

2025/26
ANNUAL REPORT
周年報告

ADOHK

ANTI-DOPING ORGANIZATION OF HONG KONG, CHINA

中國香港運動禁藥管制機構

2025/26
ANNUAL REPORT
周年報告



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(English version only 只提供英文版本）

OUR VISION
使命

To preserve a doping-free environment for fair play in sport in Hong Kong

致力為香港締造一個無運動禁藥的比賽環境，促進公平競賽





OUR MISSION
宗旨

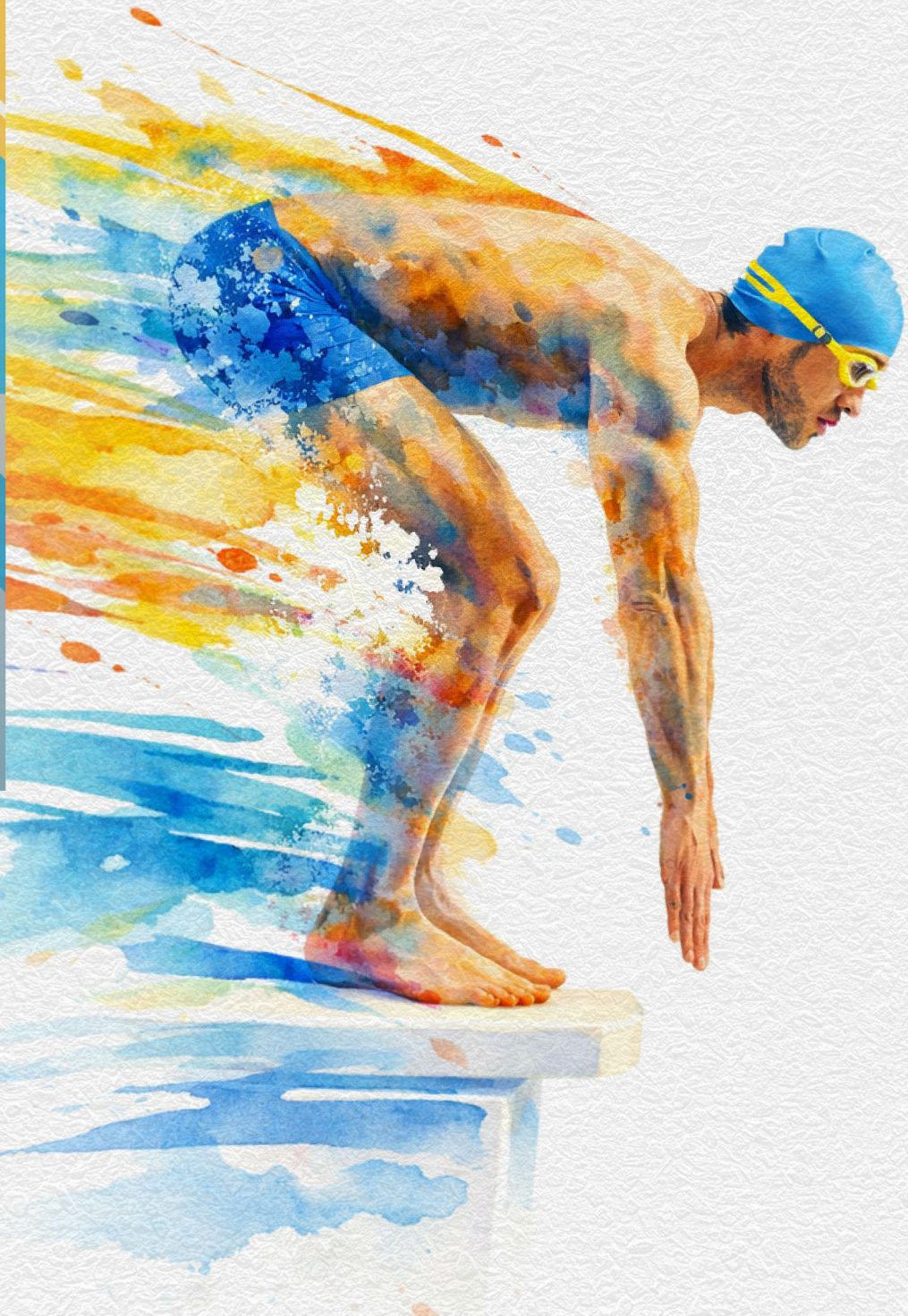
To ensure the Anti-Doping Rules in Hong Kong to be in full compliance with the “World Anti-Doping Code” and the relevant International Standards

To protect clean sport through the Education and Testing programmes, and by a strong cooperation between ADOHK and different stakeholders

為香港制定一套符合「世界運動禁藥法規」及相關國際標準的運動禁藥管制政策

透過教育和藥物檢測計劃，以及與不同持份者緊密合作，保護純潔體育

MESSAGE FROM CHAIRPERSON
主席的話



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MESSAGE FROM CHAIRPERSON
主席的話



Professor Frank H. K. Fu, BBS, MH, JP **傅浩堅教授**, BBS, MH, JP
Professor Emeritus **榮休教授**
Chairperson, ADOHK **中國香港運動禁藥管制機構主席**

I am blessed to have the support of two committed professionals, Dr. Tse Tak Fu and Dr. Simon Yeung from day one since the organization was formed. Their unfailing support and invaluable leadership contributed to our success in developing, promoting and establishing the anti-doping programs in Hong Kong. We were also successful in recruiting many respected professionals to serve on the Board and various panels and we are deeply indebted to them for their selfless contribution and support throughout the years.

We believe that "prevention is better than cure" and thus an effective education program supported by a diligent testing program have been our major objectives through the years. As Hong Kong produces more World Champions and Olympic Medalists, their buy-in to the WADA code and the practice of "True Sport" will remain the cornerstones in delivering an effective and reputable Antidoping program in the territory. The financial support of Government of the HKSAR is critical and our close relation with CHINADA is also imperative.

We have come a long way in the past 20 years and I am fully confident that under the leadership of Dr. Simon Yeung and the new Board, we shall continue to deliver an effective Anti-doping program in Hong Kong and make all of us mighty proud of "our" achievement.

作為創會主席，本人實在感到非常榮幸，一直以來能獲得多位專業範疇的翹楚、且資歷豐富的社會賢達擔任董事及各專責小組成員，尤其是創會副主席謝德富醫生及義務司庫楊世模博士，憑藉兩位傑出領袖的真知灼見、無私付出及鼎力支持，本機構(ADOHK)始終堅守使命，致力推廣純潔體育，打擊所有關於運動禁藥管制的違規行為。

我們深信「預防勝於治療」，因此不單只安排嚴格的檢測計劃，同時亦投放大量資源為運動員、教練及支援人員等開展教育工作，作為他們堅實的後盾。香港運動員屢創佳績，於各項國際比賽中經常凱旋為港爭光，摘取奧運獎牌甚至成為「世一」，我們更加要全力守護和支持恪守純潔體育理念的運動員，證明他們是憑自己實力獲取乾淨的獎牌，是真正的冠軍。在此我們亦由衷感謝香港特別行政區政府在財政上的支持，及中國反興奮劑中心(CHINADA)的友好協作。

在來屆主席楊世模博士的卓越領導下，董事會必定能帶領ADOHK繼續成長和進步，努力達成其宗旨、履行其使命和責任，捍衛體育的誠信及守護香港運動員的身心健康。

CORPORATE PROFILE
公司背景



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LIST OF BOARD MEMBERS AND PANELS
董事局成員及專責小組

List of Board Members 董事局成員

Chairperson 主席	Prof. Frank H. K. FU	傅浩堅教授
Vice-Chairperson 副主席	Dr. TSE Tak Fu	謝德富醫生
Honorary Treasurer 名譽司庫	Dr. Simon S. M. YEUNG	楊世模博士
Directors 董事	Mr. TONG Wai Lun	湯偉倫先生
	Mr. Tony K. L. YUE	余國樑先生
	Dr. Julian W. CHANG	張維醫生
	Dr. Stephen S. M. WONG	黃守明醫生
	Dr. Anne M. C. LO	羅銘初博士
	Prof. Patrick S. H. YUNG	容樹恒教授
	Dr. Raymond C. H. SO	蘇志雄博士
	Mr. Taylor Y. HUI	許揚先生

Therapeutic Use Exemption (TUE) Panel 治療用藥豁免專責小組

Chairperson 主席	Dr. TSE Tak Fu	謝德富醫生
Vice-Chairperson 副主席	Dr. Christopher K. W. LAI	賴奇偉醫生
Members 委員	Dr. James J. LAM	林國基醫生
	Dr. David H. F. CHENG	鄭雄暉醫生
	Prof. Frank H. K. FU	傅浩堅教授

