



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

# MY CITY MY DOMAIN

香港人點可以無.hk



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## Mission

### 公司使命

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

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

# Chairman's Statement

## 主席報告



陳細明先生  
Mr. Simon CHAN Sai Ming



### Overview

Despite the fast-changing digital landscape, HKIRC has made progress across the year strategically and operationally. Facing the growing cyber security threats in the world, HKIRC regards cyber security and system stability as high priority tasks for the Company while maintaining smooth and effective operation.

Having signed the Domain Name System Security Extensions ("DNSSEC") for .hk and .香港 domain name with the Internet Corporation for Assigned Names and Numbers ("ICANN"), HKIRC kick-started DNSSEC as a standard to safeguard Hong Kong as the international financial hub from cybercrime in May 2018. The Company has been promoting the wide adoption of DNSSEC to the industry and the public. The number of domain names adopting DNSSEC in Hong Kong has been increasing steadily and the DNSSEC validation rate is over 50%, one of the highest validation rate cities in Asia.

### 概要

儘管數碼環境快速變遷，HKIRC於過去一年在策略及營運皆取得長足進步。面對全球日益增長的網絡安全威脅，HKIRC將網絡安全及系統穩定性視為本公司首要任務，同時維持平穩有效的營運。

成功為互聯網名稱與數字地址分配機構(ICANN)安全網絡名稱系統(DNSSEC)簽署 .hk 及 .香港域名後，HKIRC於2018年5月啟動DNSSEC作為守護香港身為國際金融中心免受網絡犯罪的標準。本公司一直向業界及公眾推廣廣泛採用DNSSEC。香港採用DNSSEC的域名數量穩步增長，DNSSEC驗證率超過50%，為亞洲驗證率最高的城市之一。



Besides, HKIRC was well-prepared for the ICANN's request to change the main cryptographic key for the root zone on October 12. With considerable planning and testing with local Internet service providers, enterprises and business associations, no resolvers in Hong Kong were reported to have been negatively affected by the rollover.

Network security and stability remains one of the key strategic focuses of HKIRC. HKIRC will continue invest more resources to ensure the system security and stability. Furthermore, HKIRC has committed to becoming ISO27001 certified to demonstrate that the Company's ability to manage information security is in line with international best practice.

Last year, HKIRC appointed an independent consulting firm to conduct a review of its corporate governance. The report found that HKIRC had established appropriate corporate governance practices. The Company will also follow up on the recommendations and findings of the report.

In 2018, HKIRC organised the 10th annual Digital Marketplace Seminar in August themed "Mobile Payment: Digital Transformation from Customers to Merchants". Speakers from service providers, merchants, research institutes and HK Police Force were invited to share their insights and the trend of mobile payment. Around 400 participants were attracted to the seminar. Additionally, HKIRC participated in the Cloud Expo Asia, HKTDC International ICT Expo as well as the SmartBiz Expo to promote .hk domain to local and overseas visitors. The annual HKIRC members' gathering was also successfully held in December to bring together members, cyber security experts and industry professionals to share industry news and trends.

此外，HKIRC已為ICANN於10月12日更新根區域密鑰簽名密鑰的要求做好充分準備。透過與本地互聯網服務供應商、企業及商會的充分規劃及測試，香港並無解析器受到有關過渡的不利影響。

網絡安全性及穩定性仍為HKIRC的關鍵策略重點之一。HKIRC將繼續投入更多資源以確保系統的安全性及穩定性。此外，HKIRC已致力通過ISO27001認證，證明本公司管理信息安全的能力符合國際最佳規範。

HKIRC去年委託一所獨立的顧問公司就其企業管治進行審查。該報告指出HKIRC已建立適當企業管治措施。本公司亦將就報告的建議及發現作出跟進改善。

2018年，HKIRC於8月以「流動電子支付：從顧客至商戶的電子轉型」為主題舉辦第10屆數碼市場研討會。廣邀服務供應商、商戶、研究機構及香港警務處的發言人分享其見解及流動電子支付的趨勢。研討會吸引約400名參與者。此外，HKIRC參加香港亞太雲端科技博覽、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訪客推廣.hk域名。年度HKIRC成員聚會亦於12月成功舉辦，匯集成員、網絡安全專家及行業專業人士分享行業新聞及趨勢。

With the aim to assist the disadvantaged local communities and to promote the adoption of .hk among the youth, HKIRC has been involved in a wide range of public mission activities. HKIRC has been organizing the 2018/2019 “Web Accessibility Recognition Scheme”. The Scheme was organized by the Office of Government Chief Information Officer (“OGCIO”) and the Equal Opportunities Commission before. The number of applicants this time has hit record high since it was launched in 2014. To further promote the enrollment of enterprises and organisations of all sizes, “Friendly Website” and “Friendly Mobile App” are newly added, which serve as entry-level recognitions for enterprises and organisations that do not have many resources allocating to upgrade their websites. We consider that a little move on their websites/mobile Apps can bring some help to the people in need.

Partnering with secondary schools and service providers in Hong Kong, HKIRC has launched ‘iStudent Programme’ with an aim to provide a platform for students to develop their own website and build web presence in the Internet world. HKIRC has also sponsored various industry programmes, such as the incubator programmes, university social enterprise challenges programme, underwater robot contest, etc.

In addition to the above events, we arranged a regular Consultative and Advisory Panel (“CAP”) meeting in 2018. Corporate Governance review results and HKIRC strategic plan were shared during the CAP meeting.

## Appreciation

On behalf of the Board, I would like to express my appreciation to every staff member at HKIRC for their hard work and commitment. It also gives me great pleasure to introduce our new Chief Executive Officer, Mr. Wilson Wong. We believe Wilson will lead HKIRC to continued success and a brighter future.

My heartfelt appreciation is also extended to our Directors for their confidence and support. Last but not least, I would like to thank our members, business partners, and all .hk domain holders for their support in the past.

為協助本地弱勢社群並於青少年間推廣 .hk，HKIRC一直廣泛參與公眾使命活動。HKIRC已舉辦2018/2019年「無障礙網頁嘉許計劃」。在HKIRC接手主辦前，該計劃一直由政府資訊科技總監辦公室(OGCIO)及平等機會委員會主辦。本屆申請人數創下2014年推出以來歷史新高。為進一步推廣各級企業及組織參與，本屆新增了「友善網頁」及「友善流動應用程式」，為未有豐富資源升級其網站的企業及組織而設，作為他們的入門級嘉許。我們認為大家只需要在網頁／流動應用程式上作出少許改變，便可為需要人士帶來幫助。

HKIRC與香港的中學及服務供應商合作推出「iStudent計劃」，旨在為學生提供一個可於互聯網世界開發其自有網頁及建立網址的平台。HKIRC亦贊助多項行業計劃，例如創業培育計劃、大學社會企業挑戰計劃、水底機器人競賽等。

除上述活動外，我們亦於2018年召開諮詢委員會會議，並於會議中分享企業管治審查結果及HKIRC策略計劃。

## 致謝

我謹代表董事會向HKIRC各位員工就其辛勤工作及貢獻表示感謝，並欣然介紹新任行政總裁黃家偉先生。我們相信黃先生將帶領HKIRC繼續取得成功並擁有更光明的未來。

我亦衷心感謝董事們的信心及支持。最後，我要感謝我們的成員、業務合作夥伴以及所有 .hk 域名持有人過去的支持。

## BOARD OF DIRECTORS AND COMMITTEES 董事局及委員會



## Board of Directors and Committees

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

The HKIRC Board of Directors consists of two Directors elected by Members of the Demand Class, two Directors elected by Members of the Supply Class, and four Directors appointed by the HKSAR Government.

## 董事局及委員會

香港互聯網註冊管理有限公司(HKIRC)為香港特別行政區政府指定的非牟利、非法定、擔保有限公司，專責從事香港地區頂級域名(即 .hk 及其他相同域名)的行政及編配工作。HKIRC通過其認可的註冊服務商提供以 .com.hk、.公司.香港、.net.hk、.網絡.香港、.org.hk、.組織.香港、.gov.hk、.政府.香港、.edu.hk、.教育.香港、.idv.hk、.個人.香港、.hk 及 .香港為結尾的域名註冊服務。HKIRC其下的全資附屬公司－香港域名註冊有限公司(HKDNR)是其中一間認可的註冊服務商。

HKIRC董事局由八名董事組成。其中兩名董事由使用者界別選出，兩名由服務提供者界別選出，四名由香港特別行政區政府委任。



**Chairman**

主席

陳細明先生

**Mr. Simon CHAN Sai Ming**

(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 Hong Kong Interbank Clearing Limited, HKICL Services Limited, 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 through 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過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 University of Toronto (BSc.) and Princeton (MA, MS, PhD) graduate; Fellow of IEEE, HKIE and HKACE; Emeritus and Honorary 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, HK Museum Expert Advisor and HK Council for Accreditation of Academic & Vocational Qualifications (HKCAAVQ) Specialist. He has served on many government policy and advisory committees, including Deposit Protection Board, Trade Development Council, Co-opted Member of HKSTP Incu-Tech Admission Panel, 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.

錢玉麟教授畢業於多倫多大學(理學士)及普林斯頓大學(理碩士、文碩士、哲學博士)，還被選為IEEE、HKIE及HKACE院士。錢教授現任香港大學榮休及榮譽教授。錢教授創建了香港大學計算機科學系并擔任系主任。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、香港博物館專家顧問及香港學術及職業資歷評審局專家。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、香港科技園「科技創業培育計劃」評審委員會增選委員、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，就赤鱗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. 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. In 2012-2018, Mr. Ho served as the Chairman of the Communications Association of Hong Kong ("CAHK"), and also is appointed as Honorary Chairman in 2018. Mr. Ho is a committed member of IT Management Committee of Hong Kong Management Association ("HKMA") since 2012 and the Chairman of IT Management Club of HKMA since 2018. He served as 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信業經驗，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。彼自2012至2018年出任香港通訊業聯會(CAHK)主席，現任榮譽主席。何先生亦是香港管理專業協會(HKMA)資訊科技管理委員會委員，並於2018年起成為HKMA資訊科技管理研究社主席。2016年何先生獲邀成為麥基爾大學(加拿大)亞洲區資深校友諮詢委員會成員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。

**Member****成員****Dr. Wendy LEE Woon Ming****李煥明博士**

(Demand Class from 17 May 2018 使用者界別由 2018 年 5 月 17 日起)

With over 20 years of extensive industry experience, Dr. Wendy Lee is the Regional Manager, Taiwan, HK & Macau, of Autodesk Far East Limited and is also a technology columnist. Dr. Lee also serves as committee member of industry professional associations and advisory committee, including as a member of the Enterprise Support Scheme Assessment Panel under the Innovation and Technology Fund, member of the Cyberport's Entrepreneurship Committee Advisory Group, Executive Vice President of Hong Kong Innovative Technology Development Association and was served as the Past Chairman of the BCS (Hong Kong Section) in 2012–2013.

Dr. Lee holds a Bachelor Degree in Electrical and Computer Engineering from The University of British Columbia in Canada, Master Degree in Business Administration from The University of Leicester in the U.K., and Doctor of Business Administration Degree from The University of South Australia in Australia.

