

My City
My Domain

香港人
點可以無



2019
Annual Report
年度報告

Let's get started

讓我們開始吧



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、安全及創新的國際城市，並鼓勵使用互聯網及相關科技。

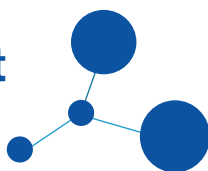
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Chairman's Statement

主席報告



Chairman

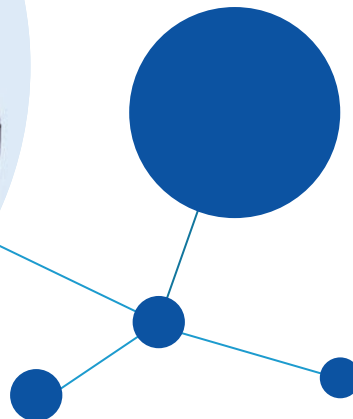
主席

**Mr. Simon CHAN
Sai Ming**

陳細明先生



“ Our Internet community services and initiatives are designed not only to support the majority of users, but also to embrace the needs of minorities. 我們的互聯網社區服務及計劃不僅支援大多數用戶，同時亦照顧少數人士的需要。 ”



Overview

Despite a softening in global economic activity in 2019, Hong Kong Internet Registration Corporation Limited (“HKIRC”) recorded a steady increase in .hk domain name registrations, maintaining the overall growth momentum it has achieved across the last 10 years. Over the past year we made driving further domain name usage one of our priorities, and assisted many more local enterprises to get online. In addition to continuing to expand the footprint of the .hk domain name, we also pursued opportunities to enhance our services in connection with HKIRC’s core mandates: namely, to promote Hong Kong as an international centre for ecommerce, and to encourage a better understanding and use of the Internet and related technology among the Hong Kong community.

In 2019, we increased the number of our Consultative and Advisory Panel (“CAP”) members, thus broadening the range of advice and suggestions available to us from various professional groups. To take a step forward, we also embraced the recommendations made by an independent corporate governance consultant to increase the involvement of stakeholders. We believe such enhancements can receive more feedbacks from stakeholders in a balanced approach, and bring in positive changes to our services.

概要

儘管2019年全球經濟活動持續疲弱，但香港互聯網註冊管理有限公司（「HKIRC」）的.hk域名註冊數量穩步上揚，維持過去十年的整體增長動力。過去一年，我們將進一步推動域名的應用作為首要任務之一，並協助更多的本地企業開拓網上渠道。除繼續擴大.hk域名的覆蓋範圍外，我們亦尋求機遇改善與HKIRC的核心使命有關的服務：即推動香港成為國際電子商貿中心，並鼓勵香港社群加強對互聯網和相關技術知識的瞭解及運用。

在2019年，我們增加諮詢委員會（「CAP」）成員的人數，從而擴闊不同範疇專業團體提供的意見及建議。除此之外，我們亦採納獨立企業管治顧問的建議，進一步推動持份者的參與。上述的完善措施能夠讓HKIRC平衡各持份者的意見，並為我們的服務帶來積極變化。

On top of this, we increased the number of .hk member engagement activities that we held over the course of the year. These helped us to gain a stronger grasp of the status quo of HKIRC's development, and of the most common domain issues facing our members as well. It has been observed that the major thing that hinders enterprises from moving online is their lack of cyber security knowledge. In response, HKIRC has launched several new initiatives designed to educate .hk members about cyber security and introduce them to the latest cyber security trends. Our unflagging efforts to improve online security and protect organisations from cyber attacks are helping to build a safer .hk landscape, and are laying a solid foundation for the future.

Our Internet community services and initiatives are designed not only to support the majority of users, but also to embrace the needs of minorities. Specifically, it is our mission to provide an inclusive, barrier-free .hk community so that everyone can enjoy unobstructed access to the web. Since 2018, HKIRC has been running the Web Accessibility Recognition Scheme, which encourages local enterprises and organisations of all sizes to adopt accessibility design principles in their websites and mobile applications. Accessible web design can enable people with disabilities to participate more actively in society, further increasing the Internet penetration rate and making the Internet community a better one for all.

In closing, I would like to thank all our Directors for their support and unstinting advice in the past 12 months. On behalf of the Board, I would also like to thank all the staff at HKIRC for their hard work, dedication and commitment over the year. Last but not least, the support and engagement we have enjoyed from all our .hk domain holders, members and business partners is highly appreciated.

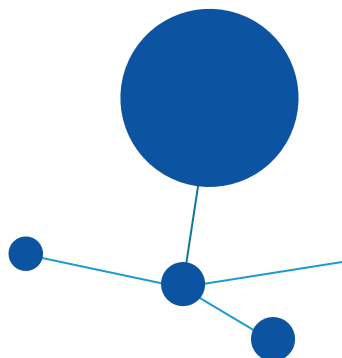
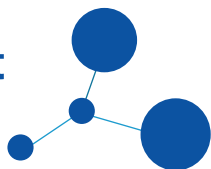
我們亦於年內舉辦更多活動以增加.hk會員的參與。這有助我們更深入地了解HKIRC的發展現狀，以及會員常見的域名問題。據觀察，阻礙企業發展網上業務的主要因素是它們缺乏網絡安全知識。因此，HKIRC推出多個新計劃，旨在教育.hk會員有關網絡安全的知識，以及介紹網絡安全的最新趨勢。在提高網上安全及保護組織免受網絡攻擊方面，HKIRC繼續不遺餘力，協助建立更安全的.hk環境，並為未來奠定穩健的基礎。

我們的互聯網社區服務及計劃不僅旨在支援大多數用戶，同時亦照顧少數人士的需要。具體而言，我們的使命是提供一個無障礙的共融.hk社群，讓每個人都能暢通無阻地瀏覽網絡世界。自2018年起，HKIRC主辦無障礙網頁嘉許計劃，該計劃鼓勵各種規模的本地企業及組織於網頁及流動應用程式中採用無障礙設計原則。無障礙網頁設計可讓有特殊需要人士更積極地參與社會活動，進一步提高互聯網的普及率，並為所有人營造更完善的互聯網社群。

最後，感謝全體董事於過去一年的支持及不吝指導。本人亦代表董事會感謝HKIRC全體員工一年來的辛勤、付出及貢獻，同時亦要衷心感謝所有.hk域名持有人、會員及業務合作夥伴的支持及參與。



CEO's Statement 行政總裁報告



CEO
行政總裁

Mr. Wilson WONG
Ka Wai

黃家偉先生



“ Our core mandate, namely to encourage the better understanding and use of Internet technology, has been a driving force behind our attempts to build a more inclusive Internet community.

鼓勵大眾了解並使用互聯網科技是我們的
核心使命，亦是我們持續不懈建設共融
互聯網社群的推動力。 ”

We have made significant strides forward over the last year in our commitment to promoting ecommerce and building a better Internet community. Our effort to provide a stable and secure domain name system is only among one of the initiatives in which we have been helping Hong Kong become an international hub for ecommerce.

HKIRC has continued to be unwavering in its efforts to create a safe and trusted .hk digital scene. The goal of further elevating .hk security level requires a two-pronged effort in which both HKIRC and stakeholders need to take part in together. We already had a number of measures in place to protect the .hk members on our end, for instance, deploying DNSSEC in the root zone for .hk domain and performing document-vetting to ensure there is a legitimate business behind each .com.hk application; over the past year we further strengthened our services to establish a reliable online environment for ecommerce businesses. In March 2019, HKIRC was awarded ISO 27001 certification in recognition of our commitment to developing and embedding policies and procedures within our business in compliance with the industry standard and best practices. On top of these, we offered free in-depth website security scan services to all SME .hk domain holders and concurrently, we shared with them our findings regarding the cyber security weaknesses and insufficiencies of the local network environment, anticipating that these value-added services could assist domain users in identifying their website issues and mitigate them quickly. Since most SMEs lack in-depth cyber security understanding, we took a step forward to organise educational seminars to boost the cyber security knowledge and awareness of local enterprises. All the above initiatives avail the opportunity to the betterment of the .hk digital scene.

過去一年，我們於促進電子商貿及建立良好的互聯網社區方面取得顯著進步。我們致力提供穩定安全的域名系統，而這僅僅是推動香港成為國際電子商貿中心的眾多舉措之一。

HKIRC繼續致力於創建安全及可靠的.hk數碼景貌。實現進一步提高.hk安全水平的目標，需要HKIRC及持份者的共同努力。我們已採取多項措施保障.hk會員，例如，在.hk的根區域中部署DNSSEC以及審核.hk的申請文件，確保每個.com.hk背後為一間已註冊的公司。去年，我們進一步提升服務，為電子商貿企業建立安全可靠的網上環境。2019年3月，HKIRC榮獲ISO 27001認證，足見本公司按行業標準及最佳規範制定政策和程序並將其融入業務中所作的努力。此外，我們向所有中小企業.hk域名持有人提供免費的網站安全掃描服務，同時與他們分享關於網絡安全及本地網絡環境有待改善之處，希望這些增值服務可協助域名用戶識別並及早改善網站問題。由於大多數中小企業缺乏對網絡安全的深入了解，我們亦同時舉辦研討會，以提高本地企業的網絡安全知識及意識。上述所有舉措都為改善.hk數碼景貌帶來機遇。

Our core mandate, namely to encourage the better understanding and use of Internet technology, has been a driving force behind our attempts to build a more inclusive Internet community. We aim to convey an important message to .hk users: the increasing adoption of accessible websites not only positively impacts the Internet community, but it also paves the way to an improved website structure and helps businesses conform to good coding practice that results in better SEO rankings; going accessible is a move that is favorable to all. During the year, we actively promoted the Web Accessibility Recognition Scheme to .hk members and offered free technical workshops to local enterprises to encourage them to incorporate accessible features into their websites. To gain an overview of the adoption of accessible websites and mobile apps, we also organised a survey on the web accessibility situation in Hong Kong. Throughout the year, we shared our findings and exchanged views on web accessibility with our regional counterparts and ccTLD operators at overseas industry events.

The new HKIRC corporate identity, which includes a fresh logo and a revamped website, was introduced in December. The new identity reflects HKIRC's forward momentum and the growing sophistication of our services and initiatives in promoting Hong Kong as an inclusive, secure and international city for the Internet, and encouraging the use of the Internet and related technologies.

Looking ahead, HKIRC envisages another year full of both challenges and opportunities for the domain industry. We will continue to seek new ways to grow .hk domain registration and to increase the reach of our Internet community programmes, while continuing to protect even more .hk domain holders against cyber attacks.

Finally, I would like to thank our Chairman, Mr. Simon Chan, and the HKIRC Board, for their steadfast leadership and continued support. Their work has made the past financial year a success on many fronts.

鼓勵大眾了解並使用互聯網科技是我們的核心使命，亦是我們持續不懈建設共融互聯網社群的推動力。我們旨在向.hk用戶傳達重要訊息：無障礙網頁的日益普及不僅對互聯網社群產生正面影響，亦有助改善網頁架構，同時有助企業遵循良好網頁編碼準則，從而提升SEO排名，可見採用無障礙網頁設計是令所有人均受惠的舉措。年內，我們積極向.hk會員推廣無障礙網頁嘉許計劃，並為本地企業提供免費技術工作坊，鼓勵企業將無障礙網頁功能併入網站。為了解無障礙網頁及流動應用程式在香港的應用情況，我們進行問卷調查以了解整體情況。我們並於國際會議上與區內同行及國家頂級域名營運商分享有關無障礙網頁的調查結果並交流意見。

HKIRC於12月推出全新品牌形象，當中包括新標誌及全新網站設計。新品牌形象呈現HKIRC日益完善的服務、多元化的倡議及不斷求進的動力；同時緊扣營造香港成為網絡共融及安全的國際城市，並鼓勵使用互聯網及相關科技的使命。

展望未來，HKIRC預期域名行業將繼續充滿挑戰與機遇。我們將繼續以新方法促進.hk域名註冊量及擴大互聯網社群活動的覆蓋範圍，同時繼續保護更多.hk域名持有人免受網絡攻擊。

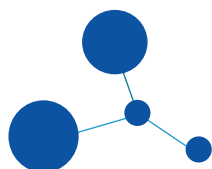
最後，我要感謝主席陳細明先生及HKIRC董事會的堅定領導及持續支持。有賴董事會在過去一年的指導，HKIRC得以在上一財政年度於各項領域成就斐然。



Board of Directors and Committees

董事局 及委員會





Board of Directors and Committees

董事局及委員會

Board of Directors and Committees

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

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

董事局及委員會

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

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

Chairman

主席

Mr. Simon CHAN

Sai Ming

陳細明先生



(Appointed by the HKSAR Government 政府委任)

Mr. Chan Sai Ming, Simon is the Executive Director and Chief Executive of Nanyang Commercial Bank, Limited with overall responsibility for the business and operations 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 Member of the Banking Industry Training Advisory Committee of the Education Bureau, Chairman of Banking and Finance Training Board of the Vocational Training Council and was the past President of ISACA China Hong Kong Chapter.

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總裁，負責銀行整體業務及營運。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，陳先生亦是教育局銀行業行業培訓諮詢委員會委員、職業訓練局銀行及金融業訓練委員會主席及國際資訊系統審計師協會中國香港分會前會長。

陳先生畢業於香港中文大學，亦分別獲英國歐斯特大學及澳洲新南威爾斯大學頒發科學碩士及會計碩士學位，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 a social enterprise and the eLearning field more than 30 years. Currently, he is Associate Professor and Senior Advisor of The Hong Kong University of Science and Technology, his mission is to teach Social Innovation and Entrepreneurship to university students and to let more young generations understand entrepreneurial spirit, identify social issues, as well as creating social impact through innovations. He is Co-Founder & Executive Chairman of DreamStarter, a community initiative that makes dream projects initiated by school students come true; he is also Founder of Agent of Change, a young social enterprise aiming to provide low-price high-quality daily necessities to grassroots; and Chairman of Social Career, a nonprofit organization that educates the general public about volunteerism and involvement in social causes and services. Erwin sits in various companies and Government advisory committees. He is also Deputy Chairman & Nonexecutive 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及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。希望透過創意思維及資訊科技以連繫社會中之弱勢社群。現任職務包括：香港科技大學副教授及高級顧問(創業)、謝瑞麟珠寶(國際)有限公司(上市編號:417)副主席及非執行董事、DreamStarter共同創辦人及執行主席、加油香港企業創辦人、社職有限公司主席。

Deputy
Chairman

副主席

Mr. Leo KAN
Kin Leung

簡堅良先生

**(Appointed by the HKSAR Government till 22 April 2020 政府委任至2020年4月22日止)**

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. He was a Council Member of the Hong Kong Information Technology Joint Council from 2009-2018. 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。彼曾於2009至2018年間出任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。

Board of Directors and Committees

董事局及委員會

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 (BASc.) 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.

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並擔任系主任。他亦曾擔任香港大學研究學院及工程學院副院長。

Professor Chin is co-founder and Chief Solutions Officer of an HK Science Park startup “DeepTranslate”, which applies AI to translation. 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.

