



Hong Kong Internet  
Registration Corporation Limited  
香港互聯網註冊管理有限公司

.公司.香港  
.com.hk

.香港  
.hk

.hk WATCH

.網絡.香港  
.net.hk

My City  
My Domain  
香港人點可以無



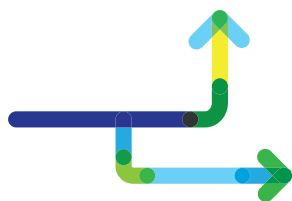
2017  
Annual Report  
年度報告

.組織.香港  
.org.hk

.政府.香港  
.gov.hk

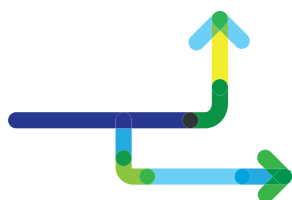


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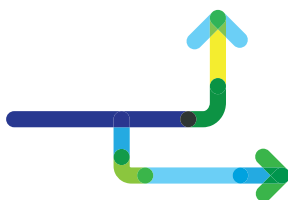
## Mission 公司使命



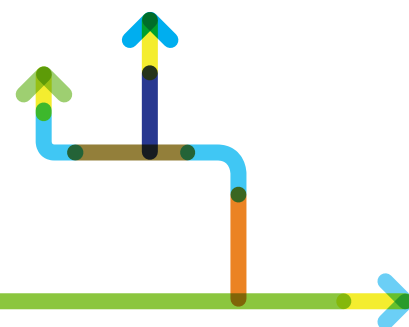
Hong Kong Internet Registration Corporation Limited is a non-profit-distributing organisation that is committed to providing and supervising the provision by others of .hk and .香港 Internet domain name registration, resolution and related services in an uninterrupted, effective, customer-centric and sustainable manner.

香港互聯網註冊管理有限公司是一間非分配利潤組織，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。

# Chairman's Statement 主席報告



陳細明先生  
Mr. Simon Chan



2017 proved to be a busy and productive year for HKIRC. The year began with a new chapter when we moved our offices to Cyberport, allowing the Company to benefit from the area's cluster effect while further strengthening our commitment to delivering high-quality, professional registration services to the Internet community. While HKIRC remains cautious towards our financial management, in 2017 we increased our role in the public mission of the Internet, the pursuit of best practice, and support of community events.

Last year, HKIRC appointed an independent consulting firm to conduct a review of our current Registry/Registrar ("RR") model. The report found that the RR model, which was implemented in 2011, has been generally successful in stimulating competition and growing the overall number country code top-level domain ("ccTLD") registrations for HKIRC. Furthermore, HKIRC's financial performance is sustainable compared with other ccTLD registries. As a result, we will allocate additional resources to developing the IT industry in Hong Kong and assisting disadvantaged local communities and those with special needs.

HKIRC is committed to remaining at the forefront of the Internet community through providing high-quality and professional services to all .hk/.香港 domain holders. In 2017, we invested \$2.1 million on our existing IT infrastructure to further enhance our service quality, security, stability and performance, including DNSSEC deployment, website and system upgrades, and more.

2017年對HKIRC而言是忙碌而具生產力的一年。今年，公司翻開嶄新篇章，我們將辦事處遷往數碼港，公司將因該地區的集群效應而獲益匪淺，同時會進一步鞏固我們致力為互聯網社群提供優質及專業註冊服務的承諾。儘管HKIRC在財務管理方面保持謹慎，但2017年我們加強了與互聯網社群協作、努力實踐典範實務及積極支持業界活動。

去年，HKIRC委聘一所獨立的顧問公司，就現行的註冊管理機構／註冊服務商（「RR」）模式作出檢討。報告結果顯示，2011年實施的RR模式全面成功地促進市場競爭及提升HKIRC的頂級域名（country-code Top Level Domains, ccTLD）註冊總數。此外，與其他頂級域名註冊管理機構相比，HKIRC的財務表現穩健可持續。因此，我們將分配額外資源發展香港資訊科技業，協助弱勢本地社群以及有特殊需要人士。

HKIRC透過向所有「.hk」／「.香港」域名持有人提供優質及專業服務，致力走在互聯網社群的前列。在2017年，我們在現有的IT基建投資了210萬港元，進一步提升服務質素、安全性、穩定性及表現，包括「安全網域名稱系統」（DNSSEC）、網站及系統升級等。



2017 was also an energetic year for events at HKIRC. We held our annual Digital Marketplace Seminar at Cyberport with the theme 'The New Age of eSports', which attracted around 500 participants eager to explore the social and economic impacts of eSports, as well as its future development. We also organised the ninth 'Best.hk Website Awards', recognising outstanding .hk/.香港 websites that serve as valuable role models for businesses and local communities. Additionally, HKIRC participated in the HKTDC International ICT Expo and the SmartBiz Expo to promote the .hk domain to local and overseas visitors.

In June, October and December, HKIRC held three Consultative and Advisory Panel (CAP) meetings. CAP members were consulted on key issues such as the review of the RR model, Chinese domain names, the Web Accessibility Recognition Scheme, the international domain name conference organised in Hong Kong, and corporate governance.

Despite the challenges faced by the Company in 2017, the Board of Directors continues to support and express great confidence in HKIRC's management team.

In closing, I would like to express my heartfelt gratitude to each member of the Board of Directors and all staff for their integral commitment, dedication and hard work. I also thank our members, business partners, and all .hk domain holders for their continued support.

2017年，HKIRC舉辦了各式各樣的活動。我們在數碼港舉辦每年一度的數碼市場研討會，今年的主題是『電競新世代』，吸引約500人積極參與，並期望透過出席是次活動探索電競對社會和經濟的影響以及電競的未來發展。我們亦舉辦了第九屆「最佳.hk網站獎」，藉此表揚優秀的「.hk」／「.香港」網站，作為本地企業及機構互相學習的典範。此外，HKIRC參加了香港貿發局「國際資訊科技博覽」及「創智營商博覽」，向本地及海外參展者推廣「.hk」域名。

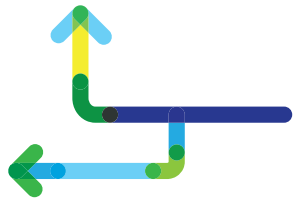
HKIRC分別在6月、10月及12月召開了三次諮詢委員會會議，討論議題包括檢討RR模式、中文域名、無障礙網頁嘉許計劃、在香港舉辦國際域名會議及企業管治等。

儘管公司在2017年面臨重重挑戰，但董事局繼續支持HKIRC管理團隊，並對管理團隊充滿信心。

最後，我藉此衷心感謝董事局每名董事及全體員工為公司盡忠職守、肩負使命、不斷努力。我還要感謝我們的成員、業務合作夥伴及所有「.hk」域名持有人的持續支持。



BOARD  
OF DIRECTORS AND  
COMMITTEES  
董事局及委員會



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

Hong Kong Internet Registration Corporation Limited (“HKIRC”) is a non-profit-distributing, 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.

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分配利潤、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。



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

Members of the Board of Directors of HKIRC for 2017 are:  
2017 年度 HKIRC 董事局成員如下：

### Chairman 主席



**Mr. Simon CHAN Sai Ming**  
陳細明先生

(Appointed by the HKSAR Government 政府委任)

Mr. Chan Sai Ming, Simon is the Executive Director, Alternate Chief Executive and Deputy Chief Executive of Nanyang Commercial Bank, Limited, with responsibility for business support, financial management and risk management of the Bank. Before joining the Bank, he was Deputy General Manager of Group Audit of BOCHK, with extensive auditing experience in computer and information technology. Mr. Chan is also a Director of both Hong Kong Interbank Clearing Limited, HKICL Services Limited and Hong Kong Trade Finance Platform Company Limited, and now serves as immediate past President of ISACA China Hong Kong Chapter and Member of the Banking Industry Training Advisory Committee of the Education Bureau.

Mr. Chan graduated from The Chinese University of Hong Kong, and obtained Master's Degrees in Science and Commerce in Accounting from the University of Ulster and The University of New South Wales respectively. He is a Certified Information Systems Auditor and Certified Internal Auditor.

陳細明先生為南洋商業銀行有限公司執行董事兼候補行政總裁、副總裁，負責該行的業務支援、財務及風險管理。在加入該行之前，陳先生曾擔任中銀香港集團稽核副總經理，從事與電腦及資訊科技相關的稽核工作多年。陳先生亦為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。同時，陳先生亦是國際資訊系統審計師協會中國香港分會前會長及教育局銀行業行業培訓諮詢委員會委員。

陳先生畢業於香港中文大學，亦獲英國歐斯特大學及澳洲新南威爾斯大學頒發的科學碩士及會計碩士學位，現為註冊信息系統審計師及註冊內部審計師。



**Deputy Chairman**  
副主席

**Prof. Erwin HUANG**  
黃岳永教授  
(Demand Class 使用者界別)



Professor Erwin Huang is a serial entrepreneur, a leader in social enterprise and the eLearning field for more than 30 years. Currently, he is Associate Professor and Senior Advisor (Entrepreneurship) of The Hong Kong University of Science and Technology, Vice-Chairman of Junior Achievement Hong Kong, dedicated to inspiring and preparing young leaders to succeed in a global economy thru entrepreneurship. He is also the Non-executive Director of Sky Light Holdings Limited (Stock: 3882) and Deputy Chairman & Non-executive Director of Tse Sui Luen Jewellery (International) Limited (Stock: 417).

黃岳永教授是不斷接受新挑戰的創新者、電子學習社會企業的先行者，從事社會企業管理及領導工作超逾30年。現任公職包括：香港科技大學副教授及高級顧問(創業)、青年成就香港部副主席、天彩控股有限公司(上市編號:3882)非執行董事及謝瑞麟珠寶(國際)有限公司(上市編號:417)副主席、非執行董事。



**Deputy Chairman**  
副主席

**Mr. Leo KAN Kin Leung**  
簡堅良先生  
(Appointed by the HKSAR Government 政府委任)



Mr. Leo Kan is a Director of Champion Technology Limited. He holds a Master's degree in Business Administration from Dalhousie University in Canada and a Master's degree in Economics from the University of Alberta in Canada. He has also completed the Oxford Advanced Management Programme at the Saïd Business School of the University of Oxford. In civic duties, Mr. Kan is currently the Deputy Chairman of the Hong Kong Internet Registration Corporation Limited and a Council Member of the Hong Kong Information Technology Joint Council. He also served as the Chairman of the Hong Kong Information Technology Industry Council for 6 years during 2011-2017.

簡堅良先生為冠軍科技有限公司之董事。彼持有加拿大Dalhousie University工商管理碩士學位及加拿大University of Alberta經濟學碩士學位，並完成英國牛津大學Saïd Business School之管理深造課程(Oxford Advanced Management Programme)。在公職方面，簡先生目前為香港互聯網註冊管理有限公司之副主席及香港資訊科技聯會之理事。彼過往亦曾於2011至2017六年間以主席身份服務於香港資訊科技業協會。





**Member**  
成員

**Prof. Francis CHIN Yuk Lun**  
錢玉麟教授

(Appointed by the HKSAR Government 政府委任)

Professor Chin is a Princeton graduate; Fellow of IEEE, HKIE and HKACE; Chair Professor of Computing and Director of the Deep Learning Research and Applications Centre at Hang Seng Management College; and Emeritus Professor of HKU. Professor Chin was the Chair and Founding Head of Computer Science, Associate Dean of Graduate School and Associate Dean of Engineering at HKU.

Professor Chin is Chairman of the Process Review Committee and a HK Museum Expert Advisor. He has served on many government policy and advisory committees, including Deposit Protection Board, Trade Development Council, Business Incubation Panel (STP), IIAC and ARC. Professor Chin was Project Leader of the inquiry into the FIDS-related problems surrounding the commencement of HK International Airport. During 2001, he served as the first (interim) CEO of HKDNR.

錢玉麟教授畢業於普林斯頓大學，還被選為IEEE、HKIE及HKACE院士。錢教授現任恒生管理學院電子計算系講座教授和深度學習研究與應用中心主任及香港大學榮休教授。錢教授創建了香港大學計算機科學系並擔任系主任。他亦曾擔任香港大學研究學院及工程學院副院長。

錢教授目前擔任程序覆檢委員會主席及香港博物館專業顧問團成員。他還曾擔任多個政府政策諮詢委員會委員，包括存款保障委員會、貿發局、科技園企業培育計劃、資訊科技及廣播局、應用研究局等。1998年他受香港立法會委託作為項目負責人，就赤鱸角機場開始運作時航班資料顯示系統所出現的有關問題進行顧問報告。2001年他被借調到香港域名註冊有限公司擔任第一任(臨時)行政總裁。



**Member**  
成員

**Mr. Eric FAN Kin Man**  
范健文先生

(Supply Class 服務提供者界別)

Mr. Eric Fan, Head of Technical Department at UDomain Web Hosting Company Limited, has over ten years of IT experience and leading the company to become market leader in the web hosting industry. He also strives to promote wireless security and protect SMEs in Hong Kong from cyber-attacks. Eric was awarded the Cyber Security Professional Awards 2017 - Online Services Providers (Silver), Cyber Security Professionals Awards 2016 - Communications (Silver) and also became the honoree of (ISC)<sup>2</sup> Asia-Pacific Information Security Leadership Achievements - Information Security Practitioner Category in 2015. His public positions include Convener of Information Security and Councilor of HKITF, Vice Chairman of HKISPA Association, Past Chairman of PISA, Technical and Engineering Sub-Committee member of SCHSA and volunteer of HKNOG etc.