李煥明博士服務於資訊科技業界超過二十多年，現任職歐特克遠東有限公司台灣、香港暨澳門地區高級總監，亦是媒體科技版專欄作家。她亦為業內多個專業學會及諮詢委員會服務，包括現任香港特別行政區創新科技署－創新及科技基金企業支援計劃評審委員會委員、數碼港企業發展顧問組成員、香港創科發展協會常務副會長及曾任英國電腦學會(香港分會)前主席(2012–2013)等。

李博士持有加拿大英屬哥倫比亞大學的電子及電腦工程學士學位、英國列斯特大學的工商管理碩士學位、及南澳洲大學的工商管理博士學位。

**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.

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。彭先生於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。

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員等。



**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。他過往亦曾代表服務供應商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。



**Member**

**成員**

**Ms. Ping WONG**

**王嘉屏女士**

(Demand Class till 17 May 2018 使用者界別至 2018 年 5 月 17 日止)

Ms. Ping Wong 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。

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. Leo KAN Kin Leung  
Mr. Gabriel PANG Tsz Kit

### 核數委員會

何偉中先生(主席)  
錢玉麟教授  
簡堅良先生  
彭子傑先生

### Executive Committee

Mr. Simon CHAN Sai Ming (Chairman)  
Prof. Erwin HUANG  
Mr. Leo KAN Kin Leung  
Dr. Wendy LEE Woon Ming (from 17 May 2018)  
Mr. Gabriel PANG Tsz Kit

### 執行委員會

陳細明先生(主席)  
黃岳永教授  
簡堅良先生  
李煥明博士(由2018年5月17日起)  
彭子傑先生





# Consultative and Advisory Panel

## 諮詢委員會

### Mr. Sutton CHEUNG

張悅賓先生

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

### Mr. Ricky NG Chi Wah

吳志華先生

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

### Mr. Chris HUANG

黃曉軻先生

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

### Mr. Will FUNG

馮偉國先生

(till July 2018至2018年7月止)

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

### Mr. Wilson WONG

黃家偉先生

(till February 2019至2019年2月止)

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

### Mr. Fred SHEU

許遵發先生

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

### Dr. Eric CHIN

錢樹楷博士

Founder and Chief Executive, Futurecyber Technology Solution Limited  
Nominated by Hong Kong General Chamber of Commerce  
富卓數碼科技有限公司行政總裁  
由香港總商會提名

### Mr. Johnny LUK Chung Yin

陸宗賢先生

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

### Mr. S K YIU

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

**Miss Donna CHAN Fung Kwan**

陳鳳群女士

Deputy Government Chief Information Officer

Nominated by Office of the Government Chief Information Officer

副政府資訊科技總監

由政府資訊科技總監辦公室提名

**Mr. Frank CHOW Kai Fat**

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

**Mr. Alan K T SO**

蘇國俊先生

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

**Mr. Tony LEE Chang Pui**

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

香港社會服務聯會資訊科技資源中心總經理

由香港社會服務聯會提名

**Mr. Eric YEUNG Chuen Sing**

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

**Ir. Sunny W K LEE, JP**

李惠光工程師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

**Ir. Henry CHEUNG**

張年生工程師

Managing Director, KONE Elevator (Hong Kong) Limited

Nominated by The Institution of Engineering and Technology Hong Kong

通力電梯(香港)有限公司董事總經理

由工程及科技學會香港分會提名

**Mr. Nick CHAN, MH**

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

**Dr. HO Pui Tak**

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



## .hk REGISTRATION .hk 註冊



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

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

## Types of .hk and .香港 Domain Names

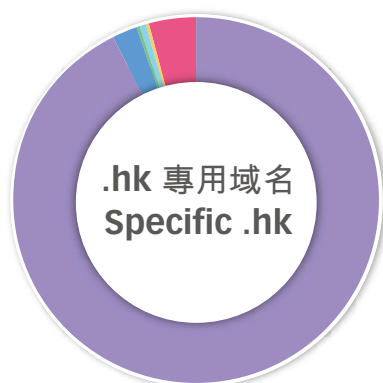
The types of domain names available for registration are the same as in the previous year. We have two types of .hk and .香港 domain names: specific and generic.

The table below illustrates the types and numbers of .hk and .香港 domain names registered as of 31 December 2018.

## .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。

下表是 .hk 及 .香港 域名所涵蓋的類別，以及截至2018年12月31日止的註冊數量：



.com.hk	117,910
.edu.hk	2,583
.gov.hk	616
.idv.hk	660
.net.hk	240
.org.hk	5,117



.公司.香港	7,829
.教育.香港	250
.政府.香港	275
.個人.香港	37
.網絡.香港	108
.組織.香港	831

### Generic .hk / .香港 .hk 及 .香港 通用域名

English .hk 125,252

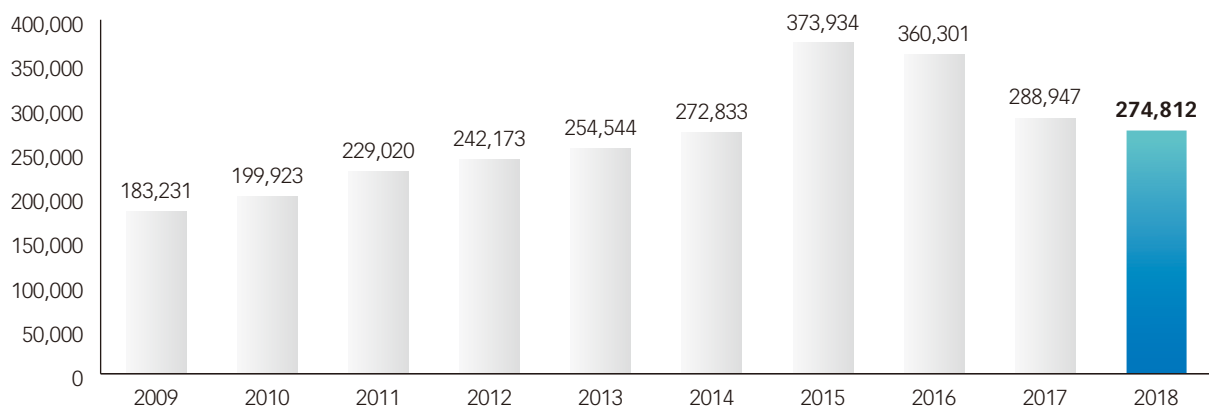
中文 .香港 13,104

## Total Registrations

The total number of .hk domain name registrations in 2018 was 274,812 – a slight drop from the previous year. Even though total volume was down 5% in 2018, the overall .hk domain has maintained a growth momentum across the last ten years.

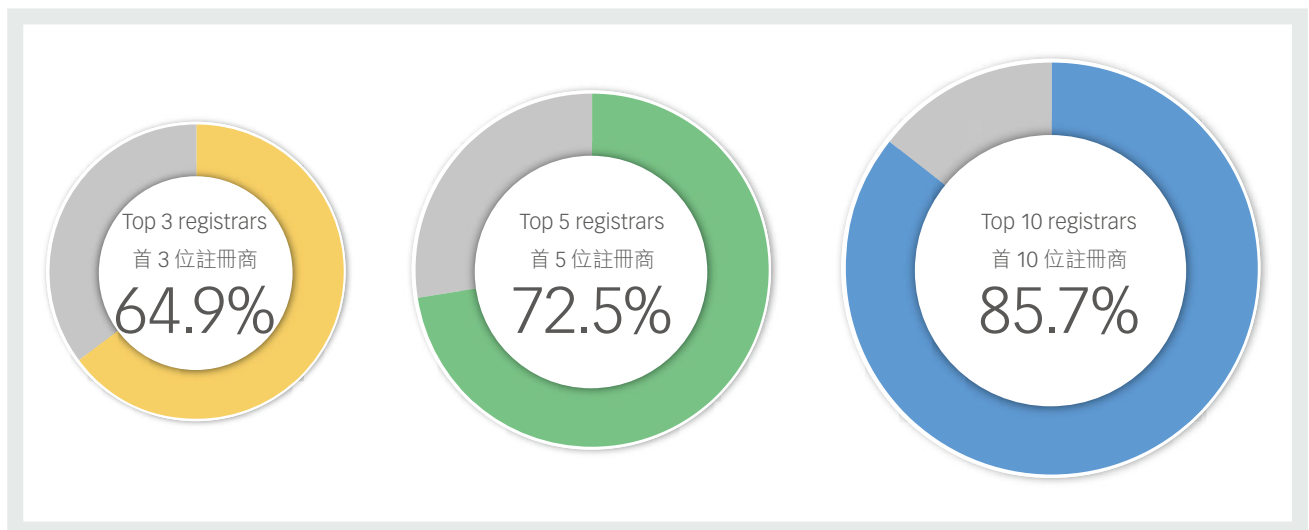
## 註冊總數

.hk 域名於2018年度的註冊總數為274,812，較去年下滑5%。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。



## 2018 Registrar Market Share

## 2018年註冊商市場佔有率



## DNSSEC Validation Rate Among APAC Countries

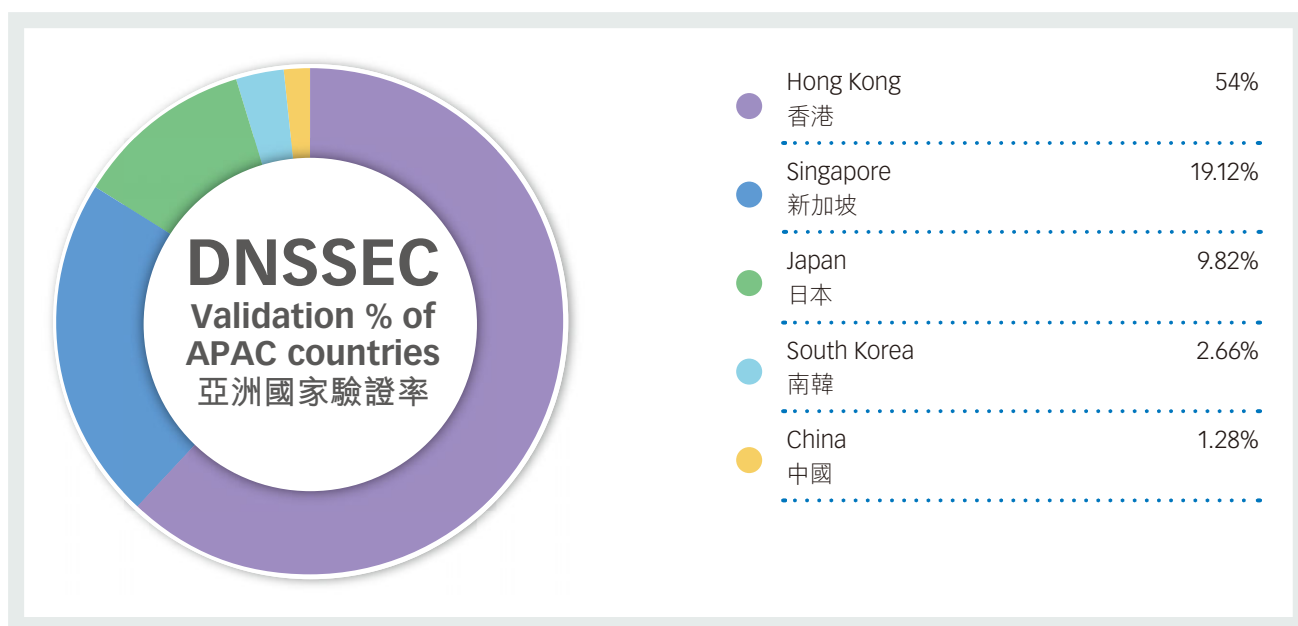
Since the HKIRC officially announced the signing of DNSSEC for .hk and .香港 domain names in May 2017, Hong Kong has been leading the deployment of domain name security across the APAC region with a DNSSEC validation rate of 54%.

Source: APNIC labs statistics (as of 13 January 2019)

## 亞洲國家DNSSEC驗證率比較

自2017年5月HKIRC正式宣布為香港地區域名 .hk 及 .香港 簽署DNSSEC以來，香港的DNSSEC驗證率達54%，遙遙領先其他亞洲國家，領導區內域名安全實踐。

資料來源：亞太網絡資訊中心實驗室統計數據  
(截至2019年1月13日)



## Registrar Accreditation Programme

Registrar Accreditation Programme was launched in 2011, with an aim to encourage fair competition, enabling more choices to customers and ultimately increase the number of .hk registration uptake. Customers are free to choose their preferred registrar who is able to offer one-stop Internet services to meet their specific needs. In 2018, there were a total of 34 registrars, including 9 from local Hong Kong market, 5 from mainland China, and 20 from overseas.