Doping Control Panel 運動禁藥管制專責小組

Chairperson 主席	Dr. Simon S. M. YEUNG	楊世模博士
Vice-Chairperson 副主席	Dr. CHIEN Ping	錢平醫生
Members 委員	Mr. Franco B. O. KUAN	關百安先生
	Dr. Kevin K. M. YUE	余堅文博士
	Prof. Frank H. K. FU	傅浩堅教授

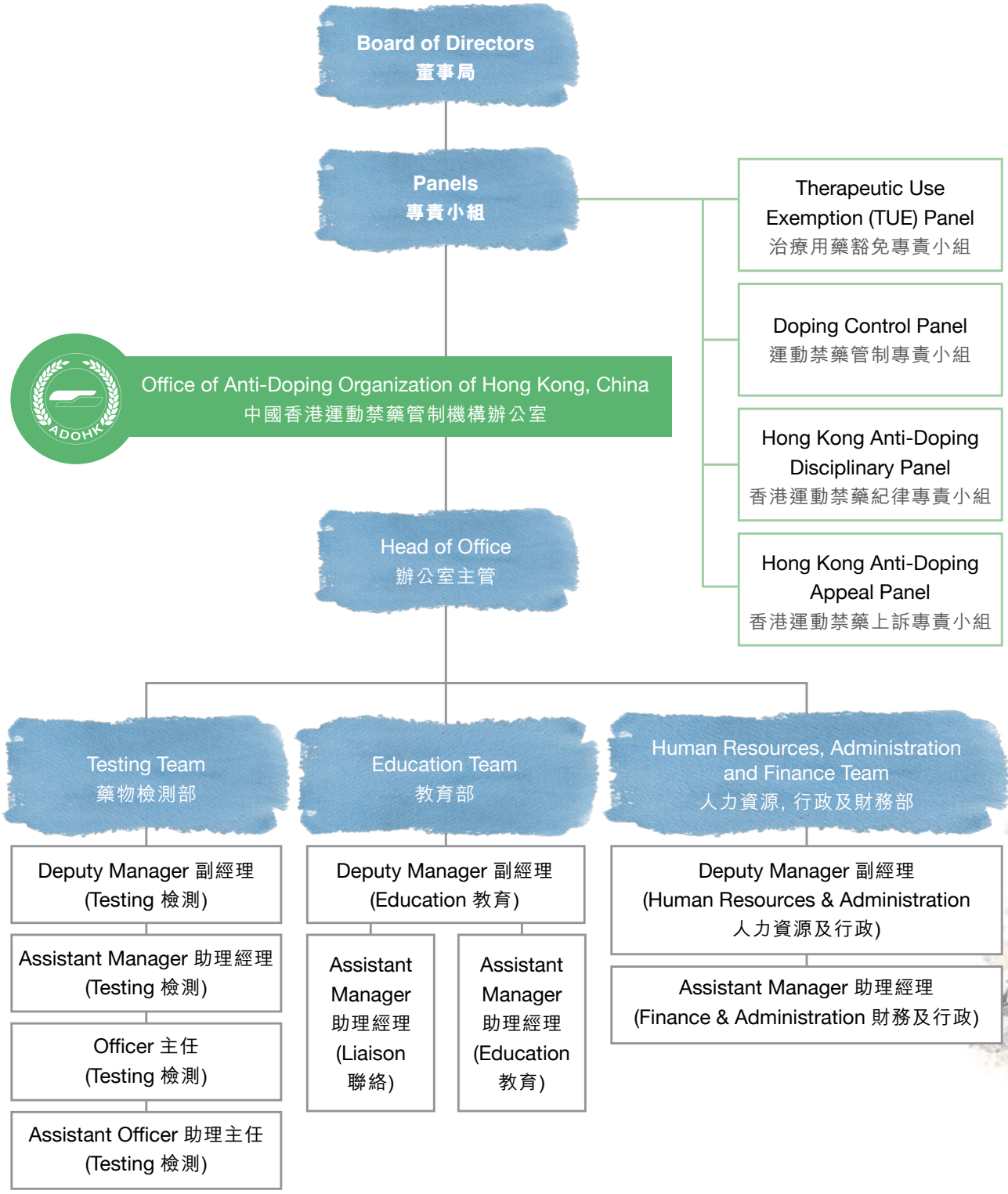
Hong Kong Anti-Doping Disciplinary Panel 香港運動禁藥紀律專責小組

Chairperson 主席	Mr. Anthony ROGERS	羅傑志先生
Vice-Chairpersons 副主席	Ms. Emba W. M. LEUNG	梁緩雯女士
	Mr. Rudy S. F. CHUNG	鍾聲福先生
Members 委員	Mr. Matthew Y. S. WONG	黃顯舜先生
	Dr. IP Wing Yuk	葉永玉醫生
	Dr. Malina M. L. NGAI	倪文玲博士
	Dr. CHAN Kwok Ki	陳國基醫生
	Mr. CHEUNG Wai Leung	張偉良先生
	Ms. Elizabeth L. YANG	楊靈女士

Hong Kong Anti-Doping Appeal Panel 香港運動禁藥上訴專責小組

Chairperson 主席	Mr. Symon Y. W. WONG	黃汝榮先生
Vice-Chairpersons 副主席	Mr. Patrick C. Y. WONG	黃仲賢先生
	Mr. MA Ching Nam	馬清楠先生
Members 委員	Dr. HO Hok Ming	賀鶴鳴醫生
	Dr. Jimmy C. H. WONG	王賜豪醫生
	Dr. LEE Lai Shan	李麗珊博士
	Mr. Kenny K. W. CHOW	周冠華先生
	Ms. Amy L. C. CHAN	陳念慈女士
	Ms. Sylvia W. Y. SIU	蕭詠儀女士
	Dr. Michael K. Y. HSIN	辛光耀醫生

ORGANIZATION STRUCTURE OF ADOHK
公司架構



CORPORATE INVOLVEMENT
公司事務



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2025/26 HIGHLIGHTS 年度概覽

EDUCATION 運動禁藥管制教育工作



Anti-Doping Education Talks 運動禁藥管制講座

	No. of Attendees 人數	No. of Sessions 場次
Athletes and Athlete Support Personnel 運動員及運動支援人員	402	13
Higher Education Institutions 高等教育院校	609	11
Secondary Schools 中學	2,883	9
Games 運動會	1,168	19
Totals 總數	5,062	52

Outreach Programmes 外展活動

No. of Attendees 人數	9,348
No. of Sessions 場次	9



Website 官方網站

No. of views 瀏覽次數

344,481



Publications 刊物種類

Publications 刊物種類

21

TESTING
運動禁藥檢測

ADOHK Testing Programme 本機構檢測計劃



435

Out-of-Competition 賽外檢測 **98.16%**

In-Competition 賽內檢測 **1.84%**

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	406	21	427
In-Competition 賽內檢測	8	0	8
Totals 總數	414	21	435

Samples collected in Hong Kong and Overseas
於香港及海外收集的樣本數目

Hong Kong 香港 **394** + Overseas 海外 **41** = Totals 總數 **435**

Paid Doping Control Services 收費檢測服務



148

Out-of-Competition 賽外檢測 **33.11%**

In-Competition 賽內檢測 **66.89%**

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	49	0	49
In-Competition 賽內檢測	99	0	99
Totals 總數	148	0	148

The 15th National Games and the 12th National Games for Persons with Disabilities
第十五屆全國運動會及全國第十二屆殘疾人運動會



335

Out-of-Competition 賽外檢測 **28.36%**

In-Competition 賽內檢測 **71.64%**

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	67	28	95
In-Competition 賽內檢測	225	15	240
Totals 總數	292	43	335

Number of Testing Pools Athletes
藥檢名單運動員數目

(as at 31 March 2026 截至2026年3月31日)

Registered Testing Pool 註冊藥檢名單	Elite Testing Pool 精英藥檢名單
18	302

Results Management
結果管理

Anti-Doping Rules Violation Case 違反運動禁藥管制條例個案
0

Therapeutic Use Exemption (TUE)
治療用藥豁免

Number of Application 申請數目	Approved 批核數目	Rejected 拒絕數目
18	18	0



EDUCATION
教育

FORTIFYING SPORTING INTEGRITY THROUGH STRATEGIC EDUCATION
全方位推動運動禁藥管制工作 守護純潔體育風氣

Clean sport is the cornerstone of ethical athletic competition, embodying fairness, integrity, and respect for athletes and the sport's spirit. The Anti-Doping Organization of Hong Kong, China (ADOHK) prioritizes education as its core strategy to foster a deep-rooted clean sport culture, leading regional anti-doping efforts. Its multi-tiered approach targets key stakeholders, such as elite and youth athletes, coaches, support staff, and the public with tailored initiatives. These activities include thematic workshops, anti-doping public awareness campaigns, and interactive sports event booths offering professional information. Core messages cover doping's severe health risks, legal consequences, inadvertent doping prevention, and clear doping control procedures. ADOHK collaborates closely with sports associations, schools, medical professionals, and media to amplify impact, effectively boosting anti-doping awareness, reducing accidental violations, and strengthening sporting integrity. ADOHK will further disseminate practical resources, guidance and authoritative anti-doping information, expand international collaborative engagements, and continuously enhance its programme framework. These efforts aim to uphold and advance the long-term development and integrity of clean sport in Hong Kong.

