

We provide a **trusted pathway**  
to the **Internet**



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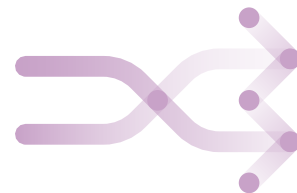
# About .IE

.IE is an active participant in multi-stakeholder forums dedicated to protecting critical Internet infrastructure, and to protecting citizens and business from abusive use of the domain name system (DNS).

.IE is the **national registry** for .ie domain names, Ireland's official country code Top Level Domain (ccTLD) since 2000.



With .ie domains, we provide a **trusted pathway** to the internet, helping people and businesses across Ireland to unlock the power of the internet.

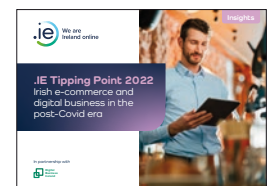


We are an Operator of Essential Services and manage a critical piece of Ireland's **technical infrastructure**.

We are dedicated to **tackling cybercrime** with established consumer protection protocols and monitoring services.



We produce **fact-based research** and **data-driven reports** for the business community and policymakers.



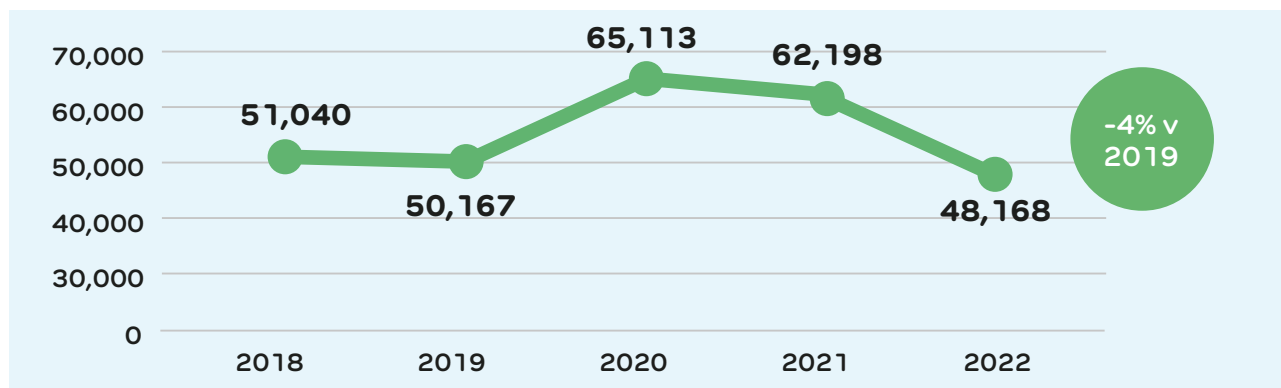
We use our **profit-for-good** and we are committed to **digital advocacy** for local towns, communities and SMEs.



# Achievements 2022

## .ie registrations

New .ie registrations in 2022 returned to 2019 levels, a relief to many who feared that digital acceleration during the pandemic period had merely pulled back growth from previous years.



## ISO 27001 certification

Achieved in Q1 2022, in recognition of our commitment to effective cybersecurity risk management.

## Cybersecurity

A monitoring service continued to notify partners and assist victims of cyber exploits on .ie websites.

## Policy Advisory Committee

A Protocol Agreement was finalised with the Garda National Cyber Crime Bureau (GNCCB) which sets out due process procedures for channel partners to suspend or delete a .ie domain involved in criminal or illegal activity.

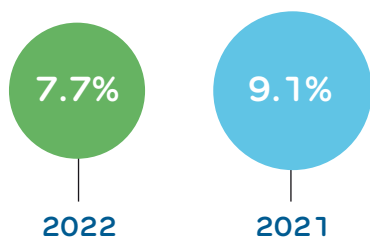
## .IE Digital Town Programme

We recognised towns’ digital projects. We also engaged with government policymakers and towns-focused groups to tackle the digital divide. The .IE digital readiness framework (Blueprint) was disseminated to 26 towns across Ireland.

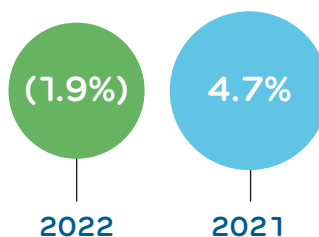
## Staff Wellbeing

We retained Ibec’s KeepWell Mark™, an evidence-based workplace wellbeing accreditation award, recognised as the business standard for health, safety and wellbeing in Ireland.

### Operating profit margin



### Return on financial investment



# Purpose and Strategic Priorities

## Purpose

Our purpose is to enable and empower people, communities and businesses across Ireland to thrive online.

