



HONG KONG INTERNET REGISTRATION
CORPORATION LIMITED



.hk
香港

.com.hk
公司,香港

.gov.hk
政府,香港

.org.hk
組織,香港

.net.hk
網絡,香港

.edu.hk
教育,香港

.idv.hk
個人,香港

2022

Annual Report
年度報告



Mission 公司使命

HKIRC is a not-for-profit organisation that is committed to providing, and supervising the provision of “.hk” and “.香港” Internet domain names registration, resolution and related services in an uninterrupted, effective, customer-centric and sustainable manner. In addition, HKIRC promotes Hong Kong as an inclusive, secure, innovative and international city for the Internet and encourages the use of Internet and the related technologies.

香港互聯網註冊管理有限公司是一非牟利機構，本著暢通無阻、有效可靠、以客為尊及持續經營為宗旨，致力提供及監管其他服務供應商提供「.hk」及「.香港」域名註冊、域名解析及相關服務。此外，HKIRC致力推動香港成為網絡共融、安全、創新及國際城市，並鼓勵使用互聯網及相關科技。

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Chairman's Statement

主席報告

Supporting digital transformation
to promote Hong Kong
as an international
innovation and technology hub

支援企業數碼轉型，
推動香港成為全球領先創科中心

Chairman 主席

Mr Simon,
CHAN Sai Ming, BBS, JP

陳細明先生, BBS, JP



2022 marked the 20th anniversary of HKIRC. Thanks to the guidance and support of the Government, the sector and former Chairmen and Directors, HKIRC has effectively accomplished its tasks and fulfilled its mission. We would like to take this opportunity to express our sincere gratitude to all parties.

Amid the pandemic in the past three years, HKIRC has not forgotten its mission, navigated through the difficult times with Hong Kong people together and actively promoted business expansion. The “.hk” domain name has continued to become an iconic local brand image, well-acclaimed by businesses and individual users who have shifted their focus towards the online shopping market; meanwhile, HKIRC has also provided greater support for SMEs by proactively assisting them in their digital transformation and therefore promoting the economic and trade development of Hong Kong. HKIRC has been promoting the multiple advantages of “.hk” domain names to the business community and the public, attracting companies to use “.hk” when tapping into the e-commerce market. As a result, the number of “.hk” users has been on the rise for the past 20 years and has remained stable during the economic downturn, reflecting the support for and trust in “.hk” of various communities. HKIRC will also take up the mission by providing a full suite of reliable “.hk” domain name services, playing as a platform representing Hong Kong that serves the Hong Kong-based companies to yield brilliant results in various fields.

2022是HKIRC成立的二十周年，有賴政府、業界及歷屆董事局主席和董事的指導與支持，HKIRC才能有效完成工作和使命，在此再次向各方致以誠懇謝意。

經歷三年疫情，HKIRC仍然不忘使命，在艱難的時刻與香港人同行，積極推動業務拓展，「.hk」域名繼續成為本地品牌形象代表，深受轉戰網購市場的工商業界及個人用戶歡迎；同時HKIRC也強化對中小企的支援，主動協助他們進行數碼轉型，推動香港的經貿發展。HKIRC一直向商界和大眾宣傳「.hk」域名的多重優勢，吸引企業加入電子商貿市場時採用「.hk」，致使「.hk」的用戶數字在過去20年一直上升，在經濟下行時仍保持平穩，反映社會各界對「.hk」的支持和信任。HKIRC亦將承擔使命，繼續提供完善、可靠的「.hk」域名服務，作為一個代表香港的平台，讓香港的企業能在不同領域上大放異彩。

Since its inception, HKIRC has been encouraging the public to make use of the Internet to develop e-commerce, which is in line with the Government's efforts to develop Hong Kong into an international innovation and technology hub. Against this backdrop, the Domain Name System managed by HKIRC serves as the infrastructure of the Internet world, connecting users with the Internet and laying an important cornerstone of e-commerce. However, with increasingly frequent cyberattacks, HKIRC, as a player in the sector, undertakes its responsibilities to contribute to safeguarding cyber security. Over the past few years, we have been actively advocating the importance of cyber security, from assisting the business community in dealing with cyber security threats to providing training resources, in the hope of spreading cyber security awareness and protecting the interests of the Hong Kong Internet community to the greatest extent.

We have learnt from the experience accumulated in the past that the best way to deal with cyber threats is to take a proactive approach by optimising and upgrading systems and enhancing security awareness in advance to eliminate any loophole that may be taken advantage of by lawbreakers. As such, HKIRC, with its professional and reliable team, will further provide improvement suggestions to enterprises' websites, thus blocking the avenues open to attackers to launch their attacks. HKIRC has always been committed to the security of the Internet as its primary goal, and therefore provides free website security scan service to protect ".hk" users' online safety, and the number of organisations receiving free website scans continues to increase every year; in addition, we will allocate additional resources to provide free cyber security training content for enterprises to use, and prepare a Cybersec Training Hub CyberHub.hk for SMEs to provide advice on the security risks in their daily work from the perspective of employees in different positions in various industries, and provide appropriate training content with a focus on enhancing relevant cyber security awareness, thereby benefiting more enterprises. Tens of thousands of employees have completed the training within six months since the launch of the project. Meanwhile, Cybersec Infohub, jointly established by HKIRC and OGCIO, has also been serving as a bridge between the industry and exchanging the latest security information, which is well received from all sectors, especially in the banking sector. The number of its members has also increased significantly by 5 times since its inception, reflecting the deep thirst for cyber security information in the community. In the long run, we hope to provide better protection and safer cyberspace for all ".hk" users to address increasing cyber security threats.

HKIRC自成立以來一直鼓勵市民大眾利用互聯網，發展電子商貿，與政府著力推動香港成為國際創科中心的理念如出一轍。在這大趨勢下，由HKIRC負責管理的域名系統作為互聯網世界的基建部分，起連繫網絡用戶的作用，可謂建構電子商貿的重要基石。然而，網絡攻擊日益頻繁，身為業界一員HKIRC亦責無旁貸，致力為守護網絡安全作出貢獻。過去數年，積極宣揚網絡安全的重要，從協助商界應對網絡安全威脅，到提供培訓資源，希望能把網絡安全意識普及推廣，以最大力度維護香港互聯網社群的利益。

過去累積的經驗讓我們了解到，應對網絡威脅最理想的做法是採取主動積極的策略，預先優化升級系統和強化安全意識，令不法之徒無可乘之機。有見及此，HKIRC在未來將會更進一步，藉著專業、可靠的團隊為企業的網站提供改進意見，從而堵塞攻擊者發動攻擊的途徑。HKIRC一向致力以互聯網的安全為首要目標，所以一直為「.hk」用戶提供免費網站安全掃描服務，保障網絡安全，每年接受免費網站掃描的受惠機構亦持續增加；另外，亦增撥額外資源，提供免費的網絡安全培訓內容予企業使用，籌備一個為中小企而設的網絡安全員工培訓平台CyberHub.hk，從各行各業不同職位的員工角度出發，為日常工作遇到的安全風險提出建議，提供適切的培訓內容，重點提升相關的網絡安全認知，從而令更多的企業受惠，項目推出半年已有數以萬計的員工完成培訓。與此同時，HKIRC與OGCIO合作的Cybersec Infohub亦一直起業界之間的橋樑作用，互通最新安全資訊，深受各界歡迎，在銀行界中尤其備受關注，而其會員人數亦從成立初期大幅上升5倍，反映社會上對於網絡安全資訊的渴求深切。長遠可望為所有「.hk」用戶帶來更完備的保障和更安全的網絡空間，以應對日益增加的網絡安全威脅。

Nowadays, the young generation has access to the Internet from an early age, thus training students on cyber security is also an important part of HKIRC's mission. In terms of student training, HKIRC used to focus on secondary school students, but since last year it has also broadened its target to primary school students, with a view to providing appropriate training as early as possible by instilling knowledge and awareness of cyber security in a fun way. In addition to primary school students, we continued to promote our Cyber Youth Programme among senior secondary school students this year, providing them with practical and professional knowledge to inspire them to join the sector in the future and inject new blood into the scarce cyber security talent pool.

With the digital transformation across various industries, the demand for domain name services is expected to increase; and due to increasingly frequent cyber security threats, we believe that more challenges will come HKIRC's way. However, with the support of the Government and the industry together with the collaboration across HKIRC, we will overcome all difficulties.

The National 14th Five-Year Plan has positioned Hong Kong as an international innovation and technology hub, together with the Blueprint for the development of innovation and technology in Hong Kong previously mentioned by the government, HKIRC will actively participate in the joint construction and development of what Hong Kong's Internet needs for the implementation of relevant measures. HKIRC will take actions in various aspects: to support start-ups and SMEs to enhance their understanding and awareness of cyber security and enhance the security in the Internet world by providing free cyber scanning, cyber security training and information platforms; to help the new generation adapt to the digital era through internship programmes, youth programmes and others, and to inspire and cultivate young talents from primary and secondary schools. HKIRC will also provide a robust network system and maintain online status to ensure the stable and organised development of e-commerce; deepen its relationship with the international Internet industry, engage in more exchanges and cooperation, promote the advantages of the ".hk", and respond to the directions set out in the Blueprint; deepen our collaboration with the government and the sector to invest more in broadening cybersecurity services and expanding the promotion of web accessibility and digital inclusion; and encourage youth participation online in a right manner, so as to contribute to Hong Kong's positioning as an international innovation and technology hub.

I would also like to express my appreciation and gratitude to the Directors for their confidence and our members, business partners and all ".hk" domain name holders for their support in the past, and look forward to a brighter and more prosperous decade ahead.

現今年輕的世代從小接觸網絡，因此對學生進行網絡安全培訓亦是HKIRC的重要使命。過去HKIRC的學生培訓集中在中學生身上，而自去年起亦擴寬對象至小學生，以趣味形式灌輸網絡安全的知識和意識，希望能夠盡早提供適切的培育。除了小學生外，今年亦將延續過去的方向，繼續為高中學生推廣網絡青年計劃，提供實用、專業的知識，啟發他們將來投身業界，希望為稀缺的網絡安全人才庫注入新力軍。

HKIRC預期因為各行各業實現數碼轉型，而會對域名服務有更大的渴求；同時網絡安全相關的威脅亦越趨頻繁，HKIRC亦將會面對更多、更新的挑戰。但相信在政府、業界的支持下，加上HKIRC上下通力合作，一切的難題都可迎刃而解。

國家十四五規劃已將香港定位為國際科技創新中心，加上政府早前提出的《香港創新科技發展藍圖》，HKIRC均會積極在相應範疇上配合，共同建設及發展香港互聯網所需，以落實相關措施。HKIRC將會在多方面著手：藉提供免費的網絡掃描、網絡安全培訓和資訊平台，支援初創企業和中小企強化網絡安全的理解和認知，提升在互聯網世界的安全性；透過實習計劃、青年計劃等助新一代適應數碼年代，啟發和培養中小學年輕人才。而HKIRC自身亦會提供穩健網絡系統，確保電子商貿發展穩定有序；以及深化與國際互聯網業界的關係，進行更多的交流合作，向外宣傳「.hk」的優勢等，回應《藍圖》的綱領方向；並與政府及業界繼續合作，投放更多資源，深化網絡安全之服務，擴大網絡無障礙與數碼共融之推廣，以及增強對青年正確參與數碼世界之鼓勵，為香港實現國際創科中心之定位作出貢獻。

本人亦衷心感謝董事們、同事、合作夥伴，以及所有「.hk」域名持有人過去的支持，深盼創造出更美好、更光輝的發展里程。

CEO 行政總裁

**Ir Wilson,
WONG Ka Wai**
黃家偉工程師



In the year of 2022 when Hong Kong returned to normal gradually, various sectors in the society have been adapting to the impact caused by the COVID-19 pandemic, and accelerating the pace of digital transformation. Meanwhile, under the leadership of the government, vigorous efforts have been made in the construction of a smart city which helps Hong Kong ride out the pandemic with greater strength. In response to the broader changes, HKIRC has successively launched different support services, aiming to provide the most appropriate services for the business community and the public in Hong Kong, and to live out the Company's philosophy and public mission.

During the past year, HKIRC continued to offer professional and reliable services consistently, providing continuous domain name system services for ".hk" users in Hong Kong and creating a benign network business environment. Amid swift digital transformation process, HKIRC spared no effort to improve the quality of its existing services to ensure that Hong Kong people can enjoy the economic benefits brought by digitalisation. While driving the progress of the society, digital transformation however also entails high risk of network crisis, which threatens the interests of the public.

2022年是香港逐步重回正軌的一年，社會各行各業適應了疫情的衝擊，加快了數碼轉型的步伐；同時在政府的領導下，大力推動智慧城市的建構，使香港可望在疫情過後更勝從前。面對大環境的轉變，HKIRC相繼推出不同的支援服務，旨在為香港商界、市民提供最適切的服務，以行動實踐出公司的理念和公眾使命。

在過去一年，HKIRC延續過去一貫的專業和可靠服務，為全港的「.hk」用戶提供無間斷的域名系統服務，打造良好的網絡營商環境。面對急速的數碼轉型過程，HKIRC亦不敢怠慢，致力提升原有的服務質素，確保香港市民能夠享受數碼化帶來的經濟成果。數碼轉型確實能為社會帶來進步，但亦要留意潛伏身邊的網絡危機，威脅著大眾的利益。

Last year, HKIRC conducted a study themed “Security Awareness of Emerging Cyber Risks”, which interviewed more than 800 enterprises from various sectors and of different sizes in Hong Kong in the form of questionnaire. It was found that most of the respondent enterprises (81%) did not provide cyber security training for their employees, a majority of which were SMEs. Obviously, SMEs were more vulnerable since a smaller scale and insufficient funds made it difficult for them to allocate additional resources to fund appropriate training for employees. On the verge of digital transformation, such enterprises, which were underprepared, would bear the brunt of crimes. It shows that enterprises really need to strengthen staff training, gain access to more relevant information and keep vigilant to deal with the ever-changing cyber security threats. To draw the attention of enterprises and the public to cyber security, HKIRC launched a number of related projects last year, which were designed to strengthen the cybersecurity awareness of different target groups, laying a important foundation for promoting the development of online businesses in Hong Kong as well as cultivating talents in the long run.

One of the key projects is the Cybersec Training Hub, which is specially designed to address the industry pain point of a lack of training resources for SMEs. It was launched in August 2022 to provide free and basic cyber security training for employees of enterprises and improve their awareness of cyber security threats which they face in daily work. The simple, easy-to-understand and practical training content is well-received among users. To date, it has been adopted by over 35,000 users, with encouraging results.

On the other hand, following its first launch in 2021, the “Cyber Youth Programme”, which returned with great success last year, attracted nearly 400 senior students from over one hundred secondary schools, with overwhelming responses. The cyber security training course, which is conducted and prepared by industry experts, allowed students to obtain recognised certificates after completing the course, thus deepening the results of education.

HKIRC has taken a further step to expand the service target of the programme from secondary school students to primary school students. With interesting cyber security games and comics, primary school students could learn with fun, and understand the importance of cyber security in their growing-up stage, with the hope of laying a solid foundation at an early stage to defend against cyber attacks.

去年HKIRC就進行了一項以「對新興網絡風險的安全意識」為主題的研究，以問卷形式訪問了本港超過800家來自各行各業，不同規模的企業，發現大部分受訪企業(81%)沒有為員工提供網絡安全培訓，當中絕大多數為中小企。顯然，首當其衝的就是中小企，他們礙於規模較小、經費不足，往往難以額外增撥資源，為員工提供適切的培訓。因此在迎來數碼轉型時未能做足準備，容易讓不法之徒有機可乘。由此可見，企業的確需要加強員工培訓，並且接觸更多的相關資訊，時刻提高警惕，方能面對日新月異的網絡安全威脅。為喚起企業以至公眾對網絡安全的關注，HKIRC於去年推動了多個相關項目，旨在加強不同對象的網絡安全意識，長遠而言為推動香港的網商發展及培育人才打下重要基礎。

其中一個重點項目，是針對中小企欠缺培訓資源的行業痛點而特意設計的Cybersec Training Hub，於2022年8月推出，提供免費的網絡安全培訓，讓企業員工能夠得到基礎網絡安全培訓，提高他們在日常工作中面對的網絡安全威脅。簡單易明及實用的培訓內容深受用戶歡迎，推出至今已經有超過35,000用戶使用，成績令人鼓舞。

另一方面，繼2021年首辦，於去年載譽歸來的「網絡安全青年計劃」就吸引了過百間中學近400位高中學生參與，反應相當熱烈。計劃內容由業內專家主持及準備的網絡安全培訓課程，讓學生在完成課程後考取獲認可的證書，深化教育的成果。

HKIRC更向前多走一步，將計劃的服務對象由中學生拓展至小學生，提供趣味的網絡安全遊戲和漫畫，讓小學生能寓學習於遊戲，讓學生們在成長階段早日了解到網絡安全的重要，期望能夠早日打好基礎，免受來自網絡的攻擊。

In addition to domain name services, another important mission of HKIRC is to promote Hong Kong to become an international innovative city of digital inclusion. Over the past years, HKIRC spared no effort to promote web accessibility, hoping to encourage more enterprises and organisations in the society to optimise their websites and mobile applications and to add accessible designs with the support of the Government and the cooperation within the industry, so that more people in the society can navigate the cyber world smoothly, which would contribute to the development of Hong Kong into an inclusive smart city. Encouraging results have been attained as the number of participants in the “Web Accessibility Recognition Scheme” increased by 19% compared with that of the previous year. This reflects the fact that more and more enterprises emphasise the importance of, and are willing to allocate resources to digital inclusion, so that more people in need can have better accessibility.

Looking forward to the future, Hong Kong will make concerted efforts to advance towards the same goal and promote Hong Kong's economic recovery. As business and trade are on the path to resuming normal activities, HKIRC, as a representative of Hong Kong domain names, will also continue to engage with overseas parties, to create exchange opportunities for the business community and the sector in Hong Kong. We will also take the initiative and play the active role in promoting cyber security, enhancing the public awareness of cyber security, and establishing a robust and safe cyber ecosystem.

在域名服務以外，HKIRC另一重要使命為推動香港成為數碼共融的國際創新城市，過去多年一直不遺餘力推動無障礙網頁的工作，冀望能夠在政府的支持和業界的配合下，鼓勵到社會上更多的企業、機構進行網頁和手機應用程式的優化工作，加入無障礙設計，令社會上更多人能夠暢遊網絡，真正成為共融的智慧城市。今屆的「無障礙網頁嘉許計劃」參與人數較去屆有上升19%，成績令人鼓舞。這亦正好反映出越來越多企業對於數碼共融的重視，也樂於投放資源，讓更多有需要的人士可以獲得更良好的無障礙體驗。

展望將來，香港將在社會上下同心協力，向著一致的目標進發，以推動香港的經濟復甦努力。HKIRC亦會在商貿往還重回正軌之際，繼續以香港域名代表的身分與外地溝通交流，對外為香港商界和業界引進交流機會。同時亦會再進一步化被動為主動，擔當積極推動的角色來宣揚網絡安全的事項，提升廣大市民對網絡安全認知，建立完善、安全的網絡生態。



**Board of Directors
and Committees**
董事局及委員會

Board of Directors and Committees

董事局及委員會

Board of Directors and Committees

Hong Kong Internet Registration Corporation Limited (“HKIRC”) is a not-for-profit, non-statutory, company limited by guarantee designated by the Government of the HKSAR to undertake the administration of Internet domain names under the “.hk” country code top level domain and its equivalents. HKIRC provides registration services through its accredited registrars for domain names ending with “.com.hk”, “.公司.香港”, “.net.hk”, “.網絡.香港”, “.org.hk”, “.組織.香港”, “.gov.hk”, “.政府.香港”, “.edu.hk”, “.教育.香港”, “.idv.hk”, “.個人.香港”, “.hk” and “.香港”. Hong Kong Domain Name Registration Company Limited (“HKDNR”), a wholly-owned subsidiary of HKIRC, is one of the accredited registrars. The HKIRC Board of Directors consists of two Directors elected by Members of the Demand Class, two Directors elected by Members of the Supply Class, and four Directors appointed by the HKSAR Government.

董事局及委員會

香港互聯網註冊管理有限公司(HKIRC)為香港特別行政區政府指定的非牟利、非法定、擔保有限公司，專責從事香港地區頂級域名(即.hk及其他相同域名)的行政及編配工作。HKIRC通過其認可的註冊服務商提供以「.com.hk」、「.公司.香港」、「.net.hk」、「.網絡.香港」、「.org.hk」、「.組織.香港」、「.gov.hk」、「.政府.香港」、「.edu.hk」、「.教育.香港」、「.idv.hk」、「.個人.香港」、「.hk」及「.香港」為結尾的域名註冊服務。HKIRC其下的全資附屬公司－香港域名註冊有限公司(HKDNR)是其中一間認可的註冊服務商。HKIRC董事局由八名董事組成。其中兩名董事由使用者界別選出，兩名由服務提供者界別選出，四名由香港特別行政區政府委任。



Chairman 主席

**Mr Simon,
CHAN Sai Ming, BBS, JP**
陳細明先生, BBS, JP

**(Appointed by the HKSAR Government
政府委任)**

Mr Simon Chan is the Vice Chairman and Executive Director of Nanyang Commercial Bank Limited. Mr Chan has been in the banking industry for 40 years, with solid experience in the financial industry, the information technology industry and bank-wide operations. Mr Chan is currently also a director of Cinda Financial Holdings Company Limited, Nanyang Commercial Bank (China) Limited, Nova Credit Limited, Hong Kong Interbank Clearing Limited (HKICL), HKICL Services Limited and Hong Kong Trade Finance Platform Company Limited.

Mr Chan actively participates in community service, including serving as the Chairman of Hong Kong Cyberport Management Company Limited, Chairman of the Banking & Finance Training Board of the Vocational Training Council of Hong Kong, a Member of the Finance Committee of the Hong Kong Housing Authority, and a Member of the Banking Industry Training Advisory Committee of the Education Bureau. He is also the past President of ISACA China Hong Kong Chapter, and is at present the Vice-chairman of Hong Kong Information Technology Joint Council Limited, a member of the Financial & Treasury Services Committee of Hong Kong General Chamber of Commerce and an advisor of Our Hong Kong Foundation.

Mr Chan graduated from the Chinese University of Hong Kong with a Bachelor's degree in Social Science and obtained a Master's degrees in Science and a Master's degree in Commerce in Accounting from the University of Ulster and the University of New South Wales respectively. He is also a Certified Information Systems Auditor and a Certified Internal Auditor.