錢教授是香港科技園初創公司「譯谷」的聯合創辦人兼首席解決方案官。該公司業務是人工智能電腦翻譯。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

Dr. Wendy LEE
Woon Ming
李煥明博士



(Demand Class使用者界別)

With over 20 years of extensive industry experience, Dr. Wendy Lee is the Regional Manager, 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, President of Hong Kong Innovative Technology Development Association and was served as the Past Chairman of the BCS (Hong Kong Section) in 2012–2013.

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香港暨澳門地區總經理，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會長及曾任英國電腦學會（香港分會）前主席（2012–2013）等。

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. Stephen HO
Wai Chung**
何偉中先生



(Appointed by the HKSAR Government 政府委任)

Mr. Stephen Ho carries with him more than 30 years of extensive industry experience. His efforts and contribution to the technology sector are numerous and notable. Mr. Ho has been appointed as the President and Chair on the Board of Governors of the US Pacific Telecommunications Council ("PTC") in 2014, 2015 & 2018. 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").

何偉中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。何先生曾於2014、2015及2018擔任美國太平洋電信理事會(PTC)總裁及主席一職。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年起，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

**Mr. Gabriel PANG
Tsz Kit**
彭子傑先生



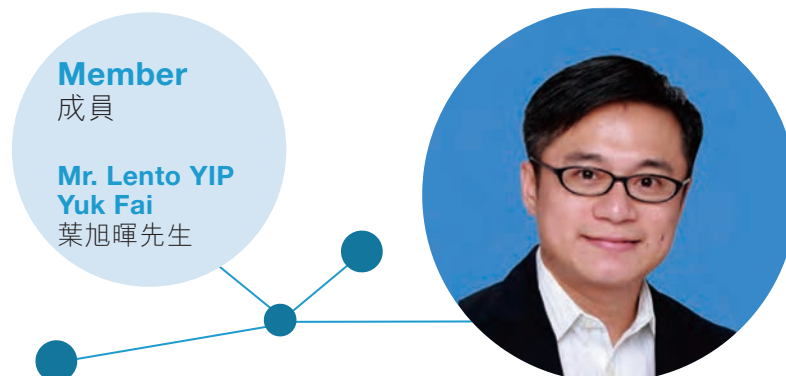
(Supply Class 服務提供者界別)

Mr. Gabriel Pang has over 25 years of experience in game animation and comics industry. As the Founder of the leading game development company, Firedog Studio, he is one of the pioneers in game development and creative industry in Hong Kong.

Mr. Pang is currently the Chairman of Hong Kong Digital Entertainment Association, the President of Hong Kong Innovative Technology Development Association, Director of Hong Kong Education City Limited, Vice Chairman and Honorary Secretary of Hong Kong Software Industry Association, Vice Chairman of Hong Kong General Chamber of Small and Medium Business – Youth Committee, and committee member of Federation of Hong Kong Industries – Group 30 Innovation and Creative Industries Council. He was also a past director of Cyberport, past committee member of HK Taiwan Cultural Cooperation Committee, and past committee member of Commission on Youth.

彭子傑為火狗創意有限公司(火狗工房)董事總經理，於數位遊戲、動漫及創意產業界擁有超過25年經驗。彭先生於1999年成立遊戲及動漫創作公司火狗工房，至今開發出多款受歡迎產品，深受華文地區玩家愛戴，為香港業界先驅之一。

彭先生亦積極參與業界相關團體、政府諮詢及各項公職，目前主要擔任香港數碼娛樂協會主席、香港創科發展協會執行會長、香港教育城有限公司董事、香港軟件行業協會副主席及名譽秘書、香港中小企總商會青年委員會副主席、及香港工業總會30分組香港創新及創意工業協會委員。彭先生亦曾經為香港數碼港管理有限公司前董事、港台文化合作委員會委員、及青年事務委員會委員。



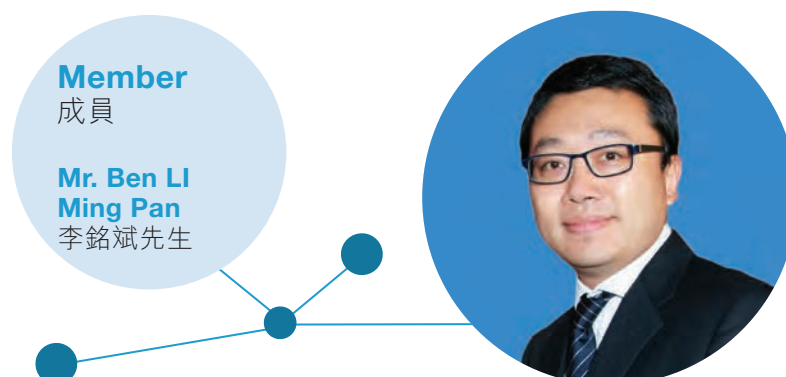
(Supply Class till 16 May 2019 服務提供者界別至2019年5月16日止)

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.

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服務HKIRC董事會，及曾經擔任技術委員會的主席。他是第一位推動改造 .hk 成為現行 Registry-Registrar模式的HKIRC董事。

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。



(Supply Class from 16 May 2019 服務提供者界別由2019年5月16日起)

Mr Ben Li graduated from City University of Hong Kong with Bachelor of Science (Hon) Information Technology. He received Master Degrees in Scientific Computing and Financial Engineering from Hong Kong Baptist University and Hong Kong City University respectively. Mr Li currently serves as Operations Director at Equinix (HK) Limited, responsible to ensure stable and efficient operation of all data centers in Hong Kong.

李銘斌先生畢業於香港城市大學並取得資訊科技理學士學位。及後於香港浸會大學及香港城市大學分別再取得科學計算理學碩士及財務工程理學碩士等學位。李先生現職Equinix (HK) Limited營運總監，負責全港數據中心的有效運作。

Mr Li was a Director Board member (Supply Class) of HKIRC between 2008 to 2014, also being elected as the Secretary of the Hong Kong Internet Service Providers Association from 2006 to 2009. He represented the ISP industry to communicate technical and operational views in various occasions, like Wi-Fi security guidelines formation, Copyright Ordinance forum and Legislative Councilor advisory board.

李先生曾於2008至2014年間擔任香港互聯網註冊管理有限公司董事局服務提供者界別代表，亦於2006至2009年間獲選為香港互聯網供應商協會秘書。他於不同場合代表互聯網供應商發表有關技術及營運之意見，曾參與無線上網保安守則的制定、版權法論壇、及立法會議員的諮詢委員會等工作。

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 (till 22 April 2020)
Mr. Gabriel PANG Tsz Kit

Executive Committee

Mr. Simon CHAN Sai Ming (Chairman)
Prof. Erwin HUANG
Mr. Leo KAN Kin LEUNG (till 22 April 2020)
Dr. Wendy LEE Woon Ming
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(至2020年4月22日止)
彭子傑先生

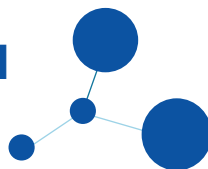
執行委員會

陳細明先生(主席)
黃岳永教授
簡堅良先生(至2020年4月22日止)
李煥明博士
彭子傑先生



Consultative and Advisory Panel

諮詢委員會



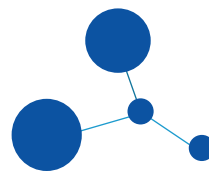
Mr. Nick CHAN, MH 陳曉峰律師 · MH	Partner, Squire Patton Boggs Nominated by The Law Society of Hong Kong 翰宇國際律師事務所合夥人 由香港律師會提名
Ir. Henry CHEUNG 張年生工程師	Managing Director, Kone Elevator (HK) Limited Nominated by The Institution of Engineering and Technology Hong Kong 通力電梯(香港)有限公司董事總經理 由工程及科技學會香港分會提名
Mr. Sutton 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
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總裁 由香港總商會提名
Ir. Dr. P. T. HO 何沛德博士、工程師	Director of IT Services, The University of Hong Kong Nominated by The University of Hong Kong 香港大學資訊科技服務總監 由香港大學提名
Mr. Chris HUANG 黃曉軻先生	Manager, e-Nissei.com Limited 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
Ir. Sunny 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
Mr. Tony LEE 李振培先生	General Manager, Information Technology Resource Centre Limited 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. Johnny LUK 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. Ricky NG 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. 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
Mr. Alan 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. Eric YEUNG 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 由香港中小企業總商會提名
Mr. Edmond LAI 黎少斌先生 (Newly appointed新委任) (From 1 September 2019 由2019年9月1日起)	Chief Digital Officer, Hong Kong Productivity Council Nominated by Hong Kong Computer Emergency Response Team Coordination Centre 香港生產力促進局首席數碼總監 由香港電腦保安事故協調中心提名
Mr. Aaron PANG 彭澤邦先生 (Newly appointed新委任) (From 24 October 2019 由2019年10月24日起)	Head of Digital Transformation, The Hong Kong Institute of Certified Public Accountants Nominated by The Hong Kong Institute of Certified Public Accountants 香港會計師公會數碼策劃主管 由香港會計師公會提名
Mr. K. K. SIN 冼國基先生 (Newly appointed新委任) (From 1 September 2019 由2019年9月1日起)	Head of Regulatory 1, Office of the Communications Authority Nominated by Office of the Communications Authority, the Government of the HKSAR 通訊事務管理局辦公室規管科主任1 由香港特區政府－通訊事務管理局辦公室提名
Mr. S. K. YIU 姚紹強先生 (Till 31 August 2019 至2019年8月31日止)	
Mr. Frankie WONG 黃詩銘先生 (Newly appointed新委任) (From 1 September 2019 由2019年9月1日起)	Vice-Chairperson, Professional Information Security Association Nominated by Professional Information Security Association 香港專業資訊保安協會副主席 由香港專業資訊保安協會提名
Mr. Frank CHOW 周啟發先生 (Till 31 August 2019 至2019年8月31日止)	
Mr. Henry WONG 王誌賢先生 (Newly appointed新委任) (From 9 November 2019 由2019年11月9日起)	Divisional Commander, Intellectual Property Technology Crime Investigation Division, Customs and Excise Department Nominated by Customs and Excise Department, the Government of the HKSAR 香港海關版權及商標科技罪案調查組指揮官 由香港特區政府－香港海關提名
Mr. Lawrence NG 吳鎮華先生 (From 1 September 2019 till 8 November 2019 由2019年9月1日起至 2019年11月8日止)	
Mr. Tony WONG, JP 黃志光先生・JP (Newly appointed新委任) (From 19 December 2019 由2019年12月19日起)	Deputy Government Chief Information Officer Nominated by Office of the Government Chief Information Officer, the Government of the HKSAR 副政府資訊科技總監 由香港特區政府－政府資訊科技總監辦公室提名
Miss Donna CHAN 陳鳳群女士 (Till 18 December 2019 至2019年12月18日止)	

.hk Registration

.hk 註冊





.hk Registration

.hk 註冊

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

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

Types of .hk and .香港 Domain Names

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

The table below illustrates the types and numbers of .hk and .香港 domain names registered as of 31 December 2019.

「.hk」及「.香港」域名類別

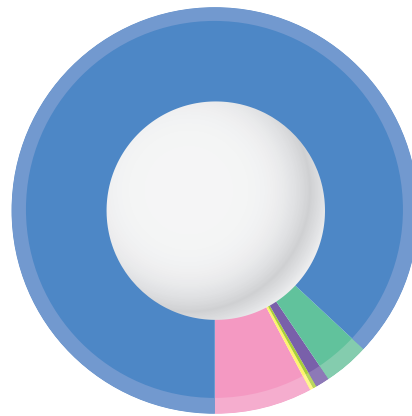
可供註冊的域名在種類上與去年比較並無任何變化，本公司把「.hk」及「.香港」域名劃分為專用域名及通用域名兩大類。

下表是「.hk」及「.香港」域名所涵蓋的類別，以及截至2019年12月31日止的註冊數量：



.hk 專用域名
Specific .hk

	.com.hk	116,719
	.edu.hk	2,613
	.gov.hk	634
	.idv.hk	742
	.net.hk	241
	.org.hk	5,154



.香港專用域名
Specific .香港

	.公司.香港	23,003
	.教育.香港	1,022
	.政府.香港	281
	.個人.香港	33
	.網絡.香港	124
	.組織.香港	1,994

Generic .hk /.香港

通用域名

.hk 及 .香港

English .hk 109,599

.中文.香港

18,149

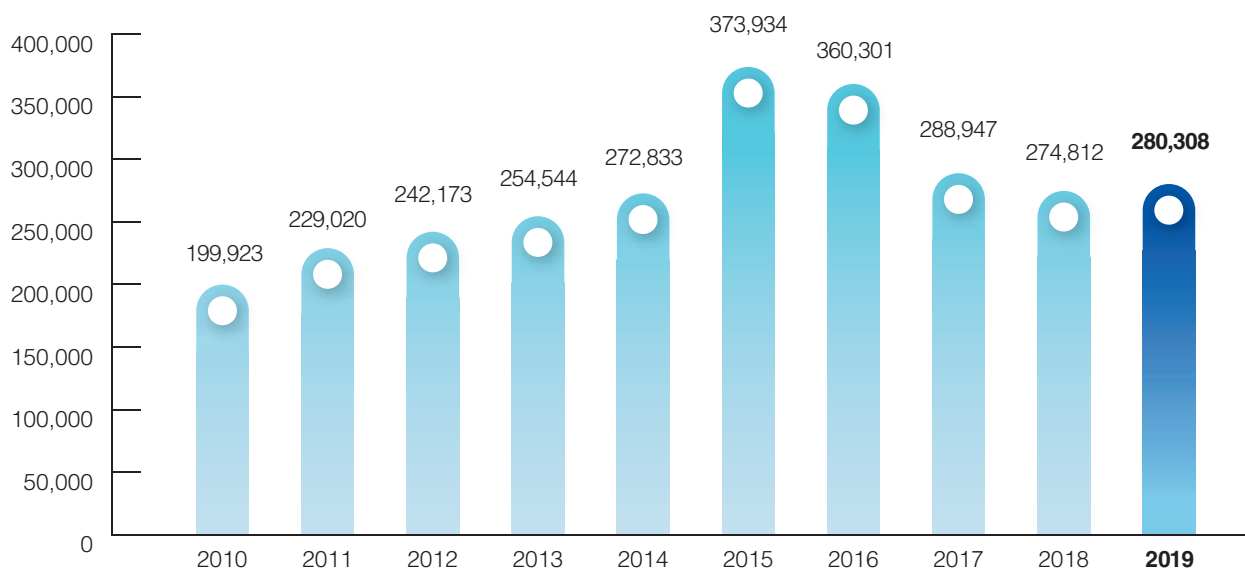


Total Registrations

The total number of .hk domain name registrations was 280,308 in 2019 – a slight increase of 2% from the previous year. The overall .hk domain number has maintained a growth momentum across the last ten years.