范健文先生現任通域存網有限公司之科技發展部總監，擁有逾十年網頁寄存及互聯網科技行業經驗，並帶領通域存網成為香港最具規模的專業網頁寄存商之一。他致力促進網絡安全，並保護香港中小企業免受網絡攻擊。范先生最近獲頒發網絡安全精英嘉許計劃2017 - 網絡服務供應商銀獎、2016網絡安全精英嘉許計劃 - 網絡安全從業員(通訊)銀獎及2015年獲(ISC)<sup>2</sup>亞太區資訊保安(信息安全專業人員)傑出成就獎，其公職包括：香港資訊科技商會資訊保安召集人及委員、香港互聯網供應商協會副會長、專業資訊保安協會(PISA)前主席、長者安居協會技術工程小組委員及HKNOG義工等。



**Member**  
成員

**Mr. Stephen HO Wai Chung**  
何偉中先生

(Appointed by the HKSAR Government 政府委任)



Mr. Stephen Ho is the Chief Executive Officer of CITIC Telecom International CPC Limited and the President of China Enterprises ICT Solutions Limited. Mr. Ho carries with him more than 30 years of extensive industry experience. His efforts and contribution to the technology sector are numerous and notable. Most recently, Mr. Ho has been appointed as the President and Chair on the Board of Governors of the US Pacific Telecommunications Council ("PTC"), and this is his third time to be elected to the position after 2014 & 2015. He also served as the Chairman of the Communications Association of Hong Kong ("CAHK") and a committee member of IT Management Committee of Hong Kong Management Association ("HKMA") since 2012 and the Vice-Chairman of IT Management Club of HKMA since 2015. In 2016, he also served as a Founding Board Member of the Smart City Consortium ("SCC"), one of the members of the McGill University's Advisory Group in Asia in 2016/2018, and also a member of the Advisory Board of the Department of Electronic and Computer Engineering ("ECE") of the HKUST. In 2018, he is appointed as one of the Board of Directors of Hong Kong Applied Science And Technology Research Institute ("ASTRI") 2018-2020.

何偉中先生為中信國際電訊(信息技術)有限公司行政總裁及中企網絡通信技術有限公司總裁。何先生擁有超過三十年的豐富電訊業經驗，他不但積極參與及推動資訊科技業發展，並對業界作出多項貢獻。何先生現擔任美國太平洋電信理事會(PTC)總裁及主席一職，亦是繼2014及2015年度後再次獲選出任該職位。他自2012年起出任香港通訊業聯會(CAHK)主席、香港管理專業協會(HKMA)資訊科技管理委員會委員，並於2015年起成為HKMA資訊科技管理研究社副主席。2016年度更獲邀成為智慧城市聯盟(SCC)的創會董事、麥基爾大學(加拿大)亞洲區資深校友諮詢委員會成員(2016/2018)及香港科技大學電子及計算機工程學系顧問委員會會員。2018年，何先生應邀加入香港應用科技研究院(ASTRI)成為董事局成員(2018-2020)。



**Member**  
成員

**Mr. Gabriel PANG Tsz Kit**  
彭子傑先生

(Supply Class 服務提供者界別)



Mr. Gabriel Pang has over 20 years of experience in game and comics industry. As the Founder of Firedog Studio, he is one of the pioneers in game development and creative industry in Hong Kong.

彭子傑現為火狗創意有限公司(火狗工房)董事總經理，於數位遊戲、漫畫及創意產業界擁有超過20年經驗。彭於1999年成立遊戲及動漫研發公司火狗工房，至今開發出多款受歡迎產品，深受華文地區玩家愛戴。

Mr. Pang is currently the chairman of Hong Kong Digital Entertainment Association, board member of Hong Kong Cyberport Management Company Limited, board member of Hong Kong Education City Limited, Vice Chairman of Hong Kong Software Industry Association, and committee member of Commission on Youth.

彭先生亦積極參與業界相關團體及政府諮詢。目前主要擔任香港數碼娛樂協會主席、香港教育城有限公司董事、香港數碼港管理有限公司董事、香港軟件行業協會副主席、青年事務委員會委員及港台文化合作委員會委會等。



**Member**  
成員

**Ms. Ping WONG**  
王嘉屏女士  
(Demand Class 使用者界別)

Ping has been working in ICT industry over 15 years as a business development and marketing professional. Ping is currently the Strategic Advisor of EVENTION. She also contributes to the Internet community by taking volunteer work of being the Executive Committee of Hong Kong Wireless Technology Industry Association and Director of Hong Kong Internet Registration Corporation. She is the Elected Member, Information Technology Subsector, Election Committee of HKSAR Government (2016).

She is a columnist for multiple well-known media, and writes on ICT, the Internet and entrepreneurship, including the Hong Kong Economic Times, Hong Kong Economic Journal, and Tech in Asia and more. She has penned an article for international news network CNN. Through these efforts, she brings the public the latest news on the Internet and its applications, and inspiring stories of successful entrepreneurial journeys.

王嘉屏女士從事資訊科技及通訊業超過十五年，專責業務發展及市場推廣。她為香港科技初創企業 — EVENTION 策略顧問。她亦致力為互聯網業界服務，現為香港無線科技商會委員及香港互聯網註冊管理有限公司董事。她是香港特別行政區政府2016年選舉委員會(資訊科技界別)委員。

王嘉屏為多間著名傳媒機構的專欄作者，曾為多份媒體包括《香港經濟日報》、《信報》、Tech in Asia等，寫作分享有關資訊科技、互聯網及創業的題材，亦曾為國際媒體CNN撰寫文章，致力將互聯網的嶄新應用及發展，以及創業者的經歷與大眾分享，提升香港市民的認知。



**Member**  
成員

**Mr. Lento YIP Yuk Fai**  
葉旭暉先生  
(Supply Class 服務提供者界別)

Mr. Lento Yip is one of the current directors representing Supply Class Members. He has previously served the board of HKIRC and was the first director of HKIRC who advocated for transforming .hk to the current Registry-Registrar model.

Lento is the current Chairman of the Hong Kong Internet Service Providers Association. He assisted the HKISPA and its members in promoting an open market for development of the Internet, contributed to making HK as one of the most connected cities. He also assisted the HKISPA in establishing Codes of Practices to protect the interest of the public and service providers. Mr. Yip is also a member of the Election Committee of the IT sector.

葉旭暉先生是其中的一位代表服務供應商當選HKIRC董事。他過往亦曾代表供應商服務HKIRC董事會，及曾經擔任技術委員會的主席。他是第一位推動改造.hk成為現行Registry-Registrar模式的HKIRC董事。

葉先生現為香港互聯網供應商協會主席。他聯同各供應商的努力，一起協助協會推動一個開放的市場，令香港成為互聯網最快及最普及的城市之一。他還協助協會建立實務守則，以保護公眾以及互聯網服務供應商的利益。葉先生也是選舉委員會資訊科技界成員。



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

Under the Board of Directors, there are an Audit Committee and an Executive Committee. Members of the Committees are as follows:

董事局之下有一個核數委員會及一個執行委員會。委員會成員如下：

### Audit Committee

Mr. Stephen HO Wai Chung (Chairman)  
Prof. Francis CHIN Yuk Lun  
Mr. Eric FAN Kin Man (till 18 May 2017)  
Mr. Leo KAN Kin Leung  
Mr. Gabriel PANG Tsz Kit (from 22 June 2017)

### Executive Committee

Mr. Simon CHAN Sai Ming (Chairman)  
Prof. Erwin HUANG  
Mr. Eric FAN Kin Man (till 18 May 2017)  
Mr. Leo KAN Kin Leung  
Mr. Gabriel PANG Tsz Kit (from 22 June 2017)  
Ms. Ping WONG (till 21 Mar 2017)

### 核數委員會

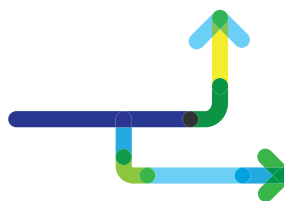
何偉中先生(主席)  
錢玉麟教授  
范健文先生(至2017年5月18日止)  
簡堅良先生  
彭子傑先生(由2017年6月22日起)

### 執行委員會

陳細明先生(主席)  
黃岳永教授  
范健文先生(至2017年5月18日止)  
簡堅良先生  
彭子傑先生(由2017年6月22日起)  
王嘉屏女士(至2017年3月21日止)

# Consultative and Advisory Panel

## 諮詢委員會



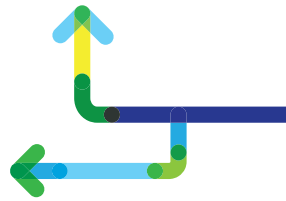
<p><b>Mr. Sutton CHEUNG</b> 張悅賓先生</p>	<p>Vice President, CITIC Telecom International Holdings Ltd Nominated by Communications Association of Hong Kong 中信國際電訊集團有限公司副總裁 由香港通訊業聯會提名</p>
<p><b>Dr. Eric CHIN</b> 錢樹楷博士</p>	<p>Founder and Chief Executive, Futurecyber Technology Solution Limited 富卓數碼科技有限公司行政總裁 Nominated by Hong Kong General Chamber of Commerce 由香港總商會提名</p>
<p><b>Mr. Johnny LUK Chung Yin</b> 陸宗賢先生</p>	<p>Director, Speedy Group Corporation Limited Nominated by Hong Kong Internet Service Providers Association 環速集團有限公司董事 由香港互聯網服務供應商協會提名</p>
<p><b>Mr. Henry CHEUNG</b> 張年生先生</p>	<p>Chief Executive Officer, Thales Transport and Security Hong Kong Limited Nominated by The Institution of Engineering and Technology Hong Kong 泰雷茲(香港)有限公司行政總裁 由工程及科技學會香港分會提名</p>
<p><b>Mr. CHUNG Pui Hong, Davey, JP</b> 鍾沛康先生 JP</p>	<p>Deputy Government Chief Information Officer (Policy and Industry Development) Nominated by Office of the Government Chief Information Officer 副政府資訊科技總監(政策及產業發展) 由政府資訊科技總監辦公室提名</p>
<p><b>Mr. Alan K T SO</b> 蘇國俊先生</p>	<p>Computer Officer, Information Technology Services Centre, The Chinese University of Hong Kong Nominated by The Chinese University of Hong Kong 香港中文大學資訊科技服務處電算師 由香港中文大學提名</p>
<p><b>Mr. Ricky NG Chi Wah</b> 吳志華先生</p>	<p>Head, Information Technology Division, Consumer Council Nominated by Consumer Council 消費者委員會資訊科技部總主任 由消費者委員會提名</p>
<p><b>Mr. Fred SHEU</b> 許遵發先生</p>	<p>National Technology Officer, Microsoft Hong Kong Limited Nominated by Hong Kong Computer Society 微軟香港有限公司香港區域科技長 由香港電腦學會提名</p>
<p><b>Mr. Chris HUANG</b> 黃曉軻先生</p>	<p>Manager, e-Nissei.com Ltd Nominated by Federation of Hong Kong Industries 日製電子商貿有限公司經理 由香港工業總會提名</p>



<b>Mr. Eric YEUNG Chuen Sing</b> 楊全盛先生	Executive Director, Skyzer VC Limited Nominated by The Hong Kong General Chamber of Small and Medium Business 天旭科技投資集團執行董事 由香港中小型企業總商會提名
<b>Mr. Tony LEE Chang Pui</b> 李振培先生	General Manager, Information Technology Resource Centre Limited, The Hong Kong Council of Social Service Nominated by The Hong Kong Council of Social Service 香港社會服務聯會總經理 由香港社會服務聯會提名
<b>Mr. Wilson WONG</b> 黃家偉先生	General Manager, IT and Business Process, Hong Kong Productivity Council Nominated by Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT) 香港生產力促進局總經理 由香港電腦保安事故協調中心提名
<b>Mr. Will FUNG</b> 馮偉國先生	Head of Information Technology, Hong Kong Institute of Certified Public Accountants Nominated by Hong Kong Institute of Certified Public Accountants 香港會計師公會資訊科技主管 由香港會計師公會提名
<b>Mr. Sunny W K LEE, JP</b> 李惠光先生 JP	Vice-President (Administration), City University of Hong Kong Nominated by The Hong Kong Management Association 香港城市大學副校長(行政) 由香港管理專業協會提名
<b>Mr. Nick CHAN, MH</b> 陳曉峰律師 MH	Partner, Squire Patton Boggs Nominated by The Law Society of Hong Kong 翰宇國際律師事務所合夥人 由香港律師會提名
<b>Mr. S K YIU</b> 姚紹強先生	Head, Regulatory Division 1, Office of the Communications Authority Nominated by Office of the Communications Authority 通訊事務管理局辦公室規管科主管 1 由通訊事務管理局辦公室提名
<b>Dr. HO Pui Tak</b> 何沛德博士	Director of IT Services, The University of Hong Kong Nominated by The University of Hong Kong 香港大學資訊科技總監 由香港大學提名
<b>Mr. Frank CHOW Kai Fat</b> 周啟發先生	Head of Information Security and Risk Control, Fubon Bank (Hong Kong) Limited Nominated by Professional Information Security Association 富邦銀行(香港)資訊科技保安及風險管控主管 由香港專業資訊保安協會提名



.hk REGISTRATION  
.hk 註冊



HKIRC's key mandate is to provide top-quality .hk domain name 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 2017.