陳細明先生為南洋商業銀行有限公司副董事長兼執行董事，陳先生在銀行業工作40年，對金融業、資訊科技行業及銀行運作有豐富經驗，亦為信達金融控股有限公司、南洋商業銀行(中國)有限公司、諾華誠信有限公司、香港銀行同業結算有限公司、香港銀行同業結算服務有限公司及香港貿易融資平台有限公司董事。

陳先生積極參與社會事務，其中包括香港數碼港管理有限公司董事局主席、香港職業訓練局銀行及金融業訓練委員會主席、香港房屋委員會財務小組委員會委員、教育局銀行業行業培訓諮詢委員會委員。他亦為國際資訊系統審計協會中國香港分會前會長、香港資訊科技聯會副會長、香港總商會金融及財資服務委員會委員，以及團結香港基金顧問。

陳先生早年畢業於香港中文大學，獲社會科學學士學位，及後分別獲英國歐斯特大學及澳洲新南威爾斯大學頒發科學碩士及會計碩士學位，他亦為註冊信息系統審計師及註冊內部審計師。



Deputy Chairman 副主席

Mr Gabriel, PANG Tsz Kit
彭子傑先生

(Supply Class 服務提供者界別)

Mr Gabriel Pang has over 28 years of experience in game animation and comics industry. As the Founder of the leading game development company, Firedog Studio, he is one of the pioneers in game development and creative industry in Hong Kong. Mr Pang is currently the Managing Director of Firedog Creative Company Limited, CTO of V360 Limited, Chairman of Hong Kong Digital Entertainment Association, the President of Hong Kong Innovative Technology Development Association, Vice Chairman and Honorary Secretary of Hong Kong Software Industry Association, Vice Chairman of HKQF Information & Communications Technology Industry Training Advisory Committee, member of Hong Kong General Chamber of Small and Medium Business – Youth Committee, and committee member of Federation of Hong Kong Industries – Group 30 Innovation and Creative Industries Council. He was also a past director of Cyberport, past director of Hong Kong Education City Limited, past committee member of HK Taiwan Cultural Cooperation Committee, and past committee member of Commission on Youth.

彭子傑為火狗創意有限公司(火狗工房)董事總經理，及V360有限公司首席技術官，於數位遊戲、動漫及創意產業界擁有超過28年經驗。彭先生於1999年成立遊戲及動漫創作公司火狗工房，至今開發出多款受歡迎產品，深受華文地區玩家愛戴，為香港業界先驅之一。彭先生亦積極參與業界相關團體、政府諮詢及各項公職，目前主要擔任香港數碼娛樂協會主席、香港創科發展協會執行會長、香港軟件行業協會副主席及名譽秘書、資歷架構資訊及通訊科技業行業培訓諮詢委員會副主席、香港中小企總商會青年委員會委員、及香港工業總會30分組香港創新及創意工業協會委員。彭先生亦曾經為香港數碼港管理有限公司前董事、香港教育城有限公司董事、港台文化合作委員會委員、及青年事務委員會委員。

Board of Directors and Committees 董事局及委員會



Deputy Chairman 副主席

Mr Leonard,
CHAN Tik Yuen
陳迪源先生

(Demand Class 使用者界別)

Mr Leonard Chan is the founder and CEO of tag.digital Limited. Leonard is a well-seasoned technologist and innovator, boasting over 30 years of experience in research and development for industrial automation systems, online advertising and digital publishing solutions. He has acted as the Chairman of the Board and Non-Executive Director for a number of Hong Kong listed companies. In the last decade, Mr Chan was a pivotal figure in propagating and popularising Jin Yong's martial arts novels in electronic versions around the world. Mr Chan has also been deeply involved in the realm of network security and advocating its importance to citizens and enterprises alike through his media presence.

In the world of technology advancement, the technology patented by Mr Chan revamps data tape for embroidery into a modifiable digital format. During the past 30 years, he has directed and collaborated in a plethora of cutting-edge technologies and garnered multiple accolades, including the Hong Kong Information and Communication Technology Awards for the Best Business System Awards, two awards from AICTA, WSA: m-Media & News, Hong Kong Awards for Industry: Machinery and Equipment Design Award, Hong Kong Awards for Industries: Technology Achievement Award, Hong Kong Awards for Industries: Productivity and Quality Award, and other noteworthy local and international recognitions.

At present, Mr Chan is the Chairman of Hong Kong Innovative Technology Development Association, Deputy Director of Center for Hong Kong, Macao, Taiwan and World Affairs Studies at Communication University of China (CUC), Member of the Qualifications Framework ICT ITAC, Member-Representative of the Chinese Computer Federation, Vice Chairman of the GBA 5G Industry Alliance, Member of the Vetting Committee on IT Innovation Lab Programme in Schools, etc. Additionally, he was previously Vice President of the Hong Kong Computer Society and Vice Chairman of the Hong Kong Software Industry Association. Mr Chan is an eminent Senior Member of Chinese Computer Federation, Fellow of Hong Kong Institute of Directors, Fellow of Hong Kong Computer Society, and Fellow of British Computer Society.

陳迪源先生是達數字科技有限公司的創始人兼執行總裁。陳先生是一位經驗豐富的技術專家和創新者，在工業自動化系統、在線廣告和數字出版解決方案的研究和開發方面擁有逾30年的經驗。陳先生曾先後任職多家香港上市公司的董事會主席、非執行董事等。2010至2022年間，陳先生開發並在全球推動金庸武俠小說作品電子版的普及。近年陳先生積極參與網絡安全的工作，透過不同的機構和媒體發聲推動企業及市民加強對網絡安全的意識。

在創科發展方面，陳先生發明的專利技術將刺繡數據紙帶還原成可編輯的電腦格式；他過去30年領導及參與開發的多項技術屢獲殊榮，包括香港資訊及通訊科技大獎最佳商業系統大獎、AICTA的兩個獎項、WSA: m-Media & News、香港工業獎：機器及設備設計獎、香港工業獎：科技成就獎、香港工商業獎：生產力及品質獎等重要本地及國際獎項。

陳先生擔任的公職包括香港創科發展協會(HKITDA)主席、中國傳媒大學(CUC)港澳台及世界事務研究中心副主任、資歷架構(QF)資訊及通訊科技業行業培訓諮詢委員會委員、中國計算機學會(CCF)會員代表、大灣區5G產業聯盟副主席、學校IT創新實驗室計劃評審委員會成員等。他亦曾擔任香港電腦學會(HKCS)副會長及香港軟件行業協會(HKSiA)副會長。陳先生亦是中國計算機學會高級會員、香港董事學會(HKIoD)資深會員、香港電腦學會(HKCS)資深會員，及英國電腦學會(BCS)資深會員。



Deputy Chairman 副主席

Mr Raymond,
CHENG Siu Hong
鄭小康先生

(Appointed by the HKSAR Government
政府委任)

Mr Raymond Cheng is a seasoned IT professional and has established a long career in the financial industry for more than 35 years. His last job was the Group General Manager and Chief Operating Officer in the Asia Pacific region at HSBC, overseeing Information Technology, Operations, Real Estate, Procurement and Consulting Services. Currently, he is a Senior Advisor of QBN Capital Management Ltd. Besides, he has established strong connections with different IT professional bodies and the IT community in Hong Kong. He is the Chairman of Chinese University Engineering FinTech Applied Research Academy Advisory Committee. He is a Council Member of the Hong Kong Federation of Youth Group and Hong Kong Quality Assurance Agency Governing Council. He also acts as a Director and provide advisory services to a few FinTech startups. Raymond is a Committee Member of the IT Steering Committee of Hospital Authority and Baptist Hospital. He also sits in some technology fund committee of the government. He is currently the Deputy Chairman of Hong Kong Internet Registration Corporation Ltd and a Committee Member of the Data Governance Steering Committee of HKSTP. Raymond is a Distinguished Fellow of Hong Kong Computer Society.

鄭小康先生是一位經驗豐富的IT專家，在金融業建立了超過35年的職業生涯。他曾擔任香港上海滙豐銀行有限公司集團總經理兼亞太區營運總監，領導多個項目包括：資訊技術、營運、地產、採購和諮詢服務。目前，他是建峰資本管理有限公司的高級顧問。此外，他還與香港不同的IT專業團體和IT業界建立了密切的聯繫。他分別是中大的工程學院金融科技應用研究中心諮詢委員會的主席，亦是香港青年協會和香港品質保證局理事會的成員。他還擔任一些金融科技初創公司的董事為其提供諮詢服務。他現時為香港互聯網註冊管理有限公司副主席及香港科技園公司數據管治督導委員會委員。鄭先生同時也是香港電腦學會的傑出資深會員。



Member 成員

Dr Wendy, LEE Woon Ming
李煥明博士

(Demand Class 使用者界別)

With over 20 years of extensive industry experience, Dr Wendy Lee has actively participated in contributing to the development of the innovation and technology industry. She also serves as committee member of industry professional associations and advisory committee, including as President of Hong Kong Innovative Technology Development Association. Dr Lee holds a Bachelor Degree in Electrical and Computer Engineering from The University of British Columbia in Canada, Master Degree in Business Administration from The University of Leicester in the U.K., and Doctor of Business Administration Degree from The University of South Australia in Australia.

李煥明博士服務於創新及科技業界超過二十多年，一直積極參與推動創新及科技業發展，公餘時間熱心服務社會，亦為業內專業學會及諮詢委員會服務，包括香港創科發展協會常務會長等。李博士畢業於加拿大英屬哥倫比亞大學取得電子及電腦工程學士學位，稍後取得英國列斯特大學工商管理碩士學位，以及南澳洲大學工商管理博士學位。



Member 成員

Mr Sean, LEE Fan Fung
李帆風先生

**(Appointed by the HKSAR Government
政府委任)**

Mr Sean Lee is a telecommunications veteran with over 30 years of experience in the industry. Mr Lee is currently the Director and Chief Executive Officer of China Mobile Hong Kong Company Limited, he is responsible for the Company's strategic direction and motivate the company as the pioneer in telecom industry. In his previous role as Vice President of Technology and Services, Mr Lee was responsible for the Company's network, product development and information technology. Mr Lee is also served as the Founding Chairman of the GBA 5G Industry Alliance since 2019 to contribute effort on 5G industrial development. Mr Lee graduated from the University of Manchester, United Kingdom, with a Bachelor of Science Degree in Computer Engineering. Mr Lee also holds a Master of Business Administration from the University of Strathclyde in United Kingdom.

李帆風先生為通訊業界的資深一員，於業內累積超過30年的豐富經驗。現為中國移動香港的董事兼行政總裁，專責訂定公司的發展方針，並持續推動公司成為業界的先驅。李先生過去於該公司任職科技及服務副總裁，負責管理公司的網絡、產品研發和信息工程的工作。此外，李先生也為大灣區5G產業聯盟的創會會長，由2019年起大力推動區內的5G行業發展。李先生畢業於英國曼徹斯特大學，獲頒發電腦工程科學學士學位；同時亦獲英國斯特拉斯克萊德大學頒發的MBA碩士學位。



Member 成員

Dr Winnie,
TANG Shuk Ming, MH, JP
鄧淑明博士, MH, JP

(Appointed by the HKSAR Government
政府委任)

Dr Winnie Tang, MH, JP is an Adjunct Professor in the Department of Computer Science, Faculty of Engineering, Department of Geography, Faculty of Social Sciences and Faculty of Architecture at the University of Hong Kong (HKU). She is one of the local born IT entrepreneurs from Hong Kong. In the 1990s, Dr Tang founded Esri China (Hong Kong) Limited to develop and promote Geographic Information System (GIS) software and solutions. She is also the Founder and Honorary President of Smart City Consortium. Over the years, she has been actively advocating the use of technology and sharing her views regarding the ICT industry, eHealth, environmental conservation, entrepreneurship and smart city through her services in government and non-government organisations in Hong Kong. In recognition of Dr Tang's work, she has been awarded the Honorary Fellow by Lingnan University in 2020, the Distinguished Alumni by the Faculty of Science, HKU in 2009, the Ten Outstanding Young Persons in 2006, the Women of Influence – Young Achiever of the Year Award by the American Chamber of Commerce in 2004 and the Ten Outstanding Young Digi Persons Selection in 2001.

鄧淑明博士, MH, JP, 香港土生土長培育的資訊科技界企業家, 為香港大學工程學院計算機科學系、社會科學學院地理系及建築學院客席教授。鄧博士於九十年代創辦Esri中國(香港)有限公司, 專門開發及推廣地理資訊系統(GIS)軟件和提供相關解決方案。鄧博士也是智慧城市聯盟創辦人及榮譽會長。除了GIS本業, 鄧博士對ICT行業、電子健康、環境保育、初創企業及智慧城市等經常提出建議, 並積極參與多個政府及民間組織, 致力促進香港科技及社會事務發展。鄧博士的貢獻廣受認同並獲多項榮譽, 包括: 於2020年獲嶺南大學頒授榮譽院士、香港大學2009年理學院傑出校友、2006年香港十大傑出青年、香港美國商會2004年「最具影響力女性獎—年度傑出女青」及2001年香港十大傑出數碼青年等。



Member 成員

Mr Charles, LEE Chung Tak
李松德先生

(Supply Class, appointed on 13 May 2022
服務提供者界別於2022年5月13日委任)

Mr Charles Lee has over 30 years of experience in the data center service and IT industries. He is the Founder of Newtech Technology Company Limited and OneAsia Network Limited, and currently serves as CEO who pioneers and leads the development of the industry, including an expansion towards the Asia-Pacific Region.

Mr Lee dedicates to serving the IT industry who founds the Hong Kong Data Centre Association and is now the Chairman, also Honorary Life Director of Hong Kong Electrical Contractors' Association Ltd, Fellow Member of BCS, The Chartered Institute for IT, Full Member of Hong Kong Computer Society, Advisory Committee Member of The Hong Kong Internet eXchange, Advisory Committee Member of Information & Communications Technology (ICT) Services of Hong Kong Trade Development Council and BEAM Plus Data Centre Taskforce Member of BEAM Society Limited.

Mr Lee established the Legan Foundation in 2009 to make contribution to the society. It aims to provide much-needed help for those suffering from difficulties, especially elderlies and youngsters. The Foundation also supports students from low-income families to enhance digital competence through various workshops and computers sponsorship.

李松德先生在數據中心服務和資訊科技行業擁有三十多年的豐富經驗，創立創建科技及亞洲脈絡，現擔任行政總裁。除香港業務以外，亦拓展至亞太區，帶領行業發展。

李先生致力推動資訊科技行業發展，積極參與業界公職，包括成立香港數據中心協會並擔任主席，同時亦為香港電器工程商會有限公司永遠名譽會董、英國電腦學會資深會員、香港電腦學會正式會員、香港國際互聯網交換中心諮詢委員會委員、香港貿易發展局資訊及通訊科技諮詢委員會委員及建築環保評估協會綠建環評數據中心專案組成員。

李先生秉承服務社會精神對慈善工作不遺餘力，於2009年成立「創建大同基金」，致力為弱勢社群，尤其長者及青少年提供適切援助。基金亦透過贊助不同工作坊及電腦捐贈，幫助基層家庭兒童提升數碼能力。



Member 成員

Mr Ben, LI Ming Pan
李銘斌先生

(Supply Class, retired on 13 May 2022
服務提供者界別於2022年5月13日退任)

Mr Ben Li graduated from City University of Hong Kong with Bachelor of Science (Hon) Information Technology. He received Master Degrees in Scientific Computing and Financial Engineering from Hong Kong Baptist University and Hong Kong City University respectively. Mr Li currently serves as Operations Director at Equinix (HK) Limited, responsible to ensure stable and efficient operation of all data centers in Hong Kong. Mr Li was a Director Board member (Supply Class) of HKIRC between 2008 to 2014, also being elected as the Secretary of the Hong Kong Internet Service Providers Association from 2006 to 2009. He represented the ISP industry to communicate technical and operational views in various occasions, like Wi-Fi security guidelines formation, Copyright Ordinance forum and Legislative Councilor advisory board.

李銘斌先生畢業於香港城市大學並取得資訊科技理學士學位。及後於香港浸會大學及香港城市大學分別再取得科學計算理學碩士及財務工程理學碩士等學位。李先生現職Equinix (HK) Limited營運總監，負責全港數據中心的有效運作。李先生曾於2008至2014年間擔任香港互聯網註冊管理有限公司董事局服務提供者界別代表，亦於2006至2009年間獲選為香港互聯網供應商協會秘書。他於不同場合代表互聯網供應商發表有關技術及營運之意見，曾參與無線上網保安守則的制定、版權法論壇、及立法會議員的諮詢委員會等工作。

Existing Directors 現任董事

Name 名稱	
Mr Simon CHAN Sai Ming, BBS, JP (Chairman) 陳細明先生，BBS，JP(主席)	
Mr Gabriel PANG Tsz Kit (Deputy Chairman) 彭子傑先生(副主席)	
Mr Leonard CHAN Tik Yuen (Deputy Chairman) 陳迪源先生(副主席)	
Mr Raymond CHENG Siu Hong (Deputy Chairman) 鄭小康先生(副主席)	
Dr Wendy LEE Woon Ming 李煥明博士	
Mr Sean LEE Fan Fung 李帆風先生	
Dr Winnie, TANG Shuk Ming, MH, JP 鄧淑明博士，MH，JP	
Mr Charles LEE Chung Tak 李松德先生	Appointed on 13 May 2022 於2022年5月13日委任

Resigned/Retired Directors 已辭任或退任董事

Name 名稱	Date of Resignation/Retirement 辭任／退任日期
Mr Ben LI Ming Pan 李銘斌先生	Retired on 13 May 2022 於2022年5月13日退任

Consultative and Advisory Panel

諮詢委員會

Consultative and Advisory Panel

諮詢委員會

	Organisation	Representative	Chinese Name	Business Title	Nominated by
1	Towngas Telecommunications Co. Ltd. 名氣通電訊有限公司	Mr Joseph LAI	黎榮發先生	General Manager 總經理	Communications Association of Hong Kong (CAHK) 香港通訊業聯會
2	Consumer Council 消費者委員會	Mr Ricky NG Chi Wah	吳志華先生	Head, Information Technology 資訊科技部總主任	Consumer Council 消費者委員會
3	Customs and Excise Department, Govt of HKSAR 香港海關	Mr Henry WONG Che Yin	王誌賢先生	Divisional Commander of Intellectual Property Technology Crime Investigation Division 版權及商標科技罪案調查組指揮官	Customs and Excise Department, Govt of HKSAR 香港海關
4	Hong Kong Information Technology Industry Council 香港資訊科技業協會	Mr Peter SHUM	岑健偉先生	Chairman of FHKI Group 25 小組委員會主席	Federation of Hong Kong Industries 香港工業總會
5	Bank of China (Hong Kong) Limited 中國銀行(香港)有限公司	Dr Rocky CHENG	鄭松岩博士	Chief Information Officer 首席信息官	Hong Kong Computer Society 香港電腦學會
6	Alipay Financial Service (HK) Limited 支付寶(香港)	Ms Jennifer TAN Yuen Chun	陳婉真女士	Chief Executive 行政總裁	HKGCC 香港總商會
7	Hong Kong Institute of Certified Public Accountants 香港會計師公會	Mr Sylvian LEE Chi Hung	李志雄先生	Head of Information Technology 資訊科技部主管	Hong Kong Institute of Certified Public Accountants 香港會計師公會
8	Speedy Group Corporation Limited 環速集團有限公司	Mr Johnny LUK Chung Yin	陸宗賢先生	Director 董事	Hong Kong Internet Service Providers Association 香港互聯網服務供應商協會
9	The Hong Kong Police Force 香港警務處	Dr Frank LAW	羅越榮博士	Regional Commander of Kowloon East 東九龍總區指揮官	Hong Kong Police Force, Govt of HKSAR 香港警務處
10	Hong Kong Productivity Council 香港生產力促進局	Ir Alex CHAN	陳仲文工程師	General Manager, Digital Transformation Division 數碼轉型部總經理	Hong Kong Productivity Council Computer Emergency Response Team Coordination Centre (HKCERT) 香港電腦保安事故協調中心

	Organisation	Representative	Chinese Name	Business Title	Nominated by
11	Office of the Communications Authority (OFCA) 通訊事務管理局辦公室	Mr Wilson LEE Cheong-woon	李昌煥先生	Principal Regulatory Affairs Manager 首席規管事務經理	Office of the Communications Authority (OFCA) 通訊事務管理局辦公室
12	Office of the Government Chief Information Officer 政府資訊科技總監辦公室	Mr Tony WONG Chi Kwong, JP	黃志光先生, JP	Deputy Government Chief Information Officer 副政府資訊科技總監	Office of the Government Chief Information Officer 政府資訊科技總監辦公室
13	Professional Information Security Association 香港專業資訊保安協會	Mr Frankie WONG Sze Ming	黃詩銘先生	ExCo Vice Chairperson 副主席	Professional Information Security Association 香港專業資訊保安協會
14	The Chinese University of Hong Kong 香港中文大學	Mr Alan SO K T	蘇國俊先生	Computer Officer, Systems Team, Infrastructure Services 資訊科技服務處電算師	The Chinese University of Hong Kong 香港中文大學
15	The Hong Kong Council of Social Service 香港社會服務聯會	Mr Ricky FUNG	馮立奇先生	Deputy GM of HKCSS-ITRC 資訊科技資源中心副總經理	The Hong Kong Council of Social Service 香港社會服務聯會
16	The Hong Kong General Chamber of Small and Medium Business Ltd. 香港中小企業總商會	Mr Eric YEUNG Chuen Sing, JP	楊全盛先生, JP	Vice President 副主席	The Hong Kong General Chamber of Small and Medium Business Ltd. 香港中小企業總商會
17	City University of Hong Kong 香港城市大學	Ir Sunny LEE W K, BBS, JP	李惠光工程師, BBS, JP	Vice-President (Administration) 副校長(行政)	The Hong Kong Management Association 香港管理專業協會
18	Kone Elevator (HK) Ltd. 通力電梯(香港)有限公司	Ir Henry CHEUNG	張年生工程師	Managing Director, HK 董事總經理	The Institution of Engineering and Technology Hong Kong 工程及科技學會香港分會
19	The Law Society of Hong Kong 香港律師會	Mr Amiral NASIR, MH, JP		Vice-President & Chairman of InnoTech Committee 創新科技委員會副主席	The Law Society of Hong Kong 香港律師會
20	Information Technology Services, The University of Hong Kong 香港大學	Mr Roger WONG Ho Kit	黃可傑先生	Associate Director (IT Infrastructure) 資訊科技副總監	The University of Hong Kong 香港大學

Corporate Governance

企業管治

Corporate Governance

Designated by the Government of HKSAR to administer the “.hk” domain, a public resource of the Hong Kong community, HKIRC endeavours to implement good corporate governance within the organisation to ensure that the administration is conducted in an open, transparent and fair manner.