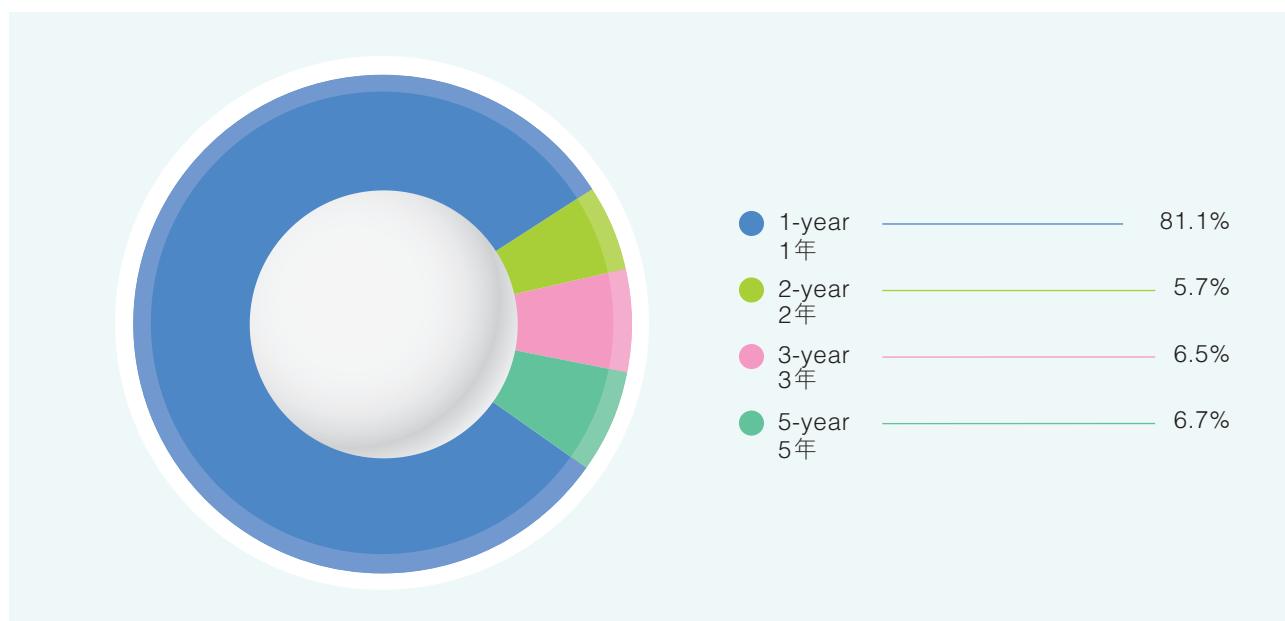
註冊總數

「.hk」域名於2019年度的註冊總數為280,308，較去年上升2%。域名註冊總數在過往十年內一直保持良好增長動力。



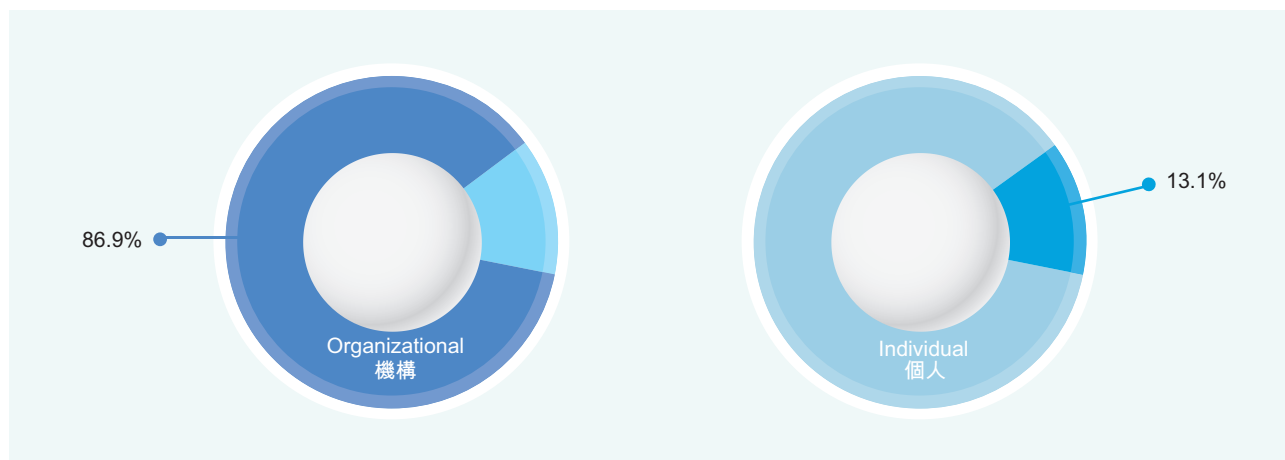
Domain Renewal in 2019 (by Renewal Year Term)

2019年域名續期（按續期年期）



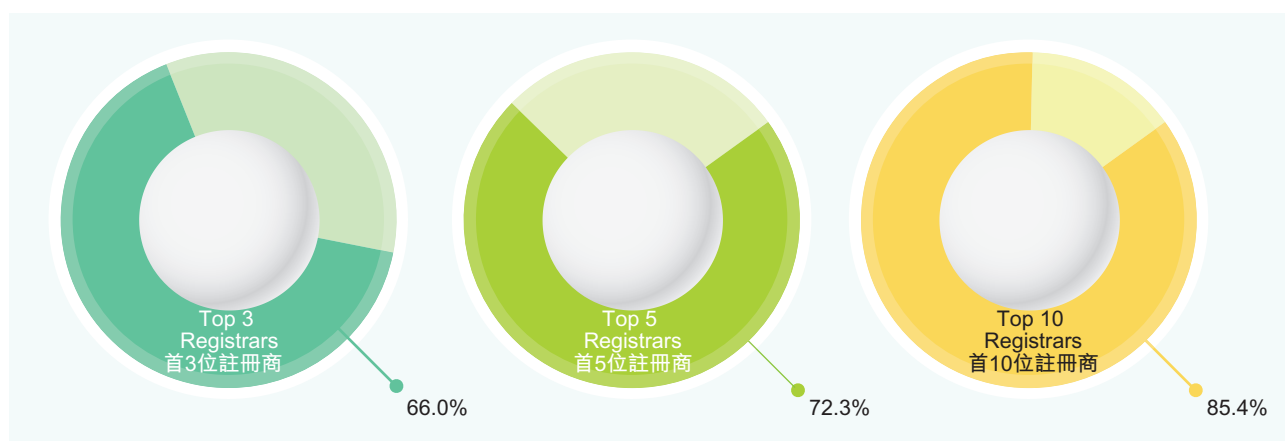
2019 Domain Holder Type (by Percentage)

2019年域名持有者類別（按百分比）



2019 Registrar Market Share

2019年註冊商市場佔有率



DNSSEC Validation % among APAC Countries

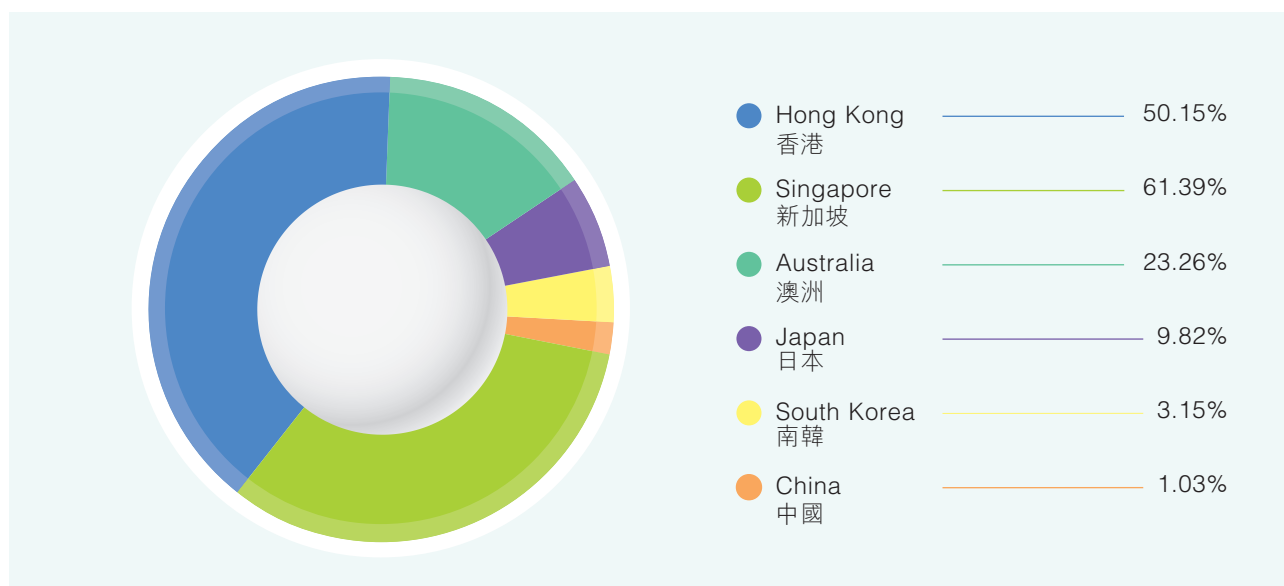
Since the HKIRC officially announced the signing of DNSSEC for “.hk” and “.香港” domain names in May 2017, Hong Kong has been maintaining as one of the leading DNSSEC-deployed regions in APAC with a DNSSEC validation rate of 50.15% (as of early February 2020), contributing to a secure, stable and interoperable environment for both local and global Internet communities.

Source: APNIC labs statistics

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驗證率一直於亞洲區內名列前茅。截至2020年2月上旬，香港的DNSSEC驗證率達50.15%，為本地及國際互聯網社群提供一個穩定、互通的網絡環境。

資料來源：亞太網絡資訊中心實驗室統計數據



Registrar Accreditation Programme

Registrar Accreditation Programme was launched in 2011, with an aim to encourage fair competition, enabling more choices to customers and ultimately increase the number of .hk registration uptake. Customers are free to choose their preferred registrar who is able to offer one-stop Internet services to meet their specific needs. In 2019, there were a total of 35 registrars, including 10 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2019年，HKIRC認可的註冊服務商共有35家，當中10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. In 2019, a new award category, Best Renewal Performance Award, has been introduced to recognize Registrars who had achieved remarkable .hk domain renewal number. A total of 6 awards were presented to the following winners:

2019 Best Performing Registrar Award

Speedy Group Corp. Ltd. (Gold)
West263 International Ltd. (Silver)
Eranet International Ltd. (Bronze)

2019 Best Renewal Performance Award

Speedy Group Corporation Ltd. (Gold)
CSC (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，表揚.hk註冊服務商在過去一年來，為提升域名登記量不斷努力，並藉此嘉許其卓越成果。本年度，HKIRC增設新獎項「最佳域名續期表現獎」以嘉許域名續期成績斐然的註冊服務商。今年HKIRC共頒發6個獎項，得獎公司名單如下：

2019最佳註冊服務商獎

金獎－環速集團有限公司
銀獎－西部數碼國際有限公司
銅獎－時代互聯國際有限公司

2019最佳域名續期表現獎

金獎－環速集團有限公司
銀獎－CSC
銅獎－通域存網有限公司

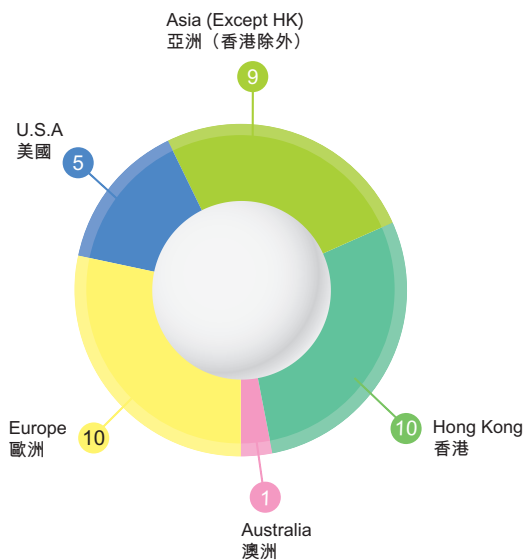
Registrars in Hong Kong 香港註冊服務商



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

Registrar 註冊服務商	Number 數目
Hong Kong 香港	10
U.S.A 美國	5
Asia (except HK) 亞洲 (香港除外)	9
Europe 歐洲	10
Australia 澳洲	1

.hk Accredited Registrar

As of 31 December 2019: A total of 35 accredited registrars

.hk 認可註冊服務商

截至2019年12月31日：共35間註冊服務商



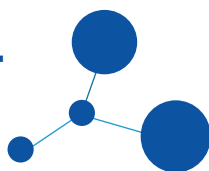
Highlights of the Year

年度匯聚



Highlights of the Year

年度匯聚



Highlights of the Year:

HKIRC is committed to serving the Internet community, promoting the use of .hk domain name across different sectors, as well as fostering an inclusive digital community with unabated effort. Over the course of the year, HKIRC held a number of activities and initiatives for .hk and .香港 domain names.

HKIRC New Corporate Identity and Revamped Website

HKIRC launched its new corporate identity with a refreshed logo and a revamped website in December, breathing new life and vitality to the .hk brand. Aiming to reflect the forward-moving momentum, growing sophistication of services and initiatives of HKIRC, the new branding ties in with its mission to promote Hong Kong as an inclusive, secure, innovative and international city for the Internet and encourages the use of Internet and the related technologies. Website contents have been rearranged under user-specific sections for the ease of navigation. The revamped HKIRC website adopts accessible features and responsive design, which effectively enhances user's web-browsing experience across different devices and aligns with HKIRC's on-going efforts in accomplishing digital inclusion.

IT System Advancement and ISO 27001 Certification Attainment

As the custodian of a critical Internet infrastructure in Hong Kong, HKIRC has to be at the cutting edge of developments related to the Internet domain name system. HKIRC is committed to remaining at the forefront of the Internet community through providing high-quality and professional services to all .hk/.香港 domain holders. HKIRC invested greatly on existing IT infrastructure to further enhance its service quality, security, stability and performance, including DNSSEC deployment, network and system upgrades, and more.

This year also marks a critical milestone for HKIRC. HKIRC has been awarded the ISO 27001 certification of the International Organization for Standardization (ISO) after its Information Security Management System had passed the relevant certification audit. The attainment of the ISO certification is an affirmation to the comprehensive enhancement of the services and information security management HKIRC provides. The HKIRC team is fully committed to ensuring that staff members handle customer information in accordance with the industry best practice.