下表是「.hk」及「.香港」域名所涵蓋的類別，以及截至2017年12月31日止的註冊數量：

<b>Specific .hk / .香港</b> 「.hk」及「.香港」 專用域名	.com.hk	118,976	.公司.香港	8,497
	.edu.hk	2,548	.教育.香港	243
	.gov.hk	589	.政府.香港	285
	.idv.hk	426	.個人.香港	40
	.net.hk	237	.網絡.香港	109
	.org.hk	5,044	.組織.香港	823
<b>Generic .hk / .香港</b> 「.hk」及「.香港」 通用域名	English .hk	137,013	中文.香港	14,117

Table 1: Types and numbers of domain names registered as of 31 December 2017  
表一：截至2017年12月31日止，各域名類別的註冊數量

### Total Registrations

The total number of .hk domain name registrations was 288,947 – a slight drop from the previous year. Even though total volume was down 19.8 per cent in 2017, the overall .hk domain has maintained a growth momentum across the last ten years.

### 註冊總數

「.hk」域名於2017年度的註冊總數為288,947，較去年下滑19.8%。儘管出現輕微下調，域名註冊總數在過往十年內一直保持良好增長動力。

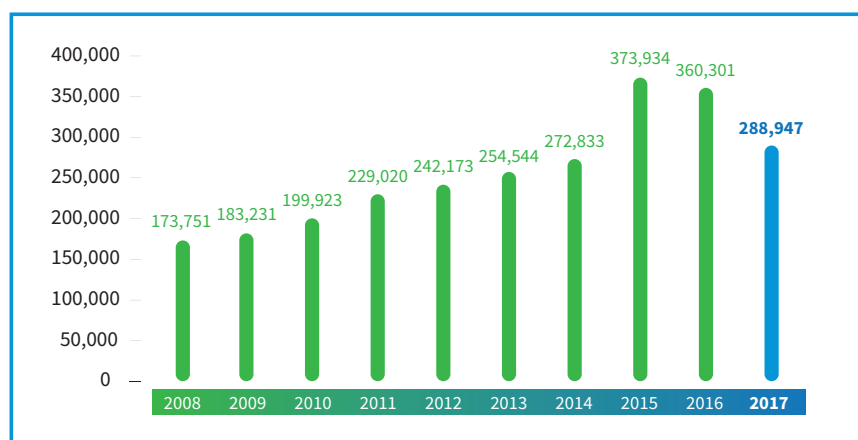


Table 2: Total number of .hk and .香港 registrations as of 31 December 2017  
表二：「.hk」及「.香港」域名註冊總數(截至2017年12月31日止)





### Registrar Accreditation Programme

HKIRC launched the Registrar Accreditation Programme in 2011 with the aim to encourage fair competition, enabling more choices for customers and ultimately increasing the number of .hk registrations. Customers are free to choose their preferred registrar that meets their specific needs; for example, one who offers a one-stop-shop of Internet services. In 2017, there were a total of 34 registrars, including 9 from Hong Kong, 7 from Mainland China, 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，最終提升「.hk」域名的註冊量。客戶可按具體需要，自由選擇能提供一站式互聯網服務的註冊服務商。於2017年，HKIRC認可的註冊服務商共34家，當中9家為本地註冊服務商、7家來自內地、18家來自海外。

### Registrars in Hong Kong



### 香港註冊服務商

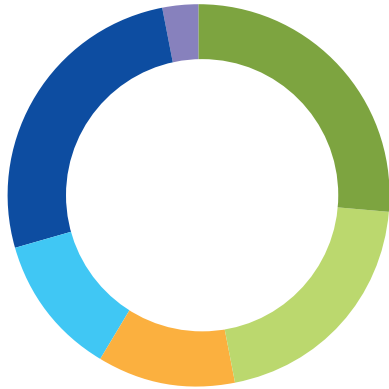
### Registrars outside Hong Kong

### 香港以外的註冊服務商





### HKIRC – Accredited Registrars



### HKIRC — 認可註冊服務商

Hong Kong 香港	9
Mainland China 中國大陸	7
Asia (except HK & China) 亞洲 (香港和中國除外)	4
Americas 美洲	4
Europe 歐洲	9
Australia 澳洲	1

### .hk Accredited Registrars

As of 31 December 2017: A total of 34 accredited registrars

### .hk 認可註冊服務商

截至2017年12月31日：共34間註冊服務商





## Registrar Awards

Organised by HKIRC in 2011, the Best Registrar Awards honour and celebrate the outstanding achievements of accredited registrars who contributed the most promising registration numbers throughout the year. The awards ceremony was held in conjunction with our annual Spring Dinner. This year, a total of four awards were presented to the following winners:

### 2017 Best-Performing Registrar

Chengdu West Dimension Digital Technology Company Limited  
Eranet International Limited  
Speedy Group Corporation Limited  
UDomain Web Hosting Company Limited

## 註冊服務商獎項

HKIRC 於2011 年成立最佳註冊服務商獎項，以表揚「.hk」註冊服務商在過去一年為提升「.hk」域名登記量所作之努力，並藉此嘉許表現出眾者。「最佳註冊服務商」頒獎典禮每年均與公司春茗同時舉行。2017 年，HKIRC 共頒發4 個獎項，得獎公司名單如下：

### 2017 最佳註冊服務商

成都西維數碼科技有限公司  
時代互聯國際有限公司  
環速集團有限公司  
通域存網有限公司



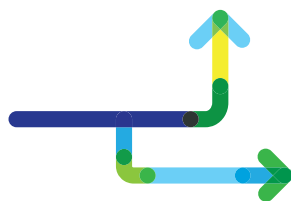
2017 Best-Performing Registrar winners with the award presenters at HKIRC's Spring Dinner.

2017 年最佳註冊服務商獎得主於 HKIRC 春茗晚宴上與頒獎嘉賓合照。



HIGHLIGHTS  
OF THE YEAR  
年度匯聚

## Highlights of the Year 年度匯聚



HKIRC carried out a number of activities and initiatives in 2017, all designed to support the Internet community and promote the use of .hk and .香港 domain names across multiple sectors.

### 2017 Digital Marketplace Seminar: The New Age of eSports

The 2017 Digital Marketplace Seminar (“DMP”) – themed ‘The New Age of eSports’ – was held in August 2017. Marking its ninth year, the seminar focused on the emerging trends in the eSports sphere, how related companies are striving to drive innovation and technology, and new strategies for capturing eSports opportunities.

Guest speakers from PwC Advisory Services, the E-Sports Association Hong Kong, Logitech, Hutchison Telecommunications (Hong Kong) Limited, Hong Kong Esports Limited, the Hong Kong Game Development Association, and other visionary leaders, were invited to share their insights. Overall, over 500 participants got together to share their views and clarify market trends in eSports, and seize new business opportunities.

在2017年，HKIRC舉辦及參與不同活動，致力服務互聯網社群，推動不同界別使用「.hk」及「.香港」域名。

### 2017年數碼市場研討會：電競新世代

HKIRC於2017年8月以「電競新世代」為主題舉辦2017年數碼市場研討會。數碼市場研討會今年已是第九年舉行，聚焦於電競領域的新興趨勢、相關公司如何努力推動創新及科技，以及把握電競機遇的新策略。

演講嘉賓來自不同行業，包括羅兵咸永道、香港電競總會、羅技、和記電訊(香港)有限公司、香港電子競技有限公司、香港遊戲及創作協會，以及其他業界精英等就是次的議題分享見解。是次研討會匯聚了超過500名與會人士，一同分享他們的觀點，了解電競市場的趨勢，以及把握全新商機。



HKIRC's CEO Leo Lam (eighth from left) with guests at the 2017 Digital Marketplace Seminar.  
HKIRC行政總裁林廣成先生(左起第八位)與嘉賓出席2017年數碼市場研討會。



### Survey Says: Are eSports on the Rise in Hong Kong?

To understand public views on eSports, and its trends and impacts, HKIRC conducted an online survey titled 'Are eSports on the Rise in Hong Kong?' from July to August 2017. The survey attracted more than 1,200 respondents, with over 50 per cent predicting that Hong Kong is set for a bright future in eSports.

### 調查主題：香港電競起飛嗎？

為了解公眾對電競及其趨勢和影響的看法，HKIRC於2017年7月至8月以「香港電競起飛嗎？」為題舉行網上問卷調查。調查吸引1,200多名受訪者，一半以上受訪者預測香港電競市場將迎來光明未來。

## ARE ESPORTS ON THE RISE? 香港電競起飛？



eSports are taking the world by storm. This year, eSports has become a medal event at the 2022 Asian Games. In Hong Kong, eSports was recognised as a new high potential sector in this year's budget speech.

電子競技（「電競」）熱潮席捲全球，年初更獲2022年亞運會列為正式比賽項目。港府亦在今年初發表的財政預算案中，指出電競是具經濟發展潛力的新領域。

What does the public think about eSports? The key findings from our survey are:

然而，香港市民對電競究竟認識多少？調查結果得出以下結論：

### KNOWLEDGE OF ESPORTS 對「電競」的認識

52%



of the respondents of age 18-35 are knowledgeable about eSports  
18-35歲的受訪者認識電競

41%



of the respondents of age 36-55 are knowledgeable about eSports  
36-55歲的受訪者對電競有所認識

65%



of the respondents of age 56 or above have little knowledge about/never heard of eSports  
56歲或以上的受訪者對電競略有所聞或從未聽過

There is no direct relationship between the understanding of eSports and demographic characteristics such as level of income, education and occupation.

收入水平、教育程度和職業對電競的認知並無直接的關係。

### HOW DO THEY KNOW ABOUT ESPORTS? 如何認識電競？

32%

Social Media  
社交媒體



23%

Broadcasting Channels  
廣播頻道



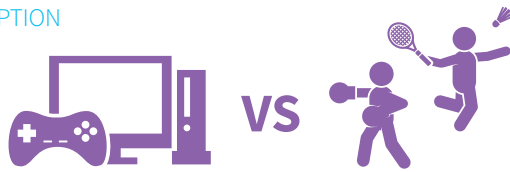
16%

News Reports  
新聞報導



ESPORTS VS SPORTS  
電競 VS 體育項目

HONG KONG ESPORTS PERCEPTION  
對電競的看法



consider **35%**

eSports as traditional physical sports  
受訪者視電競與普通的體育運動無異

neutral **33%**

on this subject matter  
受訪者表示中立

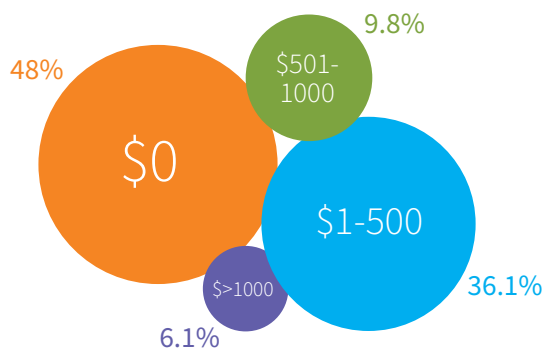
do not consider **32%**

eSports as traditional physical sports  
受訪者視電競與普通的體育運動有異

MONEY SPENT ON GAMING/ESPORTS ACTIVITIES

(in monthly expenses)

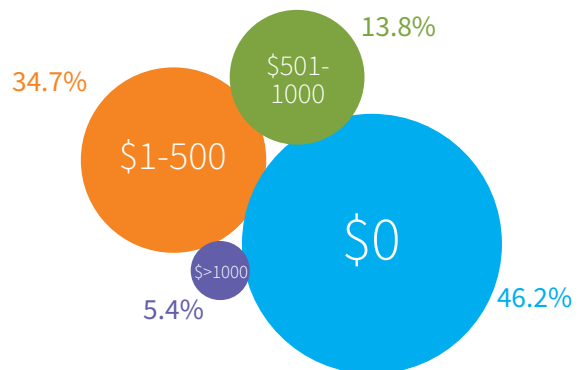
網絡遊戲或電競的每月平均開支



MONEY SPENT ON PHYSICAL SPORTS

(in monthly expenses)

運動及體育用品的每月平均開支



Respondents who spend money on physical sports also spend more money on gaming and eSports activities. People who spend more time watching physical sports tend to consider eSports as equivalent to physical sports. The link between eSports and other sports is remarkable.

受訪者在運動及體育用品上花費較多，則傾向花費更多在網絡遊戲或電競項目；而觀看體育項目的人士亦會觀看電競。因此，電競與體育項目有着顯著關係。

According to the study, regardless of income and gender, every dollar spent on physical sports by respondents leads to about sixty cents (\$0.59) spent on gaming and eSports activities, indicating sports enthusiasts should be the industry's key target with the great buying power they present.