## 註冊服務商認可計劃

註冊服務商認可計劃於2011年推出，旨在鼓勵公平競爭、為客戶提供更多選擇，期望促進 .hk 域名註冊量提升。客戶可按各自需要，自由選擇合適的註冊服務商所提供的一站式服務。於2018年，HKIRC認可的註冊服務商共有34家，當中9家為本地註冊服務商、5家來自中國大陸、20家來自海外。

## 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 Presentation Ceremony is held in conjunction with Spring Dinner annually. This year, a total of 3 awards were presented to the following winners:

### 2018 Best Performing Registrar

Speedy Group Corp. Ltd. (Gold)  
Web Commerce Communications Ltd (Silver)  
UDomain Web Hosting Co. Ltd (Bronze)

## 註冊服務商獎項

HKIRC於2011年成立最佳註冊服務商獎項，表揚.hk註冊服務商在過去一年來，為提升域名登記量的努力，並藉此嘉許其卓越成績。每年「最佳註冊服務商」頒獎典禮與公司春茗晚宴同時舉行，於2018年共頒發3個獎項，得獎公司名單如下：

### 2018最佳註冊服務商

金獎—環速集團有限公司  
銀獎—Web Commerce Communications Ltd  
銅獎—通域存網有限公司



- Winners of Best Registrar Awards 2018 with the award presenters at HKIRC's Annual Dinner.  
2018 年最佳註冊服務商獎得主於 HKIRC 週年晚宴上與頒獎嘉賓合照。

## Registrars in Hong Kong

## 香港註冊服務商



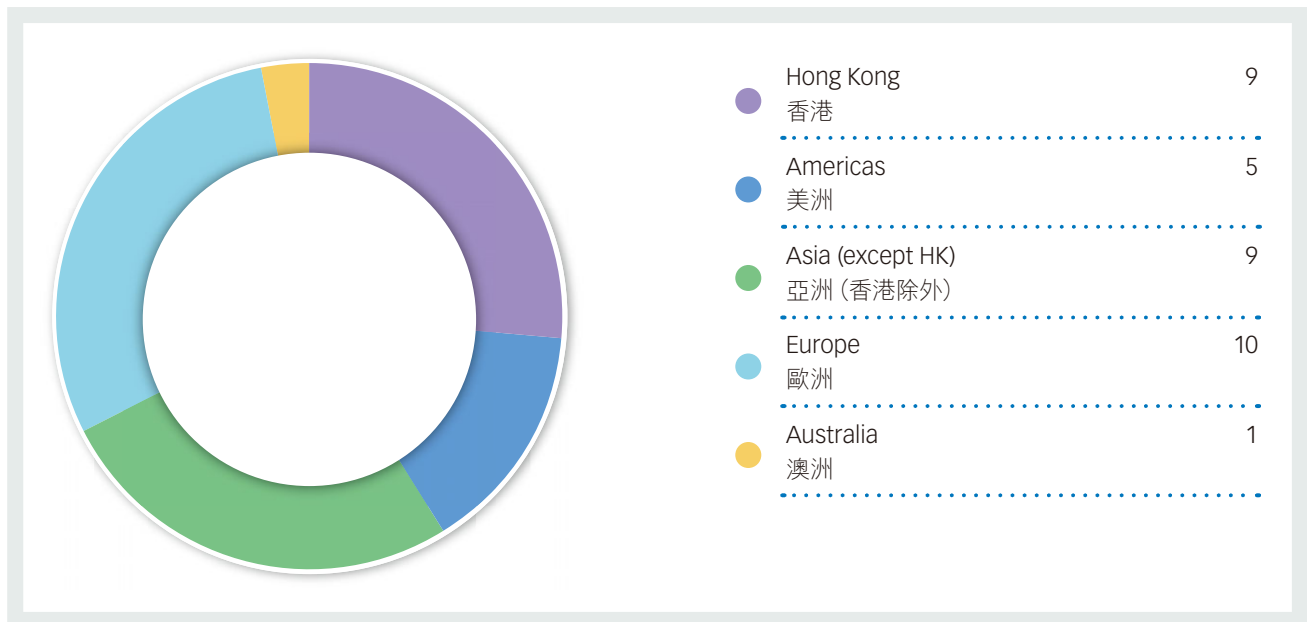
## Registrars outside Hong Kong

## 香港以外的註冊服務商



## HKIRC – Accredited Registrar

## HKIRC — 認可註冊服務商



## .hk Accredited Registrar

As of 31 December 2018: A total of 34 accredited registrars

## .hk 認可註冊服務商

截至2018年12月31日：共34間註冊服務商





## HIGHLIGHTS OF THE YEAR

年度匯聚



## Highlights of the Year

HKIRC is committed to serving the Internet community, promoting the use of the .hk domain name across different sectors, and fostering an inclusive digital community. To these ends, HKIRC held a number of activities and initiatives for holders of .hk and .香港 domain names during the year.

### 2018 Digital Market Place Seminar – “Mobile Payment: Digital Transformation from Customers to Merchants”

This, the 10th Digital Market Place Seminar, was held on 30 August 2018. Taking the theme “Mobile Payment: Digital Transformation from Customers to Merchants”, the seminar discussed the impact of mobile payment on the lifestyles of consumers and the business models of merchants, and explored the challenges and opportunities arising from the spread of mobile payment options.

The seminar brought together invited experts from Cyberport, PwC China, HKT Payment, Octopus, Boutir, Ztore, One2Paid, ASTRI and the Hong Kong Police Force. The speakers shared interesting user-cases from different industry sectors with over 400 participants, who had gathered to obtain first-hand and up-to-date insights into mobile payment technologies.

### Digital Market Place Survey – “Mobile Payment: Digital Transformation from Customers to Merchants”

In July 2018, Internet Society Hong Kong was commissioned by HKIRC to conduct an online survey exploring the market prospects for electronic mobile payment in Hong Kong, which included gathering details of public perceptions of mobile payment and user behaviour and experience. We collected 1,200 responses from local residents, over 80% of whom are mobile payment users.

This survey revealed that mobile payment is gradually gaining popularity in Hong Kong. It also affirmed the public’s confidence in the future of mobile payment for Hong Kong, while also registering their concerns about issues of network security and the abuse of personal data.

## 年度匯聚

HKIRC致力服務互聯網社群，推動不同界別使用 .hk 域名，並培養數碼共融社群。就此而言，HKIRC於年內為 .hk 及 .香港域名持有人舉辦多項活動及舉措。

### 2018年數碼市場研討會－「流動電子支付：從顧客至商戶的電子轉型」

第10屆數碼市場研討會於2018年8月30日舉行。該研討會以「流動電子支付：從顧客至商戶的電子轉型」為主題，討論流動電子支付對顧客生活方式及商戶商業模式的影響，並探討流動電子支付方式的普及所產生的挑戰及機遇。

該研討會雲集來自數碼港、普華永道中國、HKT Payment、八達通、掌鋪、士多、雲到付、香港應用科技研究院及香港警務處等機構的專家。講者與大家分享來自不同行業的有趣用戶個案。研討會匯聚了超過400名與會人士，大家均期望獲得流動電子支付科技的第一手資料及最新見識。

### 數碼市場調查－「流動電子支付：從顧客至商戶的電子轉型」

於2018年7月，HKIRC委託香港互聯網協會以網上問卷形式進行調查，以了解香港流動電子支付的市場前景，其中包括收集市民對流動電子支付的接受程度、使用習慣及用戶體驗等詳情。我們收集了本地市民共1,200份問卷，其中八成以上為流動電子支付用戶。

該調查顯示流動電子支付在香港逐漸普及。調查亦肯定了市民對香港未來採用流動電子支付充滿信心，惟受訪者對網絡安全問題及個人資料濫用亦存在憂慮。

## Key Milestones of HKIRC in 2018

### HKIRC 2018年關鍵里程碑

#### March

- Sixth Best Registrar Award Presentation  
第六屆最佳註冊服務商頒獎典禮
- Web Accessibility Recognition Scheme 2018 Launch Ceremony  
無障礙網頁嘉許計劃2018啟動禮



#### May

- Annual General Meeting 2018  
週年大會2018
- DNSSEC Safer Internet Communications for All Kick-Off Ceremony  
DNSSEC - 共建安全網絡啟動儀式



#### June

- Web Accessibility Recognition Scheme 18/19 1st Award Presentation Ceremony  
無障礙網頁嘉許計劃 18/19 首階段頒獎禮



#### August

- Digital Marketplace Seminar  
數碼市場研討會





## August

- “Mobile Payment: Digital Transformation from Customers to Merchants” Survey  
「流動電子支付：從顧客至商戶的電子轉型」調查結果公佈



## October

- Root KSK Rollover Successfully Completed  
根區域密鑰簽名密鑰成功轉換



## December

- .hk Members' Event  
.hk 會員聚會



## Mobile Payment – Digital Transformation from Customers to Merchants

Mobile payment is changing the world. While it offers new opportunities for customers and merchants, what does the public think about mobile payment? The key findings from our survey are:

## 流動電子支付 – 從顧客至商戶的電子轉型

流動電子支付(流動支付)正在改變世界。雖然它為顧客和商戶提供了不少新機會，但公眾對流動支付的想法是什麼？我們的調查結果得出以下結論：

### Usage on Mobile Payment 流動支付的應用

**Mobile Payment is the Trend Now**  
流動支付是現今趨勢



**74%**

of the respondents believe mobile payment is the trend now  
受訪者認為流動支付是現今趨勢

**Mobile Payment Can Replace Cash/Credit Cards**  
流動支付可以取代現金/信用卡



**50%**

of the respondents indicate that mobile payment can replace cash / credit cards  
受訪者表示流動支付可以取代現金/信用卡



**84%**

of the respondents have used mobile payment before  
受訪者曾經使用流動支付



**93%**

of the respondents of age 18-25 have used mobile payment before  
18-25歲的受訪者曾經使用流動支付



**77%**

of the respondents of age 56-65 have used mobile payment before  
56-65歲的受訪者曾經使用流動支付

According to the survey findings, there is no direct correlation between income, education, and occupation on the mobile payment usage.

根據調查數據顯示，收入水平、教育程度和職業對使用流動支付並無直接關係。

### Top 3 Payment Methods 首三個受歡迎的付款方式



**37%**

Credit Card  
信用卡



**25%**

Octopus Card  
八達通



**23%**

Mobile Payment  
手機支付

## Participation in Mobile Payment 流動支付的參與

### Top 3 Places Where Mobile Payment is Used 首三個常使用流動支付的地方



Retail /Physical Store  
零售／實體店



Online Shopping  
網上購物



Dining  
餐飲

### Top 3 Areas Where Respondents Wish to Use Mobile Payment in the Future 首三個希望接受流動支付的地方



Public Transport  
公共交通

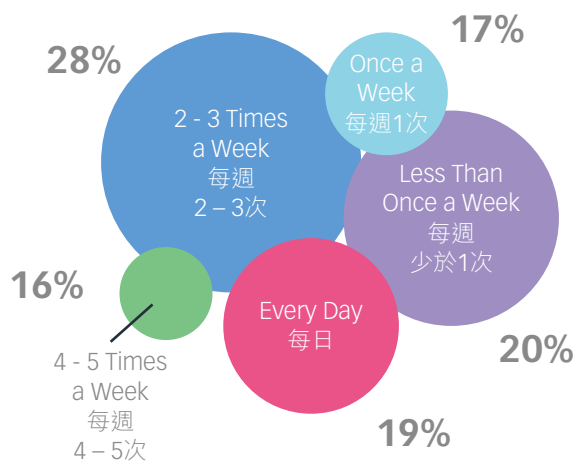


Government Bill  
政府帳單



Clinic  
診所

### Mobile Payment Usage Frequency (in weekly expenses) 每週使用流動支付的次數



### Money Spent on Mobile Payment 每次使用流動支付的金額

88%  
<\$500



8%  
\$500-\$1000



## Reasons to Use / Not to Use Mobile Payment

### 使用/不使用流動支付的原因

#### Hesitation on Mobile Payment?

##### 對流動支付存有猶豫？



53%

of the respondents indicate they have  
hesitation about using mobile payment  
受訪者表示他們對使用流動支付存有猶豫



47%

of the respondents indicate they have no  
hesitation about using mobile payment  
受訪者表示他們對使用流動支付毫不猶豫

Respondents who indicated that they have no hesitation about using mobile payment think “the transaction amount is small enough to ignore the risks associated”.

對使用流動支付表示毫不猶豫的受訪者認為「交易金額尚小所以風險可以接受」。

#### Top 3 Reasons for Using Mobile Payment

##### 首三個使用流動支付的原因



Discount Offers  
折扣優惠



Convenient  
方便



Efficient  
效率

#### Top 3 Hesitations for Mobile Payment

##### 首三個對使用流動支付感到猶豫的原因



Privacy Risk / Insecurity  
私隱風險/ 不安全



Most Merchants Do Not  
Support Mobile Payment  
大部份商戶並不支援流動支付



The Platform is Unstable  
支付平台不穩定



## Views on Development & Policies of Mobile Payment

### 公眾對流動支付發展與政策的看法

#### Policy on Mobile Payment 流動支付政策



83%

of the respondents indicate that the HK Government should launch more policies on e-wallet and mobile payment  
受訪者表示香港政府應推行更多有關電子錢包和流動支付的政策

#### Future Development of Mobile Payment 流動支付的未來發展



68%

of the respondents hold a favorable opinion on the future of mobile payment in HK  
受訪者對香港流動支付的未來發展表示支持

#### Big Brands & Corporates to Provide Mobile Payment?

##### 企業和大品牌提供流動支付？



69%

favor  
支持



29%

neutral  
沒有意見



2%

do not favor  
不支持

#### Top 3 Related Policies HK Government Should Launch

##### 首三個香港政府應推出的流動支付政策



Enhance security, reliability & trustworthiness of mobile payment providers  
加強流動支付供應商的  
安全、可靠和信用性



Limit the usage of personal data collected via mobile payment  
限制使用通過流動支付  
收集的個人資料



Impose severe penalty on cyber crime  
對網絡犯罪施以嚴厲處罰

Though most respondents are still using traditional payment methods, they do support mobile payment. While respondents are confident in the future development of HK mobile payment, both network security and the abuse of personal data usage should be addressed.