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，並不懈培養數碼共融社群。年內，HKIRC為.hk及.香港域名舉辦多項活動及舉措。

HKIRC全新品牌形象及新網站

HKIRC於12月推出全新的公司標誌及更新網站，以配合全新品牌形象，為.hk品牌注入新生機、新活力。全新品牌呈現了HKIRC日益完善的服務、多元化的倡議以及不斷求進的動力，同時緊扣營造香港成為網絡共融、安全及創新的國際城市，並鼓勵使用互聯網及相關科技的使命。網站內容已經按照用戶群加以重新整理並歸類，以使用戶瀏覽。新版網站設計承接HKIRC持續推動數碼共融的努力，採用無障礙設計元素及「響應式網頁設計」(responsive design)，有效提升用戶使用各種裝置瀏覽網頁時的體驗。

資訊科技系統推陳出新榮獲ISO 27001認證

作為掌管香港互聯網重要基礎設施的機構，HKIRC須走在互聯網域名系統相關發展事宜的最前端。HKIRC透過向所有.hk/.香港域名持有人提供優質及專業服務，走在互聯網社群的前列。HKIRC在現有的資訊科技基建投入大量資金，進一步提升服務質素、安全性、穩定性及表現，包括啟動安全網域名稱系統(DNSSEC)、網絡及系統升級等。

今年對HKIRC而言亦是一個關鍵里程碑。HKIRC成功通過資訊安全管理系統認證審核，榮獲資訊安全ISO27001認證。取得ISO認證肯定了HKIRC在資訊安全管理及服務上一致力臻完善的努力成果。HKIRC團隊將繼續致力遵循行業最佳典範，為客戶提供服務。

2019 Digital Marketplace Seminar – “The Rise of an Era: IoT and Cyber Security”

The 11th Digital Marketplace Seminar (DMP) was held successfully on 28 August 2019. Themed “The Rise of an Era: IoT and Cyber Security”, the seminar discussed the market prospects of Internet of Things (IoT) on the lifestyle of consumers and the business model of merchants, as well as explored the cyber security challenges and opportunities associated with IoT usage.

Experts from ASTRI, Forcepoint, KPMG, Microsoft, PwC, SmarTone, Towngas, The Hongkong and Shanghai Hotels and UDomain were invited to speak on interesting user-case of different industry sectors during the seminar. Around 400 participants gathered to share first-hand insights and the latest development of IoT.

DMP Survey – “Internet of Things – Users’ Awareness of Security”

To explore the market prospects of IoT technology adoptions in Hong Kong, including the public perceptions, user behaviours and experience, an online survey was conducted on commission with the Internet Society Hong Kong in July 2019. Over 600 complete responses from local enterprises and individuals have been collected successfully, with around half of the company respondents have leveraged IoT devices in the business settings and over 60% of individual respondents have used IoT devices.

The survey revealed that although IoT products have long been largely attainable among the general public and enterprises, both parties showed limited awareness of IoT-associated security issues. More than 20% company respondents and about 40% of individual respondents suspected that they might have experienced data breach on their IoT devices, reflecting that there is a need to strengthen the awareness and public education of IoT security expeditiously.

2019年數碼市場研討會 –「科技時代崛起：物聯網與網絡安全」

第11屆數碼市場研討會(DMP)於2019年8月28日圓滿舉行。該研討會以「科技時代崛起：物聯網與網絡安全」為主題，討論物聯網(IoT)在顧客生活方式及商戶商業模式的市場前景，並探討物聯網使用帶來的網絡安全挑戰與機遇。

該研討會雲集來自香港應用科技研究院、Forcepoint、畢馬威、微軟、羅兵咸永道、數碼通、香港中華煤氣、香港上海大酒店以及UDomain的專家，並就不同行業的有趣用戶個案發表演講。約400名與會者齊聚一堂，分享物聯網的第一手見解及最新發展。

數碼市場調查 –「物聯網與網絡保安」

為探索物聯網技術在香港採用的市場前景、公眾看法、用戶行為及體驗，HKIRC委託香港互聯網協會於2019年7月進行網上調查。並成功收集了逾600份來自企業及個人問卷，其中近半成企業受訪者表示所屬公司業務上已應用物聯網設備，而逾六成個人受訪者已使用物聯網設備。

調查顯示，縱然市民及企業早已接觸物聯網產品，卻對產品保安認知有限。逾兩成企業受訪者及近四成個人受訪者表示懷疑使用物聯網設備時曾經數據外洩，反映出有必要盡快加強對物聯網安全意識及公眾教育。



Best .hk Website Awards 2019

Aiming to bolster creativity, foster adoption of best practices and raise awareness on web accessibility in website development, HKIRC has been organising the Awards since 2009 to applaud and recognise websites with remarkable designs and comprehensive functionality. This year's competition garnered around 350 entries under four streams: "Commercial", "Non-Commercial", "Government Department" and "Legislative Council member". The award winners were meticulously selected by a judging panel comprising of industry veterans and thought leaders. Website entries have been rated on overall website design and functionality, engagement, use of social media, and accessibility. These elements are essential for enabling the participating companies or organizations to achieve service excellence, as well as benefiting the local online community as a whole.

HKIRC SME In-depth Website Security Scan Services and Cyber Security Seminar Series

Cyber-attacks have been significantly on the rise worldwide, and at the same time the nature of cyber security incidents and method of targeting potential victims have been getting more sophisticated. Locally, data privacy and cyber security issues continue to make headlines from time to time, putting business and organization of all sizes at risk. In view of these observations, HKIRC introduced the free SME In-depth Website Security Scan Services in June to foster a safer Internet environment. Aiming to assist SME .hk users in identifying and mitigating website security issues, promote security awareness among SMEs and to share cyber security best practices, HKIRC would provide a detailed website security scan report to programme applicants, to be followed by a conference call consultation session to explain the report and pinpoint areas of improvement.

Cyber Security Seminars were also held on a monthly basis during August to December, with themes addressing e-commerce security, cyber-attack and prevention, cloud services and platform migration, and web security. Industry experts and business partners such as KPMG, PwC, HKCERT, Alibaba Cloud, AWS, Towngas Telecom, CSC, Speedy Group and UDomain were invited to speak on the proposed topics. The seminar series serves as an on-going initiative to educate .hk members and users on knowledge and latest trends on cyber security issues.

2019年度最佳.hk網站獎

自2009年起，HKIRC一直以鼓勵創意、促進業界遵循網頁設計最佳典範及提升大眾對無障礙網頁設計的認識為目標，承接歷屆成果舉辦「最佳.hk網站獎」，嘉許及讚揚設計出眾、功能齊備的網站。本年度獎項共獲近350個網站報名參與，角逐入圍四大組別獎項，分別為「商業」、「非商業」、「政府部門」及「立法會議員」網站。各組別的獲獎網站均經由業界專家及領袖組成的評審團進行嚴謹篩選，在競爭激烈的情況下脫穎而出。參賽網站會就網站整體設計及操作、互動投入性、善用社交媒體及無障礙網頁進行評審。四項元素的應用至關重要，有助於參賽公司或機構提供卓越服務予客戶，乃至惠及本地互聯網社群的整體需要。

HKIRC中小企網站安全掃描服務及網絡安全研討會系列

網絡攻擊在全球顯著上升，與此同時，網絡保安事故的性質及針對潛在受害者的方法也變得更精密。本地數據私隱及網絡保安問題仍不時成為頭條新聞，令企業及機構不論大、小均面臨風險。有見及此，HKIRC於6月推出免費中小企網站安全掃描服務，營造更安全的網絡環境。HKIRC為計劃申請者提供詳細的網站安全掃描報告，協助中小企.hk用戶識別及減輕網站安全問題，提高中小企的安全意識及分享網絡保安最佳實踐，並以電話解釋報告內容及指出需改善的地方。

於8月至12月期間，HKIRC每月均舉行網絡安全研討會，主題包括電子商貿安全、網絡攻防、雲端服務及平台遷移以及網絡保安。來自畢馬威、羅兵咸永道、香港電腦保安事故協調中心、阿里雲、AWS、名氣通電訊、CSC、環速集團及UDomain等行業專家及商業合作夥伴應邀就擬議的主題發言。該系列研討會為一項持續計劃，旨在教育.hk會員及用戶有關網絡保安的知識及最新趨勢。

Web Accessibility Recognition Scheme

With the aim to recognise local enterprises and organisation for adopting accessibility design in their websites and mobile applications, the “Web Accessibility Recognition Scheme 2018-2019” was organised by HKIRC, with the Office of Government Chief Information Officer (OGCIO) acting as co-organiser, and with the Equal Opportunities Commission (EOC) as an independent advisor. An award presentation ceremony was held in January 2019 to commend organisations for their ongoing dedication and contribution to accomplish digital inclusion locally. To encourage enterprises and organisations of all sizes to enroll in the scheme, the Friendly Website, and Friendly Mobile App categories were added to each stream for this year, providing entry-level recognition for young enterprises and organisations. Not only the good coding practices of web accessibility design allow online services easier to maintain, it also narrows the digital divide between those with special needs and the general public, building a caring and inclusive society.

iStudent Programme

To promote the use of .hk domain names as well as proper use of the Internet among younger generation in Hong Kong, HKIRC has been running the iStudent Programme since 2018, sponsoring free .idv.hk domain names for 3 years to local students. Some schools are incorporating website building into their ICT curriculum, while some encourage students to create their own personal online presences to express themselves and unleash their creativity and potential.

Expert Knowledge Sharing and Support for Other Industry Events and Associations

Being the administering organization of a critical Internet infrastructure of Hong Kong, HKIRC has long been devoted to promoting the usage of Internet-related technology and its best practices to improve the overall connectivity and security of .hk landscape. Over the course of the year, HKIRC participated in various speaking opportunities to share the company's views on Internet security risks with regards to domain names, and to promote awareness on DNS and web security. Through the active participation in seminars, conferences and sharing groups, HKIRC has developed a close relationship with experts and associations in various industry sectors, including the Association of I.T. Leaders in Education (“AiTLE”), Cyberport, the Hong Kong Council of Social Service (“HKCSS”), the Hong Kong Retail Management Association, the Internet Economy Summit, Cloud Expo Asia, Speedy Group, and more.

無障礙網頁嘉許計劃

HKIRC主辦「2018至2019年度無障礙網頁嘉許計劃」，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)分別擔任協辦機構及獨立顧問。頒獎典禮於2019年1月舉行，旨在表揚及感謝各企業持續為本地數碼共融付出努力。今年在各大組別下增設「友善網站／流動應用程式」嘉許級別提供入門級認證予年青企業與機構，以鼓勵本港更多不同規模的企業及組織參與其中。採用良好的無障礙網頁設計編碼準則不僅令網上服務更易管理，亦收窄有特殊需要人士與大眾之間的數碼鴻溝，協助建立關懷共融的社會。

iStudent計劃

HKIRC自2018年起推行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，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，亦有學校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及潛力。

專業知識分享及對其他行業活動及協會的支持

HKIRC作為香港重要互聯網基礎設施的管理機構，長期以來一直致力於推廣使用與互聯網相關的技術及最佳實踐，以改善.hk環境的整體連通性及安全性。年內，HKIRC屢獲邀請參與多個講座，分享公司對互聯網域名安全風險的意見，並推廣網域名稱系統(DNS)及網絡安全的認識。HKIRC透過積極參加研討會、高峰會議及交流小組與不同行業的專家及協會建立密切關係，包括資訊科技教育領袖協會(AiTLE)、數碼港、香港社會服務聯會(HKCSS)、香港零售管理協會、互聯網經濟峰會、Cloud Expo Asia、環速集團等。

Highlights of the Year

年度匯聚

HKIRC further supported various industry events and associations by sponsoring .hk domain names for startups and youth sectors, encouraging them to make good use of online platform to build their unique web presence and grow their e-businesses. Beneficiaries included Cyberport incubatees, Hong Kong Social Enterprise Challenge, Hong Kong Science and Technology Parks TecOne incubates and Microsoft Startup.

Regional and International Co-operation

As the custodian of a critical Internet infrastructure in Hong Kong, HKIRC has to be at the forefront of developments related to the Internet domain name system. Involvement in regional and international fora of the domain name industry is an important task of HKIRC, ensuring to adopt the global best practice on effectively managing Internet domain name resource and respond to the constantly evolving market needs timely.

• ICANN

Internet Corporation for Assigned Names and Number ("ICANN") is a non-profit-making multi-stakeholder organization 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 has sent delegates to attend the ICANN 64 meeting held in Kobe, ICANN 65 meeting held in Marrakech and ICANN 66 meeting held in Montreal to keep abreast of the global Internet policy development. HKIRC staff also participated in different working groups such as ccNSO (Country Code Names Supporting Organisation) of ICANN.

• CDNC

Chinese Domain Name Consortium ("CDNC") is an independent non-profit organization to facilitate the communication and coordination regarding the technical standards and policies of the Chinese Domain Name System. It was founded by CNNIC (China Internet Network Information Centre), TWNIC (Taiwan Network Information Centre), HKIRC and MONIC (Macao Network Information Centre) in 2000. With the help of language experts in Hong Kong, Taiwan and the mainland China, more Hong Kong characters will be made available for domain registration. Moreover, with the concerted effort by CDNC members, increasing email servers in the world can now support email address configured in Chinese language. CDNC members will keep on working together to promote the adoption of Chinese domain name globally. HKIRC attended the CDNC meeting in Taipei in September 2019.

HKIRC亦透過向初創公司及年青界別贊助.hk域名，進一步支持各行業活動及協會，鼓勵他們善用網上平台，建立其獨一無二的網絡形象並發展其電子商務業務。受惠者包括數碼港培育計劃、香港社會企業挑戰賽、香港科技園TecOne培育計劃及Microsoft Startup社群。

地區及國際合作

作為掌管香港互聯網重要基礎設施的機構，HKIRC須走在互聯網域名系統相關發展事宜的最前端。為確保採用全球高效管理互聯網域名資源的最佳實踐，及時響應不斷變化市場需求，參與地區及國際域名論壇是HKIRC不可缺少的重要任務。

• ICANN

互聯網名稱與數字地址分配機構 (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的主要使命是維護網際網路協定位址(IP Address)及域名系統的安全及穩定運作，以及編配IP address及頂級域名等工作。HKIRC派出代表出席在神戶市舉行的ICANN64屆會議，馬拉喀什舉行的ICANN65屆會議及在蒙特利爾舉行的ICANN66屆會議，了解全球互聯網政策發展的最新情況。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

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及政策的溝通及協調。聯合會由CNNIC(中國互聯網絡信息中心)、TWNIC(財團法人台灣網路資訊中心)、HKIRC及MONIC(澳門互聯網絡資訊中心)於2000年共同成立。在香港、台灣及中國內地語言專家的幫助下，更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支援中文電郵地址。CDNC成員將繼續努力推動全球採用中文域名。HKIRC出席了2019年9月在台北舉行的CDNC會議。

- **APTLD**

Asia Pacific Top Level Domain Association (“APTLD”) is a regional body consisting of the ccTLD managers in the Asia Pacific region. Its mission is to facilitate exchange of knowledge and experience to help ccTLD managers achieve world best practices. HKIRC has been supporting continuously part of the secretariat work of APTLD. Delegates of HKIRC attended APTLD76 meeting held in Malaysia in September 2019.

- **APIRA**

Asia Pacific Internet Research Alliance (“APIRA”) is a non-profit organization aiming to enhance communication and the sharing of result amongst Asia Pacific region on the Internet information, deepen the research on statistical techniques of the Internet information, facilitate the cooperation among Asia-Pacific countries and regions on the Internet information. Its members include CNNIC, Korea Internet Security Agency (“KISA”), TWNIC, Malaysian Communications and Multimedia Commission (“MCMC”), Macao Association for Internet Research, City University of Hong Kong, and more. HKIRC attended the APIRA meeting held in Taipei in December 2019 and presented the survey result of Internet of Things usage habits and situation in Hong Kong with the fellow APIRA members.