研究推算，不論收入、性別，受訪者每花一元在體育項目上，就會相對花費約六毫子在電競方面，由此反映出運動愛好者亦是電競市場的潛在客群，具有一定的市場潛力。

## COMMUNITY VIEWS ON ESPORTS DEVELOPMENT 對香港電競市場發展前景的態度

### FUTURE OF ESPORTS 電競的未來



**53.6%**

of the respondents feel that the future of eSports in HK is clear  
受訪者認為電競在香港發展前景清晰或十分清晰



**30%**

of the respondents have doubts regarding the future of eSports in HK  
受訪者對香港電競的未來抱有疑問

Respondents who proactively took part in eSports activities (e.g. watching streaming, attending tournaments and online gaming) are more optimistic about the future of eSports in Hong Kong.

受訪者參與電競項目(如網路遊戲、參加電競聯賽或觀看電競)對香港電競的未來感到樂觀。

### BIG BRANDS ON ESPORTS 品牌與電競

**62.5%**



hold a positive opinion towards big brands and corporates sponsoring eSports  
受訪者對品牌及企業贊助電競項目持正面態度

### GOVERNMENT SUPPORT 政府支持

**56.5%**



express positive, 36% neutral views on governmental support. Less than 10% of respondents think the government should not support eSports in Hong Kong  
受訪者表示政府應該支持電競發展，而三成六表示中立，但只有少於一成(7.4%)受訪者反對

From the above, the local community generally agree that corporates and the government should undertake more initiatives to support the development of the eSports industry in Hong Kong.

這代表坊間普遍認同政府及商界應有更多舉措支持電競業界的發展。

## PUBLIC OPINION ON PROFESSIONAL PLAYERS 社會對職業電競選手的看法

Generally speaking, respondents have positive views towards professional gamers participating in tournaments/leagues as their main source of income.

受訪者普遍對專業電競選手以參加比賽和聯賽為主要收入來源持正面態度。



**53.9%**

of the respondents indicate a positive attitude  
受訪者表示正面



**9.5%**

of the respondents do not support such practice  
受訪者表示不支持

### TOP 3 FOR SUPPORTIVE REASONS 支持的首三個原因



eSports market has great potentials  
電競市場極具潛力



eSports is an interesting & fun industry  
電競是具趣味的行業



eSports provides an opportunity to become famous  
電競有機會令他們一舉成名

### TOP 3 DOUBTS ABOUT ESPORTS 抱有懷疑的首三個原因



Indulgence in gaming can be harmful  
沈迷遊戲有害



Uncertain about the future of eSports  
市場前景不明朗



Income from participating in eSports is unstable  
從事電競，收入不穩



# Highlights of the Year 年度匯聚

## HONG KONG ESPORTS CULTURE 香港電競文化現狀

### TOP 3 GAMES 最受歡迎的首三位遊戲



Massive Multi-Player Online (MMO)  
大型多人線上遊戲 (MMO)



Fighting  
格鬥



First Person Shooter (FPS)  
第一人稱射擊遊戲 (FPS)

### TOP 3 REASONS FOR ATTENDING ESPORTS EVENTS 出席電競活動的首三個原因



Interested in the program & activity  
對活動內容感興趣



Time & Location  
時間和地點



Ticket Price  
門票價錢

### TOP 3 FAN BEHAVIORS 支持者的三大行為

62%



Likes & shares on social media  
在社交平台上讚好和分享

30%



Subscribe to streaming channels/social media accounts  
從網上頻道或社交平台訂閱電競節目

8%



Cash sponsorships  
給予金錢贊助

Interestingly, the local culture of motivating competitive teams differs from that of foreign audiences. The majority of respondents (92%) only offer intangible support while foreign audiences are more willing to give cash incentives. This implies that the business community and brand sponsorship will play a key role in the development of the gaming / eSports industry of Hong Kong.

值得注意的是，大部分受訪者 (92%) 只願意提供無形的支持，與國外情況樂意為電競團隊提供現金獎勵的風氣截然不同；這亦顯示出若繼續發展電競產業，企業及品牌的贊助支持是十分重要。



## Winning Websites: The Best .hk Website Awards

The 'Best.hk Website Awards' is an annual event recognising outstanding .hk websites in the local community. This year attracted more than 476 entries under four award categories: Commercial, Non-Commercial, Government Departments, and LegCo Members. The judging criteria included overall design and functionality, engagement, use of social media, and accessibility.

## 獲獎網站：「最佳.hk網站獎」

一年一度的「最佳.hk網站獎」旨在表揚本地公司及各機構運用「.hk」建立出類拔萃的網站。今年獎項共獲超過476個網站參賽，而參賽網站共劃分為四個組別，分別為「商業組」、「非商業組」、「政府部門組」及「立法會議員組」。評審準則包括網站整體設計及操作、互動投入性、善用社交媒體及無障礙網頁等。



The Best .hk Website Awards ceremony was officiated by Ir. Allen Yeung, Government Chief Information Officer (centre in the first row); Mr. Simon Chan, Chairman of HKIRC (fifth from right in the first row); and Mr. Leo Lam, CEO of HKIRC (sixth from left in the first row).

「最佳.hk網站獎」頒獎典禮的主禮嘉賓是政府資訊科技總監楊德斌先生(第一排中)、HKIRC主席陳細明先生(第一排右起第五位)以及HKIRC行政總裁林廣成先生(第一排左起第六位)。



## Highlights of the Year 年度匯聚

### Sharing Expert Knowledge

HKIRC participated in various speaking opportunities throughout 2017 to share the Company's views on Internet security risks with regard to domain names, including the Asia Regional Intellectual Property Rights Criminal Enforcement Workshop organised by the United States Department of Justice, United States Consulate General Hong Kong & Macau.

In March, HKIRC took part in the Asia Regional Intellectual Property Rights Criminal Enforcement Workshop, reporting on the topic 'Identifying Who's Behind an IPR-Infringing'. As a founding member of the Chinese Domain Name Consortium, HKIRC also attended the organisation's meeting in March to learn the latest news about Chinese domain names. HKIRC also participated in the Global Domain Summit 2017 in July. In September, HKIRC participated in HKNOG 5.0 to share the Company's .hk DNSSEC deployment experience and encourage the use of DNSSEC in Hong Kong.



Sharing knowledge about domain name Internet security at the Asia Regional Intellectual Property Rights Criminal Enforcement Workshop.

在亞洲地區知識產權刑事執法研討會上分享有關互聯網域名安全的知識。

### Regional and International Cooperation: The Role of HKIRC

As a custodian of Hong Kong's Internet infrastructure, HKIRC maintained its key responsibility to stay at the forefront of local, regional and international domain name industry developments.

#### • ICANN

The Internet Corporation for Assigned Names and Numbers ("ICANN") is a non-profit organisation headquartered in Los Angeles, with a primary mission to maintain the security and stability of the Internet Protocol and Internet domain name systems, and to administer the allocation of Internet Protocol addresses and top-level domains. Representatives from HKIRC attended the ICANN meeting in 2017, and participated in working groups such as ccNSO – the Country Code Names Supporting Organisation of ICANN.

### 分享專業知識

HKIRC在2017年屢獲邀請出席科技會議，向大眾講解有關互聯網域名的安全議題，包括出席由美國司法部和美國駐香港及澳門總領事館舉辦的亞洲地區知識產權刑事執法研討會。

在3月份，HKIRC參加了亞洲地區知識產權刑事執法研討會，以「Identifying Who's Behind an IPR-Infringing」(查明知識產權侵權的幕後黑手)為主題作出報告。作為中文域名協調聯合會的創始成員，HKIRC亦出席了該組織於3月舉行的會議，以了解中文域名的最新進展。HKIRC更於7月參加GDS 2017全球域名峰會。9月，HKIRC參加了HKNOG 5.0，分享公司對於「.hk」DNSSEC啟用的經驗，鼓勵各界在香港使用DNSSEC。



HKIRC joined a conference organised by the Hong Kong Network Operators Group to encourage the use of .hk DNSSEC.

HKIRC參加由Hong Kong Network Operators Group組織的會議，以鼓勵使用「.hk」DNSSEC。

### 地區及國際合作：HKIRC的作用

作為掌管香港互聯網基建網絡的機構，HKIRC須走在本地、地區及國際域名行業發展的前端。

#### • ICANN

互聯網域名及規約編號編配組織(「ICANN」)總部設於美國洛杉磯，為非牟利機構，其主要使命是維護互聯網規約及域名系統的穩定及安全運作，以及編配互聯網規約地址及頂級域名等工作。HKIRC於2017年派出代表出席ICANN舉行的會議，參與如ICANN的國家域名支援組織(ccNSO)等工作小組。



- **CDNC**

The Chinese Domain Name Consortium (“CDNC”) is an independent, non-profit organisation that facilitates communication and coordination of the technical standards and policies of the Chinese domain name system. It was co-founded by China Internet Network Information Center, the Taiwan Network Information Center, HKIRC, and the Macao Network Information Centre in 2000. Delegates from HKIRC attended CDNC meetings held in Beijing and Taipei in 2017. With the help of language experts in Hong Kong, Taiwan and Mainland China, greater numbers of Hong Kong characters will be made available for domain registration. Also following the efforts of CDNC members, more email servers in the world can now work with email addresses in Chinese. Although there’s significant work ahead before all email servers globally can support Chinese email addresses, CDNC members will keep working to promote the global adoption of Chinese domain names.

- **APTLD**

The Asia Pacific Top-Level Domain Association (“APTLD”) is a regional body consisting of ccTLD managers in Asia Pacific, and was created to facilitate knowledge exchange to help ccTLD leaders achieve best practices. HKIRC has been continually supporting part of the secretariat work of APTLD, and representatives from HKIRC attended APTLD meetings in Ho Chi Minh City and Georgia in 2017.

## Sponsorships and Support

In 2017, HKIRC was a promotion partner for the International ICT Expo for the third year, and a SmartBiz Expo sponsor for the first time – both organised by the Hong Kong Trade Development Council. Booths were set up to promote .hk domain names to local SMEs, with discounted one-stop domain name service packages. HKIRC was also a promotion partner for the Cloud & Cyber Security Expo, showcasing the .hk domain to IT experts.

HKIRC also supported many start-up and incubation events in 2017 through the sponsorship of .hk domain names, such as the Cyberport Incubation Programme, and Incu-Lab ICE PITCH @ FinTech 2017.

- **CDNC**

中文域名協調聯合會(「CDNC」)是一個獨立及非牟利組織，旨在促進中文域名系統技術標準和政策的溝通與協調。聯合會由中國互聯網絡信息中心、財團法人台灣網路資訊中心、HKIRC及澳門互聯網資訊中心於2000年共同成立。HKIRC於2017年派代表出席了在北京和台北舉行的CDNC會議。在香港、台灣及中國內地語言專家的幫助下，更多香港字符將被用於域名註冊。此外，在CDNC成員的努力下，全球越來越多電郵伺服器如今可以使用中文電郵地址。儘管讓全球所有電郵伺服器都支持中文電郵地址，尚需時間與資源投入，但CDNC成員將繼續努力推動全球採用中文域名。

- **APTLD**

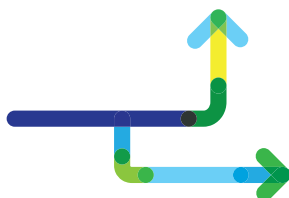
亞太區頂級域名組織(「APTLD」)為一個區域性組織，其成員來自亞太區的ccTLD管理層。APTLD的使命是促進區內ccTLD管理者的知識交流，以達至最佳管理水平。HKIRC亦一直支援APTLD的秘書處工作。HKIRC於2017年派代表出席了在越南胡志明市和格魯吉亞舉行的APTLD會議。

## 贊助和支持

2017年，HKIRC擔任由香港貿易發展局舉辦的「國際資訊科技展覽」的合作推廣夥伴及「創智營商博覽」的贊助商，「國際資訊科技展覽」已是HKIRC第三年參與，而「創智營商博覽」則第一次參加。HKIRC於這兩個活動中都設置攤位，向本地中小企推廣「.hk」域名，提供優惠的「一站式」域名服務。HKIRC亦是雲端及網路安全博覽會的合作推廣夥伴，向資訊科技專家展示「.hk」域名的優勢。

HKIRC於2017年亦支持不少初創企業和培育活動，例如贊助「.hk」域名、數碼港培育計劃及「Incu-Lab ICE PITCH @ FinTech 2017」。

# Corporate Governance 企業管治



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 with the Government of HKSAR

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 three times on 6 June 2017, 30 Oct 2017 and 5 December 2017. 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.

Last year, HKIRC appointed an independent consulting firm to conduct a review of our current Registry/Registrar ("RR") model and the corporate governance. While the corporate governance was still being conducted, the results of the RR model review had been presented to the Board and CAP meeting in 2017.