儘管大多數受訪者仍在使用傳統的支付方式，他們也表示支持使用流動支付。雖然受訪者對香港未來流動支付發展有信心，但也需要解決公眾對流動支付服務供應商的網絡保安措施及會否濫用個人資料的憂慮。

## Launch of Domain Name System Security Extensions ("DNSSEC")

HKIRC announced the launch of Domain Name System Security Extensions ("DNSSEC") at the "DNSSEC Safer Internet Communication for All" kick-off Ceremony, held on 28 May 2018. A number of Internet security specialists and other industry experts were invited to share their views and insights on the topic at the kick-off ceremony. DNSSEC provides an extra layer of security that is improving the reliability, trustworthiness, and quality of DNS, as well as safeguarding the online environment and strengthening public trust in the Internet.

The Root Zone Key Signing Key ("KSK") was also changed by ICANN in Oct 2018, giving extra protection to the DNSSEC.

As of 13 January 2019, Hong Kong's DNSSEC validation rate stood at 54%, much higher than other countries in the Asia-Pacific region:

Source: APNIC labs statistics

Hong Kong	54%
Singapore	19.12%
Japan	9.82%
South Korea	2.66%
China	1.28%

## Corporate Development IT System Advancement

As the custodian of critical Internet infrastructure in Hong Kong, it is essential that HKIRC remains at the forefront of developments relating to the Internet domain name system. HKIRC is committed to doing this by providing the latest high-quality professional services to all .hk and .香港 domain holders. In 2018, we continue to invest in our existing IT infrastructure to further enhance our service quality, security, stability and performance, including investment in deploying DNSSEC, upgrading networks and systems, and more.

## 推出安全網域名稱系統(DNSSEC)

HKIRC於2018年5月28日舉行的「DNSSEC－共建安全網絡」啟動儀式上宣佈推出安全網域名稱系統(DNSSEC)。眾多互聯網安全專家及其他行業專家應邀出席啟動儀式，分享他們對有關主題的觀點及見解。DNSSEC提供額外的安全層，增強域名系統的可靠性、可信賴性及質量，亦保障網上環境及加強公眾對互聯網的信任。

ICANN於2018年10月變更根區域簽名密鑰(KSK)，為DNSSEC提供額外保障。

於2019年1月13日，香港的DNSSEC驗證率為54%，遠高於亞太地區其他國家：

資料來源：亞太網絡資訊中心實驗室統計數據

香港	54%
新加坡	19.12%
日本	9.82%
南韓	2.66%
中國	1.28%

## 企業發展 資訊科技系統推陳出新

作為掌管香港互聯網基建網絡的機構，HKIRC須走在互聯網域名系統發展的前端。HKIRC致力繼續向所有 .hk 及 .香港 域名持有人提供優質及專業的服務。於2018年，我們繼續投資在現有的資訊科技基建，進一步提升服務質量、安全性、穩定性及表現，包括啟用DNSSEC、提升網絡及系統等。

## Community Project

### Web Accessibility Recognition Scheme

With the aim of recognising local enterprises and organisations that adopt accessibility design in their websites and mobile applications, the Web Accessibility Recognition Scheme 2018 ("WARS") was set up by HKIRC, with the Office of the Government Chief Information Officer ("OGCIO") acting as co-organiser and the Equal Opportunities Commission ("EOC") as independent advisor. The scheme was launched in March, and two award presentation ceremonies were held in June 2018 and January 2019. Not only do good web accessibility design practices make online services easier to maintain, they also contribute to narrowing the digital divide between those with special needs and the general public, thus helping build a caring and inclusive society.

## iStudent Programme

HKIRC launched the iStudent Programme in 2018 to promote the use of .hk domain names and encourage appropriate use of the Internet among Hong Kong's younger generation. We are currently working with 10 schools in Hong Kong, sponsoring free .idv.hk domain names for 3 years for local students. Some schools are now incorporating website building into their ICT curriculum, while some are encouraging their students to create their own personal online presences as a way of expressing themselves and unlocking their creativity.

## HKIRC Members Gathering

The HKIRC Member Gathering was held on 6 December 2018, to thank .hk members for their support through the years. The gathering brought together .hk members, cyber security experts, and industry professionals to share industry insights in a relaxed atmosphere. Special thanks are due to the Cyber Security and Technology Crime Bureau of the Hong Kong Police Force, whose speakers took the time to share with our members details of cybercrime cases and cybercrime prevention strategies.

## Staff Enrichment

HKIRC is devoted to fostering a positive workplace environment for its valued staff. To this end, we held staff enrichment activities, staff gatherings and training in skills enhancement and inter-departmental communication and connection throughout the year. Having employees who are engaged with the company enables HKIRC to thrive, and these opportunities were designed to help our staff build greater awareness of their strengths, construct clear development goals, and develop strong and lasting professional relationships.

## 社群項目

### 無障礙網頁嘉許計劃

HKIRC設立2018年無障礙網頁嘉許計劃(WARS)，旨在表揚於網站及流動應用程式中採用無障礙設計的本地企業及組織，政府資訊科技總監辦公室(OGCIO)及平等機會委員會(EOC)分別擔任合辦人及獨立顧問。該計劃於3月推出，並於2018年6月及2019年1月舉行兩次頒獎典禮。實踐良好的無障礙網頁設計不僅簡化網絡服務管理，亦有助消除有特殊需要人士與一般大眾之間的數碼鴻溝，從而協助建立關懷共融的社會。

## iStudent計劃

HKIRC在2018年推出iStudent計劃，旨在向香港年輕一代推廣使用 .hk 域名及鼓勵互聯網的適當運用。我們現時與香港10間學校合作，資助本地學生3年免費使用 .idv.hk 域名。有些學校現正將建立網站納入其資訊科技及通訊(ICT)課程，有些學校則鼓勵學生創建個人網上平台，以表達自己的意見及發揮創造力。

## HKIRC成員聚會

HKIRC成員聚會於2018年12月6日舉行，以感謝 .hk 成員多年以來的支持。 .hk 成員、網絡安全專家及行業專家在輕鬆的氣氛下和HKIRC會員分享行業見識。特別感謝香港警務處網絡安全及科技罪案調查科，其講者撥冗與我們的成員詳細分享各種網絡罪案及網絡犯罪的預防策略。

## 員工能力提升

HKIRC致力為其優秀員工營造良好的工作環境。為此，我們於年內舉行員工能力提升活動、員工聚會及技能培訓以及加強跨部門溝通及聯繫。員工多參與公司事務可令HKIRC茁壯成長，且有助員工加強瞭解對自身能力的認識，建立清晰的發展目標及培植出穩固而持久的專業關係。

## Industry Engagement and Recognition

Two members of our management team received Bronze and Merit Awards respectively in the Online Services Providers section of the Cyber Security Professionals Awards.

The Cyber Security Professionals Awards are co-organised by the Hong Kong Police Force, the Government Computer Emergency Response Team Hong Kong and the Hong Kong Computer Emergency Response Team Coordination Centre. The awards bring together and recognise the cyber security experience and good practices of various organisations from major Hong Kong industry sectors, including Banking & Finance, Communications, Government & Public Bodies, Transportation & Public Utilities and Online Services Providers, all dedicated to jointly tackling cyber threats.

## Expert Knowledge Sharing

HKIRC participated in various speaking opportunities throughout 2018 to share the company's views on Internet security risks with regard to domain names, and to promote greater awareness of DNS and web security issues. These events included CloudAsia Expo, the Data & Cloud Tech Summit and the Security Awareness Seminar, among others. HKIRC was also invited to take part in a press conference hosted by the Association of I.T. Leaders in Education ("AiTLE").

## Regional and International Co-operation

To remain at the forefront of its industry, HKIRC participates regularly in regional and international forums related to the domain name system.

### • ICANN

The Internet Corporation for Assigned Names and Numbers ("ICANN") is a non-profit-making multi-stakeholder organisation headquartered in Los Angeles. Its primary mission is to maintain the security and stability of the Internet Protocol addressing and Internet domain name system, and to administer the allocation of Internet Protocol addresses and top-level domains. HKIRC sent a delegate to the ICANN meeting held in Barcelona in October 2018. HKIRC staff also participated in various ICANN working groups, such as ccNSO (the Country Code Names Supporting Organization).

## 行業參與及認可

我們管理團隊的兩名成員分別於網絡安全精英嘉許計劃中獲頒網絡服務供應商組別銅獎及優異獎。

網絡安全精英嘉許計劃由香港警務處、政府電腦保安事故協調中心及香港電腦保安事故協調中心合辦。該嘉許計劃匯聚香港多個主要界別，包括銀行及金融、通訊、政府及公營機構、運輸及公共事業和網絡服務供應商，嘉許大家於網絡安全的經驗及優良實踐，這些界別均致力處理網絡安全的威脅。

## 專業知識分享

HKIRC於2018年屢獲邀請出席科技會議，分享其對互聯網域名安全風險的意見，並推廣大家對安全網域名稱及網頁安全議題的認知度。該等會議包括CloudAsia Expo、Data & Cloud Tech Summit及Security Awareness Seminar。HKIRC亦獲邀參加資訊科技教育領袖協會(AiTLE)所舉辦的新聞發佈會。

## 地區及國際合作

為維持在行業的領先位置，HKIRC定期參與有關域名系統的區域及國際論壇。

### • ICANN

互聯網域名及規約編號分配組織(ICANN)，總部設於洛杉磯，為一家非牟利機構，其成員包括多方持份者。ICANN的主要使命是維護互聯網規約地址(IP Address)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。於2018年10月，HKIRC派出代表出席在巴塞隆納舉行的ICANN會議。HKIRC員工亦有參加各種ICANN工作小組，如ccNSO(國家域名支持組織)。

## • CDNC

The Chinese Domain Name Consortium (“CDNC”) is an independent non-profit organisation set up to facilitate communication and coordination regarding the technical standards and policies of the Chinese Domain Name System. It was founded in 2000 by CNNIC (the China Internet Network Information Centre), TWNIC (the Taiwan Network Information Centre), HKIRC, and MONIC (the Macao Network Information Centre). With the help of language experts in Hong Kong, Taiwan and mainland China, more and more Hong Kong characters are being made available for domain registration. Moreover, the concerted efforts of CDNC members are resulting in more and more email servers around the world now being able to work with email addresses in the Chinese language. Although there is still a long way to go before all email servers globally can support Chinese email addresses, CDNC members will continue to work together to promote the adoption of Chinese domain names around the world. HKIRC attended the two CDNC meetings held in Beijing in April and October 2018.

## • APTLD

The Asia Pacific Top Level Domain Association (“APTLD”) is a regional body consisting of ccTLD managers in the Asia Pacific region. Its mission is to facilitate the exchange of knowledge and experience to help ccTLD managers achieve world-class best practices. HKIRC has been continuously supporting part of the secretariat work relating to APTLD. Delegates from HKIRC attended the APTLD meetings in Kathmandu and Tashkent held in February and September 2018 respectively.

## • APIRA

The Asia Pacific Internet Research Alliance (“APIRA”) is a non-profit organisation aimed at enhancing communication about Internet information across the Asia Pacific region, as well as expanding research on statistical techniques relating to Internet information, and facilitating cooperation among Asia-Pacific countries and regions regarding Internet information. Its members include CNNIC, the Korea Internet Security Agency (“KISA”), TWNIC, the Malaysian Communications and Multimedia Commission (“MCMC”), the Macao Association for Internet Research, City University of Hong Kong, and the University of Macau. HKIRC attended the APIRA meeting held in Macau in November 2018, where it shared the results of a survey on the mobile payment situation in Hong Kong.