Memorandum of Understanding and Designation Agreement

The Company signed a Memorandum of Understanding (MoU) and a Designation Agreement (DA) with the Government of HKSAR on 17 March 2010.

Consultative and Advisory Panel (CAP)

The CAP met on 14 June 2022 and 6 December 2022. Advisors from different sectors have been invited to sit on the CAP and advise HKIRC on policy issues and matters which help HKIRC serve the local Internet community better.

Members of Audit Committee:

(Members listed in alphabetical order)

1. Mr Raymond CHENG Siu Hong (Chairman)
2. Mr Leonard CHAN Tik Yuen
3. Mr Charles LEE Chung Tak (appointed on 13 May 2022)
4. Mr Gabriel PANG Tsz Kit
5. Dr Winnie TANG Shuk Ming, MH, JP

Members of Executive Committee:

(Members listed in alphabetical order)

1. Mr Simon CHAN Sai Ming, BBS, JP (Chairman)
2. Mr Leonard CHAN Tik Yuen
3. Dr Wendy LEE Woon Ming
4. Mr Ben Li Ming Pan (retired on 13 May 2022)
5. Mr Gabriel PANG Tsz Kit

企業管治

「.hk」域名是本地社群共同擁有的公眾資源。作為獲香港政府授權的「.hk」域名管理機構，HKIRC必須竭盡所能地實施良好企業管治，以確保公司以公開、透明及公平的方式來管理「.hk」域名。

授權協議書

HKIRC已經與香港特別行政區政府於2010年3月17日簽署諒解備忘錄(MoU)及指定安排協議(DA)。

諮詢委員會(CAP)

CAP於2022年6月14日及2022年12月6日召開會議；獲邀的成員來自不同界別，就HKIRC對互聯網域名管理政策及事務的議題上，及如何為本地社群提供更佳服務表達意見。

核數委員會成員：

(成員按英文姓氏排列)

1. 鄭小康先生(主席)
2. 陳迪源先生
3. 李松德先生(於2022年5月13日委任)
3. 彭子傑先生
4. 鄧淑明博士，MH，JP

執行委員會成員：

(成員按英文姓氏排列)

1. 陳細明先生，BBS，JP(主席)
2. 陳迪源先生
3. 李煥明博士
4. 李銘斌先生(於2022年5月13日退任)
5. 彭子傑先生

Attendance of Board & Committee Meetings (From 1 January 2022 to 31 December 2022)
董事局及委員會會議出席記錄 (由2022年1月1日至12月31日)

	2022 Board Meetings	2022 Audit Committee Meetings	2022 Executive Committee Meetings
Board of Directors 董事局成員	2022年 董事局會議	2022年 核數委員會會議	2022年 執行委員會會議
Mr Simon CHAN Sai Ming, BBS, JP (Chairman) 陳細明先生, BBS, JP (主席)	100% (5/5)	N/A	100% (2/2)
Mr Gabriel PANG Tsz Kit (Deputy Chairman) 彭子傑先生 (副主席)	100% (5/5)	100% (2/2)	100% (2/2)
Mr Leonard CHAN Tik Yuen (Deputy Chairman) 陳迪源先生 (副主席)	100% (5/5)	100% (2/2)	100% (2/2)
Mr Raymond CHENG Siu Hong (Deputy Chairman) 鄭小康先生 (副主席)	100% (5/5)	100% (2/2)	N/A
Dr Wendy, LEE Woon Ming 李煥明博士	100% (5/5)	N/A	100% (2/2)
Mr Sean LEE Fan Fung 李帆風先生	100% (5/5)	N/A	N/A
Dr Winnie TANG Shuk Ming, MH, JP 鄧淑明博士, MH, JP	100% (5/5)	100% (2/2)	N/A
Mr Charles LEE Chung Tak (Appointed on 13 May 2022) 李松德先生 (於2022年5月13日委任)	100% (3/3)	100% (1/1)	N/A
Mr Ben LI Ming Pan (Retired on 13 May 2022) 李銘斌先生 (於2022年5月13日退任)	100% (2/2)	N/A	100% (1/1)

Risk Management Report

風險管理報告

Effective risk management is a core component of HKIRC's corporate governance, and is crucial for the long-term growth of the Corporation.

Based on scenario-based situations, HKIRC has set up a risk strategy and streamlined its internal risk management framework. The framework identifies, assesses, manages, and monitors principal risks and uncertainties that may have an adverse impact on the Corporation.

Having devised an appropriate risk strategy and calibrated its risk tolerance, HKIRC performs regular reviews and updates to minimise the impact of any potential risks. Risk management has been integrated into the work process of all departments, and employees share responsibility for monitoring and mitigating potential risks.

If HKIRC identifies significant risks and uncertainties during the risk management planning process, it will take appropriate prevention and remedial measures to ensure these risks are managed in a timely and effective manner.

With the new era of digital revolution, almost every business and organisation is relying on computerised systems to manage their daily business activities. As the crucial Internet registration company for offering the stable service, we aim to address a wide range of business risks and are prepared to mitigate threats with protective measures. We regularly enhance the system infrastructure and its components to ensure the reliability and security of the HKIRC services.

Despite the unprecedented challenges posed by the COVID-19 pandemic, HKIRC has continued to enhance its service quality and maintain a robust performance and good operational efficiency by improving its system management and conducting system upgrades. HKIRC has remained resilient and agile in the face of market dynamics during the pandemic, and has also striven to help different stakeholders mitigate risks and manage any related impacts.

We strictly comply with the anti-epidemic directions and practices issued by WHO and the Hong Kong SAR Government, and have adopted "work-from-home" policies with guidance for all our employees to reduce their risk of infection. We also fully supported the "Early Vaccination for All" campaign, and implemented the "vaccination in place of regular testing" arrangement in all our premises. All visitors and service contractors are subject to the "Vaccine Bubble" vaccination requirement.

HKIRC認為，有效的風險管控乃HKIRC企業管治的主要組成部分，對於公司的長期成功更至關重要。

HKIRC按具體情況簡化內部的風險管理框架，制訂了適當風險策略，以識別、評估、管理及監控可能對公司構成潛在影響的重大風險及不確定因素。

敲訂風險策略及決定可承受風險水平後，HKIRC會定期作檢討及修訂，以力求減少風險的影響，風險管理已整合在各部門的流程內，以時刻關注風險的責任。

我們在制定風險管理計劃過程中，再確認若干重大的風險及不確定因素，公司採取適當預防及緩解措施，以確保該等風險可切實有效地被迅速管控。

隨著數字化的新時代，大部分企業和組織都依賴計算機化系統管理他們的日常業務活動。作為提供穩定服務的互聯網註冊公司，我們透過提升基礎架構的保護措施來減輕威脅及降低業務風險。我們定期增強系統基礎設施及其組件，以確保HKIRC服務的可靠性和安全性。

新冠疫情危機造成空前的打擊，HKIRC在疫情期間仍積極加強系統管理，升級系統和改善服務，以保持營運效率及業務穩健。儘管疫情影響仍然持續，HKIRC繼續加強應變能力，以舒緩對不同持份者的影響。

我們也嚴格遵守世界衛生組織及香港特區政府制訂的抗疫指引及守則，為了減低感染風險，採取了居家工作措施，為員工制訂指引，並響應了特區政府「全城起動，快打疫苗」疫苗接種運動，納入「以接種疫苗取代定期檢測」等安排，規定任何訪客及服務合約承辦商，均必須遵從「疫苗氣泡」的規定。

The principal risks to be focused on are as follows:

主要風險如下：

Principal Risks 主要風險	Description 描述	Key Mitigations 主要緩解措施
Reputational Risk 信譽風險	The negative publicity generated by false allegations 虛假指控導致的負面報道	<ul style="list-style-type: none"> Prior to the implementation of the new strategies and actions, meetings will be held with the Consultative & Advisory Panel to consult on the new strategies and actions. 實施新策略及行動前，將與諮詢委員會舉行會議，並就新策略及行動諮詢成員的意見。 Maintain business relationships with “.hk” users and industry participants through regular communication to prevent misunderstandings and gather timely feedback. 通過定期溝通與「.hk」用戶和行業參與者保持業務關係，以防止誤解並及時收集反饋。 Maintain close communication and relationship with the media and respond to inquiries in a timely manner. 與傳媒保持密切溝通和關係，並及時回應查詢。 Review the crisis communication process on a regular basis. 定期檢討危機溝通處理程序。 Issue clarification statement in response to false allegations and seek legal advice from lawyer. 發表澄清聲明，回應不實指控，並諮詢律師法律意見。
IT System Failure Risk 資訊科技系統故障風險	The risk of catastrophic system failure includes hardware, software, and network which impacts business' operations and services. 影響業務營運及服務的災難性系統故障包括硬件、軟件及網絡等風險	<ul style="list-style-type: none"> Implement systems that are designed for resilience and disaster recovery. Conduct regular system inspections. 實施具備韌性及災難恢復能力設計的系統。定期進行系統檢查。 The Domain Name System (DNS) service is hosted on a platform consisting of a number of servers in different countries/regions. The service is supported by stable and mature technologies, such as anycast, to maintain a level of availability and resilience. 網域名稱系統(DNS)的伺服器平台由位於不同國家／地區的伺服器組成。該服務採用穩定而且成熟的技術，例如任播(anycast)技術以維持一定水平的可用性及韌性。 Adopt active-active solutions to implement registration services at multiple sites to avoid single point of failure. 在多個網點採用雙活方案同時運行註冊服務，以避免單點故障。

Principal Risks 主要風險	Description 描述	Key Mitigations 主要緩解措施
Information Security Risk 資訊安全風險	<p>The risk of cyberattacks and hacking on our systems and data 系統和數據遭受網絡攻擊和黑客入侵的風險</p> <p>The risk of data breach caused by negligent employee or contractor 因僱員或承包商疏忽而造成的數據洩漏風險</p>	<ul style="list-style-type: none"> Develop Information Security Management System (ISMS) with infosec policy and procedures to enhance the protection of confidentiality, availability, and integrity of systems and data, and IT department have already acquired the international standard certification for the ISMS. 建立具備資訊安全政策及程序的資訊保安管理系統(ISMS)以保障系統及數據的機密性、可用性和完整性，同時IT部門亦已就此管理系統獲取國際標準認證。 Implement security measures based on a defense-in-depth strategy. Stay alert to cyber threats, regularly check for vulnerabilities and follow up with subsequent remediation efforts. Work with service providers that mitigate distributed denial of service (DDoS) attacks to handle heavy traffic. 實施基於深度防禦策略的保安措施。時刻警惕網絡威脅，定期檢查漏洞及跟進其後的修補工作。與緩解分散式阻斷服務(DDoS)攻擊的服務供應商合作，處理龐大流量攻擊。 Regularly conduct various safety training for employees. 為員工定期進行各類型安全培訓。 Conduct annual security audits and internal audits regularly by external professional consultants to identify potential vulnerability and improvement areas. 安排外部專業顧問定期進行年度安全審計及內部審計，以識別潛在漏洞及改善空間。
Occupational Health and Safety Risks 職業健康與安全風險	<p>The risk of not being able to operate due to infectious disease outbreaks or due to adverse weather conditions or traffic operations 因傳染病或惡劣的天氣狀況或交通運行問題而無法營運的風險</p>	<ul style="list-style-type: none"> Comply with the best practices promulgated by the WHO and the Hong Kong Government. 遵守世衛組織及香港政府頒佈的最佳實踐。 Review health and safety guidelines regularly. 定期審查健康與安全指引。 Conduct health and safety awareness training and annual drills for employees. 對員工開展健康與安全意識培訓，並進行年度演習。 Closely monitor the situation and provide immediate assistance or guidance to employees as necessary. 密切監控情況，並於必要時立即向員工提供協助或指導。 Establish and adopt flexible work arrangement practices, such as Working from Home policy. 建立及採用靈活的工作安排實踐，如居家辦公政策。 Establish and implement contingency plans or arrangements (if necessary). 建立及執行應急計劃或安排（如有必要）。

“.hk” Registration 「.hk」註冊



“.hk” Registration

「.hk」註冊

HKIRC’s key mandate is to provide top-quality “.hk” domain registration services for the Internet community.

香港互聯網註冊管理有限公司(HKIRC)的主要任務是為互聯網社群提供優質的「.hk」域名註冊服務。

Types of “.hk” and “.香港” Domain Names

The types of domain names available for registration are the same as in the previous year. We have two types of “.hk” and “.香港” domain Names: specific and generic.

「.hk」及「.香港」域名類別

可供註冊的域名在種類上與去年比較並無任何變化，本公司把「.hk」及「.香港」域名劃分為專用域名及通用域名兩大類。

The table below illustrates the types and numbers of “.hk” and “.香港” domain names registered as of 31 December 2022.

下表是「.hk」及「.香港」域名所涵蓋的類別，以及截至2022年12月31日止的註冊數量：



○ “.com.hk”	113,225
○ “.edu.hk”	2,624
○ “.gov.hk”	736
○ “.idv.hk”	976
○ “.net.hk”	189
○ “.org.hk”	5,117

○ 「.公司.香港」	27,839
○ 「.教育.香港」	1,463
○ 「.政府.香港」	351
○ 「.個人.香港」	62
○ 「.網絡.香港」	115
○ 「.組織.香港」	2,616

Generic “.hk” / “.香港”

通用域名

「.hk」及「.香港」

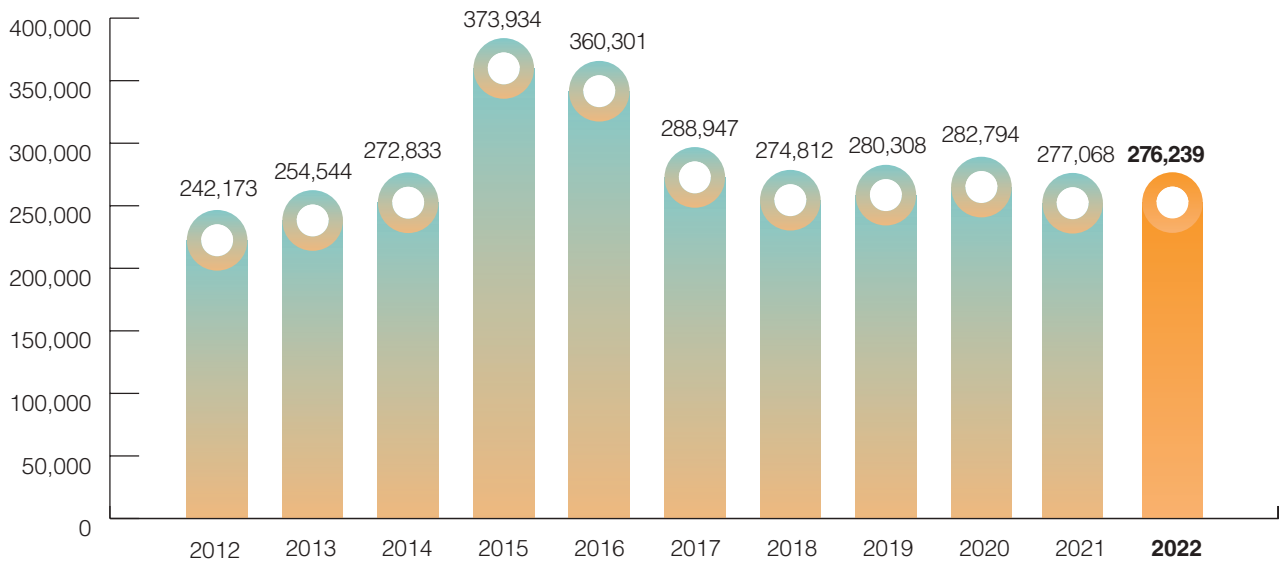


Total Registrations

The total number of “.hk” domain name registrations was 276,239 in 2022 – a slight decrease from the previous year. The overall “.hk” domain number has maintained a growth momentum across the last ten years.

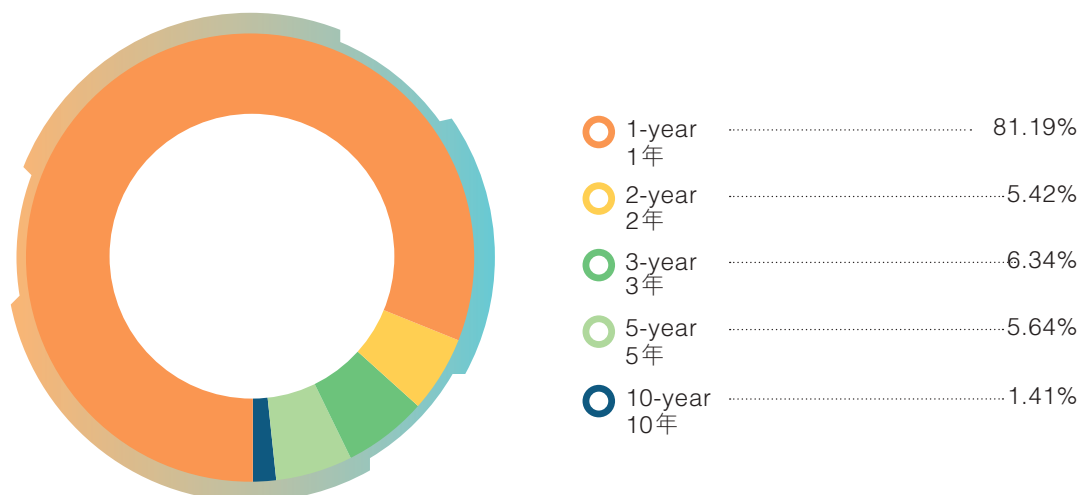
註冊總數

「.hk」域名於2022年度的註冊總數為276,239，較去年輕微下降。然而從宏觀角度來看，域名註冊總數在過往十年內一直保持良好增長動力。



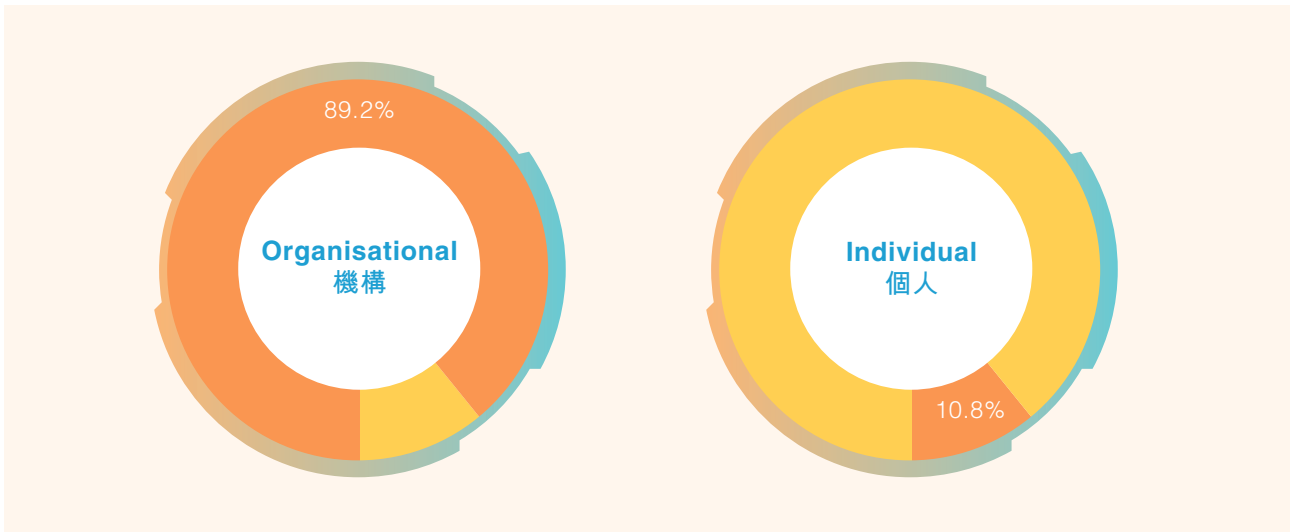
Domain Renewal in 2022 (by Renewal Year Term)

2022年域名續期（按續期年期）



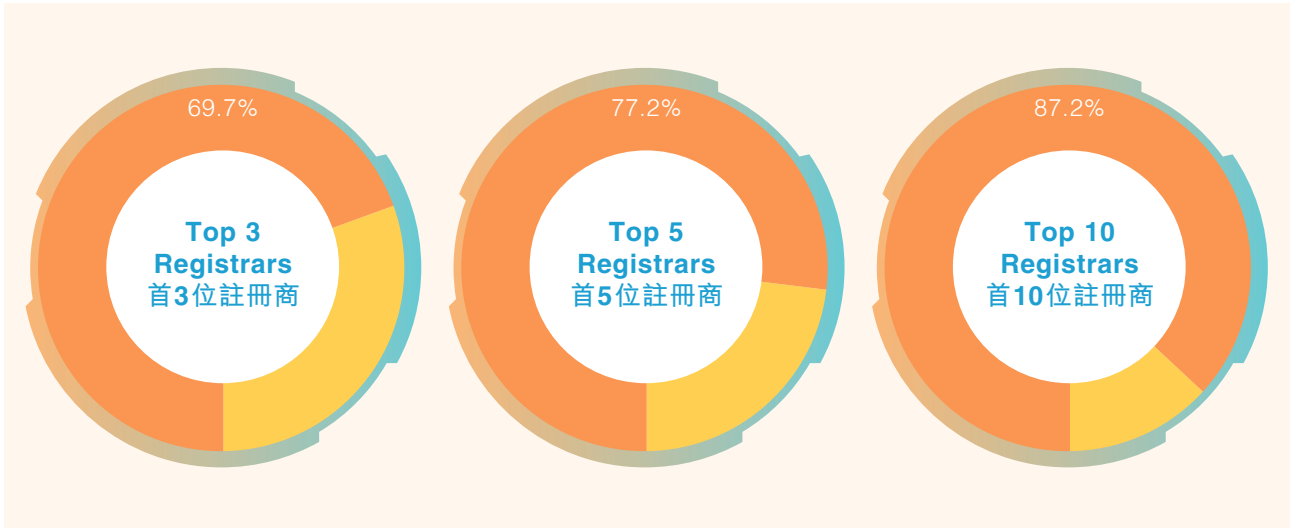
2022 Domain Holder Type (by Percentage)

2022年域名持有者類別（按百分比）



2022 Registrar Market Share

2022年註冊商市場佔有率



DNSSEC Validation % among APAC Regions

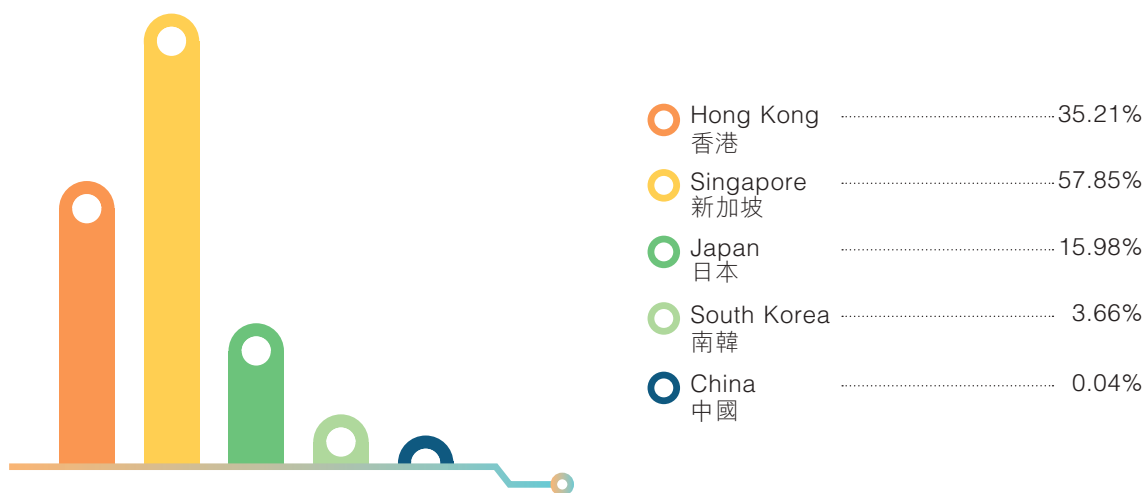
Since the HKIRC officially announced the signing of DNSSEC for “.hk” and “.香港” domain names in May 2017, Hong Kong has been maintaining as one of the leading DNSSEC-deployed regions in APAC with a DNSSEC validation rate of 35.21% (as of early February 2023), contributing to a secure, stable and interoperable environment for both local and global Internet communities.