## Attendance of Board and Committee Meetings (From 1 January to 31 December 2017) 董事局及委員會會議出席記錄 (由 2017 年 1 月 1 日至 2017 年 12 月 31 日)

Board Members 董事局成員	Board Meetings 董事局會議	Executive Committee Meetings 執行委員會會議	Audit Committee Meetings 核數委員會會議
Mr. Simon CHAN Sai Ming (Chairman) 陳細明先生 (主席)	100% (7/7)	100% (4/4)	NA
Prof. Francis CHIN Yuk Lun 錢玉麟教授	100% (7/7)	NA	100% (3/3)
Mr. Eric FAN Kin Man (till 18 May 2017) 范健文先生 (至 2017 年 5 月 18 日止)	100% (7/7)	67% (2/3)	0% (0/1)
Mr. Stephen HO Wai Chung 何偉中先生	71% (5/7)	NA	100% (3/3)
Prof. Erwin HUANG (Deputy Chairman) 黃岳永教授 (副主席)	86% (6/7)	100% (4/4)	NA
Mr. Leo KAN Kin Leung (Deputy Chairman) 簡堅良先生 (副主席)	100% (7/7)	100% (4/4)	100% (3/3)
Mr. Gabriel PANG Tsz Kit (from 18 May 2017) 彭子傑先生 (由 2017 年 5 月 18 日起)	50% (2/4)	100% (1/1)	50% (1/2)
Ms. Ping WONG 王嘉屏女士	86% (6/7)	100% (1/1)	NA
Mr. Lento YIP Yuk Fai 葉旭暉先生	71% (5/7)	NA	NA

.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。

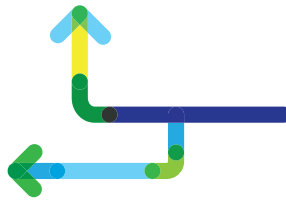
## 與特區政府制定簽訂諒解備忘錄及授權協議書

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 2017 年 6 月 6 日、10 月 30 日及 12 月 5 日分別召開三次會議；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。

去年，HKIRC 委託一所獨立的顧問公司就現有的註冊管理機構/註冊商 (RR) 模式和公司治理進行審查。雖然企業管治仍在進行檢討，但 RR 報告的結果已於 2017 年提交給董事局和 CAP 委員會。



## Directors' Report 董事局報告書

The directors have pleasure in submitting their annual report together with the audited financial statements for the year ended 31 December 2017.

### 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.

### Financial statements

The profit of the Group for the year ended 31 December 2017 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 36 to 65.

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 2017 compared with financial year 2016, 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

董事局全人欣然提呈截至二零一七年十二月三十一日止年度的年報和經審核財務報表。

### 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，註冊辦事處和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

本公司及其子公司(「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，並根據於二零一零年三月十七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本財務報表的附註8。

### 財務報表

本集團截至二零一七年十二月三十一日止年度的溢利和本集團與本公司於該日的財政狀況載列於第36至第65頁的財務報表內。

根據本公司的章程細則，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。

就二零一七年財政年度的銀行結餘是較二零一六年財政年度增加，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公司和履行對公眾的使命，組織變革的計劃及對利益相關者的期望等。當中包括，如「註冊管理機構 — 註冊服務機構」的模式而帶



## Directors' Report 董事局報告書

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 (2017: HK\$ Nil).

### Directors

The directors during the financial year were:

Prof. Erwin HUANG  
Prof. Francis CHIN Yuk Lun  
Mr. Leo KAN Kin Leung  
Ms. Ping Wong  
Mr. Simon CHAN Sai Ming  
Mr. Stephen HO Wai Chung  
Mr. Lento YIP Yuk Fai  
Mr. Gabriel PANG Tsz Kit (appointed on 18 May 2017)  
Mr. Eric FAN Kin Man (resigned on 18 May 2017)

In accordance with Article 37 of the Company's Articles of Association, Ms. Ping Wong 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.

來財務的影響，及以提供有效可靠、以客為尊和穩健的域名註冊服務而在技術和基建網絡所需的投資。

### 慈善捐款

本公司於年內慈善捐款額：無(二零一七年：無)。

### 董事局

年內及至本報告書日期的在任董事為：

黃岳永教授  
錢玉麟教授  
簡堅良先生  
王嘉屏女士  
陳細明先生  
何偉中先生  
葉旭暉先生  
彭子傑先生 (於二零一七年五月十八日委任)  
范健文先生 (於二零一七年五月十八日退任)

根據本公司的公司組織章程第37條，王嘉屏女士將於即將召開的成員週年大會上依章告退。

本公司子公司，即香港域名註冊有限公司，在本年期間及到本份報告日期截止，董事組成與本公司相同。

於本年度內任何時間，本公司或本公司的附屬公司均沒有參與任何安排，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、安排及合約權益

本公司或本公司的附屬公司於本年度末或本年度內任何時間，均沒有與本公司董事擁有重大利益的機構訂立任何重要交易、安排及合約。



## 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*

Hong Kong, 23 March 2018

## 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年度股東大會上，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

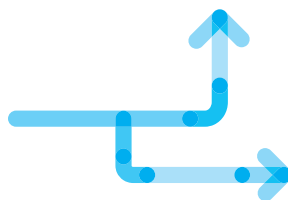
**陳細明**

*主席*

香港，二零一八年三月二十三日



# Independent Auditor's Report 獨立核數師報告書



## Independent auditor's report to the members of Hong Kong Internet Registration Corporation Limited (Incorporated in Hong Kong with limited liability by guarantee)

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 36 to 65, which comprise the consolidated statement of financial position as at 31 December 2017, 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 2017 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 ("HKSAs") 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.

## 獨立核數師報告書 致香港互聯網註冊管理有限公司全體成員 (於香港註冊成立的擔保有限公司)

本核數師(以下簡稱「我們」)已審計列載於第36至65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，此財務報表包括於二零一七年十二月三十一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、綜合權益變動表和綜合現金流量表，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布的《香港財務報告準則》真實而中肯地反映了貴集團於二零一七年十二月三十一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布的《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布的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於貴集團，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。



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.

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，我們沒有任何報告。

### 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布的《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。



## Independent Auditor's Report 獨立核數師報告書

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.

As part of an audit in accordance with HKSA's, 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.

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滙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。

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

- 識別和評估由於欺詐或錯誤而導致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這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對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和相關披露的合理性。
- 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，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴集團不能持續經營。
- 評價綜合財務報表的整體列報方式、結構和內容，包括披露，以及綜合財務報表是否中肯反映交易和事項。



## Independent Auditor's Report 獨立核數師報告書

- 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

Hong Kong, 23 March 2018

- 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、監督和執行。我們為審計意見承擔全部責任。

除其他事項外，我們與審計委員會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。

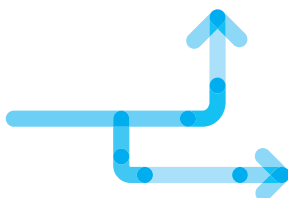
**畢馬威會計師事務所**  
執業會計師

香港中環  
遮打道10號  
太子大廈8樓

香港，二零一八年三月二十三日

# Financial Statements 財務報表

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



## Consolidated statement of profit or loss and other comprehensive income

for the year ended 31 December 2017

### 綜合損益及其他全面收益表

截至二零一七年十二月三十一日止年度

		Note 附註	2017 HK\$ 港幣	2016 HK\$ 港幣
<b>Revenue</b>	營業額	2	<b>36,561,906</b>	37,319,196
Other income	其他收入	3	<b>1,956,761</b>	1,566,823
Administrative and other operating expenses	行政及其他經營開支		<b>(26,407,040)</b>	(23,087,229)
<b>Profit before taxation</b>	除稅前溢利	4	<b>12,111,627</b>	15,798,790
Income tax	所得稅	6(a)	—	98,550
<b>Profit and total comprehensive income for the year</b>	本年度溢利及全面收益總額		<b>12,111,627</b>	15,897,340

The notes on pages 41 to 65 form part of these financial statements.

第41至第65頁的附註屬本財務報表的一部分。

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

## Consolidated statement of financial position

at 31 December 2017

### 綜合財務狀況表

二零一七年十二月三十一日

		Note 附註	2017 HK\$ 港幣	2016 HK\$ 港幣
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	7	6,358,944	2,710,984
Deposits	按金	9	507,727	496,727
			<b>6,866,671</b>	3,207,711
<b>Current assets</b>	<b>流動資產</b>			
Trade and other receivables	應收賬款及其他應收款	9	2,174,092	5,754,274
Tax recoverable	可收回稅項	13(a)	69,522	69,522
Cash and cash equivalents	現金及現金等價物	10	176,479,591	167,289,989
			<b>178,723,205</b>	173,113,785
<b>Current liabilities</b>	<b>流動負債</b>			
Other payables	其他應付款	11	6,483,724	9,849,366
Deferred registration income	遞延註冊收入	12	23,505,374	23,406,682
			<b>29,989,098</b>	33,256,048
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>148,734,107</b>	139,857,737
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>155,600,778</b>	143,065,448
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Deferred registration income	遞延註冊收入	12	18,919,696	18,495,993
Deferred tax liabilities	遞延稅項負債	13(b)	—	—
			<b>18,919,696</b>	18,495,993
<b>NET ASSETS</b>	<b>資產淨值</b>		<b>136,681,082</b>	124,569,455



## Financial Statements 財務報表

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

### Consolidated statement of financial position (continued)

at 31 December 2017

#### 綜合財務狀況表(續)

二零一七年十二月三十一日

	Note 附註	2017 HK\$ 港幣	2016 HK\$ 港幣
Representing:	代表：		
<b>Retained profits</b>	<b>保留溢利</b>	<b>136,681,082</b>	124,569,455

Approved and authorised for issue by the board of directors on 23 March 2018.

董事局於二零一八年三月二十三日核准並許可發出。

#### Chan Sai Ming

Chairman

陳細明

主席

#### Ho Wai Chung Stephen

Director

何偉中

董事

The notes on pages 41 to 65 form part of these financial statements.

第 41 至第 65 頁的附註屬本財務報表的一部分。

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

## Consolidated statement of changes in equity

for the year ended 31 December 2017

### 綜合權益變動表

截至二零一七年十二月三十一日止年度

		Retained profits 保留溢利 HK\$ 港幣
<b>Balance at 1 January 2016</b>	於 2016 年 1 月 1 日的結餘	<b>108,672,115</b>
<b>Change in equity for 2016:</b>	於 2016 年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	<b>15,897,340</b>
<b>Balance at 31 December 2016 and 1 January 2017</b>	於 2016 年 12 月 31 日及 2017 年 1 月 1 日的結餘	<b>124,569,455</b>
<b>Change in equity for 2017:</b>	於 2017 年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	<b>12,111,627</b>
<b>Balance at 31 December 2017</b>	於 2017 年 12 月 31 日的結餘	<b>136,681,082</b>

The notes on pages 41 to 65 form part of these financial statements.

第 41 至第 65 頁的附註屬本財務報表的一部分。



# Financial Statements 財務報表

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

## Consolidated cash flow statement

for the year ended 31 December 2017

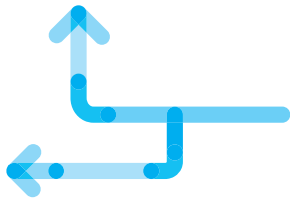
### 綜合現金流量表

截至二零一七年十二月三十一日止年度

	Note 附註	2017 HK\$ 港幣	2016 HK\$ 港幣
<b>Operating activities</b>	<b>經營業務</b>		
Profit before taxation	除稅前溢利	<b>12,111,627</b>	15,798,790
Adjustments:	調節：		
Depreciation	折舊	4(b) <b>2,178,038</b>	1,029,814
Interest income	利息收入	3 <b>(1,456,230)</b>	(1,016,356)
Loss on disposal of property, plant and equipment	處置物業、廠房及 設備的損失	4(b) <b>15,395</b>	—
<b>Operating profit before changes in working capital</b>	<b>營運資金變動前的經營溢利</b>	<b>12,848,830</b>	15,812,248
Decrease/(increase) in trade and other receivables	應收賬款及其他應收款 減少／(增加)	<b>3,569,182</b>	(2,749,665)
Decrease in other payables	其他應付款減少	<b>(3,365,642)</b>	(754,936)
Increase in deferred registration income	遞延註冊收入增加	<b>522,395</b>	1,917,948
<b>Cash generated from operations</b>	<b>經營所得現金</b>	<b>13,574,765</b>	14,225,595
Hong Kong Profits Tax refunded	已收回香港利得稅	—	153,438
<b>Net cash generated from operating activities</b>	<b>經營業務所得現金淨額</b>	<b>13,574,765</b>	14,379,033
<b>Investing activities</b>	<b>投資活動</b>		
Interest received	已收利息	<b>1,456,230</b>	1,016,356
Increase in bank deposits maturing after three months when placed	尚餘超過3個月到期的 銀行存款增加	<b>(8,677,544)</b>	(49,803,878)
Proceeds from disposal of property, plant and equipment	處置物業、廠房及設備的收益	<b>500</b>	—
Payment for purchase of property, plant and equipment	購置物業、廠房及設備付款	<b>(5,841,893)</b>	(2,888,858)
<b>Net cash used in investing activities</b>	<b>投資活動所用現金淨額</b>	<b>(13,062,707)</b>	(51,676,380)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>現金及現金等價物 增加／(減少)淨額</b>	<b>512,058</b>	(37,297,347)
<b>Cash and cash equivalents at 1 January</b>	<b>於1月1日的現金及現金等價物</b>	<b>32,956,237</b>	70,253,584
<b>Cash and cash equivalents at 31 December</b>	<b>於12月31日的現金及 現金等價物</b>	10 <b>33,468,295</b>	32,956,237

The notes on pages 41 to 65 form part of these financial statements.

第41至第65頁的附註屬本財務報表的一部分。



# Notes to the Consolidated Financial Statements

## 財務報表附註

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

### 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 the Group are disclosed below.

The HKICPA has issued certain new and revised 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 2017 comprise the Company and its subsidiary (together referred to as the “Group”).