## • CDNC

中文域名協調聯合會(CDNC)是一家獨立及非牟利組織，旨在促進中文域名系統技術標準和有關的措施和溝通。聯合會由CNNIC(中國互聯網絡信息中心)、TWNIC(財團法人台灣網路資訊中心)、HKIRC及MONIC(澳門互聯網絡資訊中心)於2000年共同成立。在香港、台灣及中國內地語言專家的幫助下，越來越多的香港字符獲應用於域名註冊。此外，在CDNC成員的共同努力下，全球越來越多的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，仍舊長路漫漫，但CDNC成員將繼續努力推動全球採用中文域名。HKIRC出席了2018年4月及10月在北京舉行的兩次CDNC會議。

## • APTLD

亞太區頂級域名組織(APTLD)為一家區域性組織，其成員來自亞太區的ccTLD管理層。APTLD的使命是促進區內ccTLD管理者的知識及經驗交流，以達至世界級的管理水平。HKIRC亦有一直支持有關APTLD的秘書處工作。於2018年2月及9月，HKIRC分別派代表出席了在加德滿都及塔什干舉行的APTLD會議。

## • APIRA

亞太區互聯網研究聯盟(APIRA)為一家非牟利組織，旨在提升亞太區互聯網資訊的溝通，以及擴大有關互聯網資訊統計數據技術的研究，並促進亞太國家及地區間互聯網資訊的協調。APIRA成員包括CNNIC、韓國互聯網振興院(KISA)、TWNIC、馬來西亞通訊及多媒體委員會(MCMC)、澳門互聯網研究學會、香港城市大學及澳門大學。於2018年11月，HKIRC出席了在澳門舉行的APIRA會議，於會上分享了香港流動電子支付情況的調查結果。

## Sponsorships and Support for Other Industry Events

HKIRC was the promotion partner of the International ICT Expo for the fourth year in 2018, and of the SmartBiz Expo for the second year. Both of these were organised by the Hong Kong Trade Development Council (HKTDC). At each, we set up booths to promote .hk domain names to local SMEs. HKIRC was also invited to act as promotion partner for the Cloud Expo Asia, and set up a booth there to promote .hk to IT experts.

## 贊助和支持其他業界活動

2018年，HKIRC擔任「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第四年參與，而「創智營商博覽」則第二次參加。兩項活動均由香港貿易發展局舉辦。我們在各活動中都設置攤位，向本地中小企業推廣 .hk 域名。HKIRC亦獲邀擔任香港亞太雲端科技博覽的合作推廣夥伴，並於當中設置一個攤位，向資訊科技專家推廣 .hk 的優勢。



# 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.

.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。

### 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.

### 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)。

### Consultative and Advisory Panel (CAP)

The CAP met on 20 June 2018 and 15 January 2019. 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.

### 諮詢委員會(CAP)

CAP 於2018年6月20日及2019年1月15日召開會議；獲邀的成員來自不同界別，就HKIRC對互聯網域名管理政策及事務的議題上，及如何為本地社群提供更佳服務表達意見。

Last year, HKIRC appointed an independent consulting firm to conduct a review of its corporate governance and the results of the review had been presented to the Board and CAP meeting in 2018.

去年，HKIRC 委託一所獨立的顧問公司就現有的公司治理進行審查。企業管治審查的結果已於2018年提交給董事局和CAP委員會。

### Attendance of Board and Committee Meetings (From 1 January to 31 December 2018) 董事局及委員會會議出席記錄(由2018年1月1日至2018年12月31日)

Board Members 董事局成員	Board Meetings 董事局會議	Audit Committee Meetings 核數委員會會議
Mr. Simon CHAN Sai Ming (Chairman) 陳細明先生 (主席)	100% (6/6)	NA
Prof. Erwin HUANG (Deputy Chairman) 黃岳永教授 (副主席)	100% (6/6)	NA
Mr. Leo KAN Kin Leung (Deputy Chairman) 簡堅良先生 (副主席)	100% (6/6)	100% (3/3)
Prof. Francis CHIN Yuk Lun 錢玉麟教授	67% (4/6)	100% (3/3)
Mr. Stephen HO Wai Chung 何偉中先生	83% (5/6)	100% (3/3)
Mr. Gabriel PANG Tsz Kit 彭子傑先生	83% (5/6)	100% (3/3)
Mr. Lento YIP Yuk Fai 葉旭暉先生	83% (5/6)	NA
Dr. Wendy LEE Woon Ming (from 17 May 2018) 李煥明博士 (由2018年5月17日起)	100% (3/3)	NA
Ms. Ping WONG (till 17 May 2018) 王嘉屏女士 (至2018年5月17日止)	100% (3/3)	NA



# 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 2018.

### 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 2018 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 43 to 79.

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 2018 compared with financial year 2017, 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

董事局全人欣然提呈截至二零一八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

本集團截至二零一八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43至第79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。

就二零一八年財政年度的銀行結餘是較二零一七年財政年度增加，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」的模式而帶來財務的影響，及以提供

changes and stakeholder expectations. These include, for example, the financial implications arising from the Registry/Registrar model and the need for investments in the Group's and the Company's technology and support infrastructure in order to provide business-friendly, secure and robust domain name registration services.

## Charitable donations

Charitable donations made by the Group during the year amounted to HK\$1,000 (2017: HK\$ Nil).

## Directors

The directors during the financial year were:

Mr. Simon CHAN Sai Ming (Chairman)  
Prof. Erwin HUANG (Deputy Chairman)  
Mr. Leo KAN Kin Leung (Deputy Chairman)  
Prof. Francis CHIN Yuk Lun  
Mr. Stephen HO Wai Chung  
Mr. Gabriel PANG Tsz Kit  
Mr. Lento YIP Yuk Fai  
Dr. Wendy LEE Woon Ming (appointed on 17 May 2018)  
Ms. Ping WONG (retired on 17 May 2018)

In accordance with Article 37 of the Company's Articles of Association, Mr. Lento Yip Yuk Fai 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.

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：港幣1,000(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：

陳細明先生  
黃岳永教授  
簡堅良先生  
錢玉麟教授  
何偉中先生  
彭子傑先生  
葉旭暉先生  
李煥明博士 (於二零一八年五月十七日委任)  
王嘉屏女士 (於二零一八年五月十七日退任)

根據本公司的公司組織章程第37條，葉旭暉先生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*

19 March 2019

## 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*

二零一九年三月十九日

# 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)

### Opinion

We have audited the consolidated financial statements of Hong Kong Internet Registration Corporation Limited ("the Company") and its subsidiary (together "the Group") set out on pages 43 to 79, which comprise the consolidated statement of financial position as at 31 December 2018, 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 2018 and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

### Basis for opinion

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

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

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

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



**致香港互聯網註冊管理有限公司全體成員**

(於香港註冊成立的擔保有限公司)

### 意見

本核數師(以下簡稱「我們」)已審計列載於第43至79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，此財務報表包括於二零一八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、綜合權益變動表及綜合現金流量表，以及綜合財務報表附註，包括主要會計政策概要。

我們認為，該等綜合財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了貴集團於二零一八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。

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

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibility of the directors for the consolidated financial statements

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

In preparing the consolidated financial statements, the directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

### 綜合財務報表及其核數師報告以外的信息(續)

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

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

### 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。

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

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

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

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

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.

### 核數師就審計綜合財務報表承擔的責任

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

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或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。



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

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

- 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.
- 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

19 March 2019

### 核數師就審計綜合財務報表承擔的責任(續)

- 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。
- 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

二零一九年三月十九日

# Consolidated statement of profit or loss and other comprehensive income

## 綜合損益及其他全面收益表

for the year ended 31 December 2018 (Expressed in Hong Kong dollars)  
截至二零一八年十二月三十一日止年度(以港幣列示)

		Note 附註	2018	2017 (restated) 經重列 (note 1(b)) (附註(1b))
<b>Revenue</b>	<b>營業額</b>	2	<b>\$ 36,232,134</b>	\$ 36,561,906
Other net income	其他收入	3	<b>3,456,225</b>	1,956,761
			<b>\$ 39,688,359</b>	\$ 38,518,667
<b>Expenses before public mission activities expenses and depreciation</b>	<b>未計公眾使命活動及折舊的支出</b>			
Staff costs	員工成本	4(a)	<b>(14,324,720)</b>	(13,316,850)
Office costs	辦公室成本		<b>(4,037,698)</b>	(4,617,800)
Marketing costs	市場成本		<b>(721,009)</b>	(939,858)
IT & networks costs	資訊科技及網路成本		<b>(1,697,672)</b>	(1,726,511)
Other costs	其他成本		<b>(3,552,382)</b>	(3,627,983)
			<b>\$ (24,333,481)</b>	\$ (24,229,002)
<b>Operating profit before public mission activities expenses and depreciation</b>	<b>未計公眾使命活動及折舊的經營溢利</b>		<b>15,354,878</b>	14,289,665
Public mission activities expenses	公眾使命活動開支	4(c)	<b>(1,874,294)</b>	—
<b>Operating profit before depreciation</b>	<b>未計折舊的經營溢利</b>		<b>\$ 13,480,584</b>	\$ 14,289,665
Depreciation	折舊	4(b)	<b>(2,509,438)</b>	(2,178,038)
<b>Profit before taxation</b>	<b>除稅前溢利</b>	4	<b>10,971,146</b>	12,111,627
Income tax	所得稅	6(a)	<b>—</b>	—
<b>Profit and total comprehensive income for the year</b>	<b>本年度溢利及全面收益總額</b>		<b>10,971,146</b>	12,111,627

The notes on pages 48 to 79 form part of these financial statements.

第48至第79頁的附註屬本財務報表的一部分。

# Consolidated Statement of Financial Position

## 綜合財務狀況表

At 31 December 2018 (Expressed in Hong Kong dollars)  
二零一八年十二月三十一日 (以港幣列示)

		Note 附註	2018	2017
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	7	\$ 4,553,475	\$ 6,358,944
Deposits	按金	9	507,727	507,727
			<b>\$ 5,061,202</b>	<b>\$ 6,866,671</b>
<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	\$ 2,753,361	\$ 2,174,092
Tax recoverable	可收回稅項	13(a)	—	69,522
Cash and cash equivalents	現金及現金等價物	10	188,227,738	176,479,591
			<b>\$190,981,099</b>	<b>\$ 178,723,205</b>
<b>Current liabilities</b>	<b>流動負債</b>			
Other payables	其他應付款	11	\$ 6,256,232	\$ 6,483,724
Deferred registration income	遞延註冊收入	12	22,666,017	23,505,374
			<b>\$ 28,922,249</b>	<b>\$ 29,989,098</b>
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>\$162,058,850</b>	<b>\$ 148,734,107</b>
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>\$167,120,052</b>	<b>\$ 155,600,778</b>
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Deferred registration income	遞延註冊收入	12	\$ 19,467,824	\$ 18,919,696
Deferred tax liabilities	遞延稅項負債	13(b)	—	—
			<b>\$ 19,467,824</b>	<b>\$ 18,919,696</b>
<b>NET ASSETS</b>	<b>資產淨值</b>		<b>\$147,652,228</b>	<b>\$ 136,681,082</b>

## Consolidated Statement of Financial Position 綜合財務狀況表

At 31 December 2018 (Expressed in Hong Kong dollars)  
二零一八年十二月三十一日 (以港幣列示)

		2018	2017
Representing:	代表：		
<b>Retained profits</b>	<b>保留溢利</b>	<b>\$147,652,228</b>	<b>\$ 136,681,082</b>

Approved and authorised for issue by the board of directors on 19 March 2019. 董事局於二零一九年三月十九日核准並許可發出。

**Chan Sai Ming**  
*Chairman*

陳細明  
主席

**Stephen Ho Wai Chung**  
*Director*

何偉中  
董事

The notes on pages 48 to 79 form part of these financial statements.

第48至第79頁的附註屬本財務報表的一部分。

# Consolidated statement of changes in equity

## 綜合權益變動表

for the year ended 31 December 2018 (Expressed in Hong Kong dollars)  
截至二零一八年十二月三十一日止年度 (以港幣列示)

		Retained profits 保留溢利
Balance at 1 January 2017	於2017年1月1日的結餘	\$124,569,455
Change in equity for 2017:	於2017年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	12,111,627
Balance at 31 December 2017 and 1 January 2018	於2017年12月31日及2018年1月1日的結餘	\$136,681,082
Change in equity for 2018:	於2018年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	10,971,146
Balance at 31 December 2018	於2018年12月31日的結餘	\$147,652,228

# Consolidated cash flow statement

## 綜合現金流量表

for the year ended 31 December 2018 (Expressed in Hong Kong dollars)  
截至二零一八年十二月三十一日止年度 (以港幣列示)

	Note 附註	2018	2017
<b>Operating activities</b>	<b>經營業務</b>		
Profit before taxation	除稅前溢利	\$ 10,971,146	\$ 12,111,627
Adjustments:	調節：		
Depreciation	折舊	4(b) 2,509,438	2,178,038
Interest income	利息收入	3 (2,763,480)	(1,456,230)
Loss on disposal of property, plant and equipment	處置物業、廠房及 設備的損失	4(b) 5,000	15,395
<b>Operating profit before changes in working capital</b>	<b>營運資金變動前的 經營溢利</b>	<b>\$ 10,722,104</b>	<b>\$ 12,848,830</b>
(Increase)/decrease in trade and other receivables	應收賬款及其他應收款 (增加)/減少	(579,269)	3,569,182
Decrease in other payables	其他應付款減少	(227,492)	(3,365,642)
(Decrease)/increase in deferred registration income	遞延註冊收入 (減少)/增加	(291,229)	522,395
<b>Cash generated from operations</b>	<b>經營所得現金</b>	<b>\$ 9,624,114</b>	<b>\$ 13,574,765</b>
Hong Kong Profits Tax refunded	已收回香港利得稅	69,522	—
<b>Net cash generated from operating activities</b>	<b>經營業務所得現金淨額</b>	<b>\$ 9,693,636</b>	<b>\$ 13,574,765</b>
<b>Investing activities</b>	<b>投資活動</b>		
Interest received	已收利息	\$ 2,763,480	\$ 1,456,230
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	(19,120,554)	(8,677,544)
Proceeds from disposal of property, plant and equipment	處置物業、廠房及 設備的收益	15,000	500
Payment for purchase of property, plant and equipment	購置物業、廠房及 設備付款	(723,969)	(5,841,893)
<b>Net cash used in investing activities</b>	<b>投資活動所用現金淨額</b>	<b>\$ (17,066,043)</b>	<b>\$ (13,062,707)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>現金及現金等價物 (減少)/增加淨額</b>	<b>\$ (7,372,407)</b>	<b>\$ 512,058</b>
<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>33,468,295</b>	<b>32,956,237</b>
<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>	<b>\$ 26,095,888</b>	<b>\$ 33,468,295</b>

The notes on pages 48 to 79 form part of these financial statements.