## Vision

Our vision is that the .ie namespace is recognised worldwide as a resilient, secure and trusted domain, and that our organisation is recognised as a positive driving force in Ireland's digital economy, enabling Ireland's online community to thrive and prosper.

## Themes

As a trusted, independent entity with a profit-for-good business philosophy, we have a convening authority which we can and should use to engage and empower people, communities and businesses across Ireland to thrive online.

Our strategic priorities are formulated at a time of significant change in the global regulatory environment impacting cybersecurity and data protection, combined with dramatic commercial evolution of the domain name industry, which is experiencing global consolidation at the registry level and regional consolidation at the Registrar level.

## Strategic Priorities

- ▶ To protect the integrity, confidentiality, availability and reliability of the registry's mission critical systems and processes.
- ▶ To grow the registration base, by generating new registration growth greater than our competitors and maximise .ie renewal rates. We will incentivise, grow and develop our channel partners and we will create demand for .ie with indirect marketing and content marketing through our programmes and publications.
- ▶ To create a centre of excellence in three areas; providing data metrics and data visualisation; providing online self-assessment security tools; and supporting undergraduate applied research on Internet-related topics.
- ▶ To develop a people-centered culture in a digital age – an inclusive working environment, where our people are fully engaged and where continuous personal and professional development is a strategic priority for all. Specifically, to develop, by 2024, new internal skill sets with an innovative mindset.

# Chair's Statement

Ensuring that the .ie namespace infrastructure is safe and secure for our Internet users and for Irish business is a critical priority for the Board. In this context, as an Operator of Essential Services, designated by the Department of Communications, we are actively engaged in coordinating responses to new EU cyber regulations.



In Strategy 2024, we reaffirmed our Purpose: “to enable and empower people, communities and businesses across Ireland to thrive online”, and we assure our stakeholders of our continued commitment into the future. As we strive to achieve our strategic objectives, set out on the previous page, we will be true to our values of Equality – Excellence – Endeavour.

As a company limited by guarantee, .IE's financial reserves are its only source of capital and it is therefore critically important that we maintain a capital base fully adequate to meet current and prospective business requirements. In recording an after-tax surplus of €217k (2021 - €489k) we improved our financial strength in 2022, despite lower new registrations of 48,168 (2021 - 62,198). At year end, net liquid funds were €2.8m and investments totaled €5.8m. The Company's financial position remains strong and in line with our financial objectives. It is these financial reserves which empowers us to invest in setting up a new centre of excellence in data analytics, licensing the TITAN registration platform and approving a €1 million investment over four years in the .IE Digital Town programme.

The three pillars of this four-year .IE Digital Town programme have been developed to foster digital enhancement and adoption in Ireland; helping businesses, citizens and communities to harness the benefits of the Internet and to thrive online. The Board congratulates the winners of the .IE Digital Town Awards 2022 on their inspiring projects.

I would like to acknowledge the continued dedication and diligence of our Policy Advisory Committee (PAC) which was established eight years ago to advise the Board on policy matters. Representative of a broad range of stakeholders, the PAC continued in 2022 to play an important role in assisting us to develop our policies in line with the changing Internet cybersecurity environment. Balancing the rights, responsibilities and obligations of Internet multi-stakeholders is important to us. On behalf of the Board, I would like to thank the members for their contribution to the ongoing policy development process at the registry.

I would like to thank our Chief Executive, the executive team and all our staff for their continued dedication and commitment in 2022. In particular, the Board appreciates the team's commitment to building the .IE brand and to maintaining a resilient technical infrastructure, particularly given the challenging circumstances during the two years to January 2022, when pandemic-related restrictions were finally lifted.

To deliver on our ambitious plans set out in the Strategy 2024, it is vital that we continue to attract, nurture and retain talent. There is intense competition for talent in the digital economy, but .IE is viewed as a trustworthy organisation with a purpose and values which are attractive for highly motivated individuals who want to make a positive contribution to the Internet community. We are pleased to have achieved the KeepWell accreditation and join the Top 100 ranked companies Leading in Wellbeing.

## Outlook

The outlook for the digital economy remains extremely positive. The challenge will be to ensure that Ireland's communities, towns and micro businesses can leverage long-term benefits from new levels of productivity and e-commerce sales, and retain the benefits of remote working.

We welcome the EU regulatory focus on cybersecurity and ongoing data protection. However, we are aware of the potential for disruption and the challenges and implications for the future cost base for our channel, and for SMEs.

We are confident that the .IE team will continue to provide efficient infrastructure and services to the citizens and businesses of Ireland and help them thrive online.

**Louise English**  
Chair

**7 July 2023**

# Chief Executive's Report

During 2022, we achieved ISO 27001 certification – a proud milestone for the team. Through our multi-stakeholder industry advisory body (PAC), we continued our policy-related preparations for imminent EU regulations on cybersecurity, with a focus on awareness building and preparing impact assessments with stakeholders. We also made substantial progress in building a new team to create a centre of excellence in data analytics and data visualisation.