- **The World Internet Conference**

The World Internet Conference, also known as the Wuzhen Summit, is an annual event organized by the Cyberspace Administration of China since 2014 to discuss key global Internet issues and governance. The 6th World Internet Conference was held in October, with the theme being “攜手構建網絡空間命運共同體--Building a Community with a Shared Future in Cyberspace”. The summit was supported by the United Nations Department of Economic and Social Affairs, the International Telecommunication Union and other key players in the Internet fora. The conference touched on hot topics such as 5G technology, AI, fintech, cross-regional Internet trends and policies steering, and more. HKIRC was invited to attend the Summit as one of the delegates representing Hong Kong.

- **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國家頂級域名(ccTLD)管理層。APTLD的使命是促進區內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2019年9月，HKIRC派代表出席在馬來西亞舉行的APTLD76屆會議。

- **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及成果共享，深化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成員包括中國互聯網信息中心(CNNIC)、韓國互聯網振興院(KISA)、財團法人台灣網路資訊中心(TWNIC)、馬來西亞通訊及多媒體部(MCMC)、澳門互聯網研究學會及香港城市大學等。於2019年12月，HKIRC出席了在台北舉行的APIRA會議，於會上與APIRA成員分享香港物聯網使用習慣及狀況的調查結果。

- **世界互聯網大會**

世界互聯網大會（亦稱烏鎮峰會）是國家互聯網信息辦公室自2014年以來組織的年度活動，討論全球關鍵的互聯網問題及管治。第6屆世界互聯網大會於10月舉行，主題為「攜手構建網絡空間命運共同體—Building a Community with a Shared Future in Cyberspace」。峰會由聯合國經濟和社會事務部、國際電信聯盟及互聯網大會其他主要參與者支持。會議涉及5G技術、人工智能、金融科技、跨區域互聯網趨勢及政策指引等熱點話題。HKIRC應邀以香港代表之一的身份出席峰會。

Highlights of the Year

年度匯聚

Key Milestones of HKIRC in 2019

HKIRC 2019年關鍵里程碑

Web Accessibility Recognition Scheme
無障礙網頁嘉許計劃



Best .hk Website Awards
最佳 .hk 網站獎



Annual General Meeting 2019
週年大會2019



Digital Marketplace Seminar (DMP)
數碼市場研討會(DMP)



"Internet of Things – Users' Awareness of Security" Survey
「物聯網與網絡保安」調查結果公佈

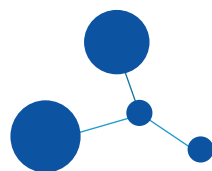


HKIRC Cybersecurity Seminar 2019
HKIRC 網絡安全研討會 2019



HKIRC Unveils New Corporate Identity and Revamped Website
HKIRC全新品牌形象及新網站





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

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

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 18 June 2019 and 17 December 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2019年6月18日及2019年12月17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。

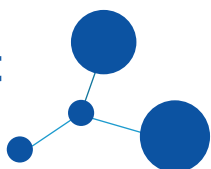
Attendance of Board and Committee Meetings (From 1 January to 31 December 2019)

董事局及委員會會議出席記錄(由2019年1月1日至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	Executive Committee Meetings 執行委員會會議
Mr. Simon CHAN Sai Ming (Chairman) 陳細明先生 (主席)	100% (5/5)	NA	100% (2/2)
Prof. Erwin HUANG (Deputy Chairman) 黃岳永教授 (副主席)	60% (3/5)	NA	0% (0/2)
Mr. Leo KAN Kin Leung (Deputy Chairman) 簡堅良先生 (副主席)	100% (5/5)	100% (4/4)	100% (2/2)
Prof. Francis CHIN Yuk Lun 錢玉麟教授	80% (4/5)	100% (4/4)	NA
Mr. Stephen HO Wai Chung 何偉中先生	80% (4/5)	100% (4/4)	NA
Mr. Gabriel PANG Tsz Kit 彭子傑先生	100% (5/5)	100% (4/4)	50% (1/2)
Dr. Wendy LEE Woon Ming 李煥明博士	80% (4/5)	NA	100% (2/2)
Mr. Ben LI Ming Pan (from 16 May 2019) 李銘斌先生 (由2019年5月16日起)	100% (3/3)	NA	NA
Mr. Lento YIP Yuk Fai (till 16 May 2019) 葉旭暉先生 (至2019年5月16日止)	100% (2/2)	NA	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 2019.

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 2019 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 39 to 83.

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.

董事局全人欣然提呈截至二零一九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

本集團截至二零一九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39至第83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。

In relation to the increase in the bank balance in financial year 2019 compared with financial year 2018, the directors are obliged to draw readers' attention to the fact that part of the bank balance is actually deferred registration income which can only be realised in the future according to a clearly defined time schedule (see note 12 to the financial statements). Also, such increase does not indicate a trend for the coming years. The Management and Board of the Group and the Company will continue to manage the Group's and the Company's finances with due regard to its public mission, planned institutional changes and stakeholder expectations. These include, for example, the financial implications arising from the Registry/Registrar model and the need for investments in the Group's and the Company's technology and support infrastructure in order to provide business-friendly, secure and robust domain name registration services.

Charitable donations

Charitable donations made by the Group during the year amounted to HK\$Nil (2018: HK\$1,000).

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)
(resigned on 22 April 2020)
Prof. Francis CHIN Yuk Lun
Mr. Stephen HO Wai Chung
Mr. Gabriel PANG Tsz Kit
Dr. Wendy LEE Woon Ming
Mr. Ben LI Ming Pan (appointed on 16 May 2019)
Mr. Lento YIP Yuk Fai (resigned on 16 May 2019)

In accordance with Article 37 of the Company's Articles of Association, Prof. Erwin HUANG and Mr. Gabriel PANG Tsz Kit 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.

就二零一九年財政年度的銀行結餘是較二零一八年財政年度增加，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為港幣零（二零一八年：港幣1,000）。

董事局

年內及至本報告書日期的在任董事為：

陳細明先生（主席）
黃岳永教授（副主席）
簡堅良先生（副主席）
(於二零二零年四月二十二日退任)
錢玉麟教授
何偉中先生
彭子傑先生
李煥明博士
李銘斌先生（於二零一九年五月十六日委任）
葉旭暉先生（於二零一九年五月十六日退任）

根據本公司的公司組織章程第37條，黃岳永教授及彭子傑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。

Indemnity of directors

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

Directors' interests in transactions, arrangements or contracts

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

Auditors

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

By order of the board

Chan Sai Ming
Chairman

27 March 2020

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。

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

二零二零年三月二十七日

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 39 to 83, which comprise the consolidated statement of financial position as at 31 December 2019, 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 2019 and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for opinion

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

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

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

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



**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39至83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，此財務報表包括於二零一九年十二月三十一日的綜合財務狀況表與截至該日止年度的綜合損益及其他全面收益表、綜合權益變動表和綜合現金流量表，以及綜合財務報表附註，包括主要會計政策概要。

我們認為，該等綜合財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了貴集團於二零一九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。

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

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

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

Responsibility of the directors for the consolidated financial statements

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

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

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

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

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。

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。

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs 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 HKSAAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

核數師就審計綜合財務報表承擔的責任 (續)

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

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

- 識別和評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴集團內部控制的有效性發表意見。
- 評價董事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴集團的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意綜合財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴集團不能持續經營。

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

- 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

27 March 2020

核數師就審計綜合財務報表承擔的責任 (續)

- 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

二零二零年三月二十七日

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 2019 (Expressed in Hong Kong dollars)
截至二零一九年十二月三十一日止年度（以港幣列示）

		Note 附註	2019	2018 (Note) (附註)
Revenue	營業額	2	\$ 35,539,038	\$ 36,232,134
Other net income	其他收入	3	4,316,282	3,456,225
			\$ 39,855,320	\$ 39,688,359
Expenses before public mission activities expenses and depreciation	未計公眾使命活動及折舊的支出			
Staff costs	員工成本	4(b)	(16,757,741)	(14,324,720)
Office costs	辦公室成本		(2,434,835)	(4,037,698)
Marketing costs	市場成本		(832,357)	(721,009)
IT & networks costs	資訊科技及網路成本		(1,720,354)	(1,697,672)
Other costs	其他成本		(4,052,539)	(3,552,382)
			\$ (25,797,826)	\$ (24,333,481)
Operating profit before public mission activities expenses and depreciation	未計公眾使命活動及折舊的經營溢利		14,057,494	15,354,878
Public mission activities expenses	公眾使命活動開支	4(d)	(4,108,232)	(1,874,294)
Operating profit before depreciation	未計折舊的經營溢利		\$ 9,949,262	\$ 13,480,584
Depreciation	折舊	4(c)	(4,152,299)	(2,509,438)
Profit from operations	經營所得溢利		5,796,963	10,971,146
Finance costs	財務成本	4(a)	(215,298)	—
Profit before taxation	除稅前溢利	4	5,581,665	10,971,146
Income tax	所得稅	6(a)	—	—
Profit and total comprehensive income for the year	本年度溢利及全面收益總額		5,581,665	10,971,146

Note:

The Group has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 1(c).

附註：

本集團已於二零一九年一月一日使用經修訂追溯法首次應用香港財務報告準則第16號。根據該方法，比較資料不予重列。參見附註1(c)。

The notes on pages 44 to 83 form part of these financial statements.

第44至第83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 2019 (Expressed in Hong Kong dollars)

二零一九年十二月三十一日（以港幣列示）

		Note 附註	2019	2018 (Note) (附註)
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	7	\$ 11,964,840	\$ 4,553,475
Deposits	按金	9	654,659	507,727
			\$ 12,619,499	\$ 5,061,202
Current assets	流動資產			
Trade and other receivables	應收賬款及其他應收款	9	\$ 3,488,663	\$ 2,753,361
Cash and cash equivalents	現金及現金等價物	10	194,591,699	188,227,738
			\$ 198,080,362	\$ 190,981,099
Current liabilities	流動負債			
Other payables	其他應付款	11	\$ 7,877,867	\$ 6,256,232
Deferred registration income	遞延註冊收入	12	22,464,366	22,666,017
Lease liabilities	租賃負債	13	2,759,718	—
			\$ 33,101,951	\$ 28,922,249
Net current assets	流動資產淨值		\$ 164,978,411	\$ 162,058,850
Total assets less current liabilities	資產總值減流動負債		\$ 177,597,910	\$ 167,120,052
Non-current liabilities	非流動負債			
Deferred registration income	遞延註冊收入	12	\$ 19,493,137	\$ 19,467,824
Lease liabilities	租賃負債	13	4,870,880	—
			\$ 24,364,017	\$ 19,467,824
NET ASSETS	資產淨值		\$ 153,233,893	\$ 147,652,228

Consolidated statement of financial position
綜合財務狀況表

at 31 December 2019 (Expressed in Hong Kong dollars)
二零一九年十二月三十一日 (以港幣列示)

		2019	2018 (Note) (附註)
Representing:	代表：		
Retained profits	保留溢利	\$ 153,233,893	\$ 147,652,228

Approved and authorised for issue by the board of directors on 27 March 2020.

董事局於二零二零年三月二十七日核准並許可發出。

Chan Sai Ming

陳細明

Chairman

主席

Ho Wai Chung Stephen

何偉中

Director

董事

Note:

附註：

The Group has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 1(c).

本集團已於二零一九年一月一日使用經修訂追溯法首次應用香港財務報告準則第16號。根據該方法，比較資料不予重列。參見附註1(c)。

The notes on pages 44 to 83 form part of these financial statements.

第44至第83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 2019 (Expressed in Hong Kong dollars)

截至二零一九年十二月三十一日止年度（以港幣列示）

		Retained profits 保留溢利 (Note) (附註)
Balance at 1 January 2018	於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 and 1 January 2019	於2018年12月31日及 2019年1月1日的結餘	\$ 147,652,228
Change in equity for 2019:	於2019年的權益變動：	
Profit and total comprehensive income	溢利及全面收益總額	5,581,665
Balance at 31 December 2019	於2019年12月31日的結餘	\$ 153,233,893

Note:

The Group has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 1(c).

附註：

本集團已於二零一九年一月一日使用經修訂追溯法首次應用香港財務報告準則第16號。根據該方法，比較資料不予重列。參見附註1(c)。

The notes on pages 44 to 83 form part of these financial statements.

第44至第83頁的附註屬本財務報表的一部分。

Consolidated cash flow statement

綜合現金流量表

for the year ended 31 December 2019 (Expressed in Hong Kong dollars)
截至二零一九年十二月三十一日止年度（以港幣列示）

	Note 附註	2019	2018 (Note) (附註)
Operating activities	經營業務		
Profit before taxation	除稅前溢利	\$ 5,581,665	\$ 10,971,146
Adjustments:	調節：		
Depreciation	折舊	4(c) 4,152,299	2,509,438
Interest income	利息收入	3 (3,913,605)	(2,763,480)
Loss on disposal of property, plant and equipment	處置物業、廠房及設備的損失	4(c) 19,026	5,000
Finance costs	財務成本	4(a) 215,298	—
Operating profit before changes in working capital	營運資金變動前的經營溢利	\$ 6,054,683	\$ 10,722,104
Increase in trade and other receivables	應收賬款及其他應收款增加	(882,234)	(579,269)
Increase/(decrease) in other payables	其他應付款增加／(減少)	1,621,635	(227,492)
Decrease in deferred registration income	遞延註冊收入減少	(176,338)	(291,229)
Cash generated from operations	經營所得現金	\$ 6,617,746	\$ 9,624,114
Hong Kong Profits Tax refunded	已收回香港利得稅	—	69,522
Net cash generated from operating activities	經營業務所得現金淨額	\$ 6,617,746	\$ 9,693,636
Investing activities	投資活動		
Interest received	已收利息	\$ 3,913,605	\$ 2,763,480
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	(24,728,420)	(19,120,554)
Proceeds from disposal of property, plant and equipment	處置物業、廠房及設備的收益	—	15,000
Payment for purchase of property, plant and equipment	購置物業、廠房及設備付款	(2,446,528)	(723,969)
Net cash used in investing activities	投資活動所用現金淨額	\$ (23,261,343)	\$ (17,066,043)
Financing activities	融資活動		
Capital element of lease rentals paid	已付租金資本部分	10(b) \$ (1,505,564)	\$ —
Interest element of lease rentals paid	已付租金利息部分	10(b) (215,298)	—
Net cash used in financing activities	融資活動所用現金淨額	(1,720,862)	—
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	\$ (18,364,459)	\$ (7,372,407)
Cash and cash equivalents at 1 January	於1月1日的現金及現金等價物	26,095,888	33,468,295
Cash and cash equivalents at 31 December	於12月31日的現金及現金等價物	\$ 7,731,429	\$ 26,095,888

Note:

The Group has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 1(c).