第48至第79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 Hong Kong Internet Registration Corporation Limited ("the Company") and its subsidiary (together referred to as "the Group") are disclosed below.

The HKICPA has issued certain 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 2018 comprise the Company and its subsidiary.

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

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

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.

### 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。以下是香港互聯網註冊管理有限公司(「本公司」)及本公司的附屬公司(以下統稱「本集團」)採用之主要會計政策概要。

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

截至二零一八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。

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。

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。

## 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)

In order to better reflect the vision and focus of the public mission activities of the Group and to allow a more comprehensive and informative presentation of the Group's results to the financial statement users, management of the Group has reconsidered the presentation in the consolidated statement of profit or loss and other comprehensive income and has changed the presentation of expenses from being based on their function to being based on their nature.

In addition, certain expenses in connection with public mission activities (see note 4(c)) have been reclassified as "public mission activities expenses" and disclosed as a separate line item on the face of the consolidated statement of profit or loss and other comprehensive income. Accordingly, the relevant comparative administrative and other operating expenses of \$26,407,040 have been reclassified as staff costs of \$13,316,850, office costs of \$4,617,800, marketing costs of \$939,858, IT & networks costs of \$1,726,511, other costs of \$3,627,983 and depreciation of \$2,178,038.

#### (c) Changes in accounting policies

The HKICPA has issued a number of new HKFRSs and amendments to HKFRSs that are first effective for the current accounting period of the Group. Of these, the following developments are relevant to the Group's financial statements:

- (i) HKFRS 9, Financial instruments
- (ii) HKFRS 15, Revenue from contracts with customers

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

### 1 主要會計政策(續)

#### (b) 財務報表的編製基準(續)

為了更好地反映本集團公眾使命活動的願景和重點，並允許向財務報表使用者更全面和詳實地介紹本集團的業績，本集團管理層已重新思考綜合損益及其他全面收益表的呈現方式，並將費用部分由基於其用途的基礎改為基於其性質呈現，並將費用部分由基於其用途改為基於其性質呈現。

此外，與公眾使命活動有關的若干開支（見附註4(c)）已重新分類為「公眾使命活動開支」，並在綜合損益及其他全面收益表中作為單獨的項目列出。因此，相關的行政和其他業務費用26,407,040元已重新分類為員工成本13,316,850元，辦公室成本4,617,800元，市場成本939,858元，資訊科技及網路成本1,726,511元，其他成本3,627,983元和折舊2,178,038元。

#### (c) 會計政策的變化

香港會計師公會已頒布多項新的香港財務報告準則及香港財務報告準則的修訂，並於本集團的本會計期間首次生效。其中，以下發展與本集團的財務報表有關：

- (i) 香港財務報告準則第9號，金融工具
- (ii) 香港財務報告準則第15號，來自與客戶所訂立合約的收入

本集團並無應用於現行會計期間尚未生效的任何新準則或詮釋。

## 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)

#### (c) Changes in accounting policies (continued)

##### (i) HKFRS 9, Financial instruments

HKFRS 9 replaces HKAS 39, Financial instruments: recognition and measurement. It sets out the requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

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

##### A *Classification of financial assets and financial liabilities*

HKFRS 9 categorises financial assets into three principal classification categories: measured at amortised cost, at fair value through other comprehensive income ("FVOCI") and at fair value through profit or loss ("FVPL"). These supersede HKAS 39's categories of held-to-maturity investments, loans and receivables, available-for-sale financial assets and financial assets measured at FVPL. The classification of financial assets under HKFRS 9 is based on the business model under which the financial asset is managed and its contractual cash flow characteristics. Under HKFRS 9, derivatives embedded in contracts where the host is a financial asset in the scope of the standard are not separated from the host. Instead, the hybrid instrument as a whole is assessed for classification.

The measurement categories for all financial assets and liabilities remain the same. The carrying amounts for all financial assets and liabilities at 1 January 2018 have not been impacted by the initial application of HKFRS 9.

### 1 主要會計政策(續)

#### (c) 會計政策的變化(續)

##### (i) 香港財務報告準則第9號，金融工具

香港財務報告準則第9號取代香港會計準則第39號金融工具：確認及計量。它規定了如何確認和計量金融資產、金融負債和一些買賣非金融項目的合約的要求。

會計政策和過渡方法變更的性質和影響的進一步詳情如下：

##### A 金融資產和金融負債的分類

香港財務報告準則第9號將金融資產分類為三個主要分類類別：按攤銷成本、按公允值計入其他全面收益(「FVOCI」)及按公允值計入損益(「FVPL」)。這些取代香港會計準則第39號的持有至到期投資、貸款及應收款項、可供出售金融資產及按FVPL計量的金融資產。根據香港財務報告準則第9號，包含於合約中的衍生工具，若其主體合約符合準則內金融資產的範圍，將不用跟其主體分開，該混合工具將作以一整體進行分類。

所有金融資產和負債的計量類別保持不變。所有金融資產及負債於二零一八年一月一日的賬面值並未受香港財務報告準則第9號的初步應用所影響。

## 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)

#### (c) Changes in accounting policies (continued)

(i) HKFRS 9, Financial instruments (continued)

*B Credit losses*

HKFRS 9 replaces the “incurred loss” model in HKAS 39 with the “expected credit loss” (“ECL”) model. The ECL model requires an ongoing measurement of credit risk associated with a financial asset and therefore recognises ECLs earlier than under the “incurred loss” accounting model in HKAS 39.

The Group applies the new ECL model to financial assets measured at amortised cost (including cash and cash equivalents and trade and other receivables).

For further details on the Company’s accounting policy for accounting for credit losses, see accounting policy note 1(g).

There is no material impact on the carrying amount for all financial assets measured at amortised cost at 1 January 2018 upon initial application of HKFRS 9, where the closing loss allowance is determined in accordance with HKAS 39 as at 31 December 2017 and the opening loss allowance determined in accordance with HKFRS 9 as at 1 January 2018.

### 1 主要會計政策(續)

#### (c) 會計政策的變化(續)

(i) 香港財務報告準則第9號，金融工具(續)

*B 信貸損失*

香港財務報告準則第9號以「預期信貸虧損」(「ECL」)模式替換香港會計準則第39號「已產生虧損」模式。ECL模型要求持續計量與金融資產相關的信貸風險，因此較香港會計準則第39號中的「已發生虧損」會計模式更早確認ECL。

本集團將新ECL模型應用於按攤銷成本(包括現金及現金等價物以及貿易及其他應收款項)。

有關本集團就處理信貸虧損的會計政策的進一步詳情，請參閱會計政策附註1(g)。

比較於2017年12月31日截止根據香港會計準則第39號釐定虧損撥備及於2018年1月1日根據香港財務報告準則第9號釐定虧損撥備期初餘額，2018年1月1日首次應用香港財務報告準則第9號按攤銷成本計量後的所有金融資產的賬面值並無重大影響。

## 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)

##### (c) Changes in accounting policies (continued)

###### (ii) HKFRS 15 Revenue from contracts with customers

HKFRS 15 establishes a comprehensive framework for recognising revenue and some costs from contracts with customers. HKFRS 15 replaces HKAS 18, Revenue, which covered revenue arising from sale of goods and rendering of services, and HKAS 11, Construction contracts, which specified the accounting for construction contracts.

HKFRS 15 also introduces additional qualitative and quantitative disclosure requirements which aim to enable users of the financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.

The Group has elected to use the cumulative effect transition method and has recognised the cumulative effect of initial application as an adjustment to the opening balance of equity at 1 January 2018. Therefore, comparative information has not been restated and continues to be reported under HKAS 18. As allowed by HKFRS 15, the Group has applied the new requirements only to contracts that were not completed before 1 January 2018.

The initial application of HKFRS 15 has no material impact on the financial statements except as set out below.

#### 1 主要會計政策(續)

##### (c) 會計政策的變化(續)

###### (ii) 香港財務報告準則第15號，來自與客戶所訂立合約的收入

香港財務報告準則第15號建立了一個全面的框架，用於識別與客戶簽訂合約產生的收入和某些成本。香港財務報告準則第15號取代香港會計準則第18號「收入」(涵蓋銷售貨品及提供服務產生的收入)及香港會計準則第11號(建築合約)，其中指明建築合約的會計處理。

香港財務報告準則第15號亦引入額外的定性及定量披露規定，旨在讓財務報表使用者了解與客戶合約產生的收入及現金流量的性質，金額，時間及不確定性。

本集團已選擇採用累計影響的過渡方法，並已確認首次應用的累計影響作為2018年1月1日權益期初餘額的調整。因此，比較資料不會重列，並繼續根據香港會計準則第18號報告。根據香港財務報告準則第15號，本集團僅對2018年1月1日前尚未完成的合約應用新準則要求。

惟下文所述者除外，香港財務報告準則第15號的初步應用對財務報表並無重大影響。

## 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)

#### (c) Changes in accounting policies (continued)

- (ii) HKFRS 15 Revenue from contracts with customers (continued)

##### *Presentation of contract assets and liabilities*

Under HKFRS 15, a receivable is recognised only if the Group has an unconditional right to consideration. If the Group recognises the related revenue (see note 1(m)) before being unconditionally entitled to the consideration for the promised goods and services in the contract, then the entitlement to consideration is classified as a contract asset. Similarly, a contract liability, rather than a payable, is recognised when a customer pays non-refundable consideration, or is contractually required to pay non-refundable consideration and the amount is already due, before the Group recognises the related revenue. For a single contract with the customer, either a net contract asset or a net contract liability is presented.

For multiple contracts, contract assets and contract liabilities of unrelated contracts are not presented on a net basis.

The Group presents its contract liabilities as “deferred registration income” (see note 12) in the consolidated statement of financial position and accordingly, no reclassification was required at 1 January 2018.

As at 1 January 2018 and 31 December 2018, the Group’s right to consideration for the services transferred to the customers is unconditional (i.e. only the passage of time is required before the payment is due). Accordingly, the Group presents such right to consideration as receivables rather than contract assets.

### 1 主要會計政策(續)

#### (c) 會計政策的變化(續)

- (ii) 香港財務報告準則第15號，來自客戶合約的收益(續)

##### *合約資產和負債*

根據香港財務報告準則第15號，只有本集團在無條件接納價款之權利時，才確認應收款項。如果本集團在無條件有權獲得合約中承諾的商品和服務的價款之前確認相關收入(參見附註1(m))，則對應的權利歸類為合約資產。同樣，在本集團確認相關收入前，當客戶支付不可退還的價款，或合約要求支付不可退還的價款且金額已到期時，確認合約負債而非應付負債。對於與客戶的單一合約，僅呈現淨合約資產或淨合約負債。

對於多份合約，合約資產和無關合約的合約負債不以淨額列報。

本集團於綜合財務狀況表呈列其合約負債為「遞延登記收入」(見附註12)，因此，2018年1月1日無需重新分類。

於二零一八年一月一日及二零一八年十二月三十一日，本集團有權考慮轉讓予客戶的服務為無條件(即在付款到期前僅需度過時間)。因此，本集團將此權利視為應收款項而非合約資產。



## 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)

##### (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.

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.

#### 1 主要會計政策(續)

##### (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。

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。

## 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

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

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.

### 1 主要會計政策(續)

#### (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

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象。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。

## 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

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.

##### (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

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。

##### (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

A receivable is recognised when the Group has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due. If revenue has been recognised before the Group has an unconditional right to receive consideration, the amount is presented as a contract asset.