Source: APNIC labs statistics

亞太地區DNSSEC驗證率比較

自2017年5月HKIRC正式宣布為香港地區域名「.hk」及「.香港」簽署DNSSEC以來，香港的DNSSEC驗證率一直於亞太區內保持名列前茅。截至2023年2月上旬，香港的DNSSEC驗證率達35.21%，為本地及國際互聯網社群提供一個穩定、互通的網絡環境。

資料來源：亞太網絡資訊中心實驗室統計數據



Registrar Accreditation Programme

Registrar Accreditation Programme was launched in 2011, with an aim to encourage fair competition, enabling more choices to customers and ultimately increase the number of “.hk” registration uptake. Customers are free to choose their preferred registrar who is able to offer one-stop Internet services to meet their specific needs. In 2022, there were a total of 36 registrars, including 12 from local Hong Kong market, 6 from Asia, and 18 from overseas.

註冊服務商認可計劃

註冊服務商認可計劃於2011年推出，旨在鼓勵公平競爭、為客戶提供更多選擇，期望促進「.hk」域名註冊量提升。客戶可按各自需要、自由選擇合適的註冊服務商所提供的一站式服務。於2022年，HKIRC認可的註冊服務商共有36家，當中12家為本地註冊服務商、6家來自亞洲、18家來自海外。

Registrar Awards

2022 Best Registrar Performance Award

Gold	SPEEDY GROUP CORP. LIMITED
Silver	CSC Corporate Domains, Inc.
Bronze	UDOMAIN WEB HOSTING COMPANY LIMITED

註冊服務商獎項

2022 最佳註冊服務獎

金獎	環速集團有限公司
銀獎	CSC Corporate Domains, Inc.
銅獎	通域存網有限公司

Registrars in Hong Kong 香港註冊服務商

BRANDFOCUS

CommuniLink
聯通國際網絡

dataplugs

.hk Hong Kong Domain Name
Registration Company Limited
香港域名註冊有限公司

HKT®

hosting
speed

HUYI
域格登

NICENIC
Keep Internet simple stupid

時代互聯
www.tnet.hk

UDomain

西部數碼
www.west.cn

WOPOP

Registrars outside Hong Kong 香港以外的註冊服務商

101domain.com

123domain.eu
The Domainmanagers

api

云指

asclo

CN-DV.com

CSC

dreamscope

Ecbmairs

euromns

gransy

InterNetX

IP TWINS

MARCARIA.com

MarkMonitor™

nameISO
NAME AND INTERNET SERVICE PROVIDER

網路中文
net-chinese.com.tw

ONLY
DOMAINS

openprovider
People and software that help you grow

SAFEBRANDS

Safenames

海域网
SeaArea.com

united domains

WM

webnic
accelerate your business



Highlights of the Year

年度匯聚

Highlights of the Year

年度匯聚

“.hk” Community

HKIRC strives to serve the Internet community and foster an inclusive digital community by promoting the use of “.hk” domain names across different sectors. Over the last year, HKIRC maintained a high level of accuracy and stability in the service operations of “.hk” and “.香港” domain names. This is an example of our commitment to providing a secure and reliable network environment that enables domain holders to expand their online business.

Bolstering the IT Infrastructure

HKIRC puts the provision of high-quality and professional services to all “.hk” and “.香港” domain holders at the forefront. Its priorities include strengthening its IT infrastructure, and performing regular upgrades to keep all systems up to date and to maximise system performance. In the past year, HKIRC upgraded the security gateway system and the corporate network access control system to improve the network security of its offices. Meanwhile, HKIRC moved into a new data centre to maintain optimal state of operation, as well as the best service level in all aspects through disseminating security tips, news and alerts to all our staff and conducting mandatory security awareness training (including mock phishing email tests) on a regular basis.

「.hk」社群

HKIRC致力服務互聯網社群，推動不同界別採用「.hk」域名服務，促進數碼共融社群的成長。去年，HKIRC確保了「.hk」及「.香港」域名服務的準確無誤和服務維持穩定，持續提供安全可靠的網絡環境，讓域名持有人全力推展網上的業務。

鞏固資訊科技基建

HKIRC最重要的使命是向所有「.hk」及「.香港」域名持有人，提供高質素和專業水平服務，所以一直不斷加強資訊科技基建，務求時刻保持系統健全和最佳運行狀態。過去一年，我們升級了安全網關系統和企業網絡訪問控制系統以提升辦公室的網絡保安水平；同時，HKIRC遷進新的數據中心以保持最佳運行狀態，透過發出保安消息、快訊和警報、定期舉行全體保安演練（包括模擬網絡釣魚電郵測試）考驗員工的警覺性，務求從內到外保持最佳的服務水平。

Expanding the “.hk” Market Presence

The key mandate of HKIRC is to provide top-quality “.hk” domain registration services for the Internet community. Therefore, HKIRC has been maintaining good business relationships with the accredited registrars. In 2022, HKIRC organised a series of joint webinars with registrars to promote the importance of domain security. We actively encouraged registrars to promote “.hk” and “.香港” domain names at the local level to encourage enterprises create favourable conditions for sustainable business development. We also organised events for companies to accelerate commercialisation and brand influence, boost user confidence and increase business momentum. At the international level, HKIRC maintained cooperation with registrars in Europe and Southeast Asia to further expand the awareness and presence of “.hk” in different markets worldwide. Looking forward, HKIRC will direct its business development towards strengthening cooperation with registrars and maximising synergistic effects to scale up business impact. With the business network established in the past, HKIRC will gain even more exposure with potential registrars around the world and hence further expand its business coverage.

2022 Digital Marketplace Seminar – “Invisible Threats in Network Security of SMEs”

The year 2022 represents a critical year of digital transformation of many SMEs when they seek for new opportunities under a brand-new business model and operation targets. In this regard, HKIRC invited experts from Hong Kong Police Force, Centaline Data Technology Limited, UDomain Web Hosting, Check Point, CyberBay and PwC, to attend the 14th Digital Marketplace Seminar – “Invisible Threats in Network Security of SMEs”, which was well received, with SMEs obtaining reminders and strategies regarding invisible network threats.

HKIRC conducted a survey on “Security Awareness of Emerging Cyber Risks”

In September 2022, HKIRC published the survey results on the “Security Awareness of Emerging Cyber Risks”. Over 800 entities of different scales were interviewed in the form of questionnaire on their awareness of new network threats, and the most overlooked threats for businesses were identified. A majority of the respondents are local SMEs in retail, manufacturing, import & export, accommodation and catering, training and education, finance service, professional institutions, information technology and non-governmental organisations and other sectors.

Cyber security of businesses was widely concerned and discussed in the past years. With the ever-changing advancement of digital transformation, cyber security incidents are becoming more frequent. With little knowledge in new cybersecurity threats, respondents are prone to traps and cyberattacks. HKIRC wishes to raise businesses’ cybersecurity awareness as early as possible through this survey to face against cyber risks.

擴大「.hk」市場佔有率

HKIRC的首要任務是向互聯網社群提供優質的「.hk」域名註冊服務。故此，HKIRC與獲認可的註冊服務商，一直保持良好業務關係。2022年，HKIRC與註冊服務商成功合辦了多場網上研討會，宣傳域名安全的重要性。我們也積極鼓勵註冊服務商在本身市場範圍自行推廣「.hk」及「.香港」的域名，為企業市場的持續發展，例如推動商業化活動和建立品牌效應，營造更有利條件，加強用戶信心並帶動業務成長。國際市場方面，HKIRC繼續與歐洲及東南亞的註冊服務商保持合作，以進一步提升「.hk」在世界不同市場上的知名度和佔有率。展望未來，HKIRC業務發展的關鍵，在於加強與註冊服務商合作，以發揮協同效應，透過過去建立的業務網絡，將能在全球接觸具潛力的註冊服務商，進一步推展業務。

2022數碼市場研討會 –「中小企網絡安全挑戰之無形網絡威脅」

2022年是不少中小企經歷數碼轉型的關鍵一年，透過嶄新的企業模式、營運方向為企業尋找新的商機。有見及此，HKIRC在第十四屆「數碼市場研討會」就以「中小企網絡安全挑戰之無形網絡威脅」為主題，邀請香港警務處、中原數據科技有限公司、通域存網、Check Point、CyberBay及PwC等多位行業專家分享，提示中小企在進軍網絡市場時，須要小心提防的無形威脅和應對的策略，獲多方好評。

HKIRC發布「對新興網絡風險的安全意識」研究

2022年9月，HKIRC發表了「對新興網絡風險的安全意識」的調查結果，以問卷形式訪問了本港超過800家不同規模的企業，對於新形網絡威脅的認識程度，從而了解到哪些威脅最為企業所忽視。受訪對象來自以本地的中小企佔大多數，來自零售、製造和進出口、住宿和餐飲、培訓和教育、金融服務、專業機構、資訊科技及非政府組織等各行各業。

過去數年先後探討不同企業網絡安全問題，而隨著數碼轉型的步伐一日千里，網絡安全事故也越趨頻繁，受訪者對個別新形威脅的認識甚淺，容易誤墮陷阱遭受攻擊。HKIRC希望能藉是次調查，讓企業能夠及早提高認知，避免在毫無準備下應對網絡風險。

Further Promoting the “.hk” Value Proposition

HKIRC shoulders the responsibility of promoting “.hk” domain names by focusing on the three core values, which not only enables “.hk” users to have a better understanding of the benefits “.hk” domain names bring and their advantages on the Internet, but also demonstrates to potential or other domain users the unique influence of “.hk” in Hong Kong’s e-commerce, to encourage more businesses to adopt “.hk” domain names.

The three core values of HKIRC are “Identity of HK”, “Ranking high in the search engine” and “Confidence & Cyber Safety”, which deepen its own brand value of “.hk” from the three aspects of brand image building, digital business edge and customer confidence. The past year was HKIRC’s 20th anniversary, HKIRC has conducted interviews with ten “.hk” users in such fields as infrastructure, start-up and large-scale enterprises, to share what role can different core values play in using “.hk” domain names.

When it comes to the brand image connected with our ‘HKIRC’ name, we link “I” with “Identity of Hong Kong”. A “.hk” domain name not only carries a sense of being “deeply rooted in Hong Kong”, but also demonstrates a company’s long-term commitment to doing business here. It is an ideal “local symbol” of having a strong focus on the local market, and also represents the “made in Hong Kong” identity.

Another core value of “.hk” domain names is encapsulated by the letter “R” in our name, which stands for “Ranking high in the search engine”. Through search engine optimisation, enterprises can improve the keyword ranking of their websites and become more searchable in the digital world. In addition to attracting more visitors to their website, this also maximises the click-through rate and the exposure rate, bringing in more potential customers and helping enterprises grow their business in the long run.

Adopting “.hk” domain names also ensures both “C”onfidence and “C”yber Security, giving consumers peace of mind when they are viewing web pages and making online transactions. Enterprises applying for “.hk” domain names are required to verify their identity by submitting business certification documents. This helps ensure their website authenticity. According to a previous survey conducted by HKIRC, credibility is a determining factor for local consumers when choosing an online shop, a fact that explains why “.com.hk” and “.hk” are among the most popular domain names for consumers.

深化宣傳「.hk」品牌價值

HKIRC肩負推廣「.hk」域名的責任，以三大核心價值作為重點向外界宣傳，不但讓「.hk」用戶更了解「.hk」域名所帶來的好處，確立在互聯網上的優勢，同時也向潛在或其他域名使用者展示，「.hk」在香港的電子商貿中所發揮那獨一無二的影響力，鼓勵更多企業使用「.hk」。

HKIRC的三大核心價值分別為：「連繫香港」、「優化SEO排名」及「信心保證」，分別從品牌形象建立、數碼營商優勢和客戶信心三個不同角度出發，深化「.hk」自身品牌價值。過去一年適逢HKIRC成立二十周年，HKIRC便訪問了十個包括基建、初創、大形企業等來自不同領域的「.hk」用戶，分享在使用「.hk」域名時不同的核心價值如何在網絡的各方面上提供助力。

從品牌形象角度，「I」正好代表Identity of Hong Kong。「.hk」不僅代表「紮根香港」，亦彰顯企業在本地市場立足發展的承諾；「.hk」亦是本地品牌的最佳標誌。

「.hk」另一核心價值則是「R」anking high in search engine，代表提高搜尋引擎自然曝光率，繼而提升網站隨機關鍵字的排名。「.hk」致力為網站帶來訪客流量、點擊率和曝光率，增加接觸潛在消費者的數量，以取得長遠生意收益。

而「C」則代表以「.hk」域名可帶來「信心」(Confidence)及「網絡安全」(Cyber Security)，作為消費者建立信任和網絡安全的基礎，瀏覽網頁或進行網上交易，可以倍添安心。企業申請「.hk」域名，須先遞交商業證明文件，以核實擁有人身份，此舉確保了網站的真實無偽。根據過往HKIRC調查，域名的可信程度是本地消費者選擇網店的重要考慮因素，故此「.com.hk」與「.hk」均為最受歡迎域名。

HKIRC's 20th Anniversary

The year 2022 marks HKIRC's 20th Anniversary since its official operation in 2002. We held the 20th Anniversary Dinner to celebrate the meaningful day. Government officers, members of the Legislative Council and former chairmen and directors, members of the Consultative and Advisory Panel of HKIRC and affiliated institutions were sincerely invited to witness HKIRC's efforts in building Hong Kong as an inclusive, secure and innovative in international e-commerce centre in the past two decades, encouraging the public to deepen their understanding of the Internet and improving cybersecurity and web accessibility awareness through various events. HKIRC also appreciated all guests for their years of support by taking this opportunity. The officiating guests, Professor Sun Dong, Secretary for the Innovation, Technology and Industry Bureau, and Chairman of HKIRC, Mr Simon, CHAN Sai Ming, BBS, JP were also invited to officiate and deliver speeches at the banquet, boosting a lively atmosphere.

In particular, HKIRC prepared the 20th Anniversary Commemorative Book to commemorate its 20th anniversary and record its highlights in the past two decades. We also invited “.hk” users to share their “.hk” stories, hoping to establish connections with more Internet users in Hong Kong and overseas through “.hk” domain names and to share more wonderful stories in the future.

Public Mission

The year 2022 represents a critical year for digital transformation of the Hong Kong economy. With the recession of the impact of the COVID-19 outbreak in the second half of 2022, businesses were setting foot in the e-commerce market to take the first-mover edges at the revival of industries. HKIRC is committed to building and maintaining an inclusive and secure barrier-free Internet ecosystem. We stepped up efforts to provide appropriate support to different Internet users to improve the level of cybersecurity, while designing accessibility web pages for the benefit of people with disabilities. The mission of HKIRC is to drive the popularity and application of the Internet. We rolled out various initiatives on cybersecurity and digital inclusion to fulfil these public missions.

HKIRC 20周年誌慶

HKIRC自2002年起正式投入運作，至2022年剛好踏入20周年。為慶祝這個意義非凡的日子，HKIRC舉行了20周年誌慶紀念晚宴，廣邀政府官員、立法會議員、HKIRC的歷任主席及董事、諮詢委員會成員和友好機構出席，並一同回顧HKIRC在過去20年致力推動香港成為網絡共融、安全、創新的國際電子商貿中心的工作，透過不同活動鼓勵公眾加深對互聯網的認識和提升網絡安全及無障礙網頁的意識，亦希望藉此機會向大家多年來的支持致謝。席間亦請得主禮嘉賓創新科技及工業局局長孫東教授和HKIRC主席陳細明先生，BBS，JP致辭，場面非常熱鬧。

為了紀念20周年誌慶，HKIRC亦特意製作了《二十周年紀念特刊》記錄過去廿載的精彩時刻，並請來一眾「.hk」用戶分享屬於他們公司的「.hk」故事，希望在往後能夠透過「.hk」域名連繫更多香港以至海外的互聯網用戶，說出更多精彩的香港故事。

公眾使命

2022年是香港經濟邁向數碼轉型的重要一年，隨著疫情的影響在下半年逐步退減，企業亦乘著百業復興之勢爭先加入網商市場。HKIRC的使命是要盡力構建安全、無障礙及共融的網絡生態，因此過去亦努力為不同的互聯網使用者提供相應的支援，包括如何提高網絡保安水平，同時亦要照顧有特殊需要人士的所需，而進行無障礙設計網頁設計。HKIRC的宗旨是致力推動互聯網的普及應用，過去一年就繼續在網絡安全和數碼共融兩大方向推動了多個項目，以履行公眾使命。

Free Website Security Scan Services

The Hong Kong business community was accelerating its digitalisation process in the past year ushering in new opportunities in mobile payment and logistics support, which also facing operational challenges. Cybersecurity is becoming unprecedentedly important in the process of converting the conventional operating model to online for systematic supervision. Insufficient countermeasures and readiness in light of malicious cyberattacks will affect the operation and goodwill of a business, especially for SMEs without sufficient resources for training and regular system updates.

Now that HKIRC shoulders the mission of promoting cyber application, we should optimise the level of cybersecurity and provide relevant education with our experience and expertise to improve the cybersecurity awareness of all sectors and protect the interests of all “.hk” users and the local Internet community, enhance “.hk” image and contribute to building Hong Kong as an Internet inclusive, secure, innovative and international metropolis.

The best way to protect the website is staying on guard to perform regular scans and checks on the system and find out actively system vulnerabilities to respond to potential risks. Over the past years, free website security scanning service has been offered to “.hk” users. Detailed website security scan report and consultation would also be provided to make users understand the risks their websites may be exposed to and address potential issues promptly. Urgent demand for the free website security scanning service has driven the continuous growth of users. In 2022, websites of more than 2,300 institutions and businesses applying for such service were scanned with continuous status updates to keep informed. HKIRC will continue to actively provide security advice on information systems and encourage customers to join the service. With more organisations participate in the website scanning service, HKIRC will be able to analyse data and share its experience with SMEs to reduce common mistakes in cyber security.

免費網站安全掃描服務

本港企業在去年急速進行數碼轉型，在迎來新機遇的同時，亦要努力克服流動支付、物流配套等不同的營運挑戰。在各項工序從傳統的作業模式轉到網絡上進行系統化監管，網絡安全就變得前所未有的重要。在面對網絡上的惡意攻擊時，若然缺乏應對措施和充分的防備，將影響企業的運作和商譽，對於欠缺足夠資源進行培訓和定期更新系統的中小企，影響尤其深遠。

HKIRC既肩負促進網絡應用的使命，自當利用經驗和專業知識來深化網絡安全的水平並提供相應的教育，提高各界對網絡安全的認識，保障所有「.hk」用戶和本地互聯網社群的權益，強化「.hk」的形象，為推動香港成為網絡共融、安全、創新的國際城市出一分力。

保護網站最好方法是時刻保持戒備，多作定期掃描和檢查系統，主動找出系統弱點來防範潛在的危險。在過去數年間，HKIRC一直有向「.hk」用戶提供免費網站安全掃描服務，並會提供詳細網站安全掃描報告及電話諮詢，務求讓用戶理解網站可能面對的風險，及早解決潛在問題。免費網站安全掃描服務的需求殷切，用戶持續增長，在2022，HKIRC就為超過2,300個申請有關服務的機構和企業的網站進行安全掃描，無間斷提供狀況更新，讓用戶掌握網絡狀況。HKIRC將繼續積極提供資訊系統的保安建議，鼓勵客戶加入安全掃描服務。隨著更多機構參與掃描服務，HKIRC未來可共享有關經驗，通過數據分析減少中小企在網絡保安上常犯錯誤。

Cyber Security Webinar Series

In the first half of 2022, HKIRC organised a series of webinars which aimed at nurturing a strong cyber security culture. These are an ongoing initiative to educate and equip “.hk” members and users with knowledge about and insights into key cybersecurity issues, as well as best practices for safeguarding businesses from cyberattacks. With the relaxation of epidemic prevention and control in the second half, seminars were re-organised to communicate face-to-face with different “.hk” users. The webinars were conducted online once a month. They covered a wide range of topics related to domain name security, security of remote office, NFT risks, etc. Industry experts and business partners, such as Hong Kong Police Force, the Office of the Privacy Commissioner for Personal Data, AnyDesk Software, Check Point, Cloudian, CSC, Cyberbit, Fortinet, HDcourse, HKGCC, ReaQta, SonicWall, Varonis, were invited to share their valuable experience on these topics.

HKIRC, jointly with HSBC “Business Go”, held four consecutive webinars themed “Welcoming the Voucher Opportunity and Creating a Successful E-Commerce Business during the Pandemic” to publicise the cybersecurity precautions for operating online business to prevent SMEs from falling into fraud.

“Cybersec Training Hub”

In order to further enhance the business community's capacity to respond to cybercrises and reduce the risk of security loopholes caused by human errors, HKIRC launched a new “Cybersec Training Hub” in August last year, which provides employees with basic training to learn cybersecurity risks they may be exposed to in daily work and improve awareness of prevention and in turn apply the same in their work. Since its launch, the platform has been visited by up to 35,000 employees, reflecting that the demand of businesses for relevant training is as great as expected. In this regard, HKIRC also decided to enhance the width and depth of the platform and will provide tailored industry cyber risk scenario training courses in 6 different industries or positions, to broaden the audience base and to deepen the content scope, aiming to minimise cybersecurity risks with the most appropriate resources for the benefit of employees.