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。以下是本集團採用之主要會計政策概要。

香港會計師公會已頒佈若干新訂及經修訂之《香港財務報告準則》，並於本集團之本期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新訂及經修訂準則所引致當前和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第1(c)項。

#### (b) 財務報表的編製基準

截至二零一七年十二月三十一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(以下統稱「本集團」)。

本財務報表是以歷史成本作為編製基準。

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、估計和假設，並影響會計政策的應用，以及資產、負債、收入和支出的報告數額。這些估計和相關假設是根據以往經驗和管理層因應當時情況認為合理的多項其他因素作出的，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價值時所作出判斷的基礎。實際結果可能有別於估計數額。



## Notes to the Consolidated Financial Statements 財務報表附註

(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 several amendments to HKFRSs that are first effective for the current accounting period of the Group. None of these impact on the accounting policies of the Group.

The Group 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.

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.

### 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和相關假設。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；如果修訂對當前和未來期間均有影響，則在作出修訂的期間和未來期間確認。

#### (c) 會計政策的修訂

香港會計師公會已頒布多項對《香港財務報告準則》的修訂，該等修訂於本集團現行會計期間首次生效。該等變動概無對本集團現行期間或過往期間的業績及財務狀況編製或呈列方式造成任何重大影響。

本集團並無應用於現行會計期間尚未生效的任何新訂準則或詮釋。

#### (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(本集團和其他方所持有的)實質權利。

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，但抵銷額只限於沒有證據顯示已出現減值的部分。

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

## 1 Significant accounting policies (continued)

### (d) Subsidiaries (continued)

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 is stated at cost less accumulated depreciation and impairment losses.

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

— Office machinery and equipment	3 years
— Furniture and Fixtures	3 — 6 years
— Network and computer hardware/ software and equipment	3 years

## 1 主要會計政策 (續)

### (d) 附屬公司 (續)

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。

本公司的資產負債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、廠房及設備是以成本減去累計折舊及減值虧損後入賬。

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
— 傢俱及裝置	3 — 6年
— 網絡及電腦硬件/ 軟件及設備	3年



## Notes to the Consolidated Financial Statements 財務報表附註

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

### 1 Significant accounting policies (continued)

#### (e) Property, plant and equipment (continued)

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.

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

An arrangement, comprising a transaction or a series of transactions, is or contains a lease if the Group determines that the arrangement conveys a right to use a specific asset or assets for an agreed period of time in return for a payment or a series of payments. Such a determination is made based on an evaluation of the substance of the arrangement and is regardless of whether the arrangement takes the legal form of a lease.

### 1 主要會計政策 (續)

#### (e) 物業、廠房及設備 (續)

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、廠房及設備均會被審閱是否出現減值跡像。如果資產或其所屬的現金產生單位的賬面價值超過其可收回數額，則將減值損失確認為損益。資產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和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。

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資產賬面價值之差額釐定，並於報廢或出售日在收益表內確認。

#### (f) 租賃資產

如果本集團把一項安排(包括一項交易或一系列交易)確定為在一段商定期間轉讓一項或一些特定資產的使用權，以換取一筆或多筆付款，則這項安排屬於或包含一項租賃。確定時是以對有關安排的實質所作評估為準，而不管這項安排是否涉及租賃的法律形式。



## Notes to the Consolidated Financial Statements 財務報表附註

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

### 1 Significant accounting policies (continued)

#### (f) Leased assets (continued)

##### (i) Classification of assets leased to the Group

Assets that are held by the Group under leases which transfer to the Group substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the Group are classified as operating leases.

##### (ii) Operating lease charges

Where the Group has the use of other assets held under operating leases, payments made under the leases are charged to profit or loss in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received are recognised in profit or loss as an integral part of the aggregate net lease payments made.

### 1 主要會計政策(續)

#### (f) 租賃資產(續)

##### (i) 本集團租賃資產的分類

對於本集團以租賃持有的資產，如果租賃使所有權的絕大部分風險和回報轉移至本集團，有關的資產便會劃歸為以融資租賃持有；如果租賃不會使所有權的絕大部分風險和回報轉移至本集團，則劃歸為經營租賃。

##### (ii) 經營租賃費用

如果本集團透過經營租賃使用資產，則租賃付款會在租賃期所涵蓋的會計期間內以等額計入當期損益；但如果有其他基準能更清楚地反映租賃資產所產生的收益模式則除外。經營租賃協議所涉及的激勵措施均在收益表內確認為租賃淨付款總額的組成部分。



## Notes to the Consolidated Financial Statements 財務報表附註

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

### 1 Significant accounting policies (continued)

#### (g) Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment of doubtful debts, except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

Impairment losses for bad and doubtful debts are recognised when there is objective evidence of impairment and are measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted at the asset's original effective interest rate where the effect of discounting is material. Objective evidence of impairment includes observable data that comes to the attention of the Group about events that have an impact on the asset's estimated future cash flows such as significant financial difficulty of the debtor.

Impairment losses for trade debtors included within trade and other receivables whose recovery is considered doubtful but not remote are recorded using an allowance account. When the Group is satisfied that recovery is remote, the amount considered irrecoverable is written off against trade debtors directly and any amounts held in the allowance account relating to that debt are reversed. Subsequent recoveries of amounts previously charged to the allowance account are reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly are recognised in profit or loss.

#### (h) 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.

### 1 主要會計政策 (續)

#### (g) 應收賬款及其他應收款

應收賬款及其他應收款按公允價值初始確認，其後採用實際利息法按攤銷成本減去呆賬減值準備後所得的金額入賬；但如應收款為提供予關聯人士並不設固定還款期的免息貸款或其折現影響並不重大則除外。在此情況下，應收款會按成本減去呆賬減值虧損後所得的金額入賬。

呆壞賬減值虧損在具有客觀的減值證據時確認，並以金融資產的賬面金額與以其初始實際利率折現，即在相關資產初始確認時計算的實際利率，(如果折現會造成重大的影響)的預計未來現金流量的現值之間的差額計量。減值的客觀證據包括本集團注意到會對資產的估計未來現金流量的現值構成影響的事件(例如債務人出現重大財務困難)的可觀察數據。

可收回性被視為可疑但並非完全沒有可能回收的情況下，呆賬的減值虧損會採用準備賬來記錄。當本集團認為收回的可能性極低時，被視為不可收回的數額便會直接沖銷應收賬款，與該債務有關而在準備賬內持有的任何數額也會轉回。其後收回早前計入準備賬的數額會在準備賬轉回。準備賬的其他變動和其後收回早前直接沖銷的數額均在收益表內確認。

#### (h) 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。

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



## 1 Significant accounting policies (continued)

### (i) Cash and cash equivalents

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

### (j) Employee benefits

Salaries, annual bonuses, paid annual leave, 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.

## 1 主要會計政策 (續)

### (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，以及短期和高流動性的投資。這些投資可以隨時換算為已知的現金額、價值變動方面的風險不大，並在購入後三個月內到期。

### (j) 僱員福利

薪金、年度獎金、有薪年假、度假旅費和非貨幣福利成本在本集團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，則這些數額會以現值列賬。

### (k) 所得稅

本年度所得稅包括本期稅項和遞延稅項資產與負債的變動。本期稅項和遞延稅項資產與負債的變動均在收益表內確認，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和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這些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可抵扣虧損和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，所有遞延稅項負債和遞延稅項資產(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。





## Notes to the Consolidated Financial Statements 財務報表附註

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

### 1 Significant accounting policies (continued)

#### (k) Income tax (continued)

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

#### (l) Other provisions and contingent liabilities

Provisions are recognised for other liabilities of uncertain timing or amount when the Group or the Company 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 recognition

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

##### (i) Registration fees income

Registration fees income is recognised on a pro-rata 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)

#### (k) 所得稅 (續)

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。

#### (l) 其他撥備和或有負債

如果本集團或本公司須就已發生的事件承擔法律或推定責任，因而預期會導致經濟效益外流，在可以作出可靠的估計時，本集團或本公司便會就該時間或數額不確定的負債計算撥備。如果貨幣時間值重大，則按預計須就履行該義務所需支出的現值計算撥備。

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，資源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，但資源外流的可能性極低則除外。

#### (m) 收入確認

收入是按已收或應收價款的公允價值計量。在經濟效益可能會流入本集團，而收入和成本(如適用)又能夠可靠地計量時，收入會根據下列基準在收益表內確認：

##### (i) 註冊費收入

註冊費收入於一至五年的註冊期內按比例確認。就未來期間收取的費用在資產負債表列作遞延註冊收入。

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



## 1 Significant accounting policies (continued)

### (m) Revenue recognition (continued)

#### (ii) Service fees income

Service fees income is recognised on an accruals basis when the relevant service is rendered.

#### (iii) Interest income

Interest income is recognised as it accrues using the effective interest method.

### (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.

### (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.

## 1 主要會計政策 (續)

### (m) 收入確認 (續)

#### (ii) 服務收入

服務收入於提供服務的期間按權責發生制確認。

#### (iii) 利息收入

利息收入是在產生時以實際利率法確認。

### (n) 外幣換算

年內的外幣交易按交易日的外幣匯率換算。於結算日，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。匯兌收益及虧損於收益內確認。

### (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) 控制或與第三方共同控制本集團；
- (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。



## Notes to the Consolidated Financial Statements 財務報表附註

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

### 1 Significant accounting policies (continued)

#### (o) Related parties (continued)

- (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.
  - (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.

### 1 主要會計政策 (續)

#### (o) 關聯方 (續)

- (b) 如屬下列任何一種情況，企業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、附屬公司和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任何實體的僱員福利而設的離職後福利計劃。
  - (vi) 該實體受到上述第(a)項內所認定人士控制或與第三方共同控制。
  - (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) 該實體或集團內的任何人士向本集團或本集團母公司提供關鍵管理服務。

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

## 1 Significant accounting policies (continued)

### (o) Related parties (continued)

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 is as follows:

		2017 HK\$ 港幣	2016 HK\$ 港幣
Registration fees	註冊費	35,440,755	36,374,753
Service fees	服務費	1,121,151	944,443
		<b>36,561,906</b>	37,319,196

## 3 Other income

		2017 HK\$ 港幣	2016 HK\$ 港幣
Bank interest income	銀行利息收入	1,456,230	1,016,356
Exchange gains, net	匯兌收益淨額	265	1,985
Sundry income	雜項收入	500,266	548,482
		<b>1,956,761</b>	1,566,823

## 1 主要會計政策 (續)

### (o) 關聯方 (續)

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。本公司通過所屬註冊服務機構(其中之一為其全資附屬公司香港域名註冊有限公司)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。年內確認的重大收益種類金額如下：

## 3 其他收入

## Notes to the Consolidated Financial Statements 財務報表附註

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

### 4 Profit before taxation

Profit before taxation is arrived at after charging:

		2017 HK\$ 港幣	2016 HK\$ 港幣
<b>(a) Staff costs</b>	<b>(a) 員工成本</b>		
Contributions to defined contribution retirement plan	界定供款退休計劃的供款	383,206	367,795
Salaries, wages and other benefits	薪金、工資及其他福利	12,933,644	11,638,179
		<b>13,316,850</b>	12,005,974
<b>(b) Other items</b>	<b>(b) 其他項目</b>		
Depreciation	折舊	2,178,038	1,029,814
Operating lease charges in respect of premises: minimum lease payment	經營租賃支出關於房產項：最低租賃付款額	2,526,818	2,351,975
Operating lease charges in respect of equipment and facilities: minimum lease payment	經營租賃支出關於器械及設備：最低租賃付款額	1,593,123	1,524,165
Auditor's remuneration	核數師酬金		
— audit services	— 審計服務	198,000	187,000
— tax services	— 稅務服務	49,000	47,500
Loss on disposal of property, plant and equipment	處置物業、廠房及設備的損失	15,395	—

### 4 除稅前溢利

除稅前溢利已扣除下列各項：

### 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:

### 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部列報之董事酬金如下：

		2017 HK\$ 港幣	2016 HK\$ 港幣
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	—	—

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

**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 represents:**

		2017 HK\$ 港幣	2016 HK\$ 港幣
<b>Current tax-Hong Kong Profits Tax</b>	<b>本期稅項 — 香港利得稅</b>		
Provision for the year	本年度撥備	—	—
Over-provision in respect of prior year	以往年度準備過剩	—	(20,000)
		—	(20,000)
<b>Deferred tax</b>	<b>遞延稅項</b>		
Origination and reversal of temporary differences	暫時性差異的產生和轉回	—	(78,550)
		—	(98,550)

The provision for Hong Kong Profits Tax for 2017 is calculated at 16.5% (2016: 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.