純潔體育是道德運動競賽的基石，體現了公平、誠信以及對運動員和體育精神的尊重。中國香港運動禁藥管制機構（ADOHK）以教育為核心策略致力培育純潔體育文化，主導全港的運動禁藥管制工作，全面為精英運動員、青年運動員、教練、體育支援人員及社會大眾提供多層次、多元化及度身訂造的支援和專項服務。這些服務包括為不同持份者提供專題工作坊、普及運動禁藥管制知識的公眾宣傳活動，以及在大型體育賽事設立互動外展攤位。核心教育資訊聚焦於運動禁藥帶來的嚴重健康風險、禁賽及聲譽受損等法律後果、預防誤用運動禁藥的實用方法，以及運動禁藥檢測程序的解說。ADOHK與各體育總會、學校、專業醫療人員及傳媒緊密合作，以務求擴大及深化其影響力。這些努力有效地提高各界對運動禁藥管制的認知，減少違規行為，並加強體育誠信。ADOHK亦會繼續提供實用工具、提示及相關資訊並開展更多國際合作，以優化及推進香港的純潔體育發展。

Ant-Doping Talks & Workshops for Athletes & Athlete Support Personnel (Face-to-Face & Online)

運動員及支援人員專屬的運動禁藥管制講座及工作坊 (面授和線上)

To empower National Sports Associations and sports organizations, we deliver personalized anti-doping talks and workshops for athletes and support personnel in all sports. These sessions help participants fully understand anti-doping rules, avoid unintentional doping, and get ready for real doping control processes.

Our dynamic, sport-specific training uses real cases, hands-on scenarios, and the latest WADA guidance to build strong compliance and awareness. Offered both face-to-face and online with bilingual support, our programmes are accessible, practical, and designed for every athlete and team.

本機構為各體育總會與相關體育組織，提供專屬規劃的運動禁藥管制講座及工作坊，服務對象涵蓋各項體育運動之運動員與支援人員。這些課程協助參與者充分掌握運動禁藥管制規條、防止誤用運動禁藥，並做好運動禁藥管制檢測流程的各項準備。

講座和工作坊結合互動教學、案例分享，並依循世界運動禁藥機構最新指引設計。課程以實體面授及線上學習雙軌模式推行，並提供雙語教材，確保不同背景的運動員與支援人員均可順利接收相關資訊。

No. of Attendees 人數 **402**

Athletes 運動員 267

Athlete Support Personnel 運動支援人員 135

No. of Sessions 場次 **13**







Pre-Games Anti-Doping Briefing
賽前運動禁藥管制簡報會

ADOHK delivers tailored pre-Games anti-doping briefing sessions designed exclusively for athletes and athlete support personnel preparing for major competitions. In strict alignment with the anti-doping regulations of each respective event, we ensure participants receive the most up-to-date, authoritative, and eventspecific information.

These sessions equip stakeholders with evidence-based practical tools and proactive strategies to effectively mitigate the risk of inadvertent doping. We also emphasize critical risk areas and core compliance obligations, enabling athletes and support teams to maintain sustained vigilance and full regulatory adherence throughout the entire competition period.

ADOHK特別為備戰賽事的運動員及支援人員，提供量身定制的賽前運動禁藥管制簡報會。簡報會內容緊貼賽事訂立的運動禁藥管制準則並嚴格遵循賽事之規範，確保參與人士掌握最新政策與相關資訊。

簡報會為相關人員提供實用的工具與預防策略，協助他們積極避免誤墮運動禁藥陷阱並於整個賽事期間保持高度警覺。







No. of Attendees 人數 **1,168**

No. of Sessions 場次 **19**

Multi-Sports Games
大型綜合運動會

中国·广东|香港|澳门 2025
China·Guangdong | Hong Kong | Macao

中华人民共和国第十二届残疾人运动会
暨第九届特殊奥林匹克运动会
The 12th National Games for Persons with Disabilities & the 9th National Special Olympic Games, the People's Republic of China

3rd Asian Youth Games
Bahrain 2025

THE WORLD GAMES

TWG 2025 CHENGDU

MILANO CORTINA 2026

Anti-Doping Talk for Higher Education Institutions & Secondary Schools
運動禁藥管制講座 (高等教育院校及中學)

ADOHK delivers tailored anti-doping talks for students of secondary and higher education institutions to cultivate positive sportsmanship, uphold sporting integrity and embed fair-play values. The sessions strengthen students' understanding of anti-doping rules and core sporting ethics.

Designed for HKDSE Physical Education and higher education institutions students majoring in sports science, sports therapy, sports medicine, medicine and sports management, the talks build students' anti-doping knowledge and equip them with practical industry insights to support their future academic and career development in sports and medical fields.

ADOHK為中學及高等教育院校學生提供專屬的運動禁藥管制講座，旨在培養學生良好的體育精神，並灌輸捍衛純潔體育及公平競技的重要價值觀。有關講座能加深學生對運動禁藥管制條例及核心體育操守的認知。

講座亦有為修讀文憑試體育科的中學學生，以及主修運動科學、運動治療、運動醫學、醫學及運動管理等課程的大專學生提供專屬講座。課程不僅在鞏固學生的運動禁藥管制知識，更提供實務行業資訊，幫助他們日後在體育及醫療領域的學術研習與職業發展。

No. of Attendees 人數 **3,492** | No. of Sessions 場次 **20**

	No. of Attendees 人數	No. of Sessions 場次
Secondary schools 中學	**2,883**	**9**
Higher Education Institutions 大專院校	**609**	**11**





EDUCATION
教育

Outreach
外展活動

ADOHK extends its anti-doping outreach beyond elite athletes and support personnel to engage the general public and sports enthusiasts. Through interactive games and booth activities, our outreach initiatives deliver accessible and engaging anti-doping messages to the community. These participatory events enhance public awareness of anti-doping regulations, while fostering widespread recognition of fair play and clean sport ethics. The 15th National Games, the 12th National Games for Persons with Disabilities and the 9th National Special Olympic Games were jointly hosted by Guangdong, Hong Kong and Macao for the first time, which carried great significance. With staunch support from the China Anti-Doping Agency (CHINADA), ADOHK took charge of anti-doping booth operations in Hong Kong. We customized and set up anti-doping education booths in athletes' hotels, situated in hotel lobbies and designated athlete dining areas. More than 8,000 visits were made by athletes and athlete support personnel to explore and experience the booth activities.

ADOHK的運動禁藥管制外展工作同時面向普羅大眾及體育愛好者。本機構透過互動遊戲及活動，向社會大眾傳遞運動禁藥管制的資訊。透過多元參與式活動，既能提升公眾對運動禁藥管制條例的認識，亦能推廣公平競技與乾淨體育的核心理念，讓大眾認同誠實比賽的體育精神。第十五屆全國運動會、第十二屆全國殘疾人運動會暨第九屆全國特殊奧林匹克運動會首度由廣東、香港、澳門三地聯合承辦，意義重大。在中國反興奮劑中心（CHINADA）的支持下，本機構負責香港賽區的運動禁藥管制外展活動，於運動員下榻的酒店大堂及專屬運動員餐廳區域專設運動禁藥管制教育站。累計逾8,000人次的運動員及隨隊人員曾經參觀及體驗教育站活動。

No. of Attendees 人數 **9,348** | No. of Sessions 場次 **9**







Outreach 外展活動

2025 Olympic Day
2025 奧運日

2025 IBF World Championships
2025 IBF 世界保齡球錦標賽

The 15th National Games (Beach Volleyball, Triathlon, Handball (men), Fencing, Basketball (men's U22), Rugby Sevens, Track Cycling, Golf)
第十五屆全國運動會 [(沙灘排球、鐵人三項、手球（男子）、擊劍、籃球（男子22歲以下組）、七人制橄欖球、場地自行車、高爾夫球)]

The 12th National Games for Persons with Disabilities and 9th National Special Olympic Games [(Boccia, Wheelchair Fencing and Tabel Tennis (TT11)]
全國第十二屆殘疾人運動會暨第九屆特殊奧林匹克運動會 [(硬地滾球、輪椅擊劍、乒乓球 (TT11組))]