網絡安全網上研討會系列

HKIRC為了建立網絡安全意識文化，確保業界瞭解網絡安全的最佳操作守則，亦經常舉辦網上研討會活動，以培養「.hk」用戶的網絡安全意識，分享防禦心得。在2022年上半年，受疫情影響，研討會仍維持於網上舉行；至下半年因應防疫政策放寬，亦開始重設實體座談會，與不同的「.hk」面對面交流。HKIRC每月舉行一次網上研討會，題材甚為廣泛，包括域名安全、遙距辦工的安全性、NFT風險等。參與機構包括香港警務處、個人資料私隱專員公署、AnyDesk Software、Check Point、Cloudian、CSC、Cyberbit、Fortinet、HDcourse、HKGCC、ReaQta、SonicWall、Varonis等行業專家及合作夥伴，與業界分享寶貴經驗。

此外，HKIRC亦與滙豐機滙合作，以「喜迎消費券機遇『疫』轉商機全攻略」為題，舉辦了一連四場的網絡座談會，向一眾中小企宣傳經營網商的網絡安全注意事項，以免誤墜騙局。

「網絡安全員工培訓平台」

為了進一步深化企業應對網絡危機的能力，以及減少人為出錯而造成安全漏洞的風險，HKIRC於去年8月推出全新的「網絡安全員工培訓平台」，提供基礎的訓練讓企業的員工，用家可以透過此平台學習日常工作中會遇上的網絡安全風險，藉著了解潛在危機以提高防範意識，繼而應用在工作中。自推出以來至今，已有超過35,000位員工使用，反映出企業對相關培訓的需求如預期中一樣大。有見及此，HKIRC亦決定加強平台的廣度和深度，下階段會由6個不同行業或職位出發，提供度身訂造的行業網絡風險情境培訓課程，擴闊受眾之餘亦深化內容，期望能從員工角度出發，給予最適切合用的資源以盡力減低網絡安全風險。

Cybersec Infohub

As part of its commitment to safeguard the cybersecurity of the Internet community and to promote Hong Kong as a smart and safe city, HKIRC has been cooperating with the Office of the Government Chief Information Officer (“OGCIO”) since 1 September 2020 in running a Partnership Programme called Cybersec Infohub.

After operating the programme for over two years for “.hk” users, HKIRC held an anniversary event titled “Cybersec Infohub Annual Professional Workshop 2022: Rethink Your Cyber Security Strategy” on 12 October 2022. At the event, a series of “Awards for Top Contributors 2021/22 – Organisation” were presented to organisations that had actively shared on the platform. They were (in alphabetical order):

1. Check Point Software Technologies Limited
2. Data World Computer & Communication Limited
3. Fortinet International, Inc
4. Hong Kong Computer Emergency Response Team Coordination Centre
5. Industrial and Commercial Bank of China (Asia) Limited
6. In Concept Technology Limited
7. Intertek Testing Services Hong Kong Limited
8. Lapcom Limited
9. Palo Alto Networks
10. Sangfor Technologies (Hong Kong) Limited
11. Trend Micro Limited

In 2022, more than 560 new members joined the platform, which now includes over 1,420 corporate members and more than 2,460 representatives in total, from a range of sectors that include Information Technology, Banking, Finance and Insurance, Education, and more.

A total of 10 member events were held at Cybersec Infohub, to share the latest cyber security trends and knowledge including webinars, technical workshops and sector-specific events, attracting over 800 participants to share the latest cyber security trends and knowledge.

HKIRC is committed to providing continuous enhancements that address members’ needs for cybersecurity information-sharing. In 2022, we added indicators of compromise (IOC) of different communities to the machine-to-machine sharing API interface for sharing threat intelligence, including Fortinet, Trend Micro and HKCERT, to broaden the sharing level from open resources to commercial resources. In addition, Cybersec Infohub has also become the first platform with local IOC.

「網絡安全資訊員工共享夥伴計劃」

HKIRC致力於保護本港的互聯網社區，推動本港成為智慧城市，增強網絡的安全意識，因此與政府資訊科技總監辦公室合作，推動「網絡安全資訊共享夥伴計劃」，2020年9月1日恆常化營運，並正式啟動計劃。

HKIRC營運該計劃並服務「.hk」用戶已超過兩年，在2022年10月12日舉辦了「Cybersec Infohub周年專業工作坊2022：重新思考你的網絡安全策略」。會上頒發了2021-2022年度「最佳貢獻者獎項」，給予積極分享資訊的各家機構（以下以英文名稱順序排名）：

2022年，Cybersec Infohub平台共有超過560名新成員加入，成員來自不同行業，包括資訊科技、銀行、金融及保險、教育界等，成員機構亦超過1,420家，專業人員代表超過2,460人。

Cybersec Infohub平台共舉辦10個會員活動，包括網上研討會、技術工作坊、針對行業要求的活動，吸引超過800名人士參與，分享最新網絡保安趨勢及知識。

HKIRC針對成員的意見，力求完善平台上分享網絡保安資訊的機制。2022年在自動對接分享威脅情報的API（應用程式介面）加入不同業界的IOC（入侵指標），包括Fortinet、Trend Micro、HKCERT以擴闊分享層面由開放資源到商業資源，另外Cybersec Infohub也成為第一個有本地入侵指標分享的平台。

HKIRC 2022 Cyber Youth Programme

HKIRC hopes to share with all sectors its knowledge and experience in cyber security over the past years and advocates the importance of cybersecurity, as such it has been allocating resources to talent training. Since its first launch in 2021, the “Cyber Youth Programme”, which was widely acclaimed, returned with great success last year and experts in the community were invited to share to students some first-hand information and knowledge, and more than 370 students from over 100 middle schools were attracted, reflecting that schools are also concerned about cybersecurity education and students are interested in acquiring relevant knowledge to equip themselves.

Meanwhile, as youngsters nowadays use the Internet at an earlier study stage, HKIRC decided to expand service to include the junior school group. In particular, teaching is carried out in a lively and joyful manner by combining cartoons comics and online games, with the anticipation of develop students’ awareness of cybersecurity. The “1st Cybersecurity Quiz Competition for Primary School Students” was held to motivate students to learn through the programme. The knowledge learnt can protect them from cyberattacks. The event was highly received by the community, teachers, students and the management of the schools, which fully affirmed the Programme.

The Web Accessibility Recognition Scheme

Now that the Internet is an integral part of everyone’s daily life, it is important that people with disabilities can access the Internet without any barriers. The “Web Accessibility Recognition Scheme” was launched to encourage social inclusion and advance accessibility to enterprises in different industries, and to champion digital accessibility and inclusion for the Hong Kong online community. The scheme recognises enterprises and organisations that adopt accessible designs in their websites and mobile applications, thus helping to create a more inclusive society in Hong Kong. The scheme is open to all local enterprises and organisations.

Enterprises and organisations participating in the scheme are offered a free assessment of their websites and mobile applications, and an advisory service on ways of enhancing their accessibility. Recognised websites and mobile applications can display the scheme’s logo on their marketing materials. HKIRC has been running the programme since 2018. Over the years, the programme has gained ever-widening support from the community, with awardees coming from all sectors (including public transport, banking, media corporates and universities). This year, 480 websites and mobile apps were enrolled under the Scheme, representing an increase of nearly 20% over last year, which was encouraging. In 2022, HKIRC remained the primary organiser of the Scheme, with the Office of the Government Chief Information Officer as co-organiser and the Equal Opportunities Commission as independent advisor.

HKIRC網絡安全青年計劃2022

HKIRC希望能夠將過去多年的網絡安全知識和經驗向不同界別分享，推己及人，宣揚網絡保安重要性，因此一直投放資源作人才培訓。自2021年首辦「網絡安全青年計劃」收獲各方好評後於去年載譽歸來，請來業界專業人士分享教學，讓學生能夠接觸行業第一身的資訊和知識，吸引多達100間中學逾370名學生參加，反應較去年更為熱烈，反映出學校同樣更在意網絡安全的教育，而學生亦更有興趣掌握相關的知識，裝備自己。

與此同時，有見現今青少年於更早的學習階段便會利用網絡，因此HKIRC決定擴大計劃的服務對象至小學組別，內容包括以卡通漫畫、網上小遊戲來進行活潑有趣的教學，期望從小培育學生的網絡安全意識，並透過舉辦「第一屆全港小學生網絡安全問答比賽」，讓學生們能夠有更大的學習動力，務求藉著計劃提升學習動機，充實知識，以保障他們在網絡世界免受攻擊。活動獲業界、教師、學生，以及學校管理層的高度評價，對計劃給予充分肯定。

無障礙網頁嘉許計劃

鑑於互聯網成為所有市民生活上不可或缺的部份，故此必須保障特殊需要人士和弱勢社群，提供平等使用互聯網的權利。為了支持社會共融及鼓勵各界履行企業公民的責任，「無障礙網頁嘉許計劃」旨在表揚積極採用無障礙設計網站及流動應用程式的企業及組織，計劃歡迎所有本地企業及組織參與。

參與該計劃的企業與機構將獲提供免費評估及諮詢服務，以助改善網站及流動應用程式的無障礙設計。經肯定的網站及流動應用程式會獲得認證，可展示相關標誌作為嘉許。從2018年開始，HKIRC一直負責舉辦本計劃，多年獲業界廣泛支持；獲獎者來自公共交通、銀行及媒體企業、大學等多個界別支持。今屆共收到480個網站及流動應用報名，反應熱烈，較上屆增長近20%，成績令人鼓舞。在2022年，HKIRC繼續擔任計劃主辦單位，政府資訊科技總監辦公室及平等機會委員會亦分別擔任協辦機構及獨立顧問。

Highlights of the Year 年度匯聚

We believe that good coding practices in web accessibility design can ensure that online functionalities and content is accessible to all regardless of disability, helping to bridge the digital divide and empower people with disabilities.

Environmental Protection and Sustainability

HKIRC fully recognises the importance of integrating environmental considerations into its business development plans, in order to reduce its environmental impact while growing its business. We are becoming more environmentally conscious in our daily operations. To reduce our carbon footprint, HKIRC is adopting energy efficient LED lighting in its offices. Employees are encouraged, when leaving the office, to switch off computers or set them to sleep mode, and turn off unnecessary electronic devices and lighting.

To reduce waste and protect the environment, we are implementing a paperless office strategy that involves converting documents to e-copies and e-filing to minimise paper consumption. Recycling areas have also been set up on offices to facilitate recycling. By introducing these environmentally friendly measures, we are getting our staff involved in developing best practices to save energy and reduce waste.

ICANN

The Internet Corporation for Assigned Names and Numbers (“ICANN”) is a non-profit-making multi-stakeholder organisation headquartered in Los Angeles. Its primary mission is to maintain the security and stability of the Internet Protocol addressing and Internet domain name system, and to administer the allocation of Internet Protocol addresses and top-level domains. HKIRC actively participated in ICANN meetings, to keep abreast of the latest policy developments. HKIRC also took part in various ICANN working groups, such as ccNSO (Country Code Names Supporting Organisation).

CDNC

The Chinese Domain Name Consortium (“CDNC”) is an independent non-for-profit organisation that facilitates communication and coordination regarding the technical standards and policies of the Chinese Domain Name System. It was founded in 2000 by CNNIC (the Chinese Internet Network Information Centre), TWNIC (the Taiwan Network Information Centre), HKIRC, and MONIC (the Macao Network Information Centre). With the support of language experts in Hong Kong, Taiwan, and mainland China, more Hong Kong characters are becoming available for domain registration. The concerted efforts of CDNC members have also led to email servers around the world now being able to support email addresses configured in Chinese characters. CDNC members will continue to work together to promote the adoption of Chinese domain names around the world.

採用良好無障礙網頁設計編碼的準則不僅確保所有人，不論身體是否有障礙均可暢順操作網站，瀏覽和訪問內容，也保障有特殊需要人士權利，消除數碼隔閡。

環境保護及可持續發展

HKIRC深明在業務發展的同時，須秉承環保及可持續理念，以盡力減少業務發展對環境的負面影響。我們極之重視企業發展的過程中，整合環保節能的持續理念。HKIRC大力支持減排節能，辦公室已採用了LED照明，鼓勵僱員離開辦公室時，關閉電腦或設置進入睡眠模式，關閉所有非必要電子及照明設備，以節省能源。

為了減少浪費及保護環境，我們亦推廣無紙化，以互動電子白板及以數碼化存檔，實現無紙化的辦公環境，盡力減少紙張的用量。辦公室設置回收區方便廢紙循環再用。HKIRC引入環保措施，並確保員工遵從業界公認的最佳環保守則，以節省能源和減少浪費，實現各項可持續目標。

ICANN

互聯網名稱與數字地址分配機構(ICANN)，總部設於美國洛杉磯，為一家非牟利機構；成員包括了多方的持份者。ICANN主要使命為維護網際網絡協定位址(IP Address)及域名系統的安全及穩定運作，編配IP address及管理頂級域名等任務。HKIRC積極參與ICANN會議，以了解政策的最新發展，HKIRC亦參加各個ICANN屬下的工作小組，例如ccNSO(國家域名支持組織)等。

CDNC

中文域名協調聯合會(CDNC)則為一家獨立及非牟利組織，旨在促進中文域名系統技術標準及政策的溝通及協調。聯合會由CNNIC(中國互聯網絡信息中心)、TWNIC(財團法人台灣網路資訊中心)、HKIRC及MONIC(澳門互聯網絡資訊中心)於2000年共同成立。在香港、台灣及中國內地語言專家持續協助下，域名註冊錄用了更多香港的字符。此外，CDNC成員亦共同努力，全球電郵伺服器如今亦可支援中文電郵地址。CDNC成員將繼續努力，推動全球更多採用中文域名。

Key Milestones of HKIRC in 2022

HKIRC 2022年關鍵里程碑



HKIRC 20th Anniversary Dinner
HKIRC 20周年誌慶紀念晚宴



HKIRC Annual General Meeting 2022
HKIRC 周年大會 2022



Cybersecurity Awareness Quarter cum Cybersec Training Hub
Kick-off Ceremony
網絡安全季暨網絡安全員工培訓平台啟動禮

Cybersec Infohub Annual Professional Workshop 2022:
Rethink Your Cyber Security Strategy
周年專業工作坊 2022：重新思考你的網絡安全策略



Highlights of the Year 年度匯聚

Cyber Youth 2022 Award Presentation Ceremony
網絡安全青年計劃2022頒獎禮



HKIRC x EdCity's "Small Campus"
Cyber Security Mini Games
HKIRC x 香港教育城「小校園」網絡
安全小遊戲

HKIRC x HSBC Business Go "Welcoming the
Voucher Opportunity and Creating a Successful
E-Commerce Business during the Pandemic"
Webinar Series
HKIRC x 滙豐機滙喜迎消費券機遇「疫」轉商機全攻略
網上研討會系列



Survey Result Announcement on Security Awareness of
Emerging Cyber Risks
「對新興網絡風險的安全意識」研究發布會

Directors' Report

董事局報告書

The directors submit herewith their annual report together with the audited financial statements for the year ended 31 December 2022.

Principal place of business

Hong Kong Internet Registration Corporation Limited (“the Company”) is a company incorporated and domiciled in Hong Kong and has its registered office and principal place of business at Unit 501, Level 5, Core C, Cyberport 3, 100 Cyberport Road, Hong Kong.

Principal activity

The principal activity of the Company and its subsidiary (“the Group”) is to administer the registration system for all levels of internet domain names under the Hong Kong country-code top level domain “.hk” and its equivalents. This includes, among other tasks, the development and maintenance of a self-regulatory policy framework for the administration of internet domain names under the “.hk” and “.香港” country-code top level domains, and providing “.hk” and “.香港” domain names resolution services. The Company also promotes, for the benefit of the Hong Kong community, a better understanding and use of the internet and related technology. The Company is a non-profit making organisation undertaking the above activities in the context of a Memorandum of Understanding with the Government of Hong Kong Special Administrative Region dated 17 March 2010.

The principal activity and other particulars of a subsidiary are set out in note 8 to the financial statements.

董事局全人謹此提呈截至2022年12月31日止年度的年報及經審核財務報表。

主要營業地點

香港互聯網註冊管理有限公司（「本公司」）在香港註冊成立，並以香港為註冊地，註冊辦事處及主要營業地點均設於香港數碼港道100號數碼港3座C區5樓501室。

主要業務

本公司及其附屬公司（「本集團」）的主要業務是管理有關香港地區頂級域名（即「.hk」）的註冊服務及相關事宜。本公司肩負眾多任務，當中包括就管理香港地區頂級域名（即「.hk」及「.香港」）而發展及維護的自律政策機制，並提供「.hk」及「.香港」域名解析服務。此外，本公司也鼓勵公眾加深認識及使用互聯網及有關科技，藉此促進香港社群的福祉。本公司為非牟利組織，並根據於2010年3月17日與香港特別行政區政府簽訂的諒解備忘錄而進行上述業務。

附屬公司的主要業務及其他詳情載列於財務報表附註8。

Business Review

業務回顧

<p>Fair review of the business of the Group and a discussion and analysis of the Group's performance during the year and the material factors underlying its results and financial position, including analysis using financial key performance indicators 有關本集團業務的中肯審視、本集團年內表現探討及分析以及有關其業績及財務狀況的重大因素，包括運用核心財務表現指標進行的分析</p>	<ul style="list-style-type: none"> • Chairman's Statement 主席報告 2 • CEO's Statement 行政總裁報告 5 • HK Registration and Registrar Accreditation 香港註冊及註冊認證 27 • Highlights of the Year 年度匯聚 33
<p>Description of the principal risks and uncertainties facing the Group 本集團所面臨主要風險及不確定因素的描述</p>	<ul style="list-style-type: none"> • CEO's Statement 行政總裁報告 5 • Risk Management 風險管理 24
<p>Particulars of important events affecting the Group that have occurred since the end of the financial year 於財政年度完結後發生而對本集團有影響的重大事件詳情</p>	<ul style="list-style-type: none"> • CEO's Statement 行政總裁報告 5 • Highlights of the Year 年度匯聚 33
<p>Outlook of the Group's business 本集團的業務前景</p>	<ul style="list-style-type: none"> • Chairman's Statement 主席報告 2 • CEO's Statement 行政總裁報告 5
<p>Details regarding the Group's performance; and compliance with the relevant laws and regulations that have a significant impact on the Group 有關本集團表現及遵守對本集團有重大影響的相關法律法規詳情</p>	<ul style="list-style-type: none"> • Highlights of the Year 年度匯聚 33 • Environmental Protection and Sustainability 環境保護及可持續發展 42
<p>An account of the Group's relationship with its key stakeholders 敘述本集團與其主要持份者的關係</p>	<ul style="list-style-type: none"> • Chairman's Statement 主席報告 2 • CEO's Statement 行政總裁報告 5 • HK Registration and Registrar Accreditation 香港註冊及註冊認證 27 • Highlights of the Year 年度匯聚 33

Financial statements

The profit of the Group for the year ended 31 December 2022 and the state of the Group's and the Company's affairs as at that date are set out in the financial statements on pages 53 to 87.

Under the provisions of the Company's Memorandum of Association, accumulated funds of the Company are not available for distribution to members and are to be used solely for promotion of the objects of the Company.

In relation to the increase in the bank balance in financial year 2022 compared with financial year 2021, the directors are obliged to draw readers' attention to the fact that part of the bank balance is actually deferred registration income which can only be realised in the future according to a clearly defined time schedule (see note 12 to the financial statements). Also, such increase does not indicate a trend for the coming years. The Management and Board of the Group and the Company will continue to manage the Group's and the Company's finances with due regard to its public mission, planned institutional changes and stakeholder expectations. These include, for example, the financial implications arising from the Registry/Registrar model and the need for investments in the Group's and the Company's technology and support infrastructure in order to provide business-friendly, secure and robust domain name registration services.

Charitable donations

Charitable donations made by the Group during the year amounted to HK\$Nil (2021: HK\$Nil).

Directors

The directors during the financial year were:

Mr Simon CHAN Sai Ming, BBS, JP (Chairman)
Mr Gabriel PANG Tsz Kit (Deputy Chairman)
Mr Leonard CHAN Tik Yuen (Deputy Chairman)
Mr Raymond CHENG Siu Hong (Deputy Chairman)
Dr Wendy LEE Woon Ming
Mr Sean LEE Fan Fung
Dr Winnie, TANG Shuk Ming, MH, JP
Mr Charles LEE Chung Tak
(appointed on 13 May 2022)
Mr Ben LI Ming Pan
(retired on 13 May 2022)

財務報表

本集團截至2022年12月31日止年度的溢利及本集團與本公司於該日的財政狀況載列於第53至87頁的財務報表內。

根據本公司的組織細則大綱，本公司的累積資金只可用於實踐本公司的宗旨而不可分派給成員。

就2022年財政年度的銀行結餘是較2021年財政年度增加，董事須敦請讀者留意，部分銀行結餘其實是遞延註冊收入，其只可根據已清楚界定的未來時間內實現（見財務報表附註12）。此外，有關增幅亦並不代表未來年度的趨勢。本集團及本公司的管理層及董事局將繼續管理本集團及本公司財政狀況及履行對公眾的使命，組織變革的計劃及持份者的期望等。當中包括，如「註冊管理機構－註冊服務機構」的模式而帶來財務的影響，及以提供以客為尊、有效可靠及穩健的域名註冊服務而在技術及基建網絡所需的投資。

慈善捐款

本集團於年內慈善捐款額為港幣零元（2021年：港幣零元）。

董事局

財政年度內的在任董事為：

陳細明先生, BBS, JP (主席)
彭子傑先生 (副主席)
陳迪源先生 (副主席)
鄭小康先生 (副主席)
李煥明博士
李帆風先生
鄧淑明博士, MH, JP
李松德先生
(於2022年5月13日委任)
李銘斌先生
(於2022年5月13日退任)

In accordance with Article 37 of the Company's Articles of Association, Mr Pang Tsz Kit and Mr Chan Tik Yuen will retire at the forthcoming annual general meeting.

The directors of the Company's subsidiary, Hong Kong Domain Name Registration Company Limited, during the year and up to the date of this report are the same as the Company as set out above.

At no time during the year was the Company or its subsidiary a party to any arrangements to enable the directors of the Company to acquire benefits by means of the acquisition of shares in or debenture of the Company or any other body corporate.

Indemnity of directors

A permitted indemnity provision (as defined in section 469 of the Hong Kong Companies Ordinance) for the benefit of the directors of the Company is currently in force and was in force throughout this year.