附註：

本集團已於二零一九年一月一日使用經修訂追溯法首次應用香港財務報告準則第16號。根據該方法，比較資料不予重列。參見附註1(c)。

The notes on pages 44 to 83 form part of these financial statements.

第44至第83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 2019 comprise the Company and its subsidiary.

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

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

1 主要會計政策

(a) 合規聲明

本財務報表是按照所有適用之《香港財務報告準則》而編製，該統稱包括香港會計師公會頒佈之所有適用之個別《香港財務報告準則》、《香港會計準則》及其詮釋、香港公認會計原則及香港《公司條例》之規定。以下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

截至二零一九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。

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

1 Significant accounting policies (continued)**(b) Basis of preparation of the financial statements (continued)**

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(c) Changes in accounting policies

The HKICPA has issued a new HKFRS, HKFRS 16, *Leases*, and a number of amendments to HKFRSs that are first effective for the current accounting period of the Group.

Except for HKFRS 16, *Leases*, none of the developments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented. The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

HKFRS 16, *Leases*

HKFRS 16 replaces HKAS 17, *Leases*, and the related interpretations, HK(IFRIC) 4, *Determining whether an arrangement contains a lease*, HK(SIC) 15, *Operating leases - incentives*, and HK(SIC) 27, *Evaluating the substance of transactions involving the legal form of a lease*. It introduces a single accounting model for lessees, which requires a lessee to recognise a right-of-use asset and a lease liability for all leases, except for leases that have a lease term of 12 months or less ("short-term leases") and leases of low-value assets. The lessor accounting requirements are brought forward from HKAS 17 substantially unchanged.

1 主要會計政策 (續)**(b) 財務報表的編製基準 (續)**

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

(c) 會計政策的變化

香港會計師公會已頒佈一項新的香港財務報告準則（香港財務報告準則第16號，*租賃*）及若干香港財務報告準則之修訂，均於本集團之本會計期間首次生效。

除香港財務報告準則第16號，*租賃*外，該等發展對當前或過往期間本集團已編製或呈列之業績及財務狀況並無重大影響。本集團並未應用於本會計期間仍未生效的任何新訂準則或詮釋。

香港財務報告準則第16號，*租賃*

香港財務報告準則第16號取代香港會計準則第17號，*租賃*，及相關詮釋、香港（國際財務報告詮釋委員會）第4號，*釐定安排是否包括租賃*、香港詮釋常務委員會詮釋第15號，*經營租賃－優惠*及香港詮釋常務委員會詮釋第27號，*評估涉及租賃法律形式的交易實質*。其就承租人引入單一會計模式，並規定承租人就所有租賃確認使用權資產及租賃負債，惟租期為12月或以下（「短期租賃」）的租賃及低價值資產的租賃除外。出租人的會計要求沿用香港會計準則第17號並大致維持不變。

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

1 Significant accounting policies (continued)

(c) Changes in accounting policies (continued)

HKFRS 16, *Leases* (continued)

HKFRS 16 also introduces additional qualitative and quantitative disclosure requirements which aim to enable users of the financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

The Group has initially applied HKFRS 16 as from 1 January 2019. The Group has elected to use the modified retrospective approach. Comparative information has not been restated and continues to be reported under HKAS 17.

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

a. New definition of a lease

The change in the definition of a lease mainly relates to the concept of control. HKFRS 16 defines a lease on the basis of whether a customer controls the use of an identified asset for a period of time, which may be determined by a defined amount of use. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

The Group applies the new definition of a lease in HKFRS 16 only to contracts that were entered into or changed on or after 1 January 2019. For contracts entered into before 1 January 2019, the Group has used the transitional practical expedient to grandfather the previous assessment of which existing arrangements are or contain leases. Accordingly, contracts that were previously assessed as leases under HKAS 17 continue to be accounted for as leases under HKFRS 16 and contracts previously assessed as non-lease service arrangements continue to be accounted for as executory contracts.

1 主要會計政策 (續)

(c) 會計政策的變化 (續)

香港財務報告準則第16號，*租賃* (續)

香港財務報告準則第16號亦引入額外的定性及定量披露要求，旨在讓財務報表使用者評估租賃對實體財務狀況、財務表現及現金流量的影響。

本集團自二零一九年一月一日起首次應用香港財務報告準則第16號。本集團已選擇使用經修訂追溯法。比較資料不予重列，並繼續根據香港會計準則第17號報告。

有關過往會計政策變動的性質及影響以及所應用過渡選擇的進一步詳情載列如下：

a. 租賃的新定義

租賃定義的變動主要涉及控制的概念。香港財務報告準則第16號根據客戶是否於一段期間內控制已識別資產的使用而定義租賃，其可藉界定的使用量釐定。倘客戶既有權指示已識別資產的使用，亦有權自該使用中獲得絕大部分經濟利益，則控制權已轉移。

本集團僅對於二零一九年一月一日或之後訂立或變更的合約應用香港財務報告準則第16號中的租賃新定義。對於二零一九年一月一日前訂立的合約，本集團已採用過渡性實際權宜方法，以令對現有安排為租賃或包含租賃的過往評估不受新規定限制。因此，先前根據香港會計準則第17號評估為租賃的合約繼續按香港財務報告準則第16號入賬列為租賃，而先前評估為非租賃服務安排的合約繼續入賬列為待履行合約。

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

1 Significant accounting policies (continued)

(c) Changes in accounting policies (continued)

b. Lessee accounting and transitional impact

HKFRS 16 eliminates the requirement for a lessee to classify leases as either operating leases or finance leases, as was previously required by HKAS 17. Instead, the Group is required to capitalise all leases when it is the lessee, including leases previously classified as operating leases under HKAS 17, other than those short-term leases and leases of low-value assets which are exempt. As far as the Group is concerned, these newly capitalised leases are primarily in relation to property, plant and equipment as disclosed in note 7. For an explanation of how the Group applies lessee accounting, see note 1(f)(i).

At the date of transition to HKFRS 16 (i.e., 1 January 2019), the Group determined the length of the remaining lease terms and measured the lease liabilities for the leases previously classified as operating leases at the present value of the remaining lease payments, discounted using the relevant incremental borrowing rates at 1 January 2019. The weighted average of the incremental borrowing rates used for determination of the present value of the remaining lease payments was 5.375%.

To ease the transition to HKFRS 16, the Group applied the following recognition exemption and practical expedients at the date of initial application of HKFRS 16:

- (i) the Group elected not to apply the requirements of HKFRS 16 in respect of the recognition of lease liabilities and right-of-use assets to leases for which the remaining lease term ends within 12 months from the date of initial application of HKFRS 16, i.e., where the lease term ends on or before 31 December 2019; and

1 主要會計政策 (續)

(c) 會計政策的變化 (續)

b. 承租人會計處理及過渡影響

香港財務報告準則第16號取消承租人將租賃分類為經營租賃或融資租賃的規定(如香港會計準則第17號先前所規定)。相反,本集團作為承租人時,須資本化所有租賃(包括先前根據香港會計準則第17號分類為經營租賃的租賃),惟短期租賃及低價值資產租賃則獲豁免。就本集團而言,該等新資本化租賃主要與附註7所披露的物業、廠房及設備有關。有關本集團如何應用承租人會計處理的解釋,請參見附註1(f)(i)。

於過渡至香港財務報告準則第16號當日(即二零一九年一月一日),本集團釐定剩餘租期長短,並就先前分類為經營租賃的租賃按剩餘租賃付款額使用於二零一九年一月一日的相關增量借款利率折現的現值計量租賃負債。用於釐定剩餘租賃付款額現值的增量借款利率的加權平均數為5.375%。

為方便過渡至香港財務報告準則第16號,本集團於首次應用香港財務報告準則第16號當日應用下列確認豁免及實際權宜方法:

- (i) 對於剩餘租期於首次應用香港財務報告準則第16號當日起計12個月內屆滿(即租期於二零一九年十二月三十一日或之前屆滿)的租賃,本集團選擇不就確認租賃負債及使用權資產應用香港財務報告準則第16號的規定;及

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

1 Significant accounting policies (continued)

(c) Changes in accounting policies (continued)

b. Lessee accounting and transitional impact (continued)

- (ii) when measuring the lease liabilities at the date of initial application of HKFRS 16, the Group applied a single discount rate to a portfolio of leases with reasonably similar characteristics (such as leases with a similar remaining lease term for a similar class of underlying asset in a similar economic environment).

The following table reconciles the operating lease commitments as disclosed in note 17 as at 31 December 2018 to the opening balance for lease liabilities recognised as at 1 January 2019:

1 主要會計政策 (續)

(c) 會計政策的變化 (續)

b. 承租人會計處理及過渡影響 (續)

- (ii) 當計量於香港財務報告準則第16號首次採用日的租賃負債時，本集團對具有合理相似特徵的租賃組合（例如於類似經濟環境中屬類似相關資產類別且剩餘租期相若的租賃）應用單一折現率。

下表載列附註17所披露之於二零一八年十二月三十一日之經營租賃承擔與於二零一九年一月一日確認之租賃負債的期初結餘對賬：

		1 January 2019 二零一九年 一月一日
Operating lease commitments at 31 December 2018	於二零一八年十二月三十一日之經營租賃承擔	\$ 6,146,604
Less: commitments relating to leases exempt from capitalisation:	減：獲豁免資本化之租賃相關承擔：	
– short-term leases and other leases with remaining lease term ending on or before 31 December 2019	– 短期租賃及剩餘租期於二零一九年十二月三十一日或之前屆滿之其他租賃	(1,745,355)
– leases of low-value assets	– 低價值資產租賃	(38,040)
		\$ 4,363,209 (383,415)
Less: total future interest expenses	減：未來利息開支總額	
Present value of remaining lease payments discounted using the incremental borrowing rate at 1 January 2019	採用二零一九年一月一日之增量借款利率貼現之餘下租賃付款現值	\$ 3,979,794

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

1 Significant accounting policies (continued)

(c) Changes in accounting policies (continued)

b. Lessee accounting and transitional impact (continued)

The right-of-use assets in relation to leases previously classified as operating leases have been recognised at an amount equal to the amount recognised for the remaining lease liabilities, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the consolidated statement of financial position at 31 December 2018.

The following table summarises the impacts of the adoption of HKFRS 16 on the Group's consolidated statement of financial position:

1 主要會計政策 (續)

(c) 會計政策的變化 (續)

b. 承租人會計處理及過渡影響 (續)

先前分類為經營租賃之租賃相關使用權資產已確認為剩餘的租賃負債，並按與於二零一八年十二月三十一日的綜合財務狀況表確認的租賃有關之任何預付或應計租賃付款金額進行調整。

下表概述採納香港財務報告準則第16號對本集團綜合財務狀況表的影響：

		Carrying amount at 31 December 2018 於二零一八年十二月三十一日的賬面值	Capitalisation of operating lease contracts 資本化經營租賃合約	Carrying amount at 1 January 2019 於二零一九年一月一日的賬面值
Line items in the consolidated statement of financial position impacted by the adoption of HKFRS 16:	受採納香港財務報告準則第16號影響的綜合財務狀況表項目			
Property, plant and equipment	物業、廠房及設備	\$ 4,553,475	\$ 3,979,794	\$ 8,533,269
Total non-current assets	非流動資產總值	5,061,202	3,979,794	9,040,996
Lease liabilities (current)	租賃負債 (流動)	–	1,280,245	1,280,245
Current liabilities	流動負債	28,922,249	1,280,245	30,202,494
Net current assets	流動資產淨值	162,058,850	(1,280,245)	160,778,605
Total assets less current liabilities	資產總值減流動負債	167,120,052	2,699,549	169,819,601
Lease liabilities (non-current)	租賃負債 (非流動)	–	2,699,549	2,699,549
Total non-current liabilities	非流動負債總額	19,467,824	2,699,549	22,167,373
Net assets	資產淨值	\$ 147,652,228	\$ –	\$ 147,652,228

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

1 Significant accounting policies (continued)

(c) Changes in accounting policies (continued)

c. Impact on the financial result and cash flows of the Group

After the initial recognition of right-of-use assets and lease liabilities as at 1 January 2019, the Group as a lessee is required to recognise interest expense accrued on the outstanding balance of the lease liability, and the depreciation of the right-of-use asset, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. This results in a positive impact on the reported profit from operations in the Group's statement of profit or loss and other comprehensive income, as compared to the results if HKAS 17 had been applied during the year.

In the cash flow statement, the Group as a lessee is required to split rentals paid under capitalised leases into their capital element and interest element. These elements are classified as financing cash outflows, similar to how leases previously classified as finance leases under HKAS 17 were treated, rather than as operating cash outflows, as was the case for operating leases under HKAS 17. Although total cash flows are unaffected, the adoption of HKFRS 16 therefore results in a significant change in presentation of cash flows within the cash flow statement.

1 主要會計政策 (續)

(c) 會計政策的變化 (續)

c. 對本集團財務業績及現金流量的影響

於二零一九年一月一日初步確認使用權資產及租賃負債後，本集團作為承租人須確認租賃負債之未償還結餘累積之利息開支，以及使用權資產折舊，而非過往以直線法於租期內確認根據經營租賃產生之租賃開支之政策。與倘於年內應用香港會計準則第17號所得業績相比，其對本集團的損益及其他全面收益表中錄得之經營溢利產生了積極影響。

於現金流量表中，本集團作為承租人須將資本化租賃所支付的租金分為本金部分及利息部分。該等部分分類為融資現金流出，類似於先前香港會計準則第17號項下租賃分類為融資租賃的做法，而非香港會計準則第17號項下經營租賃分類為經營現金流出的做法。儘管現金流量總額不受影響，惟採納香港財務報告準則第16號會導致於現金流量表內呈列現金流量出現重大變動。

(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。

本公司的財務狀況表所示的於附屬公司的投資是按成本減去減值虧損後入賬。

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

1 Significant accounting policies (continued)

(e) Property, plant and equipment

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

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

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

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

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

1 主要會計政策 (續)

(e) 物業、廠房及設備

物業、廠房及設備(包括租賃相關物業、廠房及設備而產生的使用權資產(參見附註1(f)))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
傢具及裝置	3-6年
網絡及電腦硬件／軟件及設備	3年
使用權資產於未屆滿租期內折舊	

本集團會每年審閱資產的可使用年限及其殘值(如有)。

在每個結算日，物業、廠房及設備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。資產或其所屬的現金產生單位的可收回數額是按其公允價值減出售成本與使用價值兩者中的較高額。在評估使用價值時，預計未來現金流量會按照能反映當時市場對貨幣時間值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。

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

1 Significant accounting policies (continued)

(e) Property, plant and equipment (continued)

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in profit or loss on the date of retirement or disposal.