Publications
刊物種類



Newsletter
專題通訊

No. of issue 期數 **4**

No. of Article 主題 **100**

No. of printing 印刷數量 **4,000**



Pamphlets 小冊子 **12**

Infographics 資訊圖表 **2**





Prohibited List 禁用清單 **1**

Publications for National Games 全運會刊物 **2**





Socia Media
社交媒體

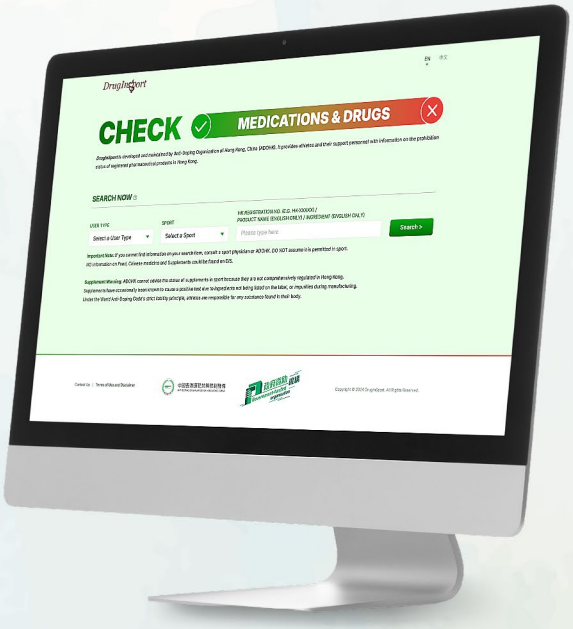
No. of Social Media followers 社交媒體追蹤者人數 **+5,400**

No. of post 貼文數量 **100**

"DrugInSport" Website Upgraded with Optimized Search Experience
運動禁藥資料庫網站（DIS）煥新升級，優化查詢體驗

ADOHK has successfully revamped the DrugInSport website. Boasting a contemporary interface and enhanced functional design, the platform allows instant verification of medication validity, supporting athletes to fully comply with anti-doping standards. Multi-dimensional search via medicinal ingredients, product names and Hong Kong registration numbers is available to facilitate efficient enquiries.

香港運動禁藥管制機構已完成運動禁藥資料庫網站優化升級。網站採用嶄新介面設計並強化各項功能，可讓使用者即時查核藥物使用狀態，協助運動員恪守運動禁藥管制規範。網站支援透過藥物成分、產品名稱及香港註冊編號進行搜尋，查詢效率得以大幅提升。



https://www.druginsport.hk



EDUCATION
教育

Brand Building & Collaboration
品牌建設與合作





Representing ADOHK, Prof. Frank FU was invited by Hong Kong Baptist University (HKBU) as a guest speaker at the major international conference "Sport Integrity in Action: Building Trust in Fair Competition", an event dedicated to advancing clean sport and robust sports governance. The event's line-up of speakers comprised Mr. Witold Bańka, President of World Anti-Doping Agency (WADA), Dr. Yang Yang, Vice President of WADA and Prof. Li Zhiquan, Director General of the China Anti-Doping Agency. Prof. Fu outlined ADOHK's core objectives for clean sport and fair play, and underscored the organization's pivotal position within Hong Kong's sorting landscape. His presentation covered anti-doping strategies, challenges around and the long-standing evolution of fair play.

Separately, Prof. Fu was also invited as a guest lecturer for the Hong Kong Chartered Governance Institute's Sports Governance Certificate Course. He delivered a dedicated sharing session covering anti-doping rules, followed by a roundtable discussion alongside representatives from the Hong Kong Jockey Club. These speaking engagements raised ADOHK's public standing, allowing sports industry stakeholders and the wider community to deepen their understanding of anti-doping policies and acknowledge the organization's indispensable function in safeguarding sport integrity.

傅浩堅教授代表本機構，應香港浸會大學邀請，於「實踐運動誠信：於公平競賽中建立互信」國際會議上擔任嘉賓講者。該會議旨在推廣純潔體育及完善體育管治架構。其他講者包括世界運動禁藥機構主席Witold Bańka先生、副主席楊揚博士及中國反興奮劑中心主任李志全教授。傅教授在演講中闡述了ADOHK 推動純潔體育與公平競賽的核心宗旨，並說明本機構在香港體育界中擔當着關鍵角色。其演講內容涵蓋運動禁藥管制策略、業界面對的各項挑戰，以及公平競賽理念的長遠演進歷程。

此外，傅教授亦獲邀擔任香港公司治理公會「體育治理專業認證課程」的客席講師，專題分享運動禁藥管制相關規條，其後更與香港賽馬會代表展開圓桌討論。一連串演講及教學有效提升本機構知名度，讓體育業界持份者及公眾加深對運動禁藥管制政策的認識，並確立本機構於守護體育誠信方面不可或缺的地位。

Media Interview
媒體訪問



In July 2025, Prof. Frank Fu was invited by Radio Television Hong Kong (RTHK) for an interview on the programme Sports 123. Prof. Fu shared professional knowledge on antidoping control and elaborated on the organization's regulatory measures and development strategies.

傅浩堅教授應香港電台邀請，於2025年7月出席《港台體壇123》節目訪談。傅教授於節目中分享運動禁藥管制專業資訊，並詳細闡述機構相關監管舉措與發展策略。



TESTING
運動禁藥檢測



ADOHK TESTING PROGRAMME
本機構檢測計劃

Throughout 2025–2026, ADOHK sustained its robust testing efforts for athletes within its Testing Pools, along with those representing Hong Kong, China at international competitions and major games, with the goal of promoting a doping-free sporting environment in Hong Kong and ensuring the protection of clean athletes.

在2025至2026年度，本機構持續為藥檢名單內的運動員，以及代表中國香港參與國際賽事及大型綜合賽事的運動員推行嚴謹的檢測計劃，旨在促進香港無運動禁藥的體育環境，並保障清白運動員的權益。

Key Testing Statistics
重點檢測數據

Samples Collected 樣本收集數目	435
Missions Conducted 檢測任務數目	457
Sports Involved 涉及的運動項目	34
Athletes Tested 接受檢測的運動員數目	308

Samples Collected
樣本收集數目

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	406	21	427
In-Competition 賽內檢測	8	0	8
Totals 總數	414	21	435

Collected in Hong Kong 於香港收集	394
Collected Overseas 於海外收集	41

Samples Collected by Sport
各運動項目的樣本收集數目

Sport 運動項目	Out-of-Competition 賽外檢測	In-Competition 賽內檢測	Totals 總數	Sport 運動項目	Out-of-Competition 賽外檢測	In-Competition 賽內檢測	Totals 總數
Athletics 田徑	22	4	26	Para-Table Tennis 殘疾人乒乓球	8	0	8
Badminton 羽毛球	30	0	30	Powerlifting 舉重	4	0	4
Basketball 籃球	1	0	1	Rowing 划艇	16	0	16
Billiard Sports 桌球	20	0	20	Rugby 欖球	49	0	49
Boccia 硬地滾球	8	0	8	Sailing 帆船	5	0	5
Bodybuilding 健美	4	4	8	Skating 滑冰	5	0	5
Bowling 保齡球	5	0	5	Skiing 滑雪	2	0	2
Cycling 單車	29	0	29	Squash 壁球	27	0	27
Dragon Boat 龍舟	2	0	2	Swimming 游泳	32	0	32
Equestrian 馬術	3	0	3	Table Tennis 乒乓球	40	0	40
Fencing 劍擊	34	0	34	Taekwondo 跆拳道	1	0	1
Golf 高爾夫球	6	0	6	Tennis 網球	3	0	3
Gymnastics 體操	3	0	3	Triathlon 三項鐵人	12	0	12
Handball 手球	3	0	3	Water Polo 水球	2	0	2
Judo 柔道	1	0	1	Wheelchair Fencing 輪椅劍擊	7	0	7
Karate 空手道	19	0	19	Windsurfing 滑浪風帆	2	0	2
Para-Badminton 殘疾人羽毛球	4	0	4	Wushu 武術	18	0	18

Paid Doping Control Services
收費檢測服務

During the year, ADOHK also provided doping control services to National Sports Associations (NSAs), the Leisure and Cultural Services Department (LCSD) and other National Anti-Doping Organizations under paid service agreement.

本機構亦於本年度以收費服務協議形式，為本地體育總會、康樂及文化事務署及其他國家運動禁藥管制機構等提供檢測服務。

Samples Collected
樣本收集數目

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	49	0	49
In-Competition 賽內檢測	99	0	99
Totals 總數	148	0	148

Doping Control at the 15th National Games and the 12th National Games for Persons with Disabilities
第十五屆全國運動會及全國第十二屆殘疾人運動會的檢測工作

During the 4th quarter of 2025, ADOHK, as the Sample Collection Authority for the events held within the territory, facilitated the rigorous collection of both urine and blood samples to ensure the integrity of the Games and uphold the principles of fair play. These efforts underscore ADOHK's ongoing commitment to maintaining high standards of athlete welfare and anti-doping excellence on the national stage.