Directors' interests in transactions, arrangements or contracts

No transaction, arrangement or contract of significance to which the Company or its subsidiary was a party and in which a director of the Company had a material interest, subsisted at the end of the year or at any time during the year.

Auditors

KPMG retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of KPMG as auditors of the Company is to be proposed at the forthcoming Annual General Meeting.

By order of the board

Chan Sai Ming
Chairman

3 April 2023

根據本公司的組織章程細則第37條，彭子傑先生及陳迪源先生將於即將召開的週年大會上依章告退。

本公司附屬公司，即香港域名註冊有限公司，在本年度期間及直至本報告日期，董事組成與本公司相同（如上所述）。

於本年度內任何時間，本公司或本公司的附屬公司均無參與任何安排，致使本公司董事可以透過購入本公司或任何其他法團的股份或債權證而獲益。

董事之彌償

本公司董事的利益的准許彌償條款（定義見香港公司條例第469條）現時已生效，並於本年度全期生效。

董事之交易、安排或合約權益

於本年度末或本年度內任何時間，本公司董事概無在本公司或本公司的附屬公司為訂約方的任何重要交易、安排或合約中擁有重大權益。

核數師

畢馬威會計師事務所任滿告退，並願膺選連任。本董事局將於即將召開的週年大會上，提呈由畢馬威會計師事務所連任本公司核數師的決議。

承董事局命

陳細明
主席

2023年4月3日



Independent auditor's report to the members of Hong Kong Internet Registration Corporation Limited

(Incorporated in Hong Kong with limited liability by guarantee)

Opinion

We have audited the consolidated financial statements of Hong Kong Internet Registration Corporation Limited ("the Company") and its subsidiary (together "the Group") set out on pages 53 to 87, which comprise the consolidated statement of financial position as at 31 December 2022, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated cash flow statement for the year then ended and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31 December 2022 and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for opinion

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

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

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

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



致香港互聯網註冊管理有限公司全體成員的獨立核數師報告

(於香港註冊成立的擔保有限公司)

意見

本核數師(以下簡稱「我們」)已審計列載於第53至87頁的香港互聯網註冊管理有限公司(以下簡稱「貴公司」)及其附屬公司(以下統稱「貴集團」)的綜合財務報表，此財務報表包括於2022年12月31日的綜合財務狀況表與截至該日止年度的綜合損益及其他全面收益表、綜合權益變動表及綜合現金流量表，以及綜合財務報表附註，包括主要會計政策概要。

我們認為，該等綜合財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映了貴集團於2022年12月31日的綜合財務狀況及截至該日止年度的綜合財務表現及綜合現金流量，並已遵照香港《公司條例》妥為擬備。

意見的基礎

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

綜合財務報表及其核數師報告以外的信息

董事需對其他信息負責。其他信息包括刊載於年報內的全部信息，但不包括綜合財務報表及我們的核數師報告。

我們對綜合財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

Information other than the consolidated financial statements and auditor's report thereon (continued)

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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.

Responsibility of the directors for the consolidated financial statements

The directors are responsible for the preparation of the consolidated 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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibility for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

綜合財務報表及其核數師報告以外的信息 (續)

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

基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們並無任何報告。

董事就綜合財務報表須承擔的責任

董事須負責根據香港會計師公會頒佈的《香港財務報告準則》及香港《公司條例》擬備真實而中肯的綜合財務報表，並對其認為使綜合財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備綜合財務報表時，董事負責評估 貴集團持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非董事有意將 貴集團清盤或停止經營，或別無其他實際的替代方案。

核數師就審計綜合財務報表承擔的責任

我們的目標，是對綜合財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們是按照香港《公司條例》第405條的規定，僅向整體成員報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

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

Auditor's responsibility for the audit of the consolidated financial statements (continued)

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

- Identify and assess the risks of material misstatement of the consolidated 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Group'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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 識別及評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對該等風險，以及獲取充足及適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴集團內部控制的有效性發表意見。
- 評價董事所採用會計政策的恰當性及作出會計估計及相關披露的合理性。
- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴集團的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意綜合財務報表中的相關披露。假若有關的披露不足，則修訂我們的意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴集團不能持續經營。
- 評價綜合財務報表的整體列報方式、結構及內容，包括披露，以及綜合財務報表是否中肯反映有關交易及事項。

核數師就審計綜合財務報表承擔的責任 (續)

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

Auditor's responsibility for the audit of the consolidated financial statements (continued)

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

KPMG

Certified Public Accountants

8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

3 April 2023

核數師就審計綜合財務報表承擔的責任 (續)

- 就 貴集團內實體或業務活動的財務信息獲取充足、適當的審計憑證，以便對綜合財務報表發表意見。我們負責 貴集團審計的方向、監督及執行。我們為審計意見承擔全部責任。

除其他事項外，我們與董事溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

畢馬威會計師事務所

執業會計師

香港中環
遮打道10號
太子大廈8樓

2023年4月3日

Consolidated Statement of Profit or Loss and Other Comprehensive Income

綜合損益及其他全面收益表

for the year ended 31 December 2022 (Expressed in Hong Kong dollars)
截至2022年12月31日止年度(以港幣列示)

		Note 附註	2022 2022年	2021 2021年
Revenue	營業額	2	\$ 33,667,805	\$ 34,317,402
Other net income	其他收入淨額	3	3,471,762	1,906,928
			\$ 37,139,567	\$ 36,224,330
Expenses before public mission activities expenses and depreciation				
未計公眾使命活動費用及折舊的支出				
Staff costs	員工成本	4(b)	\$ (17,087,349)	\$ (16,073,369)
Office costs	辦公室成本		(1,261,316)	(1,139,529)
Marketing costs	市場成本		(855,124)	(540,593)
IT & networks costs	資訊科技及網絡成本		(1,724,755)	(1,285,991)
Operating costs	經營成本		(5,546,770)	(4,264,996)
			\$ (26,475,314)	\$ (23,304,478)
Operating profit before public mission activities expenses and depreciation				
未計公眾使命活動費用及折舊的經營溢利				
Public mission activities expenses	公眾使命活動費用	4(d)	\$ (11,805,947)	\$ 12,919,852
			(7,596,949)	
Operating (loss) / profit before depreciation				
未計折舊的經營(虧損)/溢利				
Depreciation	折舊	4(c)	\$ (4,593,946)	\$ 5,322,903
			(4,777,362)	
(Loss)/profit from operations				
經營所得(虧損)/溢利				
Finance costs	財務成本	4(a)	\$ (146,196)	\$ 545,541
			(259,199)	
(Loss)/profit before taxation				
除稅前(虧損)/溢利				
Income tax	所得稅	6(a)	\$ -	\$ 286,342
			-	-
(Loss)/profit and total comprehensive income for the year				
本年度(虧損)/溢利及全面收益總額				
			\$ (5,881,836)	\$ 286,342

The notes on pages 57 to 87 form part of these financial statements.

第57至87頁的附註屬本財務報表的一部分。

Consolidated Statement of Financial Position

綜合財務狀況表

at 31 December 2022 (Expressed in Hong Kong dollars)

於2022年12月31日(以港幣列示)

		Note	2022	2021
		附註	2022年	2021年
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	7	\$ 8,467,790	\$ 5,298,924
Deposits	按金	9	654,659	–
			\$ 9,122,449	\$ 5,298,924
Current assets	流動資產			
Trade and other receivables	貿易應收賬款及 其他應收款	9	\$ 5,041,735	\$ 3,631,563
Cash and bank deposits	現金及銀行存款	10	197,255,235	201,178,059
			\$ 202,296,970	\$ 204,809,622
Current liabilities	流動負債			
Other payables	其他應付款	11	\$ 13,518,643	\$ 9,258,139
Deferred registration income	遞延註冊收入	12	21,122,702	21,653,674
Lease liabilities	租賃負債		2,390,264	2,764,439
			\$ 37,031,609	\$ 33,676,252
Net current assets	流動資產淨值		\$ 165,265,361	\$ 171,133,370
Total assets less current liabilities	資產總值減流動負債		\$ 174,387,810	\$ 176,432,294
Non-current liabilities	非流動負債			
Deferred registration income	遞延註冊收入	12	\$ 19,919,066	\$ 19,937,174
Lease liabilities	租賃負債		4,614,139	758,679
			\$ 24,533,205	\$ 20,695,853
NET ASSETS	資產淨值		\$ 149,854,605	\$ 155,736,441
Representing:	代表：			
Retained profits	保留溢利		\$ 149,854,605	\$ 155,736,441

Approved and authorised for issue by the board of directors on 3 April 2023. 董事局於2023年4月3日核准並許可發出。

Chan Sai Ming

陳細明

Chairman

主席

CHENG Siu Hong

鄭小康

Director

董事

The notes on pages 57 to 87 form part of these financial statements. 第57至87頁的附註屬本財務報表的一部分。

Consolidated Statement of Changes in Equity 綜合權益變動表

for the year ended 31 December 2022 (Expressed in Hong Kong dollars)
截至2022年12月31日止年度(以港幣列示)

		Retained profits 保留溢利
Balance at 1 January 2021	於2021年1月1日的結餘	\$ 155,450,099
Change in equity for 2021:	於2021年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	286,342
Balance at 31 December 2021 and 1 January 2022	於2021年12月31日及2022年1月1日的結餘	\$ 155,736,441
Change in equity for 2022:	於2022年的權益變動：	
Loss and total comprehensive income	虧損及全面收益總額	(5,881,836)
Balance at 31 December 2022	於2022年12月31日的結餘	\$ 149,854,605

The notes on pages 57 to 87 form part of these financial statements. 第57至87頁的附註屬本財務報表的一部分。

Consolidated Cash Flow Statement

綜合現金流量表

for the year ended 31 December 2022 (Expressed in Hong Kong dollars)

截至2022年12月31日止年度(以港幣列示)

		Note 附註	2022 2022年	2021 2021年
Operating activities	經營業務			
(Loss)/profit before taxation	除稅前(虧損)/溢利		\$ (5,881,836)	\$ 286,342
Adjustments:	調節:			
Depreciation	折舊	4(c)	4,593,946	4,777,362
Interest income	利息收入	3	(3,022,511)	(1,425,859)
Loss on disposal of property, plant and equipment	處置物業、廠房及設備的損失	4(c)	—	99,383
Finance costs	財務成本	4(a)	146,196	259,199
Operating (loss)/profit before changes in working capital	營運資金變動前的經營(虧損)/溢利		\$ (4,164,205)	\$ 3,996,427
(Increase)/decrease in trade and other receivables	貿易應收賬款及其他應收款(增加)/減少		(2,064,831)	1,342,238
Increase/(decrease) in other payables	其他應付款增加/(減少)		4,260,504	(212,007)
Decrease in deferred registration income	遞延註冊收入減少		(549,080)	(189,353)
Net cash (used in)/generated from operating activities	經營業務(所用)/所得現金淨額		\$ (2,517,612)	\$ 4,937,305
Investing activities	投資活動			
Interest received	已收利息		\$ 3,022,511	\$ 1,425,859
Decrease/(increase) in bank deposits maturing after three months when placed	存款期超過三個月之銀行存款減少/(增加)		5,062,897	(4,209,629)
Payment for purchase of property, plant and equipment	購置物業、廠房及設備付款		(1,269,698)	(562,885)
Net cash generated from/(used in) investing activities	投資活動所得/(所用)現金淨額		\$ 6,815,710	\$ (3,346,655)
Financing activities	融資活動			
Capital element of lease rentals paid	已付租金資金部分	10(b)	\$ (3,011,829)	\$ (2,941,700)
Interest element of lease rentals paid	已付租金利息部分	10(b)	(146,196)	(259,199)
Net cash used in financing activities	融資活動所用現金淨額		\$ (3,158,025)	\$ (3,200,899)
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/(減少)淨額		\$ 1,140,073	\$ (1,610,249)
Cash and cash equivalents at 1 January	於1月1日的現金及現金等價物		7,295,518	8,905,767
Cash and cash equivalents at 31 December	於12月31日的現金及現金等價物	10(a)	\$ 8,435,591	\$ 7,295,518

The notes on pages 57 to 87 form part of these financial statements. 第57至87頁的附註屬本財務報表的一部分。

1 Significant accounting policies**(a) Statement of compliance**

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance. Significant accounting policies adopted by Hong Kong Internet Registration Corporation Limited (“the Company”) and its subsidiary (together referred to as “the Group”) are disclosed below.

The HKICPA has issued certain amendments to HKFRSs that are first effective or available for early adoption for the current accounting period of the Group. Note 1(c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Group for the current and prior accounting periods reflected in these financial statements.

(b) Basis of preparation of the financial statements

The consolidated financial statements for the year ended 31 December 2022 comprise the Company and its subsidiary.

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

1 主要會計政策**(a) 合規聲明**

本財務報表是按照所有適用之《香港財務報告準則》而編製，該統稱包括香港會計師公會頒佈之所有適用之個別《香港財務報告準則》、《香港會計準則》及其詮釋、香港公認會計原則及香港《公司條例》之規定。以下披露香港互聯網註冊管理有限公司（「本公司」）及本公司的附屬公司（以下統稱「本集團」）採用之主要會計政策。

香港會計師公會已頒佈若干《香港財務報告準則》之修訂，並於本集團之本會計期間首次生效或可供提早採納。首次應用此等適用於本集團之修訂準則所引致當前及以往會計期間之會計政策變動，已反映於本財務報表內，有關資料列載於附註1(c)。

(b) 財務報表的編製基準

截至2022年12月31日止年度的綜合財務報表涵蓋本公司及本公司的附屬公司。

編製本財務報表時採用之計量基準為歷史成本。

在編製符合《香港財務報告準則》的財務報表時，管理層需作出判斷、估計及假設，並影響會計政策的應用，以及資產、負債、收入及支出的報告數額。該等估計及相關假設乃根據以往經驗及管理層因應當時情況認為合理的多項其他因素而作出，其結果構成了管理層在無法依循其他途徑即時得知資產與負債的賬面值時所作出判斷的基礎。實際結果可能有別於該等估計。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant 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) Changes in accounting policies

The HKICPA has issued certain amendments to HKFRSs that are first effective or available for early adoption for the current accounting period of the Group.

None of these developments have had a material effect on how the company's result and financial position for the current or prior periods have been prepared or presented. The company has not applied any new standard or interpretation that is not yet effective for the current accounting period.

(d) Subsidiaries

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed or has right, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. When assessing whether the Group has power, only substantive rights (held by the Group and other parties) are considered.

1 主要會計政策 (續)

(b) 財務報表的編製基準 (續)

管理層會不斷審閱各項估計及相關假設。如果會計估計的修訂只是影響某一期間，其影響便會在該期間內確認；如果修訂對當前及未來期間均有影響，則在作出修訂的期間及未來期間確認。

(c) 會計政策的變化

香港會計師公會已頒佈香港財務報告準則之若干修訂，該等修訂於本集團的本會計期間首次生效或可供提早採納。

相關修訂並未對本公司編製或列報當期或前期業績及財務狀況的方式產生重大影響。本公司並未採納任何於本會計期間尚未生效的新準則或詮釋。

(d) 附屬公司

附屬公司是指本集團控制的實體。當本集團因參與實體業務而承擔可變動回報的風險或因此享有可變動回報，且有能力透過向實體施加權力而影響該等回報時，則本集團控制該實體。在評估本集團是否擁有上述權力時，僅考慮(本集團及其他方所持有的)實質權利。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(d) Subsidiaries (continued)

An investment in a subsidiary is consolidated into the consolidated financial statements from the date that control commences until the date that control ceases. Intra-group balances, transactions and cash flows and any unrealised profits arising from intra-group transactions are eliminated in full in preparing the consolidated financial statements. Unrealised losses resulting from intra-group transactions are eliminated in the same way as unrealised gain but only to the extent that there is no evidence of impairment.

Changes in the Group's interests in a subsidiary that do not result in a loss of control are accounted for as equity transactions, whereby adjustments are made to the amounts of controlling and non-controlling interests within consolidated equity to reflect the change in relative interests, but no adjustments are made to goodwill and no gain or loss is recognised.

When the Group loses control of a subsidiary, it is accounted for as a disposal of the entire interest in that subsidiary, with a resulting gain or loss being recognised in profit or loss. Any interest retained in that former subsidiary at the date when control is lost is recognised at fair value and this amount is regarded as the fair value on initial recognition of a financial asset or, when appropriate, the cost on initial recognition of an investment in an associate or joint venture.

In the Company's statement of financial position, an investment in a subsidiary is stated at cost less impairment losses.

(e) Property, plant and equipment

Property, plant and equipment, including right-of-use assets arising from leases of underlying property, plant and equipment (see note 1(f)), is stated at cost less accumulated depreciation and impairment losses.

1 主要會計政策 (續)

(d) 附屬公司 (續)

於附屬公司的投資由控制開始當日至控制終止當日在綜合財務報表中合併計算。集團內部往來的結餘以及交易、現金流量，以及集團內部交易所產生的任何未實現溢利，會在編製綜合財務報表時全數抵銷。集團內部交易所引致未變現虧損的抵銷方法與未變現收益相同，但抵銷額只限於並無證據顯示已出現減值的部分。

本集團於附屬公司的權益變動，如不會導致喪失控制權，便會按權益交易列賬，並在綜合權益項目中調整控股及非控股權益的數額，以反映相對權益的變動，但不會調整商譽，亦不會確認損益。

當本集團喪失於附屬公司的控制權時，按出售有關附屬公司的全部權益列賬，由此產生的收益或虧損在損益中確認。在喪失控制權日期所保留有關前附屬公司的任何權益，按公允價值確認，而此筆金額在初始確認金融資產時當作公允價值，或(如適用)在初始確認於聯營公司或合營公司的投資時當作成本。

本公司的財務狀況表所示的於附屬公司的投資是按成本減去減值虧損後入賬。

(e) 物業、廠房及設備

物業、廠房及設備(包括租賃相關物業、廠房及設備而產生的使用權資產(見附註1(f)))是以成本減去累計折舊及減值虧損後入賬。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(e) Property, plant and equipment (continued)

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 as follows:

– Office machinery and equipment	3 years
– Furniture and fixtures	3 – 6 years
– Network and computer hardware/ software and equipment	3 years
– Right-of-use assets are depreciated over the unexpired term of lease	

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

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, or the cash-generating unit to which it belongs, exceeds its recoverable amount. The recoverable amount of an asset, or of the cash generating unit to which it belongs, is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

1 主要會計政策 (續)

(e) 物業、廠房及設備 (續)

物業、廠房及設備項目的折舊是以直線法在以下預計可使用年限內沖銷其成本(已扣除估計殘值(如有))計算:

– 辦公室機器及設備	3年
– 傢具及裝置	3-6年
– 網絡及電腦硬件／軟件及設備	3年
– 使用權資產於未屆滿租期內折舊	

本集團會每年審閱資產的可使用年限及其殘值(如有)。

在每個結算日，物業、廠房及設備的賬面值均會被審閱是否出現減值跡象。如果資產或其所屬的現金產生單位的賬面值超過其可收回數額，則在損益內確認減值虧損。資產或其所屬的現金產生單位的可收回數額是按其公允價值減出售成本與使用價值兩者中的較高額。在評估使用價值時，預計未來現金流量會按照能反映當時市場對貨幣時間值及資產特定風險的評估的稅前折現率，折現至其現值。如果用以釐定可收回數額的估計出現有利的變化，有關的減值虧損便會撥回。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(e) Property, plant and equipment (continued)

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.

(f) Leased assets

At inception of a contract, the Group 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 Group has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

At the lease commencement date, the Group 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 Group enters into a lease in respect of a low-value asset, the Group decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

1 主要會計政策 (續)

(e) 物業、廠房及設備 (續)

報廢或出售物業、廠房及設備項目所產生的損益是以出售所得款項淨額與項目賬面值之差額釐定，並於報廢或出售日在損益內確認。

(f) 租賃資產

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

(i) 作為承租人

當合約包含租賃部分及非租賃部分，本集團選擇不區分非租賃部分及將各租賃部分及任何關聯非租賃部分入賬列為所有租賃的單一租賃部分。

於租賃開始日期，本集團確認使用權資產及租賃負債，惟租期為12個月或更短的短期租賃及低價值資產的租賃除外。倘本集團就低價值資產訂立租賃，則本集團逐項決定是否將租賃資本化。與未資本化的租賃相關的租賃付款在租賃期內有系統地確認為開支。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(f) Leased assets (continued)

(i) As a lessee (continued)

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to profit or loss in the accounting period in which they are incurred.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see note 1(e)).

1 主要會計政策 (續)

(f) 租賃資產 (續)

(i) 作為承租人 (續)

當租賃已資本化，租賃負債初步按租期應付租賃付款額的現值確認，並按租賃中所隱含的利率貼現，或倘該利率不能輕易釐定，則以相關遞增借款利率貼現。於初步確認後，租賃負債按攤銷成本計量，而利息開支則採用實際利率法計量。租賃負債的計量並不包括不依賴指數或利率的可變租賃付款，因此可變租賃付款於其產生的會計期間在損益中扣除。

於資本化租賃時確認的使用權資產初步按成本計量，其中包括租賃負債的初始金額，加上於開始日期或之前作出的任何租賃付款以及任何所產生的初始直接成本。倘適用，使用權資產的成本亦包括拆卸及移除相關資產或還原相關資產或該資產所在地而產生的估計成本，按其現值貼現並扣減任何所收的租賃優惠。使用權資產其後按成本減去累計折舊及減值虧損呈列（見附註1(e)）。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(f) Leased assets (continued)

(i) As a lessee (continued)

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 Group's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Group will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

In the consolidated statement of financial position, the current portion of long-term lease liabilities is determined as the present value of contractual payments that are due to be settled within twelve months after the reporting period. The Group presents right-of-use assets within the same line item as similar underlying assets and presents lease liabilities separately.

1 主要會計政策 (續)

(f) 租賃資產 (續)

(i) 作為承租人 (續)

倘指數或利率變化引致未來租賃付款出現變動，或本集團預期根據剩餘價值擔保應付的估計金額產生變化，或就本集團是否合理確定將行使購買、續租或終止選擇權的有關重新評估產生變化，則租賃負債將重新計量。倘以此方式重新計量租賃負債，則應當對使用權資產的賬面值進行相應調整，而倘使用權資產的賬面值已調減至零，則應於損益列賬。

於綜合財務狀況表中，長期租賃負債當前部分是以報告期後十二個月內償付的合約付款現值釐定。本集團於類似相關資產的相同項目下呈列使用權資產，並分別列示租賃負債。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(g) Trade and other receivables

A receivable is recognised when the Group 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 Group 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 trade receivables. The loss allowance is estimated using a provision matrix based on the Group’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 Group recognises an impairment gain or loss with a corresponding adjustment to the carrying amount of trade and other receivables through a loss allowance account.