(f) Leased assets

At inception of a contract, the Group assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

(i) As a lessee

(A) *Policy applicable from 1 January 2019*

Where the contract contains lease component(s) and non-lease component(s), the Group has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

1 主要會計政策 (續)

(e) 物業、廠房及設備 (續)

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

(f) 租賃資產

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

(i) 作為承租人

(A) *自二零一九年一月一日起適用的政策*

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

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

1 Significant accounting policies (continued)

(f) Leased assets (continued)

(i) As a lessee (continued)

(A) Policy applicable from 1 January 2019 (continued)

At the lease commencement date, the Group recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets. When the Group enters into a lease in respect of a low-value asset, the Group decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

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

1 主要會計政策 (續)

(f) 租賃資產 (續)

(i) 作為承租人 (續)

(A) 自二零一九年一月 一日起適用的政策 (續)

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

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

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

1 Significant accounting policies (continued)

(f) Leased assets (continued)

(i) As a lessee (continued)

(A) Policy applicable from 1 January 2019 (continued)

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

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

1 主要會計政策 (續)

(f) 租賃資產 (續)

(i) 作為承租人 (續)

(A) 自二零一九年一月一日起適用的政策 (續)

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

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

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

1 Significant accounting policies (continued)

(f) Leased assets (continued)

(i) As a lessee (continued)

(A) Policy applicable from 1 January 2019 (continued)

In the statement of financial position, the Group presents right-of-use assets within the same line item as similar underlying assets and presents lease liabilities separately.

(B) Policy applicable prior to 1 January 2019

In the comparative period, as a lessee the Group classified leases as finance leases if the leases transferred substantially all the risks and rewards of ownership to the Group. Leases which did not transfer substantially all the risks and rewards of ownership to the Group were classified as operating leases.

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

1 主要會計政策 (續)

(f) 租賃資產 (續)

(i) 作為承租人 (續)

(A) 自二零一九年一月一日起適用的政策 (續)

於財務狀況表中，本集團於類似相關資產的相同項目下呈列使用權資產，並分別列示租賃負債。

(B) 於二零一九年一月一日前適用的政策

於比較期間，本集團作為承租人倘於租賃轉移所有權絕大部分之風險及回報至本集團之情況下，則將有關租賃分類為融資租賃。倘租賃並無將所有權之絕大部分風險及回報轉移至本集團，則分類為經營租賃。

如果本集團透過經營租賃使用其他資產，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。所收的租賃優惠均在損益內確認為租賃淨付款總額的組成部分。或有租金在其產生的會計期間內計入當期損益。

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

1 Significant accounting policies (continued)

(g) Trade and other receivables

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

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

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

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

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：

虧損撥備的計算金額等於永久預期信貸虧損（「預期信貸虧損」），即預期在貿易應收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。

預期信貸虧損在每個報告日期重新計量，任何變更均於損益中確認為減值損益。本集團確認減值損益，並通過虧損撥備賬戶對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。

(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) 合約負債

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且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、界定供款退休計劃的供款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。

(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損益內確認，但在其他全面收益或直接在權益中確認的相關項目，則相關稅款分別在其他全面收益或直接在權益中確認。

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

遞延稅項資產與負債分別由可抵扣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稅項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。

(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.

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其他負債計算撥備。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，但經濟效益外流的可能性極低則除外。如果本公司的義務須視乎某宗或多宗未來事件是否發生才能確定是否存在，亦會披露為或有負債，但經濟效益外流的可能性極低則除外。

(m) 收入確認

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。

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

1 Significant accounting policies (continued)

(m) Revenue and other income (continued)

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

(i) Registration fees income

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

(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.

1 主要會計政策 (續)

(m) 收入確認 (續)

有關本集團收入及其他收入確認政策的進一步詳情如下：

(i) 註冊費收入

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

(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，採用將金融資產預計年期之估計未來現金收入準確貼現至金融資產總賬面值確認。

(n) 外幣換算

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

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

1 Significant accounting policies (continued)

(o) Related parties

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

- (i) has control or joint control over the Group;
- (ii) has significant influence over the Group; or
- (iii) is a member of the key management personnel of the Group or the Group's parent.

(b) An entity is related to the Group if any of the following conditions apply:

- (i) The entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) Both entities are joint ventures of the same third party.
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Group or an entity related to the Group.

1 主要會計政策 (續)

(o) 關聯方

(a) 如屬以下人士，即該人士或該人士的近親是本集團的關聯方：

- (i) 控制或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。

(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。

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

1 Significant accounting policies (continued)

(o) Related parties (continued)

(b) (continued)

- (vi) The entity is controlled or jointly controlled by a person identified in (a).
- (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Group or the Group's parent.

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

1 主要會計政策 (續)

(o) 關聯方 (續)

(b) (續)

- (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。

(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:

		2019	2018
Registration fees	註冊費	\$ 34,198,422	\$ 35,102,860
Service fees	服務費	1,340,616	1,129,274
		\$ 35,539,038	\$ 36,232,134

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

As at 31 December 2019, the aggregated amount of the transaction price allocated to the remaining performance obligations under the Company's existing contracts is \$41,957,503 (2018: \$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。

截至二零一九年十二月三十一日，本公司現有合約下剩餘履約責任的分配交易價格總額為41,957,503元(二零一八年：42,133,841元)。該金額表示預期未來將從遞延註冊收入中確認的收入(見附註12)。

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

3 Other net income

3 其他收入

		2019	2018
Bank interest income	銀行利息收入	\$ 3,913,605	\$ 2,763,480
Exchange loss, net	匯兌虧損淨額	(418)	(619)
Sundry income	雜項收入	403,095	693,364
		\$ 4,316,282	\$ 3,456,225

4 Profit before taxation

4 除稅前溢利

Profit before taxation is arrived at after charging:

除稅前溢利已扣除下列各項：

		2019	2018 (Note) (附註)
(a) Finance costs	(a) 財務成本		
Interest on lease liabilities (note 10(b))	租賃負債利息 (附註10(b))	\$ 215,298	\$ —

Note:

附註：

The Group has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 1(c).

本集團已於二零一九年一月一日使用經修訂追溯法首次應用香港財務報告準則第16號。根據該方法，比較資料不予重列。參見附註1(c)。

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 (continued)

4 除稅前溢利 (續)

		2019	2018
(b) Staff costs	(b) 員工成本		
Contributions to defined contribution retirement plan	界定供款退休計劃的供款	\$ 423,393	\$ 429,783
Salaries, wages and other benefits	薪金、工資及其他福利	16,334,348	13,894,937
		\$ 16,757,741	\$ 14,324,720
(c) Other items	(c) 其他項目		
Depreciation charge (note 7)	折舊開支(附註7)		
– owned property, plant and equipment	– 擁有的物業、廠房及設備	\$ 2,557,790	\$ 2,509,438
– right-of-use assets*	– 使用權資產*	1,594,509	–
		\$ 4,152,299	\$ 2,509,438
Total minimum lease payments for leases previously classified as operating lease under HKAS 17*:	先前根據香港會計準則第17號分類為經營租賃的租賃的最低租賃付款總額*：		
– office	– 辦公室	\$ –	\$ 1,986,906
– equipment and facilities	– 設備及設施	–	1,589,800
Auditor's remuneration	核數師酬金		
– audit services	– 審計服務	212,900	206,700
– tax services	– 稅務服務	52,000	50,500
Loss on disposal of property, plant and equipment	處置物業、廠房及設備的損失	19,026	5,000

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

4 Profit before taxation (continued)

(c) Other items (continued)

- * The Group has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 January 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. After initial recognition of right-of-use assets at 1 January 2019, the Group as a lessee is required to recognise the depreciation of right-of-use assets, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. Under this approach, the comparative information is not restated. See note 1(c).

(d) Public mission activities expenses

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

4 除稅前溢利 (續)

(c) 其他項目 (續)

- * 本集團透過採用經修訂追溯法已首次應用香港財務報告準則第16號，並調整於二零一九年一月一日的期初結餘以就先前根據香港會計準則第17號分類為經營租賃的有關租賃確認使用權資產。於二零一九年一月一日初步確認使用權資產後，本集團（作為承租人）須確認使用權資產折舊，而非過往以直線基準確認租期內經營租賃產生的租賃開支之政策。根據該方法，比較資料不予重列。參見附註1(c)。

(d) 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、網絡安全項目及無障礙網頁研究等公眾使命活動所產生的費用。本集團的公眾使命活動是透過組織、共同組織、資助、培育種子、贊助及共同贊助活動，使香港在互聯網使用上呈現出一個更包容和安全環境，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。

(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:

		2019	2018
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 2019 is calculated at 16.5 % (2018: 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：

二零一九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% (二零一八年：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：

		2019	2018
Profit before taxation	除稅前溢利	\$ 5,581,665	\$ 10,971,146
Notional tax on profit before taxation, calculated at 16.5% (2018: 16.5%)	按照稅率16.5% (二零一八年：16.5%) 計算除稅前溢利的名義稅項	\$ 920,975	\$ 1,810,239
Tax effect of non-taxable revenue	毋須課稅收益的稅務影響	(1,178)	(122)
Tax effect of unused tax losses not recognised	未確認稅務虧損的稅務影響	117,722	(17,528)
Tax effect of profit exempted from profits tax	豁免利得稅的溢利	(1,037,519)	(1,792,589)
Actual tax expense	實際稅項支出	\$ —	\$ —

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

7 Property, plant and equipment

7 物業、廠房及設備

		Right-of-use assets 使用權資產	Office machinery and equipment 辦公室 機器及設備	Furniture and fixtures 傢具及裝置	Network and computer hardware/ software and equipment 網絡及 電腦硬件/ 軟件及設備	Total 總計
Cost:	成本：					
At 31 December 2018	於2018年12月31日	\$ -	\$ 398,196	\$ 3,751,527	\$ 17,120,191	\$ 21,269,914
Impact on initial application of HKFRS 16 (Note)	對首次應用香港財務報告 準則第16號的影響(附註)	3,979,794	-	-	-	3,979,794
At 1 January 2019	於2019年1月1日	\$ 3,979,794	\$ 398,196	\$ 3,751,527	\$ 17,120,191	\$ 25,249,708
Additions	增置	\$ 5,156,368	\$ 6,000	\$ 46,200	\$ 2,394,328	\$ 7,602,896
Disposals	處置	-	(24,028)	(34,400)	(2,803,286)	(2,861,714)
At 31 December 2019	於2019年12月31日	\$ 9,136,162	\$ 380,168	\$ 3,763,327	\$ 16,711,233	\$ 29,990,890
Accumulated depreciation:	累計折舊：					
At 1 January 2019	於2019年1月1日	\$ -	\$ 252,424	\$ 1,360,955	\$ 15,103,060	\$ 16,716,439
Charge for the year	本年度折舊	1,594,509	94,524	730,565	1,732,701	4,152,299
Written back on disposals	處置時撥回	-	(23,635)	(15,767)	(2,803,286)	(2,842,688)
At 31 December 2019	於2019年12月31日	\$ 1,594,509	\$ 323,313	\$ 2,075,753	\$ 14,032,475	\$ 18,026,050
Net book value:	賬面淨值：					
At 31 December 2019	於2019年12月31日	\$ 7,541,653	\$ 56,855	\$ 1,687,574	\$ 2,678,758	\$ 11,964,840

Note: The Group has initially applied HKFRS 16 using the modified retrospective method and adjusted the opening balances at 1 January 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. See note 1(c).

附註：本集團透過採用經修訂追溯法已首次應用香港財務報告準則第16號，並調整於二零一九年一月一日的期初結餘以就先前根據香港會計準則第17號分類為經營租賃的有關租賃確認使用權資產。參見附註1(c)。

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 (continued)

7 物業、廠房及設備(續)

			Office machinery and equipment 辦公室 機器及設備	Furniture and fixtures 傢具及裝置	Network and computer hardware/ software and equipment 網絡及 電腦硬件/ 軟件及設備	Total 總計
Cost:	成本：					
At 1 January 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
Accumulated depreciation:	累計折舊：					
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
Net book value:	賬面淨值：					
At 31 December 2018	於2018年12月31日	\$	145,772	\$ 2,390,572	\$ 2,017,131	\$ 4,553,475

(a) Right-of-use assets

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

(a) 使用權資產

按相關資產類別分析的使用權資產賬面淨值如下：

		Notes 附註	31 December 12月31日 2019	1 January 1月1日 2019
Property leased for own use, carried at depreciated cost	租賃自用的物業， 按折舊成本入賬	(i)	\$ 4,936,745	\$ –
Internet facilities, carried at depreciated cost	互聯網設施，按折舊 成本入賬	(ii)	2,604,908	3,979,794
			\$ 7,541,653	\$ 3,979,794

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

7 Property, plant and equipment (continued)

7 物業、廠房及設備(續)

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

(a) 使用權資產(續)

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

與在損益中確認的租賃有關的開支項目分析如下：

		2019	2018 (Note) (附註)
Depreciation charge of right-of-use assets by class of underlying asset	按相關資產類別劃分的 使用權資產的折舊開支		
– Property leased for own use	– 租賃自用的物業	\$ 219,623	\$ –
– Internet facilities	– 互聯網設施	1,374,886	–
		\$ 1,594,509	\$ –
Interest on lease liabilities (note 4(a))	租賃負債利息(附註4(a))	\$ 215,298	\$ –
Expense relating to short-term leases and other leases with remaining lease term ending on or before 31 December 2019	與剩餘租期於二零一九年十二月三十一日或之前 終止的短期租賃和其他 租賃有關的開支	1,745,355	–
Expense relating to leases of low-value assets, excluding short-term leases of low-value assets	與低價值資產租賃(不包括 低價值資產短期租賃) 有關的開支	32,520	–
Total minimum lease payments for leases previously classified as operating leases under HKAS 17	先前根據香港會計準則 第17號分類為經營 租賃的有關租賃的 最低租賃付款總額	–	3,576,706

Note: The Group has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 January 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. After initial recognition of right-of-use assets at 1 January 2019, the Group as a lessee is required to recognise the depreciation of right-of-use assets, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. Under this approach, the comparative information is not restated. See note 1(c).

附註：本集團透過採用經修訂追溯法已首次應用香港財務報告準則第16號，並調整於二零一九年一月一日的期初結餘以就先前根據香港會計準則第17號分類為經營租賃的有關租賃確認使用權資產。於二零一九年一月一日初步確認使用權資產後，本集團(作為承租人)須確認使用權資產折舊，而非過往以直線基準確認租期內經營租賃產生的租賃開支之政策。根據該方法，比較資料不予重列。參見附註1(c)。

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

7 Property, plant and equipment (continued)

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

During the year, additions to right-of-use assets were \$5,156,368. This amount related to the capitalised lease payments payable under a renewed tenancy agreement of a property.

Details of total cash outflow for leases and the maturity analysis of lease liabilities are set out in notes 10(b) and 13, respectively.

(i) Property leased for own use

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

(ii) Other leases

The Group leases internet facilities under leases expiring from 2 to 4 years. None of the leases includes variable lease payments.

8 Investment in a subsidiary

The Company's investment in a subsidiary was fully impaired during the year ended 31 December 2014 based on an assessment of its recoverable amount. At 31 December 2019, the directors carried out an assessment of the recoverable amount of the investment in a subsidiary. Based on their review, no reversal of impairment losses was recognised during the year.