於2025年第四季度，本機構作為在本港舉辦賽事的樣本採集機構，致力促進嚴謹的尿液及血液樣本採集工作，以確保賽事的公正性並維護公平競賽的原則。這些工作突顯了本機構在國家級體育舞台上，持續致力於維持高水平運動員福祉及運動禁藥管制卓越標準的承諾。

Samples Collected
樣本收集數目

	Urine 尿液	Blood 血液	Totals 總數
Out-of-Competition 賽外檢測	67	28	95
In-Competition 賽內檢測	225	15	240
Totals 總數	292	43	335

TESTING
運動禁藥檢測

ADOHK Testing Pools
本機構藥檢名單

Number of Testing Pools Athletes (as at 31 March 2026)
藥檢名單運動員數目 (截至2026年3月31日)

Registered Testing Pool 註冊藥檢名單	18	Elite Testing Pool 精英藥檢名單	302

Results Management
結果管理

Anti-Doping Rules Violation Case 違反運動禁藥管制條例個案	0

Therapeutic Use Exemption (TUE)
治療用藥豁免

Number of Application 申請數目	18	Approved 批核數目	18	Rejected 拒絕數目	0

ADOHK Doping Control Officers & Student Doping Control Officers
本機構運動禁藥管制主任及學生運動禁藥管制主任

From the start of the 2025–26 period, our team of 27 qualified Doping Control Officers (DCOs) continued to uphold rigorous standards of operational integrity. To meet the increased demand for DCO during the NG & NGD, ADOHK strategically launched the "ADOHK Doping Control Internship Programme" which successfully concluded on 31 March 2026. This initiative recruited and certified 16 Student DCOs, significantly bolstering our workforce to a total of 43 officers and enhancing our overall operational flexibility during the Games.

從2025-26年度起，本機構由27名合資格運動禁藥管制主任(DCO)組成的團隊繼續堅守嚴格的運作誠信標準。此外，為應對第十五屆全國運動會及全國第十二屆殘疾人運動會期間對DCO需求的增加，本機構策略性地推出了「ADOHK禁藥檢測實習計劃」，並於2026年3月31日圓滿結束。此計劃成功招募並認證了16名學生DCO，將我們的團隊規模擴充至43名DCO，大幅提升了我們在賽事期間的整體運作靈活性。





	Male 男		Female 女	
Doping Control Officers 運動禁藥管制主任	13		14	
Student Doping Control Officers 學生運動禁藥管制主任	5		11	

By the end of the fiscal year, a total of 28 DCOs were invited to attend the Annual DCO Training as part of the reaccreditation requirements. The training focused on introducing the key updates to the World Anti-Doping Code 2027 and the revised International Standards, particularly those that will impact doping control procedures. This ensured that DCOs are well-prepared to implement the upcoming changes effectively, maintain compliance with global standards, and uphold the integrity and consistency of the testing process.

於財政年度結束前，一共有28名DCO獲邀參加DCO年度培訓，作為再認證的其中一個要求。培訓重點介紹了《2027年世界運動禁藥法規》及相關《國際標準》的主要修訂內容，特別是對藥檢程序可能帶來影響的部分。此舉確保DCO能充分準備，並有效執行相關更新要求以符合國際標準，及保障檢測工作的完整性與一致性。





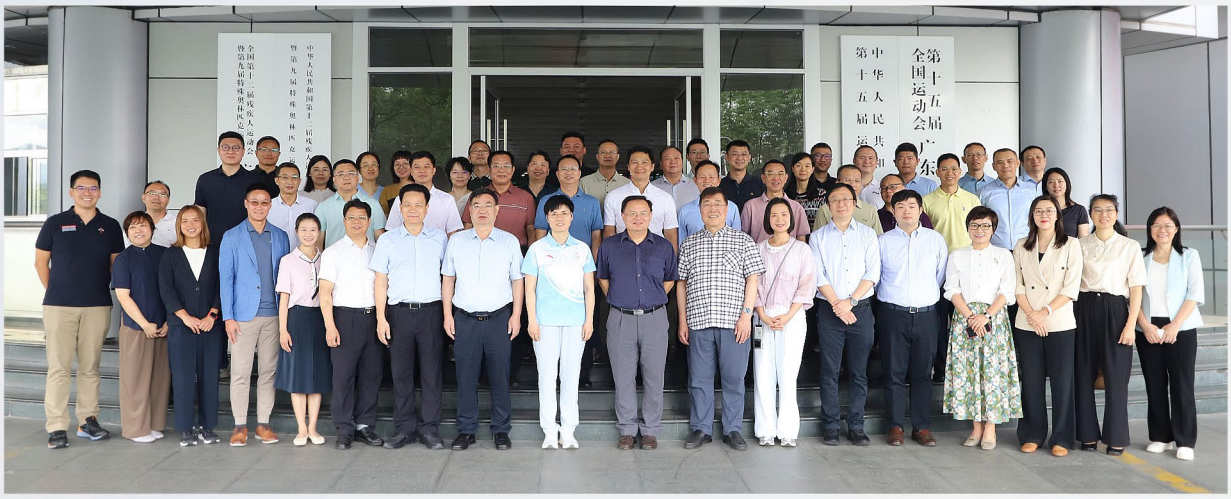


OVERSEAS VISITS
海外運動禁藥管制交流活動

Training on Prevention & Mitigation of Iatrogenic and Medication-related Doping Risks (Guangdong Competition Zone)
醫源性、藥源性興奮劑風險防控培訓 (廣東賽區)

24 June 2025
2025年6月24日

Guangzhou, China
中國廣州



During the training, ADOHK representative, together with the representative from Macau, met with Mr. WANG Xinzhai, Deputy Director General of CHINADA, to discuss the preparatory work for doping control at the 15th National Games and to exchange views on testing operations at large-scaled multi-sport games. Drawing on his extensive experience in major games, Mr. Wang also shared valuable insights on organizing and implementing doping control operations.

在培訓期間，本機構代表聯同澳門代表與中國反興奮劑中心(CHINADA)副主任王新宅先生會面，討論第十五屆全國運動會的藥檢籌備工作，並就大型綜合運動會的檢測工作交流經驗。憑藉CHINADA在大型運動會的豐富經驗，王主任亦就藥檢工作的組織及執行分享了寶貴意見。



Anti-Doping Education Meeting & On-site Observation for National Games
全運會運動禁藥管制教育會議暨實務運作考察



3 July 2025
2025年7月3日

Shenzhen, China
中國深圳

Representatives of ADOHK joined education teams from Macao, Guangdong and CHINADA for a meeting to finalize preparations for anti-doping education booths and related activities for the 15th National Games. Participants exchanged professional insights and practical experience, and visited the pilot-run education booth in Shenzhen. This meeting and site visit helped to enhance participant experience and strengthen the effectiveness of anti-doping education for athletes and their support personnel.

本機構代表聯同澳門、廣東及中國反興奮劑中心教育團隊召開會議，落實第十五屆全國運動會運動禁藥教育站及相關活動的籌備工作。各單位交流專業意見及實務經驗，並前往深圳考察當地已率先運作的教育站。是次會議及實地考察，有助優化活動參與體驗，提升針對運動員及其支援人員的運動禁藥教育成效。



The World Game 2025
第12屆世界運動會

3-16 August 2025
2025年8月3日至8月16日

Chengdu, China
中國成都

ADOHK representatives were invited to the World Games to serve as Doping Control Officers (DCO) and acquire hands-on experience in doping control operations at multi-sport games.

ADOHK代表獲邀擔任世界運動會的運動禁藥管制主任（DCO），親身汲取綜合運動賽事的運動禁藥管制實務經驗。





OVERSEAS VISITS
海外運動禁藥管制交流活動

The 15th National Games of the People's Republic of China (Guangdong Competition Zone)
第十五屆全國運動會 (廣東賽區)

September - October 2025
2025年9月至10月

Guangzhou & Huizhou, China
中國廣州及惠州

To prepare for the first-ever National Games co-hosted by Guangdong, Hong Kong, and Macao, representatives of ADOHK were invited to serve as DCOs in several competitions in Guangdong Competition Zone to exchange practical testing experience.

為籌備首次由粵港澳三地共同承辦的全國運動會，ADOHK代表獲邀於廣東賽區的不同比賽擔任DCO，藉此交流運動禁藥檢測經驗。







KADA Anti-Doping Seminar & 2025 World Conference on Doping in Sport
韓國運動禁藥管制組織研討會暨 2025年世界運動禁藥管制大會

1 - 5 December 2025
2025年12月1日至12月5日

Busan, Korea
韓國釜山

The KADA Anti-Doping Seminar and 2025 World Conference on Doping in Sport brought together over 1,500 delegates from 191 countries and regions. ADOHK dispatched five representatives, comprising the Chairperson, a Board director, the Head of Office and two deputy managers. The conference officially launched the 2027 World Anti-Doping Code, which will come into force on 1 January 2027. Key revisions bolster athlete protection, introduce dedicated provisions for minor athletes and formalize standards governing the independent operation of NADOs. A series of thematic workshops were organized to facilitate full implementation and compliance with the new Code and relevant International Standards among all stakeholders.