二零一七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% (二零一六年: 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 profit at applicable tax rate:**

		2017 HK\$ 港幣	2016 HK\$ 港幣
Profit before taxation	除稅前溢利	<b>12,111,627</b>	15,798,790
Notional tax on profit before taxation, calculated at 16.5% (2016: 16.5%)	按照稅率 16.5% (2016年: 16.5%) 計算除稅前溢利的名義稅項	<b>1,998,418</b>	2,606,800
Tax effect of non-taxable revenue	毋須課稅收益的稅務影響	<b>(133)</b>	(8,305)
Tax effect of unused tax losses not recognised	未確認稅務虧損的稅務影響	<b>(55,744)</b>	100,594
Over-provision in prior years	以往年度準備過剩	—	(20,000)
Tax effect of profit exempted from profits tax	豁免利得稅的溢利	<b>(1,942,541)</b>	(2,777,639)
Actual tax expense credited to profit or loss	在損益表內列支的實際稅項支出	—	(98,550)

**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為：**

**(b) 稅項支出與會計溢利按適用稅率計算的對賬：**

## Notes to the Consolidated Financial Statements 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

		Office machinery and equipment  辦公室 機器及設備 HK\$ 港幣	Furniture and fixtures  傢俱及裝置 HK\$ 港幣	Network and computer hardware/ software and equipment  網絡及電腦 硬件/軟件 及設備 HK\$ 港幣	Total  總計 HK\$ 港幣
<b>Cost:</b>	<b>成本：</b>				
At 1 January 2017	於2017年1月1日	321,939	1,225,315	16,205,925	17,753,179
Additions	增置	202,170	3,581,733	2,057,990	5,841,893
Disposals	處置	(112,093)	(1,201,360)	(1,626,524)	(2,939,977)
At 31 December 2017	於2017年12月31日	412,016	3,605,688	16,637,391	20,655,095
<b>Accumulated depreciation:</b>	<b>累計折舊：</b>				
At 1 January 2017	於2017年1月1日	284,632	1,208,800	13,548,763	15,042,195
Charge for the year	本年度折舊	62,815	633,185	1,482,038	2,178,038
Written back on disposals	處置時撥回	(110,432)	(1,187,126)	(1,626,524)	(2,924,082)
At 31 December 2017	於2017年12月31日	237,015	654,859	13,404,277	14,296,151
<b>Net book value:</b>	<b>賬面淨值：</b>				
At 31 December 2017	於2017年12月31日	175,001	2,950,829	3,233,114	6,358,944

		Office machinery and equipment  辦公室 機器及設備 HK\$ 港幣	Furniture and fixtures  傢俱及裝置 HK\$ 港幣	Network and computer hardware/ software and equipment  網絡及電腦 硬件/軟件 及設備 HK\$ 港幣	Total  總計 HK\$ 港幣
<b>Cost:</b>	<b>成本：</b>				
At 1 January 2016	於2016年1月1日	320,915	1,225,315	13,527,710	15,073,940
Additions	增置	2,600	—	2,886,258	2,888,858
Disposals	處置	(1,576)	—	(208,043)	(209,619)
At 31 December 2016	於2016年12月31日	321,939	1,225,315	16,205,925	17,753,179
<b>Accumulated depreciation:</b>	<b>累計折舊：</b>				
At 1 January 2016	於2016年1月1日	259,947	1,168,286	12,793,767	14,222,000
Charge for the year	本年度折舊	26,261	40,514	963,039	1,029,814
Written back on disposals	處置時撥回	(1,576)	—	(208,043)	(209,619)
At 31 December 2016	於2016年12月31日	284,632	1,208,800	13,548,763	15,042,195
<b>Net book value:</b>	<b>賬面淨值：</b>				
At 31 December 2016	於2016年12月31日	37,307	16,515	2,657,162	2,710,984

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

## 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 2017, 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.

## 8 於附屬公司的投資

在二零一四年間，根據對本公司可收回數額的評估，本公司於香港域名註冊的投資全數減值。於二零一七年十二月三十一日，董事會就于香港域名註冊的投資的可收回數額進行評估。根據他們的評估，本年間未對投資減值進行轉回。

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

## 9 Trade and other receivables

		2017 HK\$ 港幣	2016 HK\$ 港幣
Trade receivables	應收賬款	61,905	71,133
Deposits, prepayments and other receivables	按金、預付款項及其他應收款	2,619,914	6,179,868
		2,681,819	6,251,001

The amount of the Group's trade and other receivables expected to be recovered or recognised as expenses after more than one year is \$507,727 (2016: \$496,727). All of the other trade and other receivables are expected to be recovered or recognised as expenses within one year.

## 9 應收賬款及其他應收款

本集團預期在一年後收回或確認為開支的應收賬款及其他應收款為507,727元(二零一六年：496,727元)。本集團的其餘所有應收賬款及其他應收款將會在一年內收回或確認為開支。



## Notes to the Consolidated Financial Statements 財務報表附註

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

### 9 Trade and other receivables (continued)

#### (a) Impairment of trade receivables

Impairment losses in respect of trade receivables are recorded using an allowance account unless the Group is satisfied that recovery of the amount is remote, in which case the impairment loss is written off against trade receivables directly. At 31 December 2017 and 2016, no trade receivables were individually determined to be impaired.

#### (b) Trade receivables that are not impaired

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 15(a).

The ageing analysis of trade receivables that are neither individually nor collectively considered to be impaired is as follows:

		2017 HK\$ 港幣	2016 HK\$ 港幣
Neither past due nor impaired	未逾期也未減值的應收賬款	47,305	53,830
Less than 1 month past due	逾期不超過1個月	13,600	17,303
1 to 3 months past due	逾期超過1個月至3個月	1,000	—
		14,600	17,303
		61,905	71,133

Receivables that were neither past due nor impaired relate to customers with no recent history of default.

Receivables that were past due but not impaired relate to a number of independent customers that have a good track record with the Group. Based on past experience, management believes that no impairment allowance is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable. The Group does not hold any collateral over these balances.

### 9 應收賬款及其他應收款(續)

#### (a) 應收賬款的減值

應收賬款的減值虧損採用準備賬來記錄，但當本集團認為收回款項的可能性極低時，減值虧損便會直接沖銷應收賬款。於二零一七年十二月三十一日，概無(二零一六年：無)應收賬款經個別釐定為減值。

#### (b) 沒有減值的應收賬款

應收賬款在發出賬單日起計三十天內到期。本集團信貸政策的其他詳情載列於附註15(a)。

在個別或整體評估下均不視為需作減值的應收賬款賬齡分析如下：

未逾期也未有減值虧損的應收款是與近期無拖欠還款記錄的客戶有關。

已逾期但並無減值虧損的應收款是與本集團多個還款記錄良好的獨立客戶有關。根據以往的經驗，管理層認為，由於信貸質量並無重大變動，而且有關結餘仍被視為可全數收回，因此毋須就這些結餘計算減值撥備。本集團並無就這些結餘持有任何抵押品。

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

## 10 Cash and cash equivalents

## 10 現金及現金等價物

		2017 HK\$ 港幣	2016 HK\$ 港幣
Bank deposits maturing after three months when placed	存款期超過三個月之銀行存款	143,011,296	134,333,752
Cash at bank and on hand (cash and cash equivalents in the consolidated cash flow statement)	銀行存款及現金(綜合現金流量表所示的現金及現金等價物)	33,468,295	32,956,237
Cash and cash equivalents in the consolidated statement of financial position	綜合財務狀況的現金及現金等價物	176,479,591	167,289,989

## 11 Other payables

## 11 其他應付款

		2017 HK\$ 港幣	2016 HK\$ 港幣
Accrued charges and other creditors	應計費用及其他應付款	3,034,386	6,068,664
Advances received	已收預付款	3,449,338	3,780,702
		6,483,724	9,849,366

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。

## 12 Deferred registration income

## 12 遞延註冊收入

At 31 December 2017, the deferred registration income expected to be recognised as income is as follows:

於二零一七年十二月三十一日，遞延註冊收入預計會於下列期間確認為收入如下：

		2017 HK\$ 港幣	2016 HK\$ 港幣
Within 1 year	1年內	23,505,374	23,406,682
After 1 year but within 2 years	1年後但2年內	9,132,910	9,133,466
After 2 years but within 5 years	2年後但5年內	8,976,244	8,630,118
After 5 years	5年後	810,542	732,409
		18,919,696	18,495,993
		42,425,070	41,902,675

## Notes to the Consolidated Financial Statements 財務報表附註

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

### 13 Income tax in the consolidated statement of financial position

#### (a) Current taxation in the consolidated statement of financial position represents:

		2017 HK\$ 港幣	2016 HK\$ 港幣
Provision for Hong Kong Profits Tax for the year	本年度香港利得稅撥備	—	—
Provisional Profits Tax paid	已付暫繳利得稅	—	(69,522)
Balance of profits tax provision relating to prior years	與往年有關的利潤稅撥備餘額	(69,522)	—
Tax recoverable	可收回稅項	(69,522)	(69,522)

#### (b) 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:

		Depreciation allowances in excess of the related depreciation 超出有關折舊的折舊免稅額 HK\$ 港幣	Future benefits of tax losses 稅務虧損的未來利益 HK\$ 港幣	Total 總計 HK\$ 港幣
At 1 January 2016	於2016年1月1日	78,550	—	78,550
Charged/(credited) to profit or loss	扣除/(計入)損益	313,202	(391,752)	(78,550)
At 31 December 2016	於2016年12月31日	391,752	(391,752)	—
At 1 January 2017	於2017年1月1日	391,752	(391,752)	—
Charged/(credited) to profit or loss	扣除/(計入)損益	107,876	(107,876)	—
At 31 December 2017	於2017年12月31日	499,628	(499,628)	—

### 13 綜合資產負債表所示的所得稅

#### (a) 綜合資產負債表所示的本期稅項為：

#### (b) 已確認遞延稅項資產及負債：

本集團已在綜合資產負債表確認的遞延稅項(資產)/負債的組成部分和本年度變動如下：



## Notes to the Consolidated Financial Statements 財務報表附註

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

### 13 Income tax in the consolidated statement of financial position (continued)

#### (c) 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 \$271,814 (2016: \$609,661) 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.

### 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.

### 13 綜合資產負債表所示的所得稅(續)

#### (c) 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稅務虧損271,814元(2016: 609,661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。該稅項在現行稅務法例下並無到期日。

### 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。

本集團會定期檢討和管理資本架構，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，因應對本公司或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間訂立的資本規定所規限。



## Notes to the Consolidated Financial Statements 財務報表附註

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

### 15 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 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.

### 15 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、流動資金和外幣風險。本集團在這方面的風險承擔以及透過財務風險管理政策和慣常做法去控制這些風險的詳情如下。

#### (a) 信貸風險

本集團的信貸風險主要來自現金和銀行存款，以及應收賬款及其他應收款。管理層制訂信貸政策，並按持續基準監察此等信貸風險。

本集團的現金和銀行存款存放於大型金融機構。

本集團會對所有申請超逾某水平信貸金額的客戶進行信貸評估。這些評估了客戶過往償還到貸款的記錄及現時償付能力及特定客戶其所處的經營環境。本集團一般給予三十日的信貸期。在一般情況下，本集團並無持有客戶提供的抵押品。

在應收賬款方面，本集團於第三方客戶沒有重大和集中的信貸風險。

本集團所承受的信貸風險上限為資產負債表中的銀行存款、應收賬款及其他應收款。本集團沒有提供任何可能令本集團承受信貸風險的擔保。



## Notes to the Consolidated Financial Statements 財務報表附註

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

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

#### (b) Liquidity risk

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

All financial liabilities as disclosed in the Group's consolidated statement of financial position are required to be settled within one year or on demand. The total contractual undiscounted cash flows of these financial liabilities equal their carrying amounts on the consolidated statement of financial position as at 31 December 2017 and 2016.

#### (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.

#### (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 2017 and 2016.

### 15 財務風險管理及金融工具的公允價值(續)

#### (b) 流動資金風險

本集團的政策是定期監督現時和預期的流動資金需求，以確保維持充足的現金儲備，滿足短期和較長期的流動資金需求。

於集團綜合財務報表披露的所有金融負債均須於一年內或被要求時支付。於二零一七年及二零一六年十二月三十一日，此等金融負債的訂約未折現現金流量總和相等於其賬面金額。

#### (c) 外幣風險

本集團因進行一些以美元計價的交易而須面對外幣風險。由於港幣與美元掛均，本集團預計港幣兌美元匯率不會出現重大變動。

#### (d) 公允價值的計量

於二零一七年及二零一六年十二月三十一日，本集團所有按成本或攤銷成本列賬之金融工具與其公允價值無重大差異。

## Notes to the Consolidated Financial Statements 財務報表附註

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

### 16 Operating lease commitments

At 31 December 2017, the total future minimum lease payments under non-cancellable operating leases are payable as follows:

		2017 HK\$ 港幣	2016 HK\$ 港幣
<b>Premises</b>	<b>樓宇</b>		
Within 1 year	1年內	<b>1,986,906</b>	2,213,354
After 1 year but within 5 years	1年後但5年內	<b>1,737,120</b>	3,724,027
		<b>3,724,026</b>	5,937,381
<b>Equipment and facilities</b>	<b>器械及設備</b>		
Within 1 year	1年內	<b>1,517,160</b>	1,469,448
After 1 year but within 5 years	1年後但5年內	<b>910,110</b>	2,109,515
		<b>2,427,270</b>	3,578,963

The Group is the lessee in respect of a number of premises and items of internet facilities under short-term operating lease. The leases typically run for an initial period of two to four years, at the end of which period all terms are renegotiated. None of the leases includes contingent rentals.