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

##### A Policy applicable from 1 January 2018

The loss allowance is measured at an amount equal to lifetime ECLs, which are those losses that are expected to occur over the expected life of the trade receivables. The loss allowance is estimated using a provision matrix based on the Group's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

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

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

### 1 主要會計政策(續)

#### (g) 應收賬款及其他應收款

應收款項於本集團擁有無條件接納價款之權利時確認。如果在支付該價款到期之前僅需要經過一段時間，則視為獲得該價款的權利是無條件的。如果在本集團有無條件接收對價的權利之前確認收入，則該金額作為合約資產列報。

應收款項採用實際利率法減去信貸損失準備，按攤銷成本列示，具體如下：

##### A 適用於2018年1月1日的政策

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

永久信貸虧損在每個報告日期重新計量，任何變更均確認為減值損益。本集團確認減值損益，並通過虧損撥備賬戶對應收賬及其他應收款項的賬面值作出相應調整。

債務人或其他應收款的賬面總額在沒有實際償付可能的情況下(部分或全部)予以沖銷。本集團在決定沖銷金額時通常以此方式確定債務人沒有可產生足夠現金流量以償還註銷金額的資產或收入來源。

## 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 (continued)

###### B Policy applicable prior to 1 January 2018

Impairment losses were recognised when there was objective evidence of impairment and were 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 was material. Objective evidence of impairment included observable data that came to the attention of the Group about events that had an impact on the asset's estimated future cash flows such as significant financial difficulty of the debtor.

When the recovery of a trade debtor or other receivable was considered doubtful but not remote, associated impairment losses were recorded using an allowance account. When the Group was satisfied that recovery was remote, the amount considered irrecoverable was written off against the gross carrying amount of those assets directly. Subsequent recoveries of amounts previously charged to the allowance account were reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly were recognised in profit or loss.

#### 1 主要會計政策(續)

##### (g) 應收賬款及其他應收款(續)

###### B 適用於2018年1月1日之前的政策

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。

## 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)

#### (h) Other payables and contract liabilities

##### (i) Other payables

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

##### (ii) Contract liabilities

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

#### (i) Cash and cash equivalents

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

#### (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.

### 1 主要會計政策(續)

#### (h) 其他應付款和合約負債

##### (i) 其他應付款

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

##### (ii) 合約責任

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

#### (i) 現金及現金等價物

現金及現金等價物包括銀行存款及手頭現金、存放於銀行及其他財務機構的活期存款，以及短期和高流動性的投資。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。



## 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

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

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

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

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

#### 1 主要會計政策(續)

##### (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。

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。

## 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)

#### (l) Provisions and contingent liabilities

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

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

#### (m) Revenue and other income

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

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

The Group's revenue under HKFRS 15 was recognised on a similar basis in the comparative period under HKAS 18. Further details of the Group's revenue and other income recognition policies are as follows:

### 1 主要會計政策(續)

#### (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

當本集團於其日常業務過程中提供服務產生收入時，本集團將此分類為營業額。

收入當服務控制權轉移至客戶且本集團預期獲得承諾價款時確認，但不包括代表第三方收取的金額。

根據香港財務報告準則第15號，本集團的收入於香港會計準則第18號的比較期內按類似基準確認。有關本集團收入及其他收入確認政策的進一步詳情如下：

# 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)

#### (m) Revenue and other income (continued)

##### (i) Registration fees income

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

##### (ii) Service fees income

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

##### (iii) Interest income

Interest income is recognised as it accrues under the effective interest method using the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of the financial asset.

#### (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)

##### (i) 註冊費收入

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

##### (ii) 服務費收入

服務費收入根據與客戶簽訂的合約中確定的履約義務來確認。

##### (iii) 利息收入

利息收入以實際利率法按應計基準，採用將金融工具預計年期之估計未來現金收入準確貼現至金融資產賬面值之利率確認。

#### (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.

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.

### 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。

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。

## Notes to the Consolidated Financial Statements

### 財務報表附註

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

## 2 Revenue

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

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

		2018	2017
Registration fees	註冊費	\$ 35,102,860	\$ 35,440,755
Service fees	服務費	1,129,274	1,121,151
		<b>\$ 36,232,134</b>	<b>\$ 36,561,906</b>

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

As at 31 December 2018, the aggregated amount of the transaction price allocated to the remaining performance obligations under the Company's existing contracts is \$42,133,841. This amount represents revenue expected to be recognised in the future from deferred registration income (see note 12).

## 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。依照香港財務報告準則第15號範圍內與客戶訂立的合約的各項重大收入金額如下：

### 預期將於報告日期與客戶訂立的合約產生的收入確認

至2018年12月31日，本公司現有合約下剩餘履約責任的分配交易價格總額為42,133,841元。該金額表示預期未來將從遞延登記收入中確認的收入(見附註12)。

## 3 Other net income

		2018	2017
Bank interest income	銀行利息收入	\$ 2,763,480	\$ 1,456,230
Exchange (loss)/gain, net	匯兌(損)益淨額	(619)	265
Sundry income	雜項收入	693,364	500,266
		<b>\$ 3,456,225</b>	<b>\$ 1,956,761</b>

## 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:

### 4 除稅前溢利

除稅前溢利已扣除下列各項：

		2018	2017
<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	\$ 429,783	\$ 383,206
Salaries, wages and other benefits	薪金、工資及其他福利	13,894,937	12,933,644
		<b>\$ 14,324,720</b>	<b>\$ 13,316,850</b>
<b>(b) Other items</b>	<b>(b) 其他項目</b>		
Depreciation	折舊	\$ 2,509,438	\$ 2,178,038
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	1,986,906	2,526,818
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	1,589,800	1,593,123
Auditor's remuneration	核數師酬金		
— audit services	— 審計服務	206,700	198,000
— tax services	— 稅務服務	50,500	49,000
Loss on disposal of property, plant and equipment	處置物業、廠房及設備的損失	5,000	15,395

### (c) Public mission activities expenses

Public mission activities expenses represent the expenses incurred in respect of the Web Accessibility Recognition Scheme. Public mission activities of the Group are to organize, co-organize, fund, seed, sponsor and co-sponsor activities to make Hong Kong an inclusive and secured environment for the use of the internet, and to encourage the use of the internet and related technologies. All direct expenses incurred for the primary and dominant purpose of public mission and that contribute to the successful running of public mission activities are considered as public mission activities expenses. Such expenses comprise:

### (c) 公眾使命活動開支

公眾使命活動費用是指無障礙網頁嘉許計劃所產生的費用。本集團的公眾使命活動是透過組織、共同組織、資助、培育種子、贊助及共同贊助活動，使香港在互聯網使用上呈現出一個更包容和安全環境，並鼓勵使用互聯網及相關技術。所有直接因公眾使命活動為主要目的所產生以及所有有助於公眾使命活動成功運作的費用被歸納為公眾使命活動費用。這些費用包括：

		2018	2017
Professional fees	專業支出	\$ 1,208,460	\$ —
Promotion expenses	推廣支出	438,448	—
Staff costs	員工成本	111,491	—
Programme expenses (award ceremony)	活動支出(典禮)	102,863	—
Miscellaneous costs	雜項支出	13,032	—
		<b>\$ 1,874,294</b>	<b>\$ —</b>



## Notes to the Consolidated Financial Statements

### 財務報表附註

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

#### 5 Directors' emoluments

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

		2018	2017
Directors' fees	董事袍金	\$ —	\$ —
Salaries, allowance and benefits in kind	薪金、津貼及實物收益	—	—
Discretionary bonuses	酌情獎金	—	—
Retirement scheme contributions	退休計劃供款	—	—

#### 5 董事酬金

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

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

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

The provision for Hong Kong Profits Tax for 2018 is calculated at 16.5% (2017: 16.5%) of the estimated assessable profits for the year. The Company is exempted from Hong Kong Profits Tax according to section 87 of the Inland Revenue Ordinance.

#### 6 綜合損益及其他全面收益表所示的所得稅

##### (a) 綜合損益及其他全面收益表所示的稅項為：

二零一八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%(二零一七年：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:

##### (b) 稅項支出與會計溢利按適用稅率計算的對賬：

		2018	2017
Profit before taxation	除稅前溢利	\$ 10,971,146	\$ 12,111,627
Notional tax on profit before taxation, calculated at 16.5% (2017: 16.5%)	按照稅率16.5% (2017年：16.5%)計算 除稅前溢利的名義稅項	\$ 1,810,239	\$ 1,998,418
Tax effect of non-taxable revenue	毋須課稅收益的稅務影響	(122)	(133)
Tax effect of unused tax losses not recognised	未確認稅務虧損的稅務影響	(17,528)	(55,744)
Tax effect of profit exempted from profits tax	豁免利得稅的溢利	(1,792,589)	(1,942,541)
Actual tax expense	在損益表內列支的 實際稅項支出	\$ —	\$ —

# 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	Furniture and fixtures  傢俱及裝置	Network and computer hardware/ software and equipment  網絡及電腦 硬件／軟件 及設備	Total  總計
<b>Cost:</b>	<b>成本：</b>				
At 1 January 2018	於2018年1月1日	\$ 412,016	\$ 3,605,688	\$ 16,637,391	\$ 20,655,095
Additions	增置	73,500	145,839	504,630	723,969
Disposals	處置	(87,320)	—	(21,830)	(109,150)
At 31 December 2018	於2018年12月31日	\$ 398,196	\$ 3,751,527	\$ 17,120,191	\$ 21,269,914
<b>Accumulated depreciation:</b>	<b>累計折舊：</b>				
At 1 January 2018	於2018年1月1日	\$ 237,015	\$ 654,859	\$ 13,404,277	\$ 14,296,151
Charge for the year	本年度折舊	82,729	706,096	1,720,613	2,509,438
Written back on disposals	處置時撥回	(67,320)	—	(21,830)	(89,150)
At 31 December 2018	於2018年12月31日	\$ 252,424	\$ 1,360,955	\$ 15,103,060	\$ 16,716,439
<b>Net book value:</b>	<b>賬面淨值：</b>				
At 31 December 2018	於2018年12月31日	\$ 145,772	\$ 2,390,572	\$ 2,017,131	\$ 4,553,475

		Office machinery and equipment  辦公室 機器及設備	Furniture and fixtures  傢俱及裝置	Network and computer hardware/ software and equipment  網絡及電腦 硬件／軟件 及設備	Total  總計
<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

## Notes to the Consolidated Financial Statements

### 財務報表附註

(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 2018, 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。於二零一八年十二月三十一日，董事會就於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

#### 9 應收賬款及其他應收款

		2018	2017
Trade receivables	應收賬款	\$ 53,470	\$ 61,905
Deposits, prepayments and other receivables	按金、預付款項及其他應收款	3,207,618	2,619,914
		\$ 3,261,088	\$ 2,681,819

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 (2017: \$507,727). All of the other trade and other receivables are expected to be recovered or recognised as expenses within one year.

本集團預期在一年後收回或確認為開支的應收賬款及其他應收款為507,727元(二零一七年：507,727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。

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).

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)。

## 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)

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

		2018	2017
Neither past due nor impaired	未逾期也未減值的應收賬款	\$ 47,415	\$ 47,305
Less than 1 month past due	逾期不超過1個月	\$ 3,105	\$ 13,600
1 to 3 months past due	逾期超過1個月至3個月	—	1,000
More than 3 months past due	逾期超過3個月	2,950	—
		\$ 6,055	\$ 14,600
		\$ 53,470	\$ 61,905

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 the ECL allowance is considered insignificant 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)

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。

#### 10 Cash and cash equivalents

#### 10 現金及現金等價物

		2018	2017
Bank deposits maturing after three months when placed	存款期超過三個月之 銀行存款	\$162,131,850	\$ 143,011,296
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)	26,095,888	33,468,295
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	\$188,227,738	\$ 176,479,591

## Notes to the Consolidated Financial Statements

### 財務報表附註

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

#### 11 Other payables

#### 11 其他應付款

		2018	2017
Accrued charges and other creditors	應計費用及其他應付款	\$ 3,475,185	\$ 3,034,386
Advances received	已收預付款	2,781,047	3,449,338
		<b>\$ 6,256,232</b>	<b>\$ 6,483,724</b>

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 2018, the deferred registration income expected to be recognised as income is as follows:

於二零一八年十二月三十一日，遞延註冊收入預計會於下列期間確認為收入如下：

		2018	2017
Within 1 year	1年內	\$ 22,666,017	\$ 23,505,374
After 1 year but within 2 years	1年後但2年內	\$ 9,148,728	\$ 9,132,910
After 2 years but within 5 years	2年後但5年內	9,375,144	8,976,244
After 5 years	5年後	943,952	810,542
		<b>\$ 19,467,824</b>	<b>\$ 18,919,696</b>
		<b>\$ 42,133,841</b>	<b>\$ 42,425,070</b>

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

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

## Notes to the Consolidated Financial Statements

### 財務報表附註

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

#### 12 Deferred registration income (continued)

##### Movements in contract liabilities

		2018
Balance at 1 January	於1月1日的結餘	\$ 42,425,070
Decrease in contract liabilities as a result of recognising revenue during the year that was included in the contract liabilities at the beginning of the year	於在年初確認包含在合約負債中的年度收入而導致合約負債減少	(23,505,374)
Increase in contract liabilities as a result of receiving registration fees during the year	由於在年內收到註冊費而增加的合約負債	23,214,145
Balance at 31 December	於12月31日的結餘	\$ 42,133,841

#### 12 遞延註冊收入(續)

##### 合約負債的變動

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

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

		2018	2017
Provision for Hong Kong Profits Tax for the year	本年度香港利得稅撥備已付暫繳利得稅	\$ —	\$ —
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)

#### 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：



## 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)

##### (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		Future benefits of tax losses 稅務虧損的未來利益		Total 總計
<b>Deferred tax arising from:</b>	<b>遞延稅項來自於：</b>						
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)	\$	—
At 1 January 2018	於2018年1月1日	\$	499,628	\$	(499,628)	\$	—
(Credited)/charged to profit or loss	(計入)／扣除損益		(62,717)		62,717		—
At 31 December 2018	於2018年12月31日	\$	436,911	\$	(436,911)	\$	—

##### (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 \$215,651 (2017: \$321,880) 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.