韓國運動禁藥管制組織研討會暨2025年世界運動禁藥管制大會匯聚來自191個國家及地區逾1,500名與會代表。本機構共派出五位代表，包括主席、董事、辦公室主管及兩名副經理。大會正式公布將於2027年1月1日生效的《2027年世界運動禁藥法規》，條例主要修訂內容包括加強運動員權益保障、增設未成年運動員專屬條文，以及訂明國家運動禁藥管制機構獨立運作標準。會議亦安排多場專題工作坊，引導所有持份者全面落實及遵從新法規與相關國際標準。



REPORTS & FINANCIAL STATEMENTS
財務報告



2025/26
ANNUAL REPORT
周年報告

Reports and Financial Statements

Anti-Doping Organization of Hong Kong, China
中國香港運動禁藥管制機構
(Incorporated in Hong Kong with limited liability by guarantee)

Year ended 31 March 2026

Anti-Doping Organization of Hong Kong, China
中國香港運動禁藥管制機構

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Report of the Board of Directors

Year ended 31 March 2026

The directors submit herewith the annual report together with the audited financial statements of Anti-Doping Organization of Hong Kong, China ("ADOHK", the "Organization") for the year ended 31 March 2026.

Principal activities

The principal activities of the Organization are to provide anti-doping testing programmes and education services through anti-doping talks, workshops and outreach programmes so as to disseminate useful anti-doping information to athletes.

Business review

The Organization was eligible for the exemption from the preparation and inclusion of a business review pursuant to section 388(3)(a) of the Hong Kong Companies Ordinance.

Results and appropriations

The results of the Organization for the year ended 31 March 2026 and the state of the Organization's affairs as at that date are set out in the financial statements on pages 36 to 52.

In accordance with Article 7 of the Organization's Articles of Association, the income and property of the Organization whensoever derived shall be applied solely towards the promotion of the objects of the Organization; and no portion thereof shall be paid or transferred, directly or indirectly, by way of dividend, bonus, otherwise howsoever by way of profit to the members of the Organization except, in good faith, for reasonable and proper remuneration to any members of the Organization in return for services rendered and expenses made.

The surplus for the year of HK$994,199 (2025: HK$1,573,707) has been transferred to the reserves.

Reserves

Details of movements in the Organization's Reserves during the year are set out in the statement of changes in reserves.

Report of the Board of Directors (Continued)

Year ended 31 March 2026

Directors

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

YEUNG Sai Mo Simon	楊世模	Chairman	
YUE Kwok Leung Tony	余國樑	Vice Chairman	
LO Ming Chor Anne	羅銘初	Honorary Treasurer	
YUNG Shu Hang Patrick	容樹恒	Director	
SO Chi Hung Raymond	蘇志雄	Director	
HUI Taylor Yeung	許揚	Director	
LAM James Joseph	林國基	Director	(Appointed on 15 April 2026)
CHAN King Chung Derwin	陳勁聰	Director	(Appointed on 15 April 2026)
FUNG Sai Fu	馮世富	Director	(Appointed on 15 April 2026)
LING Ka Kin Samuel	凌家健	Director	(Appointed on 15 April 2026)
TSUI Wo Pong	徐和邦	Director	(Appointed on 15 April 2026)
FU Hoo Kin Frank	傅浩堅	Chairman	(Resigned on 31 March 2026)
TSE Tak Fu	謝德富	Vice Chairman	(Resigned on 31 March 2026)
TONG Wai Lun William	湯偉倫	Director	(Resigned on 31 March 2026)
CHANG Wai Julian	張維	Director	(Resigned on 31 March 2026)
WONG Sau Ming Stephen	黃守明	Director	(Resigned on 31 March 2026)

In accordance with Article 24 of the Organization's Articles of Association, all the directors shall be eligible for re-election when they retire. The existing directors will retire at the Annual General Meeting held in the year 2028 and, being eligible, offer themselves for re-election.

In accordance with Article 29 of the Organization's Articles of Association, the members of the Organization shall hold office for a term of two years from their date of appointment and be eligible for re-appointment when they retire.

Directors' interests in transactions, arrangements or contracts

No contract of significance to which the Organization was a party, and in which the directors of the Organization had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year ended 31 March 2026.

Directors' interests in shares and underlying shares and debentures

At no time during the period was the Organization a party to any arrangement to enable the directors of the Organization to acquire benefits by means of acquisition of shares in or debentures of any other body corporate.

Auditor

KLC Kennic Lui & Co. Ltd., Certified Public Accountants (Practising) retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of KLC Kennic Lui & Co. Ltd. as auditor of the Organization is to be proposed at the forthcoming Annual General Meeting.

Independent Auditor's Report

To the members of
Anti-Doping Organization of Hong Kong, China
中國香港運動禁藥管制機構
(Incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of Anti-Doping Organization of Hong Kong, China **中國香港運動禁藥管制機構** (the "Organization") set out on pages 36 to 52, which comprise the statement of financial position as at 31 March 2026, the statement of income and expenditure, the statement of changes in reserves and the statement of cash flows for the year then ended and notes, comprising material accounting policy information and other explanatory information.

In our opinion, the financial statements give a true and fair view of the financial position of the Organization as at 31 March 2026, and of its financial performance and its cash flows for the year then ended in accordance with the 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 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 Organization 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.

The Report of the Board of Directors

The directors are responsible for the report of the board of directors.

Our opinion on the financial statements does not cover the report of the board of directors 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 report of the board of directors and, in doing so, consider whether the report of the board of directors 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 the report of the Organization, we are required to report the fact. We have nothing to report in this regard.

Independent Auditor's Report (Continued)

To the members of
Anti-Doping Organization of Hong Kong, China
中國香港運動禁藥管制機構
(Incorporated in Hong Kong and limited by guarantee)

Responsibilities of the Directors for the Financial Statements

The directors of the Organization are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the 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 Organization'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 Organization or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

Independent Auditor's Report (Continued)

To the members of
Anti-Doping Organization of Hong Kong, China
中國香港運動禁藥管制機構
(Incorporated in Hong Kong and limited by guarantee)

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

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

- 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 Organization's internal control.

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

- 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 Organization'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 Organization 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 directors 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.

Statement of Income and Expenditure

Year ended 31 March 2026

	Note	2026 HK$	2025 HK$
Income			
Subvention income	3	10,670,000	10,890,000
Drug test services income	3	787,518	980,390
Other income	4	54,509	178,933
Expenditure			
Staff costs	5(b)	(6,267,003)	(6,236,644)
Direct operating expenses		(2,489,532)	(2,734,362)
General and administrative expenses		(1,703,906)	(1,486,795)
Surplus from operations	5	1,051,586	1,591,522
Finance costs	5(a)	(57,387)	(17,815)
Surplus before taxation		994,199	1,573,707
Income tax	6(a)	-	-
Surplus for the year		994,199	1,573,707
Less: Transfer of amounts to Designated Fund	13(b)	(854,147)	(1,560,247)
		140,052	13,460

Statement of Financial Position

At 31 March 2026

	Note	2026	2025
		HK$	HK$
Non-current assets			
Property, plant and equipment	8	801,794	1,402,222
Current assets			
Receivables, deposits and prepayments	9	190,276	278,292
Cash at bank	10(a)	8,985,031	9,217,676
		9,175,307	9,495,968
Current liabilities			
Accrued expenses	11	(1,799,665)	(2,141,096)
Lease liabilities	12	(702,205)	(664,710)
		(2,501,870)	(2,805,806)
Net current assets		6,673,437	6,690,162
Non-current liabilities			
Lease liabilities	12	-	(702,205)
NET ASSETS		7,475,231	7,390,179
Reserves			
Reserved funds	13	7,299,872	7,354,872
Accumulated surplus		175,359	35,307
		7,475,231	7,390,179

Statement of Changes in Reserves

Year ended 31 March 2026

	Reserve fund – One off allocation (Note 13(a)) HK$	Reserve fund - Designated (Note 13(b)) HK$	Accumulated surplus HK$	Total HK$
Balance at 1 April 2024	4,632,372	2,750,000	21,847	7,404,219
Changes in reserves for the period:				
Utilisation of fund following the 2024-2025 annual salary increment	-	(90,351)	-	(90,351)
Refund to HKSAR Government				
- Year 2023-2024	-	(41,811)	-	(41,811)
- Year 2024-2025 (Note 11)	-	(1,455,585)	-	(1,455,585)
Reallocation of subvention fund	-	1,560,247	(1,560,247)	-
Surplus for the year	-	-	1,573,707	1,573,707
Balance at 31 March 2025 and 1 April 2025	4,632,372	2,722,500	35,307	7,390,179
Refund to HKSAR Government				
- Year 2025-2026	-	(909,147)	-	(909,147)
Reallocation of subvention fund	-	854,147	(854,147)	-
Surplus for the year	-		994,199	994,199
Balance at 31 March 2026	4,632,372	2,667,500	175,359	7,475,231

