Level 1 inputs i.e. unadjusted quoted prices active markets for identical assets or liabilities at the measurement date.
- Level 2 valuations : Fair value measured using Level 2 inputs i.e. observable inputs which fail to meet Level 1, and not using significant unobservable inputs. Unobservable inputs are inputs for which market data are not available.
- Level 3 valuations : Fair value measured using significant unobservable inputs.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4.1 Critical accounting estimates and assumptions

There have been no significant accounting estimates and assumptions involving in the preparation of the financial statements.

4.2 Critical judgements in applying the entity's accounting policies

There has been no critical judgement in applying the College's accounting policies for the preparation of the financial statements.

5. FINANCIAL INSTRUMENTS BY CATEGORY

(a) Account and other receivables and cash and bank balances are classified as those stated and carried at amortised cost using the effective interest method;

(b) Other payables are classified as those stated and carried at amortised cost using the effective interest method; and

(c) Equity investments are classified as:
- those stated and carried at fair value through other compressive income (FVOCI); or
- those stated and carried at fair value through profit or loss (FVPL).

6. PLANT AND EQUIPMENT

Year ended 31 March 2026

	Leasehold improvement HK$	Furniture and fixtures HK$	Office equipment HK$	Total HK$
Cost				
Balance brought forward	336,234	58,999	110,793	506,026
Additions	207,012	-	70,500	277,512
Balance carried forward	543,246	58,999	181,293	783,538
Aggregate depreciation				
Balance brought forward	336,234	46,519	110,793	493,546
Charge	41,403	4,160	14,100	59,663
Balance carried forward	377,637	50,679	124,893	553,209
Net book value				
At 31/3/2026	**165,609**	**8,320**	**56,400**	**230,329**

6. PLANT AND EQUIPMENT (CONT'D)

Year ended 31 March 2025

	Leasehold improvement HK$	Furniture and fixtures HK$	Office equipment HK$	Total HK$
Cost				
Balance brought forward and carried forward	336,234	58,999	110,793	506,026
Aggregate depreciation				
Balance brought forward	336,234	42,359	110,793	489,386
Charge	-	4,160	-	4,160
Balance carried forward	336,234	46,519	110,793	493,546
Net book value				
At 31/3/2025	**-**	**12,480**	**-**	**12,480**

7. EQUITY INVESTMENTS AT FVOCI

	2026 HK$	2025 HK$
Brought forward	**586,360**	410,350
Net gains transferred to equity	**37,420**	176,010
Carried forward	**623,780**	586,360

Equity investments at FVOCI include the following:-

	2026 HK$	2025 HK$
Listed securities stated at fair value		
- Equity securities – Hong Kong	**623,780**	586,360

7. EQUITY INVESTMENTS AT FVOCI (CONT'D)

Fair value hierarchy	Fair value at 31 March HK$	Fair value measurement categorised into Level 1 HK$	Level 2 HK$	Level 3 HK$
2026	**623,780**	**623,780**	**-**	**-**
2025	586,360	586,360	-	-

Valuation techniques for the recurring fair value measurement categorized into the three-level fair value hierarchy are set out in Note 3.2. There were no transfers between Levels 1, 2 and 3 during the year.

8. INVENTORIES

	2026 HK$	2025 HK$
Souvenir	**35,500**	23,576

9. ACCOUNT RECEIVABLES

	2026 HK$	2025 HK$
Subscription fee income	**198,887**	-
Examination fees receivables	**55,837**	-
Conference registration fees receivable	**6,010**	-
Professional and administrative fee receivables	**15,143**	-
Donation receivable	**78,688**	-
Fees receivables - net	**354,565**	-

Account receivables represent income receivable from members.

As at the end of the year, the ageing analysis of account receivables based on invoice date is as follows:

	2025 HK$	2022 HK$
6 months to 12 months	**354,565**	-
	354,565	-

The College applies the simplified approach to provide for expected credit losses prescribed by HKFRS 9, which permits the use of the lifetime expected loss provision for account receivables. To measure the expected credit losses, these receivables have been grouped based on shared credit risk characteristics and the aging from billing.

10. CASH AND CASH EQUIVALENTS

	2026 HK$	2025 HK$
Cash at bank	**4,897,417**	3,563,872
Short-term bank deposits	**-**	1,209,606
	4,897,417	4,773,478

11. OTHER PAYABLES

	2026 HK$	2025 HK$
Accruals	**17,000**	77,956
Other payable	**103,727**	-
	120,727	77,956

12. MEMBERS SUBSCRIPTIONS FEE

Members subscriptions fee are accounted for on an accruals basis.

13. DIVIDEND INCOME

	2026 HK$	2025 HK$
Dividend income on equity investments at FVOCI	**24,169**	33,019
Dividend income is analysed as from the following investments		
- Listed in Hong Kong	**24,169**	33,019

14. DIRECTORS' EMOLUMENTS

No emolument whatsoever has been paid or is payable to any directors of the College for the current year (2025: Nil).

15. TAXATION

Hong Kong profits tax of the College is exempted under section 88 of the Inland Revenue Ordinance.

香 港 耳 鼻 喉 科 醫 學 院

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