### 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:

		2017 HK\$ 港幣	2016 HK\$ 港幣
Key management personnel, including directors: — Short-term employee benefits	管理要員，包括董事： — 短期僱員福利	<b>4,323,809</b>	3,231,015

### 16 經營租賃承擔

於二零一七年十二月三十一日，本集團根據不可撤銷經營租賃的將來最低租賃付款總額如下：

本集團根據經營短期租賃租用樓宇及互聯網設備，有關租賃一般初步為期兩年或四年，所有租賃到期後要進行所有條款的再協商。各項經營租賃均不包含或有租金。

### 17 重大關連方交易

除本財務報表所披露的交易及結餘外，本集團於年內還與關聯方進行下列重大交易：

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

18 Company-level statement of financial position

18 本公司之財務狀況表

		2017 HK\$ 港幣	2016 HK\$ 港幣
<b>Non-current asset</b>	<b>非流動資產</b>		
Deposits	按金	507,727	496,727
<b>Current assets</b>	<b>流動資產</b>		
Trade receivables	應收賬款	—	10,000
Prepayments and other receivables	預付款及其他應收款	1,340,174	917,853
Amount due from a subsidiary	應收附屬公司款項	371,041	1,886,275
Cash and deposits with banks	現金及銀行存款	170,330,465	158,570,491
		172,041,680	161,384,619
<b>Current liabilities</b>	<b>流動負債</b>		
Other payables	其他應付款	3,932,857	6,621,566
Deferred registration income	遞延註冊收入	17,375,745	16,851,361
		21,308,602	23,472,927
<b>Net current assets</b>	<b>流動資產淨值</b>	150,733,078	137,911,692
<b>Total assets net current liabilities</b>	<b>資產總值減流動負債</b>	151,240,805	138,408,419
<b>Non-current liability</b>	<b>非流動負債</b>		
Deferred registration income	遞延註冊收入	14,063,798	13,004,389
<b>NET ASSETS</b>	<b>資產淨值</b>	137,177,007	125,404,030
Representing:	代表：		
<b>Retained profits</b>	<b>保留溢利</b>	137,177,007	125,404,030

Approved and authorised for issue by the board of directors on 23 March 2018.

董事局於二零一八年三月二十三日核准並許可發出。

**Chan Sai Ming**  
Chairman

陳細明  
主席

**Ho Wai Chung Stephen**  
Director

何偉中  
董事



## Notes to the Consolidated Financial Statements 財務報表附註

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

### 19 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 December 2017

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 December 2017 and which have not been adopted in these financial statements. These include the following which may be relevant to the Group.

### 19 截至二零一七年十二月三十一日止年度已頒布但尚未生效的修訂、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布於截至二零一七年十二月三十一日止年度尚未生效，亦沒有在本財務報表採納的多項修訂和新準則。這些準則變化包括下列可能與本集團有關的項目：

		<b>Effective for accounting periods beginning on or after</b> 在以下日期或 之後開始的 會計期間生效
HKFRS 9, <i>Financial instruments</i>	《香港財務報告準則》第9號，「金融工具」	1 January 2018 二零一八年一月一日
HKFRS 15, <i>Revenue from contracts with customers</i>	《香港財務報告準則》第15號， 「來自與客戶所訂立合約的收入」	1 January 2018 二零一八年一月一日
HKFRS 16, <i>Leases</i>	《香港財務報告準則》第16號，「租賃」	1 January 2019 二零一九年一月一日
HK(IFRIC) 23, <i>Uncertainty over income tax treatments</i>	《香港財務報告準則》第23號， 「所得稅之不確定性之處理」	1 January 2019 二零一九年一月一日

The Group is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application. So far the Group has identified some aspects of the new standards which may have a significant impact on the financial statements. Further details of the expected impacts are discussed below. While the assessment has been substantially completed for HKFRS 9 and HKFRS 15, the actual impacts upon the initial adoption of the standards may differ as the assessment completed to date is based on the information currently available to the Group, and further impacts may be identified before the standards are initially applied in the Group's consolidated financial statements for the year ended 31 December 2018. The Group may also change its accounting policy elections, including the transition options, until the standards are initially applied in the financial statements.

本集團正評估該等修訂及新訂準則於首次應用期間預期帶來的影響。迄今本集團已識別新訂準則的若干方面可能對財務報表造成重大影響。有關預期影響的進一步詳情於下文論述。《香港財務報告準則》第9號及《香港財務報告準則》第15號的評估已大致完成，但由於迄今完成的評估基於本集團目前可獲得的信息，因此對首次採納標準的實際影響可能會有所不同，該準則初步適用於本集團截至二零一八年十二月三十一日止年度的綜合財務報表。本集團也可能會改變其會計政策選擇，包括過渡期政策，直至標準初步應用於財務報表。



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

**19 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 December 2017 (continued)**

**HKFRS 16, Leases**

As disclosed in note 1(f), currently the Group classifies leases into finance leases and operating leases and accounts for the lease arrangements differently, depending on the classification of the lease. The Group enters into leases as the lessee.

Once HKFRS 16 is adopted, the Group will no longer distinguish between finance leases and operating leases when it is the lessee under the lease. Instead, subject to practical expedients, the Group will be required to account for all leases of more than 12 months in a similar way to current finance lease accounting.

The application of the new accounting model is expected to lead to an increase in both assets and liabilities and to impact on the timing of the expense recognition in the statement of profit or loss over the period of the lease. As disclosed in note 16, at 31 December 2017 the Group's future minimum lease payments under non-cancellable operating leases amounted to \$3,724,026 and \$2,427,270 for properties and other assets respectively, a portion of which is payable between 1 and 5 years after the reporting date. Some of these amounts may therefore need to be recognised as lease liabilities, with corresponding right-of-use assets, once HKFRS 16 is adopted. The Group will need to perform a more detailed analysis to determine the amounts of new assets and liabilities arising from operating lease commitments on adoption of HKFRS 16, after taking into account the applicability of the practical expedient and adjusting for any leases entered into or terminated between now and the adoption of HKFRS 16 and the effects of discounting.

**19 截至二零一七年十二月三十一日止年度已頒布但尚未生效的修訂、新準則及詮釋可能產生的影響(續)**

**《香港財務報告準則》第16號，「租賃」**

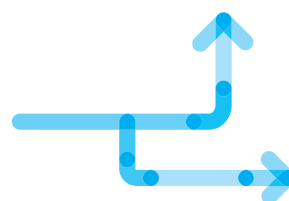
誠如附註1(f)所披露，本集團現時將租賃分類為融資租賃與經營租賃，並根據不同租賃的性質對租賃安排進行列賬。本集團分別作承租人訂立租約。

一旦採納香港財務報告準則第16號，本集團作為承租人時將不再區分融資租賃及經營租賃。相反，受可行權宜方法的規限，本集團需按與現有超過十二個月以上的融資租賃會計處理方法類似的方式將所有租約入賬。

預期應用新會計模式將導致資產及負債均有所增加，及影響租約期間於損益表確認開支的時間。誠如附註16所披露，於二零一七年十二月三十一日，本集團於不可撤銷經營租賃項下就物業及其他資產的日後最低租賃付款分別達3,724,026元及2,427,270元，其中大部分須於報告日期後一至五年內支付。因此，一旦採納香港財務報告準則第16號，若干該等款項可能須確認為租賃負債，並附帶相應使用權資產。經考慮可行權宜方法的適用性及就現時與採納香港財務報告準則第16號期間已訂立或終止的任何租約及貼現影響作出調整後，本集團將須進行更為詳細的分析以釐定於採納香港財務報告準則第16號時經營租賃承擔所產生的新資產及負債的金額。

# Detailed Statement of Profit or Loss and Other Comprehensive Income

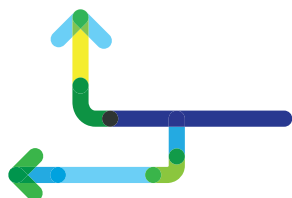
## 詳細損益及其他全面收益表



For the year ended 31 December 2017 (Expressed in Hong Kong dollars)  
截至二零一七年十二月三十一日止年度(以港幣列示)

		<b>The Company</b>	
		<b>本公司</b>	
		<b>2017</b>	2016
		<b>HK\$</b>	HK\$
		<b>港幣</b>	港幣
<b>Revenue</b>	<b>收益</b>		
Registration fees	註冊費用	<b>26,323,285</b>	29,244,073
Service fees	服務費用	<b>757,768</b>	491,940
		<b>27,081,053</b>	29,736,013
<b>Other income</b>	<b>其他收入</b>		
Bank interest income	銀行利息收入	<b>1,455,660</b>	965,962
Sundry income	雜項收入	<b>906,602</b>	373,770
Exchange gain net	匯兌淨收入	<b>—</b>	339
		<b>2,362,262</b>	1,340,071
<b>Administrative and other operating expenses</b>	<b>行政及其他經營開支</b>		
Advertising	廣告費用	<b>(936,858)</b>	(1,110,499)
Auditors' remuneration	核數師酬金	<b>(104,500)</b>	(98,500)
Bank charges	銀行收費	<b>(178,136)</b>	(233,922)
Call centre and data centre monitoring services	客戶中心及數據監測服務	<b>(1,298,014)</b>	(1,259,635)
Contribution and membership fees	會費	<b>(141,095)</b>	(140,653)
Entertainment	酬酢費用	<b>(22,359)</b>	(23,896)
Insurance	保險費用	<b>(67,118)</b>	(64,392)
Leasing payment for property plant and equipment	物業、廠房及設備租賃付款	<b>(1,660,585)</b>	(632,220)
Legal and professional fees	法律及專業服務費用	<b>(1,081,196)</b>	(626,116)
License fees	牌照費用	<b>(95,694)</b>	(70,092)
Office cleaning	辦公室清潔費用	<b>(33,991)</b>	(21,903)
Overseas conferences	海外會議費用	<b>(7,158)</b>	(7,946)
Postage and courier	郵費及速遞費用	<b>(4,257)</b>	(2,153)
Printing and stationery	印刷及文具費用	<b>(37,622)</b>	(31,737)
Recruitment	招聘費用	<b>(44,397)</b>	(69,372)
Rent, rates and management fees	租金、差餉及管理費用	<b>(2,114,436)</b>	(1,708,665)
Repairs and maintenance	維修保養費用	<b>(920,976)</b>	(690,489)
Staff costs	員工成本	<b>(7,820,333)</b>	(6,585,190)
Sundry expenses	雜項費用	<b>(20,557)</b>	(32,136)
Tape storage	磁帶儲存費用	<b>(10,887)</b>	(16,388)
Tax service fee	稅務服務費用	<b>(19,000)</b>	(18,500)
Telephone and data line	電話及數據專線費用	<b>(895,705)</b>	(696,328)
Travelling	差旅費用	<b>(133,836)</b>	(74,827)
Utilities	公共事業費用	<b>(21,628)</b>	(26,349)
		<b>(17,670,338)</b>	(14,241,908)
<b>Profit for the year</b>	<b>年度溢利</b>	<b>11,772,977</b>	16,834,176

本中文譯本初稿須經由本所負責本項目的專業人員審閱，以確保其中涉及專業領域的內容適當和準確。如中、英文本有歧義，概以英文本為準。



## Corporate Information 公司資料

### Registered Address and Contact Information

Address: Unit 501, Level 5, Core C, Cyberport 3,  
100 Cyberport Road, Hong Kong  
Tel: 2319 2303  
Fax: 2319 2626  
Email: info@hkirc.hk  
Website: www.hkirc.hk

### Board of Directors

Mr. Simon CHAN Sai Ming (Chairman)  
Prof. Francis CHIN Yuk Lun  
Mr. Stephen HO Wai Chung  
Prof. Erwin HUANG (Deputy Chairman)  
Mr. Leo KAN Kin Leung (Deputy Chairman)  
Ms. Ping WONG  
Mr. Lento YIP Yuk Fai  
Mr. Eric FAN Kin Man (resigned on 18 May 2017)  
Mr. Gabriel PANG Tsz Kit (appointed on 18 May 2017)

### Chief Executive Officer

Mr. Leo LAM Kwong Shing

### Auditor

KPMG  
Certified Public Accountants

### Company Secretary

Deodand (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.

### 註冊地址及聯絡資料

地址：香港數碼港道 100 號數碼港 3 座 C 區  
5 樓 501 室  
電話：2319 2303  
傳真：2319 2626  
電郵：info@hkirc.hk  
網址：www.hkirc.hk

### 董事局

陳細明先生 (主席)  
錢玉麟教授  
何偉中先生  
黃岳永教授 (副主席)  
簡堅良先生 (副主席)  
王嘉屏女士  
葉旭暉先生  
范健文先生 (於二零一七年五月十八日退任)  
彭子傑先生 (於二零一七年五月十八日委任)

### 行政總裁

林廣成先生

### 核數師

畢馬威會計師事務所  
執業會計師

### 公司秘書

登達(服務)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  
香港上海匯豐銀行有限公司



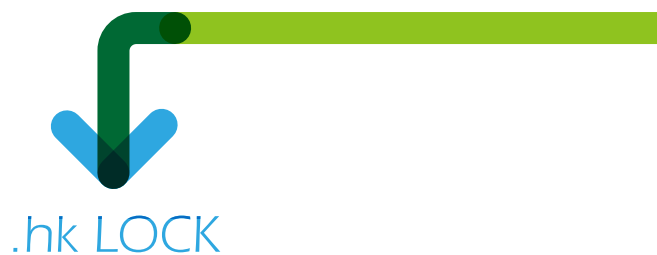
 Hong Kong Internet  
Registration Corporation Limited  
香港互聯網註冊管理有限公司

Unit 501, Level 5, Core C, Cyberport 3, 100 Cyberport Road, Hong Kong  
香港數碼港道100號數碼港3座C區5樓501室

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