Statement of Cash Flows

Year ended 31 March 2026

	Note	2026 HK$	2025 HK$
Cash flow from operating activities			
Surplus before taxation		994,199	1,573,707
Adjustments for:			
Bank interest income	4	(53,509)	(87,582)
One-off allocation income	4	-	(90,351)
Finance costs	5(a)	55,290	17,017
Depreciation	8	704,482	711,742
Operating surplus before working capital changes		1,700,462	2,124,533
Decrease in receivables, deposits and prepayments		88,016	129,780
(Decrease)/ increase in payables and accruals		(341,431)	1,040,272
Cash generated from operations		1,447,047	3,294,585
Cash flows from investing activities			
Payment for purchase of property, plant and equipment	8	(104,054)	(28,030)
Bank interest received	4	53,509	87,582
Net cash (used in)/ generated from investing activities		(50,545)	59,552
Cash flows from financing activities			
Refund of unspent subvention income to Culture, Sports and Tourism Bureau		(909,147)	(1,497,396)
Capital element of lease rentals paid	10(b)	(664,710)	(738,983)
Interest element of lease rentals paid	10(b)	(55,290)	(17,017)
Net cash used in financing activities		(1,629,147)	(2,253,396)
Net (decrease)/ increase in cash and cash equivalents		(232,645)	1,100,741
Cash and cash equivalents at the beginning of the year		9,217,676	8,116,935
Cash and cash equivalents at the end of the year	10(a)	8,985,031	9,217,676

Notes to the Financial Statements

Year ended 31 March 2026

1. General

The Organization is incorporated in Hong Kong and limited by guarantee. It does not have a share capital. In the event of winding up, each member of the Organization is liable to contribute not exceeding HK$10.

The Organization's registered office and principal place of business is located at Upper 10/F, Sports Complex Building, South China Athletic Association, 88 Caroline Hill Road, Causeway Bay, Hong Kong.

The principal activity of the Organization is to promote a doping-free environment for fair play in sport in Hong Kong.

The financial statements are prepared in Hong Kong dollars, which is the functional currency of the Organization.

2. Material accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with 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 the requirements of Hong Kong Companies Ordinance. Material accounting policies adopted by the Organization are disclosed below.

The Organization has applied amendments to HKAS 21, *The effects of changes in foreign exchange rates – Lack of exchangeability* issued by the HKICPA to these financial statements for the current accounting period. The amendments do not have a material impact on these financial statements as the Organization has not entered into any foreign currency transactions in which the foreign currency is not exchangeable to another currency.

The Organization has not applied any new standard or interpretation that is not effective for the current accounting period.

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

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

2. Material accounting policies (Continued)

(b) Basis of preparation of the financial statements (Continued)

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.

(c) Property, plant and equipment

Property, plant and equipment, including right-of-use assets arising from leases of underlying property, plant and equipment (see note 2(d)(i)), are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write-off the cost of items of property, plant and equipment, less their estimated residual value, if any, using the straight-line method over their estimated useful lives at the following rates per annum:

Properties leased for own use	Over the shorter of lease term or 20%
Leasehold improvements	20%
Furniture and fixtures	20%

Both the useful life of an asset and its residual value, if any, are reviewed annually.

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 disposal proceeds and the carrying amount of the item and are recognised in profit or loss on the date of retirement or disposal.

The carrying amounts of property, plant and equipment are reviewed for indications of impairment at the end of each reporting period. An impairment loss is recognised in profit or loss if the carrying amount of an asset exceeds its 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 values using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

(d) Leased assets

At inception of a contract, the Organization 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) As a lessee

Where the contract contains lease component(s) and non-lease component(s), the Organization 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.

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

2. Material accounting policies (Continued)

(d) Leased assets (Continued)

(i) As a lessee (continued)

At the lease commencement date, the Organization 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 and leases of low-value assets. When the Organization enters into a lease in respect of a low-value asset, the Organization decides whether to capitalise the lease on a lease-by-lease basis. If not capitalised, the associated lease payments are recognised in profit or loss 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 recognised using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability, and charged to profit or loss as 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 adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and 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, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses.

Refundable rental deposits are accounted for separately from the right-of-use assets in accordance with the accounting policy applicable to investments in non-equity securities carried at amortised cost. Any excess of the nominal value over the initial fair value of the deposits is accounted for as additional lease payments made and is included in the cost of right-of-use assets.

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Organization's estimate of the amount expected to be payable under a residual value guarantee, or if the Organization changes its assessment of whether it will 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 profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The lease liability is also remeasured when there is a lease modification, which means a change in the scope of a lease or the consideration for a lease that is not originally provided for in the lease contract, if such modification is not accounted for as a separate lease. In this case the lease liability is remeasured based on the revised lease payments and lease term using a revised discount rate at the effective date of the modification.

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

2. Material accounting policies (Continued)

(d) Leased assets (Continued)

(i) As a lessee (continued)

In the statement of financial position, the current portion of long-term lease liabilities is determined as the present value of contractual payments that are due to be settled within twelve months after the reporting period.

(e) 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.

(f) Payables

Payables are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

(g) Employee benefits

Salaries, annual bonuses, paid annual leave, leave passage, contributions to defined contribution 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.

(h) Taxation

Income tax for the year comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in profit or loss except to the extent that they relate to items recognised in other comprehensive income or directly in equity, in which case the relevant amounts of tax are recognised in other comprehensive income or directly in equity, respectively.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits. Apart from differences which arise on initial recognition of assets and liabilities, all deferred tax liabilities, and all deferred tax assets to the extent it is probable that future taxable profits will be available against which the asset can be utilised, are recognised.

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

2. Material accounting policies (Continued)

(h) Taxation (continued)

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

(i) Provisions and contingent liabilities

Provisions are recognised for other liabilities of uncertain timing or amount when the Organization 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 expenditures 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.

(j) Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Provided it is probable that the economic benefits will flow to the Organization and the revenue and costs, if applicable, can be measured reliably, revenue is recognised in profit or loss as follows:

(i) Subvention income is recognised upon entitlement and receipt.

(ii) Drug test services income is recognised upon the provision of the services.

(iii) Bank interest income is recognised as it accrues using the effective interest method.

(k) Related parties

(I) A person, or a close member of that person's family, is related to the Organization if that person:

(i) has control or joint control over the Organization;

(ii) has significant influence over the Organization; or

(iii) is a member of the key management personnel of the Organization.

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

2. Material accounting policies (Continued)

(k) Related parties (Continued)

(II) An entity is related to the Organization if any of the following conditions applies:

(i) The entity and the Organization are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).

(ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).

(iii) Both entities are joint ventures of the same third party.

(iv) One entity is a joint venture of a third entity and the other entity is an associate of the third party.

(v) The entity is a post-employment benefit plan for the benefit of employees of either the Organization or an entity related to the Organization.

(vi) The entity is controlled or jointly controlled by a person identified in (a).

(vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

(viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Organization.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

3. Income

	2026 HK$	2025 HK$
Subvention income from Hong Kong SAR Government	10,670,000	10,890,000
Drug Test Services Income	787,518	980,390
	11,457,518	11,870,390

4. Other income

	2026 HK$	2025 HK$
Bank interest income	53,509	87,582
Reserved fund income	-	90,351
Sundry income	1,000	1,000
	54,509	178,933

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

5. Surplus before taxation

Surplus before taxation has been arrived at after charging:

		2026 HK$	2025 HK$
(a)	**Finance costs**		
	Interest on lease liabilities (Note 10(b))	55,290	17,017
	Bank charges	2,097	798
		57,387	17,815
(b)	**Staff costs (excluding directors' remuneration)**		
	Salaries, wages and other benefits	5,920,491	5,906,451
	Contributions to defined contribution retirement plan	346,512	330,193
		6,267,003	6,236,644
(c)	**Other items**		
	Auditor's remuneration	37,500	30,000
	Depreciation (Note 8)		
	- Owned property, plant and equipment	21,025	8,338
	- Right-of-use assets	683,457	703,404
		704,482	711,742

6. Income tax

(a) No provision for Hong Kong Profits Tax has been made as the Organization did not earn any profits chargeable to Hong Kong Profits Tax during the years ended 31 March 2026 and 31 March 2025.

(b) Reconciliation between taxation and surplus before taxation at applicable tax rates:

	2026 HK$	2025 HK$
Surplus before taxation	994,199	1,573,707
Notional tax on loss before taxation, calculated at the statutory profits tax rate of 16.5% (2025: 16.5%)	164,042	259,662
Tax effect of non-deductible expenses	1,274,886	1,220,356
Tax effect of non-taxable income	(1,769,379)	(1,826,209)
Tax effect of temporary differences not recognised	100,938	113,597
Tax effect of unused tax losses not recognised	229,513	232,594
Income tax	-	-

7. Directors' remuneration

The Organization did not pay any remuneration to any of the directors for the years ended 31 March 2026 and 31 March 2025.