1 主要會計政策 (續)

(g) 貿易應收賬款及其他應收款

應收款項於本集團擁有無條件收取代價之權利時確認。如果在支付該代價到期之前僅需要經過一段時間，則視為獲得該代價的權利是無條件的。如果在本集團有權無條件接收代價之前確認收入，則該金額作為合約資產列報。

應收款項採用實際利率法減去信貸虧損撥備，按攤銷成本列賬，具體如下：

虧損撥備的計算金額等於永久預期信貸虧損（「預期信貸虧損」），即預期在貿易應收賬款預計使用年限內發生的損失。虧損撥備乃使用基於本集團歷史信貸虧損經驗的撥備矩陣估計，並根據債務人特定因素作出調整，並於報告日期評估當前及預測一般經濟狀況。

預期信貸虧損在每個結算日重新計量，任何變更均於損益中確認為減值損益。本集團確認減值損益，並通過虧損撥備賬戶對貿易應收賬款及其他應收款的賬面值作出相應調整。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(g) Trade and other receivables (continued)

The gross carrying amount of a trade debtor 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 Group 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.

(h) Other payables and contract liabilities

(i) Other payables

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

(ii) Contract liabilities

A contract liability is recognised when the customer pays non-refundable consideration before the Group recognises the related revenue (see note 1(m)). A contract liability would also be recognised if the Group has an unconditional right to receive non-refundable consideration before the Group recognises the related revenue. In such cases, a corresponding receivable would be recognised (see note 1(g)).

(i) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

1 主要會計政策 (續)

(g) 貿易應收賬款及其他應收款 (續)

貿易債務人或其他應收款的賬面總額在無實際收回可能的情況下(部分或全部)予以沖銷。本集團在決定沖銷金額時通常以此方式確定債務人並無可產生足夠現金流量以償還沖銷金額的資產或收入來源。

(h) 其他應付款及合約負債

(i) 其他應付款

其他應付款首先按公允價值確認，其後按攤銷成本入賬，惟倘貼現影響並不重大，則按成本入賬。

(ii) 合約負債

當客戶在本集團確認相關收入前支付不可退還的代價時，合約負債即確認(見附註1(m))。倘本集團於確認相關收入前擁有無條件接收不可退還價款之權利，則合約負債亦予確認。在此情況下，應確認相應的應收款(見附註1(g))。

(i) 現金及現金等價物

現金及現金等價物包括銀行存款及手頭現金、存放於銀行及其他財務機構的活期存款，以及短期及高流動性的投資。該等投資可以隨時換算為已知的現金額且價值變動方面的風險不大，並在購入後三個月內到期。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(j) Employee benefits

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.

(k) Income tax

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 that it is probable that future taxable profits will be available against which the asset can be utilised, are recognised.

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.

1 主要會計政策 (續)

(j) 僱員福利

薪金、年度獎金、有薪年假、界定供款退休計劃的供款及非貨幣福利成本在僱員提供相關服務的年度內累計。如果延遲付款或結算會造成重大的影響，則該等數額會以現值列賬。

(k) 所得稅

本年度所得稅包括本期稅項及遞延稅項資產與負債的變動。本期稅項及遞延稅項資產與負債的變動均在損益內確認，但在其他全面收益或直接在權益中確認的相關項目，則相關稅款分別在其他全面收益或直接在權益中確認。

本期稅項是按本年度應稅所得，根據已執行或在結算日實質上已執行的稅率計算的預期應付稅項，加上以往年度應付稅項的任何調整。

遞延稅項資產與負債分別由可抵扣及應稅暫時性差異產生。暫時性差異是指資產與負債在財務報表上的賬面金額跟該等資產與負債的計稅基礎的差異。遞延稅項資產也可以由未利用稅務虧損及未利用稅款抵減產生。除了初始確認的資產及負債產生的差異外，所有遞延稅項負債及所有遞延稅項資產（僅限於有可能得以利用來抵扣未來可能取得的應稅溢利的部分）均予以確認。

已確認遞延稅額是按照資產與負債賬面金額的預期實現或清償方式，根據已執行或在結算日實質上已執行的稅率計量。遞延稅項資產與負債均不折現計算。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(l) Provisions and contingent liabilities

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

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

(m) Revenue and other income

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

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

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

(i) Registration fees income

Registration fees income is recognised over time on a straight-line basis over the registration period of one to five years. Fees received relating to future periods are classified as deferred registration income in the consolidated statement of financial position.

1 主要會計政策 (續)

(l) 撥備及或有負債

如果本集團須就已發生的事件承擔法律或推定責任，而履行責任預期會導致經濟效益外流，在可以作出可靠的估計時，本集團便會就該時間或數額不確定的其他負債確認撥備。如果貨幣時間值重大，則撥備按預計須就履行該義務所需支出的現值列賬。

如果經濟效益外流的可能性較低，或是無法對有關數額作出可靠的估計，便會披露為或有負債，但經濟效益外流的可能性極低則除外。如果本公司的義務須視乎某宗或多宗未來事件是否發生才能確定是否存在，亦會披露為或有負債，但經濟效益外流的可能性極低則除外。

(m) 收入及其他收入

當本集團於其日常業務過程中提供服務產生收入時，本集團將此分類為營業額。

收入於服務控制權轉移至客戶且本集團預期獲得承諾代價時確認，惟不包括代表第三方收取的金額。

有關本集團收入及其他收入確認政策的進一步詳情如下：

(i) 註冊費收入

註冊費收入在一至五年的註冊期內以直線法隨時間確認。收到的與未來期間有關的費用在綜合財務狀況表中歸類為遞延註冊收入。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(m) Revenue and other income (continued)

(ii) Service fees income

Service fees income is recognised based on the performance obligation identified in the contract with customers.

(iii) 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.

(iv) Government grants

Government grants are recognised in the consolidated statement of financial position initially when there is reasonable assurance that they will be received and that the Group will comply with the conditions attaching to them. Grants that compensate the Group for expenses incurred are recognised as income in profit or loss on a systematic basis in the same periods in which the expenses are incurred or deducted in reporting the related expense.

(n) Translation of foreign currencies

Foreign currency transactions during the year are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies and non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated at the foreign exchange rates ruling at the end of the reporting period. Exchange gains and losses are recognised in profit or loss.

1 主要會計政策 (續)

(m) 收入及其他收入 (續)

(ii) 服務費收入

服務費收入根據與客戶簽訂的合約中確定的履約義務確認。

(iii) 利息收入

利息收入以實際利率法按應計基準，採用將金融資產預計年期之估計未來現金收入準確貼現至金融資產總賬面值確認。

(iv) 政府補助

政府補助將於收到合理保證及本集團將符合附帶條件時，於綜合財務狀況表初步確認。補償本集團所產生開支的補助，於報告相關開支時產生或扣除開支的相同期間按系統基準在損益內確認為收入。

(n) 外幣換算

年內的外幣交易按交易日的外幣匯率換算。以外幣為單位的貨幣資產及負債及以外幣為單位並按公允價值列賬的非貨幣資產及負債，則按結算日的外幣匯率換算。匯兌收益及虧損於損益內確認。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(o) Related parties

- (a) A person, or a close member of that person's family, is related to the Group if that person:
- (i) has control or joint control over the Group;
 - (ii) has significant influence over the Group; or
 - (iii) is a member of the key management personnel of the Group or the Group's parent.
- (b) An entity is related to the Group if any of the following conditions apply:
- (i) The entity and the Group 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 entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Group or an entity related to the Group.

1 主要會計政策 (續)

(o) 關聯方

- (a) 如屬以下人士，即該人士或該人士的近親是本集團的關聯方：
- (i) 控制或共同控制本集團；
 - (ii) 對本集團具有重大的影響力；或
 - (iii) 是本集團或本集團母公司的關鍵管理人員。
- (b) 如屬下列任何一種情況，實體可視為本集團的關聯方：
- (i) 該實體與本集團隸屬同一集團（意指彼此的母公司、附屬公司及同系附屬公司互有關聯）。
 - (ii) 一家實體是另一實體的聯營公司或合營企業（或是另一實體所屬集團旗下成員公司的聯營公司或合營企業）。
 - (iii) 兩家實體是同一第三方的合營企業。
 - (iv) 一家實體是第三方實體的合營企業，而另一實體是第三方實體的聯營公司。
 - (v) 該實體是為本集團或作為本集團關聯方的實體的僱員福利而設的離職後福利計劃。

(Expressed in Hong Kong dollars) (以港幣列示)

1 Significant accounting policies (continued)

(o) Related parties (continued)

- (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 Group or the Group's parent.

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.

2 Revenue

The principal activity of the Company is administrating the registration of internet domain names under “.hk” and “.香港” country-code top level domains. The Company provides registration of domain names through its registrars, one of which is its wholly-owned subsidiary.

Revenue represents total income from provision of domain name registration services. The amount of each significant category of revenue from contracts with customers within the scope of HKFRS 15 – Revenue from Contracts with Customers, is as follows:

		2022 2022年	2021 2021年
Registration fees	註冊費	\$ 32,460,727	\$ 33,113,700
Service fees	服務費	1,207,078	1,203,702
		\$ 33,667,805	\$ 34,317,402

1 主要會計政策 (續)

(o) 關聯方 (續)

- (vi) 該實體受到上述第(a)項內所認定人士控制或共同控制。
- (vii) 上述第(a)(i)項內所認定人士對該實體具有重大的影響力或是該實體(或該實體母公司)的關鍵管理人員。
- (viii) 該實體或其所屬集團內的任何成員公司向本集團或本集團母公司提供關鍵管理人員服務。

任何人士的近親是指預期會在與該實體的交易中影響該名人士或受其影響的家屬。

2 營業額

本公司的主要業務為管理香港地區頂級域名(即「.hk」及「.香港」)的註冊事宜。本公司通過其註冊服務商(其中之一為其全資附屬公司)提供域名註冊服務。

營業額代表提供域名註冊服務的收入總額。依照香港財務報告準則第15號—與客戶所訂立合約的收益範圍內與客戶訂立的合約的各項重大收入金額如下：

(Expressed in Hong Kong dollars) (以港幣列示)

2 Revenue (continued)

Revenue expected to be recognised in the future arising from contracts with customers in existence at the reporting date.

As at 31 December 2022, the aggregated amount of the transaction price allocated to the remaining performance obligations under the Company's existing contracts is \$41,041,768 (2021: \$41,590,848). This amount represents revenue expected to be recognised in the future from deferred registration income (see note 12).

2 營業額 (續)

預期於未來將予確認已存在的來自於報告日期與客戶訂立的合約的收入。

於2022年12月31日，本公司現有合約下剩餘履約責任的分配交易價格總額為41,041,768元(2021年：41,590,848元)。該金額指預期將於未來確認來自遞延註冊收入的收入(見附註12)。

3 Other net income

		2022 2022年	2021 2021年
Bank interest income	銀行利息收入	\$ 3,022,511	\$ 1,425,859
Exchange loss, net	匯兌虧損淨額	(3,100)	(981)
Sundry income	雜項收入	452,351	482,050
		\$ 3,471,762	\$ 1,906,928

3 其他收入淨額

4 Profit before taxation

Profit before taxation is arrived at after charging:

(a) Finance costs

		2022 2022年	2021 2021年
Interest on lease liabilities (note 10(b))	租賃負債利息(附註10(b))	\$ 146,196	\$ 259,199

4 除稅前溢利

除稅前溢利已扣除下列各項：

(a) 財務成本

(b) Staff costs

		2022 2022年	2021 2021年
Contributions to defined contribution retirement plan	界定供款退休計劃的供款	\$ 398,339	\$ 416,981
Salaries, wages and other benefits	薪金、工資及其他福利	16,689,010	15,656,388
		\$ 17,087,349	\$ 16,073,369

(b) 員工成本

Staff costs for 2022 were net of wage subsidies from the Government of \$842,705 to compensate the Group for employment of IT Trainees (2021 \$1,051,384).

2022年員工成本扣除補償本集團僱用IT培訓僱員的政府工資補貼842,705元(2021年：1,051,384元)。

(Expressed in Hong Kong dollars) (以港幣列示)

4 Profit before taxation (continued)

(c) Other items

		2022 2022年	2021 2021年
Depreciation charge (note 7)	折舊開支(附註7)		
– owned property, plant and equipment	– 擁有的物業、廠房及設備	\$ 1,697,177	\$ 1,842,151
– right-of-use assets	– 使用權資產	2,896,769	2,935,211
		\$ 4,593,946	\$ 4,777,362
Auditor's remuneration	核數師酬金		
– audit services	– 審計服務	\$ 226,700	\$ 221,400
– tax services	– 稅務服務	55,500	54,800
Loss on disposal of property, plant and equipment	處置物業、廠房及設備的虧損	–	99,383

(d) Public mission activities expenses

Public mission activities expenses represent the expenses incurred in respect of public mission activities including the Web Accessibility Recognition Scheme, the Cybersecurity project, the Cybersecurity Infohub platform, the Cyber Youth Programme, the Machine-to-machine Cybersecurity information sharing, Digital Marketplace Seminar, the Cyber Defense Hub, Staff Cybersecurity Training-as-a-service and Game aided Learning for Cyber Security. Public mission activities of the Group are to organise, co-organise, fund, seed, sponsor and co-sponsor activities to make Hong Kong an inclusive and secured environment for the use of the internet, and to encourage the use of the internet and related technologies. All direct expenses incurred for the primary and dominant purpose of public mission and that contribute to the successful running of public mission activities are considered as public mission activities expenses.

4 除稅前溢利(續)

(c) 其他項目

(d) 公眾使命活動費用

公眾使命活動費用是指無障礙網頁嘉許計劃、網絡安全項目、網絡安全資訊共享夥伴計劃、網絡安全青年計劃、機器對機器網絡安全信息共享、數字市場研討會、網絡防禦中心、網絡安全員工培訓 – 作為一項服務及以遊戲方式學習網絡安全等公眾使命活動所產生的費用。本集團的公眾使命活動是透過組織、共同組織、資助、培育種子、贊助及共同贊助活動，使香港在互聯網使用上呈現出一個共融及安全的環境，並鼓勵使用互聯網及相關技術。所有直接因公眾使命為主要目的所產生以及所有有助於公眾使命活動成功運作的費用均被歸納為公眾使命活動費用。

(Expressed in Hong Kong dollars) (以港幣列示)

5 Directors' emoluments

Directors' emoluments disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance, and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follows:

		2022 2022年	2021 2021年
Directors' fees	董事袍金	\$ —	\$ —
Salaries, allowance and benefits in kind	薪金、津貼及實物收益	—	—
Discretionary bonuses	酌情獎金	—	—
Retirement scheme contributions	退休計劃供款	—	—

5 董事酬金

根據香港《公司條例》第383(1)條及《公司(披露董事利益資料)規例》第2部披露之董事酬金如下：

6 Income tax in the consolidated statement of profit or loss and other comprehensive income

(a) Taxation in the consolidated statement of profit or loss and other comprehensive income

The provision for Hong Kong Profits Tax for 2022 is calculated at 16.5 % (2021: 16.5%) of the estimated assessable profits for the year. The Company is exempted from Hong Kong Profits Tax according to section 87 of the Inland Revenue Ordinance.

6 綜合損益及其他全面收益表所示的所得稅

(a) 綜合損益及其他全面收益表所示的稅項

2022年的香港利得稅撥備是按本年度的估計應評稅利潤以16.5% (2021年：16.5%)的稅率計算。根據《稅務條例》第87條，本公司獲豁免繳納香港利得稅。

(b) Reconciliation between tax expenses and accounting (loss)/profit at applicable tax rate:

(b) 稅項支出與會計(虧損)/溢利按適用稅率計算的對賬：

		2022 2022年	2021 2021年
(Loss)/profit before taxation	除稅前(虧損)/溢利	\$ (5,881,836)	\$ 286,342
Notional tax on (loss)/profit before taxation, calculated at 16.5% (2021: 16.5%)	按照稅率16.5%(2021年：16.5%)計算除稅前(虧損)/溢利的名義稅項	\$ (970,503)	\$ 47,246
Tax effect of non-taxable revenue	毋須課稅收入的稅務影響	(60)	(32)
Tax effect of unused tax losses utilised	已動用未利用稅務虧損的稅務影響	(8,350)	(4,978)
Tax effect of (loss)/profit exempted from profits tax calculation	豁免利得稅計算的(虧損)/溢利的稅務影響	978,913	(42,236)
Actual tax expense	實際稅項支出	\$ —	\$ —

Notes to the Consolidated Financial Statements
綜合財務報表附註

(Expressed in Hong Kong dollars) (以港幣列示)

7 Property, plant and equipment

7 物業、廠房及設備

		Right-of-use assets 使用權資產	Office machinery and equipment 辦公室機器及設備	Furniture and fixtures 傢具及裝置	Network and computer hardware/software and equipment 網絡及電腦硬件／軟件及設備	Total 總計
Cost:	成本：					
At 1 January 2022	於2022年1月1日	\$ 9,963,448	\$ 377,190	\$ 3,770,737	\$ 17,593,753	\$ 31,705,128
Additions	增置	6,493,114	–	–	1,269,698	7,762,812
Disposals	處置	(8,228,849)	–	–	(907,643)	(9,136,492)
At 31 December 2022	於2022年12月31日	\$ 8,227,713	\$ 377,190	\$ 3,770,737	\$ 17,955,808	\$ 30,331,448
Accumulated depreciation:	累計折舊：					
At 1 January 2022	於2022年1月1日	\$ 6,594,972	\$ 375,356	\$ 3,173,687	\$ 16,262,189	\$ 26,406,204
Charge for the year	本年度支出	2,896,769	1,834	536,478	1,158,865	4,593,946
Written back on disposals	處置時撥回	(8,228,849)	–	–	(907,643)	(9,136,492)
At 31 December 2022	於2022年12月31日	\$ 1,262,892	\$ 377,190	\$ 3,710,165	\$ 16,513,411	\$ 21,863,658
Net book value:	賬面淨值：					
At 31 December 2022	於2022年12月31日	\$ 6,964,821	\$ –	\$ 60,572	\$ 1,442,397	\$ 8,467,790
Cost:	成本：					
At 1 January 2021	於2021年1月1日	\$ 9,963,448	\$ 380,168	\$ 3,770,737	\$ 17,627,621	\$ 31,741,974
Additions	增置	–	–	–	562,885	562,885
Disposals	處置	–	(2,978)	–	(596,753)	(599,731)
At 31 December 2021	於2021年12月31日	\$ 9,963,448	\$ 377,190	\$ 3,770,737	\$ 17,593,753	\$ 31,705,128
Accumulated depreciation:	累計折舊：					
At 1 January 2021	於2021年1月1日	\$ 3,659,761	\$ 364,084	\$ 2,615,558	\$ 15,489,787	\$ 22,129,190
Charge for the year	本年度支出	2,935,211	14,250	558,129	1,269,772	4,777,362
Written back on disposals	處置時撥回	–	(2,978)	–	(497,370)	(500,348)
At 31 December 2021	於2021年12月31日	\$ 6,594,972	\$ 375,356	\$ 3,173,687	\$ 16,262,189	\$ 26,406,204
Net book value:	賬面淨值：					
At 31 December 2021	於2021年12月31日	\$ 3,368,476	\$ 1,834	\$ 597,050	\$ 1,331,564	\$ 5,298,924

(Expressed in Hong Kong dollars) (以港幣列示)

7 Property, plant and equipment (continued)

(a) Right-of-use assets

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

	Notes 附註	2022 2022年	2021 2021年
Property leased for own use, carried at depreciated cost	(i)	\$ 4,890,101	\$ 1,499,167
Internet facilities, carried at depreciated cost	(ii)	2,074,720	1,869,309
		\$ 6,964,821	\$ 3,368,476

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

		2022 2022年	2021 2021年
Depreciation charge of right-of-use assets by class of underlying asset	按相關資產類別劃分的使用權資產的折舊開支		
Property leased for own use	租賃自用的物業	\$ 1,716,715	\$ 1,718,790
Internet facilities	互聯網設施	1,180,054	1,216,421
		\$ 2,896,769	\$ 2,935,211
Interest on lease liabilities (note 4(a))	租賃負債利息(附註4(a))	\$ 146,196	\$ 259,199

During the year, additions to right-of-use assets were \$6,493,114 (2021: \$nil). This amount related to the capitalised lease payment payable under new lease agreements for internet facilities and renewed tenancy agreement for a property leased for own use.

Details of total cash outflows for leases and the maturity analysis of lease liabilities are set out in notes 10(c) and 16(b), respectively.

7 物業、廠房及設備(續)

(a) 使用權資產

按相關資產類別劃分的使用權資產賬面淨值分析如下：

與在損益中確認的租賃有關的開支項目分析如下：

本年度，使用權資產增加6,493,114元(2021年：零元)。該金額與根據互聯網設施的新租賃協議及租賃自用物業的經續訂租賃協議應付的資本化租賃付款有關。

租賃現金流出總額的詳情及租賃負債的到期分析分別載列於附註10(c)及16(b)。

(Expressed in Hong Kong dollars) (以港幣列示)

7 Property, plant and equipment (continued)

(a) Right-of-use assets (continued)

(i) Property leased for own use

The Group has obtained the right to use a property as its office through a tenancy agreement. The lease runs for a period of 3 years.

(ii) Other leases

The Group leases internet facilities under leases running for a period of 2-4 years. None of the leases includes variable lease payments.

8 Investment in a subsidiary

The Company's investment in a subsidiary was fully impaired during the year ended 31 December 2014 based on an assessment of its recoverable amount. At 31 December 2022, the directors carried out an assessment of the recoverable amount of the investment in a subsidiary. Based on their review, no reversal of impairment losses was recognised during the year.

7 物業、廠房及設備(續)

(a) 使用權資產(續)

(i) 租賃自用的物業

本集團已通過租賃協議獲得使用物業作為辦公室的權利。租賃為期3年。

(ii) 其他租賃

本集團根據2至4年到期的租約租賃互聯網設施。所有租賃均不包含可變租賃付款。

8 於附屬公司的投資

截至2014年12月31日止年度，根據對本公司可收回數額的評估，本公司於附屬公司的投資全數減值。於2022年12月31日，董事局就於附屬公司的投資的可收回數額進行評估。根據彼等的評估，本年度未對減值虧損轉回進行確認。

Name of company 公司名稱	Place of incorporation and operation 註冊成立及經營地點	Particulars of issued capital 已發行股本的詳情	Percentage of issued capital held by the Company 本公司直接持有的已發行股本百分比	Principal activity 主要業務
Hong Kong Domain Name Registration Company Limited 香港域名註冊有限公司	Hong Kong 香港	2 ordinary shares of HKD500 each 2股普通股(每股500港元)	100%	Provision of ".hk" and ".香港" domain name registration services 提供「.hk」及「.香港」域名註冊服務

(Expressed in Hong Kong dollars) (以港幣列示)

9 Trade and other receivables

9 貿易應收賬款及其他應收款

		2022 2022年	2021 2021年
Trade receivables	貿易應收賬款	\$ 33,537	\$ 40,245
Deposits, prepayments and other receivables	按金、預付款項及其他應收款	5,662,857	3,591,318
		\$ 5,696,394	\$ 3,631,563

The amount of the Group's trade and other receivables expected to be recovered or recognised as expenses after more than one year is \$654,659 (2021: \$nil). All of the other trade and other receivables are expected to be recovered or recognised as expenses within one year.