#### 13 綜合資產負債表所示的所得稅 (續)

##### (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：

##### (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215,651元(2017：321,880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。

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

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

### 14 Capital management

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

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

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

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

### 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羣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。

### 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.

### 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。

## 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)

##### (a) Credit risk (continued)

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

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

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

##### (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 2018 and 2017.

#### 15 財務風險管理及金融工具的公允價值(續)

##### (a) 信貸風險(續)

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。

於本報告期末，本集團於第三方客戶及其他應收款項沒有重大和集中的信貸風險。本集團將應收賬款金額以永久信貸損失(使用撥備矩陣計算)模式評估應收賬的借貸風險的損失準備。鑒於客戶的財務實力及貿易應收款項的時間過短，信貸虧損撥備被視為影響較少。

本集團所承受的信貸風險上限為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。

##### (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，滿足短期與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。於二零一八年及二零一七年十二月三十一日，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。

## 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)

##### (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 2018 and 2017.

#### 15 財務風險管理及金融工具的公允價值(續)

##### (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。由於港幣與美元掛鈎，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

於二零一八年及二零一七年十二月三十一日，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。

#### 16 Operating lease commitments

At 31 December 2018, the total future minimum lease payments under non-cancellable operating leases are payable by the Group as follows:

#### 16 經營租賃承擔

於二零一八年十二月三十一日，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：

		2018	2017
<b>Premises</b>	<b>樓宇</b>		
Within 1 year	1年內	\$ 1,737,120	\$ 1,986,906
After 1 year but within 5 years	1年後但5年內	—	1,737,120
		<b>\$ 1,737,120</b>	<b>\$ 3,724,026</b>
<b>Equipment and facilities</b>	<b>器械及設備</b>		
Within 1 year	1年內	\$ 1,503,682	\$ 1,517,160
After 1 year but within 5 years	1年後但5年內	2,905,802	910,110
		<b>\$ 4,409,484</b>	<b>\$ 2,427,270</b>

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.

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至四年，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。

## Notes to the Consolidated Financial Statements

### 財務報表附註

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

#### 17 Material related party transactions

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

#### 17 重大關連方交易

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：

	2018	2017
Key management personnel, including directors: 管理要員，包括董事：		
— Short-term employee benefits 一短期僱員福利	\$3,695,165	\$4,323,809

#### 18 Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation of the financial statements. Please refer to note 1(b) for details.

#### 18 比較數字

若干比較數字已重新分類，以符合本年度之呈報方式。詳情請參閱附註1(b)。

# Notes to the Consolidated Financial Statements

## 財務報表附註

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

### 19 Company-level statement of financial position 19 本公司之財務狀況表

		2018	2017
<b>Non-current asset</b>	<b>非流動資產</b>		
Deposits	按金	\$ 507,727	\$ 507,727
<b>Current assets</b>	<b>流動資產</b>		
Trade receivables	應收賬款	\$ 405	\$ —
Prepayments and other receivables	預付款及其他應收款	1,624,426	1,340,174
Amount due from a subsidiary	應收附屬公司款項	963,596	371,041
Cash and deposits with banks	現金及銀行存款	180,278,001	170,330,465
		<b>\$182,866,428</b>	\$ 172,041,680
<b>Current liabilities</b>	<b>流動負債</b>		
Other payables	其他應付款	\$ 3,442,999	\$ 3,932,857
Deferred registration income	遞延註冊收入	16,962,778	17,375,745
		<b>\$ 20,405,777</b>	\$ 21,308,602
<b>Net current assets</b>	<b>流動資產淨值</b>	<b>\$162,460,651</b>	\$ 150,733,078
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>	<b>\$162,968,378</b>	\$ 151,240,805
<b>Non-current liability</b>	<b>非流動負債</b>		
Deferred registration income	遞延註冊收入	\$ 14,927,192	\$ 14,063,798
<b>NET ASSETS</b>	<b>資產淨值</b>	<b>\$148,041,186</b>	\$ 137,177,007
Representing:	代表：		
<b>Retained profits</b>	<b>保留溢利</b>	<b>\$148,041,186</b>	\$ 137,177,007

Approved and authorised for issue by the board of directors on 19 March 2019. 董事局於二零一九年三月十九日核准並許可發出。

**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)

#### 20 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 December 2018

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 2018 and which have not been adopted in these financial statements. These include the following which may be relevant to the Group.

#### 20 截至二零一八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二零一八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：

Effective for accounting periods beginning on or after 在以下日期或之後開始的會計期間生效		
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
Annual Improvements to HKFRSs 2015 – 2017 Cycle	《香港財務報告準則2015年至2017年周期的年度改進》	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 HKFRS 16 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 16, the actual impacts upon the initial adoption of the standard 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 standard is initially applied in the Group's consolidated financial statements for the year ending 31 December 2019. 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，本集團已識別香港財務報告準則第16號的若干方面可能對財務報表產生重大影響。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16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資訊，因此對首次採納標準的實際影響可能有所不同，該準則初步適用於本集團截至2019年12月31日止年度的綜合財務報表。預期影響的細節。雖然香港財務報告準則第16號的評估已基本完成，但初步採納該準則後實際影響可能有所不同，因為迄今已完成的評估乃基於本集團當時可獲得的資料，而在此準則初始套用至本集團截至2019年12月31日止年度的綜合財務報表之前，可能還會發現進一步的影響。本集團亦可更改其會計政策選擇，包括過渡期政策，直至標準初步應用於財務報表。

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

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

### 20 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 December 2018 (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.

HKFRS 16 is effective for annual periods beginning on or after 1 January 2019. The Group plans to elect to use the modified retrospective approach for the adoption of HKFRS 16 and will recognise the cumulative effect of initial application as an adjustment to the opening balance of equity at 1 January 2019 and will not restate the comparative information. As disclosed in note 16, at 31 December 2018 the Group's future minimum lease payments under non-cancellable operating leases amount to \$1,737,120 and \$4,409,484 for premises and equipment and facilities respectively, a portion of which is payable between 1 and 5 years after the reporting date. Upon the initial adoption of HKFRS 16, the opening balances of lease liabilities and the corresponding right-of-use assets will be adjusted to \$3,919,934 and \$3,919,934 respectively, after taking account the effects of discounting, as at 1 January 2019.

### 20 截至二零一八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。

香港財務報告準則第16號由二零一九年一月一日或之後開始的年度期間生效。本集團計劃選擇採用經修訂的追溯法以採納香港財務報告準則第16號，並將確認首次應用所產生的累積影響作為2019年1月1日權益期初餘額的調整，並不會重列比較資料。誠如附註16所披露，於二零一八年十二月三十一日，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1,737,120元及4,409,484元，其中部分須於報告日期後一至五年內支付。當初步採納香港財務報告準則第16號後，在二零一九年一月一日考量折扣影響後，租賃負債及相應使用權資產的期初結餘將分別調整為3,919,934元及3,919,934元。

# 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 2018 (Expressed in Hong Kong dollars)  
截至二零一八年十二月三十一日止年度 (以港幣列示)

		The Company	
		本公司	
		2018	2017
<b>Revenue</b>	<b>收益</b>		
Registration fees	註冊費用	\$ 26,419,628	\$ 26,323,285
Service fees	服務費用	785,659	757,768
		<b>\$ 27,205,287</b>	\$ 27,081,053
<b>Other net income</b>	<b>其他收入</b>		
Bank interest income	銀行利息收入	\$ 2,762,658	\$ 1,455,660
Sundry income	雜項收入	1,422,294	906,602
		<b>\$ 4,184,952</b>	\$ 2,362,262
<b>Administrative and other operating expenses</b>	<b>行政及其他經營開支</b>		
Advertising	廣告費用	\$ (719,279)	\$ (936,858)
Auditors' remuneration	核數師酬金	(109,100)	(104,500)
Bank charges	銀行收費	(197,860)	(178,136)
Call centre and data centre monitoring services	客戶中心及數據監測服務	(1,267,309)	(1,298,014)
Contribution and membership fees	會費	(146,059)	(141,095)
Entertainment	酬酢費用	(27,253)	(22,359)
Insurance	保險費用	(76,609)	(67,118)
Leasing payment for property plant and equipment	物業、廠房及設備租賃付款	(1,951,768)	(1,660,585)
Legal and professional fees	法律及專業服務費用	(371,178)	(1,081,196)
License fees	牌照費用	(113,331)	(95,694)
Office cleaning	辦公室清潔費用	(39,033)	(33,991)
Overseas conferences	海外會議費用	(9,383)	(7,158)
Postage and courier	郵費及速遞費用	(3,740)	(4,257)
Printing and stationery	印刷及文具費用	(61,435)	(37,622)
Recruitment	招聘費用	(310,785)	(44,397)
Rent, rates and management fees	租金、差餉及管理費用	(1,903,697)	(2,114,436)
Repairs and maintenance	維修保養費用	(969,723)	(920,976)
Staff costs	員工成本	(9,219,183)	(7,820,333)
Sundry expenses	雜項費用	(42,975)	(20,557)
Tape storage	磁帶儲存費用	(9,669)	(10,887)
Tax service fee	稅務服務費用	(19,500)	(19,000)
Telephone and data line	電話及數據專線費用	(892,585)	(895,705)
Travelling	差旅費用	(167,424)	(133,836)
Utilities	公共事業費用	(22,888)	(21,628)
Public mission activities	公眾使命活動開支	(1,874,294)	—
		<b>\$ (20,526,060)</b>	\$ (17,670,338)
<b>Profit for the year</b>	<b>年度溢利</b>	<b>\$ 10,864,179</b>	\$ 11,772,977

# 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

## 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

## Board of Directors

Mr. Simon CHAN Sai Ming (Chairman)  
Prof. Erwin HUANG (Deputy Chairman)  
Mr. Leo KAN Kin Leung (Deputy Chairman)  
Prof. Francis CHIN Yuk Lun  
Mr. Stephen HO Wai Chung  
Mr. Gabriel PANG Tsz Kit  
Mr. Lento YIP Yuk Fai  
Dr. Wendy LEE Woon Ming (appointed on 17 May 2018)  
Ms. Ping WONG (retired on 17 May 2018)

## 董事局

陳細明先生(主席)  
黃岳永教授(副主席)  
簡堅良先生(副主席)  
錢玉麟教授  
何偉中先生  
彭子傑先生  
葉旭暉先生  
李煥明博士(於二零一八年五月十七日委任)  
王嘉屏女士(於二零一八年五月十七日退任)

## Acting Chief Executive Officer

Ms. Bonnie CHUN Pui Man (till February 2019)

## 署理行政總裁

秦佩文女士(至二零一九年二月止)

## Chief Executive Officer

Mr. Wilson WONG Ka Wai (From March 2019)

## 行政總裁

黃家偉先生(由二零一九年三月起)

## Auditor

KPMG  
Certified Public Accountants

## 核數師

畢馬威會計師事務所  
執業會計師

## Company Secretary

Deodand (Services) Limited

## 公司秘書

登達(服務)有限公司

## 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.

## 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

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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

Telephone 電話: 2319 2303  
Fax 傳真: 2319 2626

[www.hkirc.hk](http://www.hkirc.hk)