8. Property, plant and equipment

	Properties leased for own use carried at cost HK$	Furniture and fixtures HK$	Office equipment HK$	Computer equipment HK$	Total HK$
Cost					
At 1 April 2024	1,406,809	2,097	8,800	7,130	1,424,836
Additions	1,366,915	-	17,030	11,000	1,394,945
At 31 March 2025 and 1 April 2025	2,773,724	2,097	25,830	18,130	2,819,781
Additions	-	-	40,515	63,539	104,054
Disposals	(1,406,809)	-	-	-	(1,406,809)
At 31 March 2026	1,366,915	2,097	66,345	81,669	1,517,026
Accumulated depreciation					
At 1 April 2024	703,405	157	472	1,783	705,817
Charge for the year	703,404	210	3,613	4,515	711,742
At 31 March 2025 and 1 April 2025	1,406,809	367	4,085	6,298	1,417,559
Charge for the year	683,457	210	9,037	11,778	704,482
Written back on disposals	(1,406,809)	-	-	-	(1,406,809)
At 31 March 2026	683,457	577	13,122	18,076	715,232
Carrying amounts					
At 31 March 2026	683,458	1,520	53,223	63,593	801,794
At 31 March 2025	1,366,915	1,730	21,745	11,832	1,402,222

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

8. Property, plant and equipment (Continued)

(a) Right-of-use asset

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

	Note	2026 HK$	2025 HK$
Properties leased for own use, carried at depreciated cost	(i)	683,458	1,366,915

The analysis of expense items in relation to leases recognised in profit or loss is as follows:-

	2026 HK$	2025 HK$
Depreciation charge of right-of-use assets:-		
Properties leased for own use, carried at depreciated cost	683,457	703,404
Interest on lease liabilities (note 5(a))	55,290	17,017

During the year, there was no addition to right-of-use assets. Additions of HK$1,366,915 in 2025 were primarily related to the capitalized lease payments payable under the renewed office lease agreement entered by the Organization in December 2024.

Details of total cash outflow for leases, the maturity analysis of lease liabilities and the future cash outflows arising from leases that are not yet commenced are set out in note 12, and the statement of cash flow respectively.

(i) Properties leased for own use

The Organization has obtained the right to use properties as its office through tenancy agreements. The leases typically run for an initial period of 2 years. Lease payments are usually increased every 2 years to reflect market rentals.

9. Receivables, deposits and prepayments

	2026 HK$	2025 HK$
Receivables	70,276	1,489
Deposits	120,000	120,000
Prepayments	-	156,803
	190,276	278,292

All receivables, deposits and prepayments are expected to be recoverable or recognised as expense within one year.

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

10. Cash and cash equivalents and other cash flow information

(a) Cash and cash equivalents comprise:

	2026 HK$	2025 HK$
Cash at bank	8,982,031	9,214,676
Cash in hand	3,000	3,000
Cash and cash equivalents in the statement of cash flows	8,985,031	9,217,676

(b) Reconciliation of liabilities arising from financing activities

The table below details changes in the Organization's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Organization's cash flow statement as cash flows from financing activities.

	Lease liabilities (Note 12)	
	2026 HK$	2025 HK$
At the beginning of the year	1,366,915	738,983
Changes from financing cash flows:		
Capital element of lease rentals paid	(664,710)	(738,983)
Interest element of lease rentals paid	(55,290)	(17,017)
	(720,000)	(756,000)
Other changes		
Increase in lease liabilities from lease renewed during the year	-	1,366,915
Finance costs (note 5(a))	55,290	17,017
At the end of the year	702,205	1,366,915

11. Payables and accruals

Included in the payables at 31 March 2025 were the amounts of HK$1,455,585 (being the balance of the accumulated savings from the former Hong Kong Anti-Doping Committee of Hong Kong) which are to be repayable to Hong Kong Special Adminsitrative Region Government (Note 13(b)). The amounts were settled during the year ended 31 March 2026.

All payables and accruals are expected to be settled within one year.

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

12. Lease liabilities

The following table shows the remaining contractual maturities of the Organization's lease liabilities:

	2026		2025	
	Present value of the lease payments HK$	Total lease payments HK$	Present value of the lease payments HK$	Total lease payments HK$
Within 1 year	702,205	720,000	664,710	720,000
After 1 year but within 2 years	-	-	702,205	720,000
	702,205	720,000	1,366,915	1,440,000
Less: total future interest expenses		(17,795)		(73,085)
Present value of lease liabilities		702,205		1,366,915

13. Reserve funds

(a) Reserve fund – One off allocation fund

Pursuant to the terms of the letter dated 13 April 2023, it was agreed that the Sports Federation & Olympic Committee of Hong Kong, China would transfer an "One-off allocation" in the amount of HK$4,632,372, to the Organization for longer term planning and operational support.

(b) Reserve fund – Designated fund

Pursuant to the terms of the letter dated 28 June 2023, it was agreed that the Sports Federation & Olympic Committee of Hong Kong, China would transfer the amount of HK$678,968 ("Accumulated Saving"), being the balance of the accumulated savings of the office of the former Hong Kong Anti-Doping Committee of Hong Kong ("HKADC") as at 31 March 2024, to the Organization. The said amounts have been included as "payables" in the statement of financial position at 31 March 2024.

In April 2025, the Organization had agreed to refund the unspent amount of HK$720,779 (being the sum of "Accumulated Saving of HK$678,968" and surplus of HK$41,811) to Culture, Sports and Tourism Bureau.

Pursuant to Clause 5(a) of the Subvention Agreement entered into between the Organization and The Government of Hong Kong Special Administrative Region ("HKSAR"), the Organization is allowed to deposit savings from the Subvention, including bank interest generated from the Subvention Fund, into a fund (the "Reserve Fund"). The Reserve Fund shall not be more than twenty five (25%) of the Subvention for the Subvention Period.

During the year ended 31 March 2026, the Organization transferred the amount of HK$854,147 (2025: HK$1,560,247) to the Designated Fund.

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

13. Reserve funds (Continued)

(c) Reserve management

The Organization's objective when managing reserves is to safeguard its ability to continue as a going concern, so that it can continue to provide services for its members. The Organization manages reserves by regularly monitoring its current and expected liquidity requirements.

According to Article 7 of the Organization's Articles of Association, the income and property of the Organization whensoever derived shall be applied solely towards the promotion of the objects of the Organization; and no portion thereof shall be paid or transferred, directly or indirectly, by way of dividend, bonus, otherwise howsoever by way of profit to the members of the Organization except, in good faith, for reasonable and proper remuneration to any members of the Organization in return for services rendered and expenses made.

Other than aforesaid, the Organization is not subject to either internally or externally imposed requirements on reserves.

14. Financial instruments and financial risk management

(a) Categories of financial instruments

	2026 HK$	2025 HK$
Financial assets		
Receivables and prepayments	190,276	278,292
Bank deposits and cash	8,985,031	9,217,676
Loans and receivables	9,175,307	9,495,968
Financial liabilities		
Payables and accruals	1,799,665	2,141,096
Lease liabilities	702,205	1,366,915
Financial liabilities measured at amortised cost	2,501,870	3,508,011

(b) Financial risk management

Exposure to credit and liquidity risk arises in the normal course of the Organization's business. The exposure to these risks and the Organization's financial management practices to manage these risks are described below.

(i) Credit risk

The carrying amount of receivables included in the statement of financial position represents the Organization's exposure to credit risk in relation to its financial assets. The Organization believes that adequate provision for uncollectible receivables has been made, where necessary.

Notes to the Financial Statements (Continued)

Year ended 31 March 2026

14. Financial instruments and financial risk management (Continued)

(b) Financial risk management (continued)

(i) Credit risk (continued)

The credit risk on liquid funds is limited because the counterparty is an authorised financial institution listed on The Stock Exchange of Hong Kong Limited and regulated under the Hong Kong Banking Ordinance.

(ii) Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations arising from its financial liabilities that are settled by delivering cash or another financial assets, or that such obligations will have to be settled in a manner disadvantageous to the Organization.

The Organization's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

(c) Fair values of financial instruments carried at other than fair values

The carrying amounts of the Organization's financial instruments carried at cost or amortised cost are not materially different from their fair values as at 31 March 2026 and 31 March 2025.

15. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2026

Up to the date of issue of these financial statements, the HKICPA has issued a number of new or amended standards, which are not yet effective for the year ended 31 March 2026 and which have not been adopted in these financial statements. These developments include the following which may be relevant to the Organization.

	Effective for accounting periods beginning on or after
Annual improvement to HKFRS Accounting Standards – Volume 11	1 April 2026
HKFRS 18, *Presentation and disclosure in financial statements*	1 April 2027

The Organization is in the process of making an assessment of what the impact of these developments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

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