本集團預期在一年後收回或確認為開支的貿易應收賬款及其他應收款為654,659元(2021年：零)。其餘所有貿易應收賬款及其他應收款將會在一年內收回或確認為開支。

Trade receivables are due within 30 days from the date of billing. Further details on the Group's credit policy are set out in note 16(a).

貿易應收賬款在發出賬單日起計30天內到期。本集團信貸政策的其他詳情載列於附註16(a)。

10 Cash and bank deposits

10 現金及銀行存款

(a) Cash and bank deposits comprise:

(a) 現金及銀行存款包括：

		2022 2022年	2021 2021年
Bank deposits maturing after three months when placed	存款期超過三個月之銀行存款	\$ 188,819,644	\$ 193,882,541
Cash at bank and on hand (cash and cash equivalents in the consolidated cash flow statement)	銀行及手頭現金(綜合現金流量表所示的現金及現金等價物)	8,435,591	7,295,518
Cash and bank deposits in the consolidated statement of financial position	綜合財務狀況表所示的現金及銀行存款	\$ 197,255,235	\$ 201,178,059

(b) Reconciliation of liabilities arising from financing activities:

(b) 融資活動產生的負債之對賬：

The table below details changes in the Group'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 cash flow statement as cash flows from financing activities.

下表詳述本集團來自融資活動的負債變動，包括現金及非現金變動。融資活動所產生的負債為現金流量或未來現金流量將於現金流量表中分類為來自融資活動現金流量的負債。

(Expressed in Hong Kong dollars) (以港幣列示)

10 Cash and bank deposits (continued)

(b) Reconciliation of liabilities arising from financing activities: (continued)

10 現金及銀行存款(續)

(b) 融資活動產生的負債之對賬：
(續)

		Lease liabilities 租賃負債
At 1 January 2021	於2021年1月1日	\$ 6,464,818
Changes from financing cash flows:	融資現金流量的變動：	
Capital element of lease rentals paid	已付租金資金部分	\$ (2,941,700)
Interest element of lease rentals paid	已付租金利息部分	(259,199)
Total changes from financing cash flows	融資現金流量的變動總額	\$ (3,200,899)
Other change:	其他變動：	
Interest expenses (note 4(a))	利息開支(附註4(a))	\$ 259,199
Total other change	其他變動總額	\$ 259,199
At 31 December 2021 and 1 January 2022	於2021年12月31日及2022年1月1日	\$ 3,523,118
Changes from financing cash flows:	融資現金流量的變動：	
Capital element of lease rentals paid	已付租金資金部分	\$ (3,011,829)
Interest element of lease rentals paid	已付租金利息部分	(146,196)
Total changes from financing cash flows	融資現金流量的變動總額	\$ (3,158,025)
Other changes:	其他變動：	
Interest expenses (note 4(a))	利息開支(附註4(a))	\$ 146,196
Increase in lease liabilities from entering into a new lease during the year	年內訂立新租賃產生的租賃負債增加	6,493,114
Total other changes	其他變動總額	\$ 6,639,310
At 31 December 2022	於2022年12月31日	\$ 7,004,403

(Expressed in Hong Kong dollars) (以港幣列示)

10 Cash and bank deposits (continued)

(c) Total cash outflow for leases

Amounts included in the consolidated cash flow statement for leases comprise the following:

		2022 2022年	2021 2021年
Within financing cash flows	於融資現金流量內	\$ 3,158,025	\$ 3,200,899
		\$ 3,158,025	\$ 3,200,899

10 現金及銀行存款(續)

(c) 租賃現金流出總額

綜合現金流量表中有關租賃的款項包括下列各項：

11 Other payables

Other payables

		2022 2022年	2021 2021年
Accrued charges and other creditors	應計費用及其他應付賬款	\$ 10,363,190	\$ 6,462,022
Advances received	已收預付款	3,155,453	2,796,117
		\$ 13,518,643	\$ 9,258,139

11 其他應付款

All of the other payables are expected to be settled within one year.

所有其他應付款預計會在一年內償付。

(Expressed in Hong Kong dollars) (以港幣列示)

12 Deferred registration income

At 31 December 2022, the deferred registration income expected to be recognised as income is as follows:

		2022 2022年	2021 2021年
Within 1 year	1年內	\$ 21,122,702	\$ 21,653,674
After 1 year but within 2 years	1年後但2年內	\$ 7,972,412	\$ 8,594,150
After 2 years but within 5 years	2年後但5年內	8,799,512	8,763,063
After 5 years	5年後	3,147,142	2,579,961
		\$ 19,919,066	\$ 19,937,174
		\$ 41,041,768	\$ 41,590,848

The Group typically receives full prepayments from customers when they register internet domain names. Fee received relating to future periods is recognised as a contract liability and is classified as deferred registration income in the consolidated statement of financial position. Registration fees income is recognised over time on a straight-line basis over the registration period of one to five years.

Movements in contract liabilities

		2022 2022年	2021 2021年
Balance at 1 January	於1月1日的結餘	\$ 41,590,848	\$ 41,780,201
Decrease in contract liabilities as a result of recognising revenue during the year that was included in the contract liabilities at the beginning of the year	於年初確認包含在合約負債中的年度收入導致合約負債減少	(21,653,674)	(22,188,564)
Increase in contract liabilities as a result of receiving registration fees during the year	由於在年內收到註冊費而導致合約負債增加	21,104,594	21,999,211
Balance at 31 December	於12月31日的結餘	\$ 41,041,768	\$ 41,590,848

12 遞延註冊收入

於2022年12月31日，遞延註冊收入預計會於下列期間確認為收入如下：

本集團通常會在客戶註冊互聯網域名時收到全額預付款。收到與未來期間有關的費用確認為合約負債，並在綜合財務狀況表中歸類為遞延註冊收入。註冊費收入在一至五年的註冊期內以直線法隨時間確認。

合約負債的變動

(Expressed in Hong Kong dollars) (以港幣列示)

13 Income tax in the consolidated statement of financial position

13 綜合財務狀況表所示的所得稅

(a) Deferred tax assets and liabilities recognised:

The component of deferred tax (assets)/liabilities recognised in the consolidated statement of financial position and the movements during the year are as follows:

(a) 已確認遞延稅項資產及負債：

本集團已在綜合財務狀況表確認的遞延稅項(資產)/負債的組成部分及本年度變動如下：

		Depreciation allowances in excess of the related depreciation 超出有關折舊的折舊免稅額	Future benefits of tax losses 稅務虧損的未來利益	Total 總計
Deferred tax arising from:	遞延稅項來自於：			
At 1 January 2021 (Credited)/charged to profit or loss	於2021年1月1日 於損益(計入)/扣除	\$ 350,586 (126,837)	\$ (350,586) 126,837	\$ - -
At 31 December 2021	於2021年12月31日	\$ 223,749	\$ (223,749)	\$ -
At 1 January 2022 (Credited)/charged to profit or loss	於2022年1月1日 於損益(計入)/扣除	\$ 223,749 (55,150)	\$ (223,749) 55,150	\$ - -
At 31 December 2022	於2022年12月31日	\$ 168,599	\$ (168,599)	\$ -

(b) Deferred tax assets not recognised:

In accordance with the accounting policy set out in note 1(k), the Group has not recognised deferred tax assets in respect of cumulative tax losses of \$786,223 (2021: \$833,730) as it is not probable that future taxable profits against which the losses can be utilised will be available in the relevant tax jurisdiction and entity. The tax losses do not expire under the current tax legislation.

(b) 未確認的遞延稅項資產：

根據附註1(k)所載的會計政策，本集團並無確認有關累計稅務虧損786,223元(2021年：833,730元)的遞延稅項資產是因為在相關稅務地區及實體下獲得能抵扣虧損的未來應課稅溢利的可能性不大。該稅務虧損在現行稅務法例下並無到期日。

(Expressed in Hong Kong dollars) (以港幣列示)

14 Capital management

The Group's primary objectives when managing capital are to safeguard the Group's ability to continue as a going concern, so that it can continue to serve the internet community of the Hong Kong Special Administrative Region, as well as the global internet community, in relation to the administration of the ".hk" and ".香港" country-code top-level domain.

The Group defines "capital" as including all components of equity.

The Group's capital structure is regularly reviewed and managed. Adjustments are made to the capital structure in light of changes in economic conditions affecting the Group, to the extent that these do not conflict with the directors' fiduciary duties towards the Group or the requirements of the Hong Kong Companies Ordinance.

The Group was not subject to externally imposed capital requirements in either the current or the prior year.

15 Capital and reserve

The reconciliation between the opening and closing balances of each component of the Group's consolidated equity is set out in the consolidated statement of changes in equity. Details of the changes in the Company's individual components of equity between the beginning and the end of the year are set out below:

		Retained profits 保留溢利
Balance at 1 January 2021	於2021年1月1日的結餘	\$ 156,527,481
Change in equity for 2021:	於2021年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	255,976
Balance at 31 December 2021 and 1 January 2022	於2021年12月31日及 2022年1月1日的結餘	\$ 156,783,457
Change in equity for 2022:	於2022年的權益變動：	
Loss and total comprehensive income	虧損及全面收益總額	(5,932,803)
Balance at 31 December 2022	於2022年12月31日的結餘	\$ 150,850,654

14 資本管理

本集團管理資本的主要目的是保障本集團可持續經營，使其可以繼續為香港特別行政區及全球的互聯網社群提供香港地區頂級域名（即「.hk」及「.香港」）的註冊及管理服務。

本集團把「資本」界定為權益的所有組成部分。

本集團會定期檢討及管理資本架構，並在不抵觸董事對本集團的受託人責任或香港《公司條例》的規定的範圍內，因應對本集團構成影響的經濟狀況的轉變而調整資本架構。

本集團在本年度或上年度均毋須受外部訂立的資本規定所規限。

15 資本及儲備

本集團綜合權益各項目的期初及期末結餘對賬載於綜合權益變動表。本公司個別權益項目由年初及年末的變動詳情載列如下：

(Expressed in Hong Kong dollars) (以港幣列示)

16 Financial risk management and fair values of financial instruments

Exposure to credit, liquidity and currency risks arises in the normal course of the Group's business. The Group's exposure to these risks and the financial risk management policies and practices used by the Group to manage these risks are described below.

(a) Credit risk

The Group's credit risk is primarily attributable to cash and deposits with banks and trade and other receivables. Management has a credit policy in place and exposures to these credit risks are monitored on an ongoing basis.

The Group's cash and deposits with banks are placed with major financial institutions.

In respect of trade and other receivables, individual credit evaluations are performed on all customers requiring credit over a certain amount. These take into account the customer's past payments history, financial position and other factors. Trade receivables are due within 30 days from the date of billings. Normally, the Group does not obtain collateral from customers.

At the end of the reporting period, there is no significant concentration of credit risk with respect to trade and other receivables from third party customers. The Group measures loss allowances for the trade receivables at an amount equal to lifetime ECLs (which is calculated using a provision matrix). Due to the financial strength of its customers and the short duration of the trade receivables, the ECL allowance is considered insignificant.

The maximum exposure to credit risk is represented by the carrying amount of cash and deposits with banks and trade and other receivables in the consolidated statement of financial position. The Group does not provide any guarantees which would expose the Group to credit risk.

16 財務風險管理及金融工具的公允價值

本集團在正常業務過程中會承受信貸、流動資金及外幣風險。本集團在此等方面的風險承擔以及透過財務風險管理政策及常規以控制此等風險的詳情如下。

(a) 信貸風險

本集團的信貸風險主要來自現金及銀行存款，以及貿易應收賬款及其他應收款。管理層制定信貸政策，並按持續基準監察此等信貸風險。

本集團的現金及銀行存款存放於大型金融機構。

就貿易應收賬款及其他應收款而言，本集團會對所有申請超過某水平信貸金額的客戶進行信貸評估。該等評估考慮客戶過往償還貸款的記錄、財務狀況及其他因素。貿易應收賬款在發出賬單日起計30天內到期。在一般情況下，本集團並無持有客戶提供的抵押品。

於結算日，本集團於第三方客戶的貿易應收賬款及其他應收款並無重大及集中的信貸風險。本集團以相等於整個存續期預期信貸虧損（使用撥備矩陣計算）的金額計量貿易應收賬款的虧損撥備。鑒於其客戶的財務實力及貿易應收賬款的時間過短，預期信貸虧損撥備被視為影響較少。

本集團所承受的信貸風險上限為綜合財務狀況表中現金及銀行存款、貿易應收賬款及其他應收款的賬面值。本集團並無提供任何可能令本集團承受信貸風險的擔保。

(Expressed in Hong Kong dollars) (以港幣列示)

16 Financial risk management and fair values of financial instruments (continued)

(b) Liquidity risk

The Group's policy is to regularly monitor its liquidity requirements and its compliance with lending covenants, to ensure that it maintains sufficient reserves of cash and readily realisable marketable securities and adequate committed lines of funding from major financial institutions and/or from other group companies to meet its liquidity requirements in the short and longer term.

The following table shows the remaining contractual maturities at the end of the reporting period of the Group's financial liabilities, which are based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the end of the reporting period) and the earliest date the Group can be required to pay:

16 財務風險管理及金融工具的公允價值 (續)

(b) 流動資金風險

本集團的政策為定期監察其流動資金需求及其遵守貸款契諾之情況，以確保其維持足夠現金及隨時可於市場上變現的證券儲備以及維持由主要金融機構及／或其他集團公司提供之足夠承諾融資額度，以應付短期及長期流動資金需求。

下表載列本集團金融負債於結算日的餘下合約到期情況，此乃根據合約未貼現現金流量（包括按訂約利率或（若為浮息）按結算日的即期利率計算的利息付款）以及本集團可能需要支付的最早日日期而得出：

2022 2022年	Contractual undiscounted cash outflow 合約未貼現現金流出					Carrying amount at 31 Dec 於12月31日 的賬面值
	Within 1 year or on demand 1年內或 按要求	More than 1 year but less than 2 years 超過1年但 少於2年	More than 2 years but less than 5 years 超過2年但 少於5年	More than 5 years	Total	
	\$	\$	\$	\$	\$	\$
Lease liabilities 租賃負債	2,716,820	2,552,158	2,332,849	–	7,601,827	7,004,403
Other payables 其他應付款	13,518,643	–	–	–	13,518,643	13,518,643
	16,235,463	2,552,158	2,332,849	–	21,120,470	20,523,046

(Expressed in Hong Kong dollars) (以港幣列示)

16 Financial risk management and fair values of financial instruments (continued)

(b) Liquidity risk (continued)

2021 2021年	Contractual undiscounted cash outflow 合約未貼現現金流出					Total 總計	Carrying amount at 31 Dec 於12月31日的賬面值
	Within 1 year or on demand 1年內或按要求的 \$	More than 1 year but less than 2 years 超過1年但少於2年 \$	More than 2 years but less than 5 years 超過2年但少於5年 \$	More than 5 years 超過5年 \$	\$		
Lease liabilities 租賃負債	2,870,322	478,800	314,139	–	3,663,261	3,523,118	
Other payables 其他應付款	9,258,139	–	–	–	9,258,139	9,258,139	
	12,128,461	478,800	314,139	–	12,921,400	12,781,257	

16 財務風險管理及金融工具的公允價值 (續)

(b) 流動資金風險 (續)

(c) Currency risk

The Group is exposed to currency risks through certain transactions that are dominated in the United States dollars (“USD”). As the Hong Kong dollar (“HKD”) is pegged to the USD, the Group considers the risk of movements in exchange rate between the HKD and the USD to be insignificant.

(c) 外幣風險

本集團因進行若干以美元計價的交易而須面對外幣風險。由於港幣與美元掛鈎，本集團認為港幣兌美元匯率不會出現重大變動。

(d) Fair values

The carrying amounts of the Group’s financial instruments carried at cost or amortised cost are not materially different from their fair values as at 31 December 2022 and 2021.

(d) 公允價值

於2022年及2021年12月31日，本集團按成本或攤銷成本列賬之金融工具的賬面值與其公允價值無重大差異。

17 Material related party transactions

In addition to the transactions and balances disclosed elsewhere in these financial statements during the year, the Group entered into the following material related parties transactions:

17 重大關聯方交易

除本財務報表其他部分所披露的交易及結餘外，本集團於年內亦與關聯方進行下列重大交易：

		2022 2022年	2021 2021年
Key management personnel, including directors:	管理要員，包括董事：		
– Short-term employee benefits	– 短期僱員福利	\$ 4,836,288	\$ 4,248,548
– Capitalised lease payment payable under lease agreements for certain internet facilities and an office with related companies (note)	– 根據租賃協議支付的資本化租賃付款，用於若干互聯網設施及相關公司的辦公室 (附註)	\$ 1,942,096	–

(Expressed in Hong Kong dollars) (以港幣列示)

17 Material related party transactions (continued)

Note:

During the year ended 31 December 2022, the Group has leased certain internet facilities for a term of four years, from a company whose director is also a director of the Company. At the commencement date of the lease, the Group recognised a right-of-use asset and a lease liability of \$1,385,464.

During the year ended 31 December 2022, the Group has renewed the tenancy agreement for its office for an additional three years, from a company whose director is also a director of the Company. At the date of renewing the lease, the Group recognised a right-of-use asset and a lease liability of \$5,107,649.

17 重大關聯方交易(續)

附註：

截至2022年12月31日止年度，本集團已自一間公司(其董事亦為本公司董事)租賃若干互聯網設施，為期四年。於租賃開始日期，本集團確認使用權資產及租賃負債為1,385,464元。

截至2022年12月31日止年度，本集團已與一間公司(其董事亦為本公司董事)另行續訂其辦公室的租賃協議，為期三年。於續訂租賃日期，本集團確認使用權資產及租賃負債為5,107,649元。

18 Company-level statement of financial position

18 本公司之財務狀況表

		2022 2022年	2021 2021年
Non-current assets	非流動資產		
Property, plant and equipment	物業、廠房及設備	\$ 6,246,702	\$ 2,216,707
Deposits	按金	654,659	-
		\$ 6,901,361	\$ 2,216,707
Current assets	流動資產		
Deposits, prepayments and other receivables	按金、預付款及其他應收款	\$ 3,574,359	\$ 2,396,352
Cash and bank deposits	現金及銀行存款	194,760,483	196,178,379
		\$ 198,334,842	\$ 198,574,731
Current liabilities	流動負債		
Other payables	其他應付款	\$ 9,854,952	\$ 5,930,018
Deferred registration income	遞延註冊收入	16,449,463	16,915,517
Amount due to a subsidiary	應付附屬公司款項	6,325,583	3,459,768
Lease liabilities	租賃負債	1,939,724	2,336,208
		\$ 34,569,722	\$ 28,641,511
Net current assets	流動資產淨值	\$ 163,765,120	\$ 169,933,220
Total assets less current liabilities	資產總值減流動負債	\$ 170,666,481	\$ 172,149,927

(Expressed in Hong Kong dollars) (以港幣列示)

18 Company-level statement of financial position (continued) 18 本公司之財務狀況表(續)

		2022 2022年	2021 2021年
Non-current liabilities	非流動負債		
Deferred registration income	遞延註冊收入	\$ 15,509,828	\$ 15,366,470
Lease liabilities	租賃負債	4,305,999	–
		\$ 19,815,827	\$ 15,366,470
NET ASSETS	資產淨值	\$ 150,850,654	\$ 156,783,457

		2022 2022年	2021 2021年
Representing:	代表：		
Retained profits	保留溢利	\$ 15,850,654	\$ 156,783,457

Approved and authorised for issue by the board of directors on 3 April 2023.

董事局於2023年4月3日核准並許可發出。

Chan Sai Ming

陳細明

Chairman

主席

Cheng Siu Hong

鄭小康

Director

董事

19 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 December 2022

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 December 2022 and which have not been adopted in these financial statements.

The Group 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 the Group has concluded that the adoption of them is unlikely to have a significant impact on the consolidated financial statements.

19 截至2022年12月31日止年度已頒佈但尚未生效的修訂、新準則及詮釋可能產生的影響

截至本財務報表刊發日期，香港會計師公會已頒佈於截至2022年12月31日止年度尚未生效，亦無在本財務報表採納的多項新準則或修訂準則。

本集團正評估該等發展於首次應用期間預期帶來的影響。迄今，本集團認為採納該等修訂及新準則不大可能對綜合財務報表產生重大影響。

Corporate Information

公司資料

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Board of Directors

Mr Simon CHAN Sai Ming, BBS, JP (Chairman)
Mr Gabriel PANG Tsz Kit (Deputy Chairman)
Mr Leonard CHAN Tik Yuen (Deputy Chairman)
Mr Raymond CHENG Siu Hong (Deputy Chairman)
Dr Wendy LEE Woon Ming
Mr Sean LEE Fan Fung
Dr Winnie, TANG Shuk Ming, MH, JP
Mr Charles LEE Chung Tak
(appointed on 13 May 2022)
Mr Ben LI Ming Pan
(retired on 13 May 2022)

Chief Executive Officer

Ir Wilson, WONG Ka Wai

Auditor

KPMG
Certified Public Accountants

Company Secretary

Tricor Services Limited

Bankers

Bank of China (Hong Kong) Ltd.
Bank of Communications Co. Ltd. Hong Kong Branch
The Bank of East Asia, Ltd.
The Hongkong and Shanghai Banking Corp. Ltd.
Industrial and Commercial Bank of China (Asia) Ltd.

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彭子傑先生 (副主席)
陳迪源先生 (副主席)
鄭小康先生 (副主席)
李煥明博士
李帆風先生
鄧淑明博士, MH, JP
李松德先生
(於2022年5月13日委任)
李銘斌先生
(於2022年5月13日退任)

行政總裁

黃家偉工程師

核數師

畢馬威會計師事務所
執業會計師

公司秘書

卓佳集團有限公司

往來銀行

中國銀行(香港)有限公司
交通銀行股份有限公司香港分行
東亞銀行有限公司
香港上海滙豐銀行有限公司
中國工商銀行(亞洲)



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