7 物業、廠房及設備(續)

(a) 使用權資產(續)

本年度，使用權資產增加了5,156,368元。該金額主要與根據物業的續籤的租賃協議應付的資本化租賃付款有關。

租賃現金流出總額的詳細信息和租賃負債的到期分析分別載列於附註10(b)和13。

(i) 租賃自用的物業

本集團已通過續籤的租賃協議獲得使用物業作為辦公室的權利。租賃為期3年。

(ii) 其他租賃

本集團根據2年至4年到期的租約租賃互聯網設施。所有租賃均不包含可變租賃付款。

8 於附屬公司的投資

截至二零一四年十二月三十一日止年度，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。於二零一九年十二月三十一日，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 本公司直接持有的已發行股本百分比	Principal activity
公司名稱	註冊成立及經營地點	已發行股本的詳情		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

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

9 Trade and other receivables

9 應收賬款及其他應收款

		2019	2018
Trade receivables	應收賬款	\$ 58,105	\$ 53,470
Deposits, prepayments and other receivables	按金、預付款項及其他應收款	4,085,217	3,207,618
		\$ 4,143,322	\$ 3,261,088

The amount of the Group's trade and other receivables expected to be recovered or recognised as expenses after more than one year is \$654,659 (2018: \$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654,659元(二零一八年: 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 16(a).

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

10 Cash and cash equivalents

10 現金及現金等價物

(a) Cash and cash equivalents comprise:

(a) 現金及現金等價物包括：

		2019	2018
Bank deposits maturing after three months when placed	存款期超過三個月之銀行存款	\$ 186,860,270	\$ 162,131,850
Cash at bank and on hand (cash and cash equivalents in the consolidated cash flow statement)	銀行及手頭現金(綜合現金流量表所示的現金及現金等價物)	7,731,429	26,095,888
Cash and cash equivalents in the consolidated statement of financial position	綜合財務狀況表所示的現金及現金等價物	\$ 194,591,699	\$ 188,227,738

(b) Reconciliation of liabilities arising from financing activities:

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

(b) 融資活動產生的負債之對賬

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

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

10 Cash and cash equivalents (continued)

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

10 現金及現金等價物(續)

(b) 融資活動產生的負債之對賬(續)

		Lease liabilities 租賃負債 (Note 13) (附註13)
At 31 December 2018	於2018年12月31日	\$ –
Impact on initial application of HKFRS 16 (Note)	對首次應用香港財務報告準則第16號的影響(附註)	3,979,794
At 1 January 2019	於2019年1月1日	\$ 3,979,794
Changes from financing cash flows:	融資現金流量的變動：	
Capital element of lease rentals paid	已付租金資金部分	\$ (1,505,564)
Interest element of lease rentals paid	已付租金利息部分	(215,298)
Total changes from financing cash flows	融資現金流量的變動總額	\$ (1,720,862)
Other changes:	其他變動：	
Interest expenses (note 4(a))	利息開支(附註4(a))	\$ 215,298
Increase in lease liabilities from entering into a new lease during the year	年內訂立新租賃產生的租賃負債增加	5,156,368
Total other changes	其他變動總額	\$ 5,371,666
At 31 December 2019	於2019年12月31日	\$ 7,630,598

Note: The Group has initially applied HKFRS 16 using the modified retrospective method and adjusted the opening balances at 1 January 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. See note 1(c).

附註：本集團透過採用經修訂追溯法已首次應用香港財務報告準則第16號，並調整於二零一九年一月一日的期初結餘以就先前根據香港會計準則第17號分類為經營租賃的有關租賃確認使用權資產。參見附註1(c)。

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

11 Other payables

11 其他應付款

		2019	2018
Accrued charges and other creditors	應計費用及其他應付款	\$ 5,421,774	\$ 3,475,185
Advances received	已收預付款	2,456,093	2,781,047
		\$ 7,877,867	\$ 6,256,232

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 2019, the deferred registration income expected to be recognised as income is as follows:

於二零一九年十二月三十一日，遞延註冊收入預計會於下列期間確認為收入如下：

		2019	2018
Within 1 year	1年內	\$ 22,464,366	\$ 22,666,017
After 1 year but within 2 years	1年後但2年內	\$ 9,208,988	\$ 9,148,728
After 2 years but within 5 years	2年後但5年內	9,334,225	9,375,144
After 5 years	5年後	949,924	943,952
		\$ 19,493,137	\$ 19,467,824
		\$ 41,957,503	\$ 42,133,841

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註冊收入。註冊費收入在一至五年的註冊期內以直線法確認。

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

12 Deferred registration income (continued)

Movements in contract liabilities

		2019
Balance at 1 January	於1月1日的結餘	\$ 42,133,841
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	(22,666,017)
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	22,489,679
Balance at 31 December	於12月31日的結餘	\$ 41,957,503

12 遞延註冊收入 (續)

合約負債的變動

13 Lease liabilities

The following table shows the remaining contractual maturities of the Group's lease liabilities at the end of the current and previous reporting periods and at the date of transition to HKFRS 16:

13 租賃負債

下表顯示於當前及過往報告期末以及過渡至香港財務報告準則第16號之日本集團租賃負債之剩餘合約到期日：

		31 December 2019 2019年12月31日		1 January 2019 (Note) 2019年1月1日(附註)		31 December 2018 (Note) 2018年12月31日(附註)	
		Present value of the lease payments 租賃付款現值	Total lease payments 租賃付款總額	Present value of the lease payments 租賃付款現值	Total lease payments 租賃付款總額	Present value of the lease payments 租賃付款現值	Total lease payments 租賃付款總額
Within 1 year	1年內	\$2,759,718	\$3,079,981	\$1,280,245	\$1,462,926	\$ -	\$ -
After 1 year but within 2 years	1年後但2年內	\$2,534,671	\$2,722,099	\$1,115,373	\$1,229,562	\$ -	\$ -
After 2 years but within 5 years	2年後但5年內	2,336,209	2,391,522	1,584,176	1,670,721	-	-
		\$4,870,880	\$5,113,621	\$2,699,549	\$2,900,283	\$ -	\$ -
		\$7,630,598	\$8,193,602	\$3,979,794	\$4,363,209	\$ -	\$ -
Less: total future interest expenses	減：未來利息開支總額		(563,004)		(383,415)		-
Present value of lease liabilities	租賃負債現值		\$7,630,598		\$3,979,794		\$ -

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

13 Lease liabilities (continued)

Note: The Group has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 January 2019 to recognise lease liabilities relating to leases which were previously classified as operating leases under HKAS 17. Comparative information as at 31 December 2018 has not been restated. Further details on the impact of the transition to HKFRS 16 are set out in note 1(c).

13 租賃負債(續)

附註：本集團透過採用經修訂追溯法已首次應用香港財務報告準則第16號，並調整於二零一九年一月一日的期初結餘以就先前根據香港會計準則第17號分類為經營租賃的有關租賃確認使用權資產。於二零一八年十二月三十一日的比較資料不予重列。有關過渡至香港財務報告準則第16號的影響的進一步詳情，參見附註1(c)。

14 Income tax in the consolidated statement of financial position

(a) Deferred tax assets and liabilities recognised:

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

14 綜合財務狀況表所示的所得稅

(a) 已確認遞延稅項資產及負債：

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

		Depreciation allowances in excess of the related depreciation		Future benefits of tax losses		Total	
		超出有關折舊的折舊免稅額		稅務虧損的未來利益		總計	
Deferred tax arising from: 遞延稅項來自於：							
At 1 January 2018 (Credited)/charged to profit or loss	於2018年1月1日 (計入)／扣除損益	\$	499,628	\$	(499,628)	\$	—
			(62,717)		62,717		—
At 31 December 2018	於2018年12月31日	\$	436,911	\$	(436,911)	\$	—
At 1 January 2019 (Credited)/charged to profit or loss	於2019年1月1日 (計入)／扣除損益	\$	436,911	\$	(436,911)	\$	—
			28,734		(28,734)		—
At 31 December 2019	於2019年12月31日	\$	465,645	\$	(465,645)	\$	—

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

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

(b) Deferred tax assets not recognised:

In accordance with the accounting policy set out in note 1(k), the Group has not recognised deferred tax assets in respect of cumulative tax losses of \$835,807 (2018: \$296,486) 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.

15 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 綜合財務狀況表所示的所得稅 (續)

(b) 未確認的遞延稅項資產

根據附註1(k)所載的會計政策，本集團並無確認有關稅務虧損835,807元(二零一八年：296,486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。

15 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。

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

16 Financial risk management and fair values of financial instruments

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

(a) Credit risk

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

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

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

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

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

16 財務風險管理及金融工具的公允價值

本集團在正常業務過程中會承受信貸、流動資金和外幣風險。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。

就應收賬款及其他應收款而言，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貸款的記錄及財務狀況及其他因素。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的應收賬款及其他應收款項沒有重大和集中的信貸風險。本集團以永久預期信貸虧損（使用撥備矩陣計算）模式評估應收賬的損失準備。鑒於客戶的財務實力及應收賬款的時間過短，預期信貸虧損撥備被視為影響較少。

本集團所承受的信貸風險上限為綜合財務狀況表中的現金和銀行存款、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。

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

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

(b) Liquidity risk

The Group's policy is to regularly monitor its 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 2019 and 2018.

(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 2019 and 2018.

16 財務風險管理及金融工具的公允價值(續)

(b) 流動資金風險

本集團的政策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。

於本集團綜合財務狀況表披露的所有金融負債均須於一年內或被要求時支付。於二零一九年及二零一八年十二月三十一日，此等金融負債的訂約未折現現金流量總和相等於其賬面金額。

(c) 外幣風險

本集團因進行一些以美元計價的交易而須面對外幣風險。由於港幣與美元掛鈎，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

於二零一九年及二零一八年十二月三十一日，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。

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

17 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:

		2018
Premises	樓宇	
Within 1 year	1年內	\$ 1,737,120
Equipment and facilities	器械及設備	
Within 1 year	1年內	\$ 1,503,682
After 1 year but within 5 years	1年後但5年內	2,905,802
		\$ 4,409,484

The Group is the lessee in respect of an office and a number of items of internet facilities under short-term operating lease which were previously classified as operating leases under HKAS 17. The Group has initially applied HKFRS 16 using the modified retrospective approach. Under this approach, the Group adjusted the opening balances at 1 January 2019 to recognise lease liabilities relating to these leases (see note 1(c)). From 1 January 2019 onwards, future lease payments are recognised as lease liabilities in the statement of financial position in accordance with the policies set out in note 1(f), and the details regarding the Group's future lease payments are disclosed in note 13.

The Group has not committed at 31 December 2019 to enter into any leases that has not yet commenced.

17 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：

本集團為先前根據香港會計準則第17號分類為經營租賃的短期租賃辦公室及多項互聯網設施項目的承租人。本集團透過採用經修訂追溯法首次應用香港財務報告準則第16號。根據該方法，本集團調整於二零一九年一月一日的期初結餘以確認有關該等租賃的租賃負債（見附註1(c)）。自二零一九年一月一日起，日後租賃付款乃根據附註1(f)所載政策於財務狀況表內確認為租賃負債，而有關本集團未來租賃付款的詳情則於附註13披露。

本集團於二零一九年十二月三十一日尚未承諾訂立任何尚未開始的租賃。

18 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:

		2019	2018
Key management personnel, including directors:	管理要員，包括董事：		
– Short-term employee benefits	– 短期僱員福利	\$ 5,994,911	\$ 3,695,165

18 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：

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

		2019	2018 (Note) (附註)
Non-current asset	非流動資產		
Property, plant and equipment	物業、廠房及設備	\$ 7,414,280	\$ –
Deposits	按金	654,659	507,727
		\$ 8,068,939	\$ 507,727
Current assets	流動資產		
Trade receivables	應收賬款	\$ –	\$ 405
Prepayments and other receivables	預付款及其他應收款	2,367,876	1,624,426
Amount due from a subsidiary	應收附屬公司款項	–	963,596
Cash and deposits with banks	現金及銀行存款	188,668,196	180,278,001
		\$ 191,036,072	\$ 182,866,428
Current liabilities	流動負債		
Other payables	其他應付款	\$ 4,233,425	\$ 3,442,999
Deferred registration income	遞延註冊收入	17,186,841	16,962,778
Amount due to a subsidiary	應付附屬公司款項	1,009,017	–
Lease liabilities	租賃負債	2,408,448	–
		\$ 24,837,731	\$ 20,405,777
Net current assets	流動資產淨值	\$ 166,198,341	\$ 162,460,651
Total assets less current liabilities	資產總值減流動負債	\$ 174,267,280	\$ 162,968,378
Non-current liability	非流動負債		
Deferred registration income	遞延註冊收入	\$ 15,067,220	\$ 14,927,192
Lease liabilities	租賃負債	4,870,880	–
		\$ 19,938,100	\$ 14,927,192
NET ASSETS	資產淨值	\$ 154,329,180	\$ 148,041,186
Representing:	代表：		
Retained profits	保留溢利	\$ 154,329,180	\$ 148,041,186

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

19 Company-level statement of financial position (continued) 19 本公司之財務狀況表(續)

Approved and authorised for issue by the board of directors on 27 March 2020.

董事局於二零二零年三月二十七日核准並許可發出。

Chan Sai Ming

陳細明

Chairman

主席

Ho Wai Chung Stephen

何偉中

Director

董事

Note:

The Company has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 1(c).

附註：

本公司已於二零一九年一月一日使用經修訂追溯法首次應用香港財務報告準則第16號。根據該方法，比較資料不予重列。參見附註1(c)。

20 Comparative figures

The Group has initially applied HKFRS 16 at 1 January 2019 using the modified retrospective approach. Under this approach, comparative information is not restated. Further details of the changes in accounting policies are disclosed in note 1(c).

20 比較數字

本集團已於二零一九年一月一日使用經修訂追溯法首次應用香港財務報告準則第16號。根據該辦法，比較資料不予重列。會計政策的變動之進一步詳情於附註1(c)所披露。

21 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 December 2019

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standard which are not yet effective for the year ended 31 December 2019 and which have not been adopted in these financial statements.

The Group is in the process of making an assessment of what the impact of these developments is expected to be in the period of initial application. So far the Group has concluded that the adoption of them does not have a significant impact on the Group's result and/or financial position.

21 截至二零一九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二零一九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。

本集團正評估該等發展於首次應用期間預期帶來的影響。迄今，本集團認為採納該等修訂及新準則不會對本集團的業績及／或財務狀況產生重大影響。

Corporate Information

公司資料

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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

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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)
(resigned on 22 April 2020)
Prof. Francis CHIN Yuk Lun
Dr. Wendy LEE Woon Ming
Mr. Stephen HO Wai Chung
Mr. Gabriel PANG Tsz Kit
Mr. Lento YIP Yuk Fai (retired on 16 May 2019)
Mr. Ben LI Ming Pan (appointed on 16 May 2019)

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)
(於二零二零年四月二十二日退任)
錢玉麟教授
李煥明博士
何偉中先生
彭子傑先生
葉旭暉先生(於二零一九年五月十六日退任)
李銘斌先生(於二零一九年五月十六日委任)

Chief Executive Officer

Mr. Wilson WONG Ka Wai

行政總裁

黃家偉先生

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
香港上海滙豐銀行有限公司



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