## Operational review

At the end of 2022, there were 329,266 .ie domains on the database. There were 48,168 new registrations in the year, a reduction of 22.6% on 2021 (62,198). These registrations were offset by 49,010 non-renewals/deletions which were up 17.1% on 2021 (41,859 domains). This combined effect means that the small net decrease of 842 in 2022 compares unfavourably to the net increase in 2021 (20,339 domains). These movements reflect a return to pre-pandemic levels of new registrations, combined with churn, as businesses and individuals decided not to go ahead with original digital intentions for new websites. On a positive note, we continue to gain market share against .com with .ie at 53.6% of hosted domains.

Registration revenue increased by 4.6% to €4.3 million (2021 – €4.12 million). The deferred income on the balance sheet increased by 0.3% in 2022, to €2.99 million (2021 – €2.98 million). This is because the invoiced value of registration fees decreased by 1.1%, reflecting an 85% renewal rate and 48,168 newly created registrations in 2022.

New registrations are an indication of the digital intentions of business, individuals and entrepreneurs. The Central Bank regards new domains as a forward indicator of digital activity. Businesses continue to invest in a trusted .ie web address to communicate with their customers and to sell their products and services, often using apps and cloud platforms to boost sales, control costs and increase productivity. We commend our accredited Registrar community for their ongoing marketing and customer activities.

We invested in leasehold improvements in 2022 and completed a major office renovation to provide our teams with a pleasant, ergonomic, modern working space with state-of-the-art AV equipment to cater for hybrid communications.

The financial position of the Company at 31 December 2022 is solid. Members' Funds increased by 4.3% from €5.05 million at December 2021 to €5.3 million

by the end of December 2022. Commentary on the 2022 financial performance is set out in the Report on pages 29 to 31.

There was no progress in 2022 on the Company's application to ICANN for the transfer from UCD of 'ccTLD Manager' status to IE Domain Registry, which was submitted to ICANN in February 2011, accompanied by letters of support from stakeholders in the local Internet community. In order to complete the transfer request ICANN will need a letter of support from the Irish government. The Department of the Environment, Climate and Communications (DECC) is still considering the matter. We remain hopeful that the designation of IE Domain Registry as an Operator of Essential Services (OES) in 2019 may provide a way forward for DECC. The EU Directive on the Security of Network and Information Systems (NIS), mandated the designation of a Member State's ccTLD Manager as an OES.

## Contributing to national cybersecurity efforts

Again in 2022, the consequence of Covid-19 was an increase in cyber attacks, phishing and online fraud. The technical services team continues to protect the national DNS infrastructure against ongoing and new external cybersecurity threats, in particular in the face of the continuing global increase in ransomware, malware and DDoS attacks. The Company continues to make a positive contribution to the safety, security and resilience of our national critical Internet infrastructure.

The data escrow function continued to operate, whereby relevant data sets within the .ie database are extracted, encrypted and transmitted to a third party, to be held in safekeeping and only released to appropriate authorities in the unlikely event of a catastrophic event occurring at the registry. This added layer of resilience, reliability and protection provides business continuity and peace of mind for Government, regulators and stakeholders.

## Using data to guide supports for digital adoption

The Board of Directors in 2021 approved a €1 million investment in the .IE Digital Town programme over four years. The programme was developed to promote awareness, knowledge, use and understanding of the Internet in Ireland by its citizens, businesses and communities. It has three elements: – Big Data for small towns; secondly, the .IE Digital Town Awards – which shines a light on the benefits and possibilities of the Internet and celebrates the digital achievements of local towns.

The third element is the .IE Digital Town Blueprint, a digital readiness framework developed to help town leaders and policymakers use empirical data to make evidence-based decisions about town regeneration and to embed digital initiatives within their own digital town action plans. .IE partnered with the Irish Institute of Digital Business at DCU to fully explore the concept and value of the “digital town” through a comprehensive research project. The resultant framework is the first of its kind in Europe and forms the basis of the Blueprint. In designing the programme, the Company has leveraged its many years of experience, research and learnings with its earlier initiatives such as Optimise, Internet Day and Digital Town Gorey (2018) and Sligo (2019).

## EU Regulatory impact intensifying

In response to the ongoing level of cyber threats, the EU regulatory interventions have intensified and continue to reach into the domain market, beyond data privacy into cybersecurity. The objective is harmonisation of cyber defences across Europe. It is clear that .IE will need to allocate increased resources and attention to manage the disruption and cost impact of a rapidly expanding regulatory regime. During 2022, the substantive work of the .IE Policy Advisory Committee focused on understanding the implications of the Article 28 proposals within the NIS2 Directive, and its cyber security obligations. It successfully completed its work on the formulation of a policy response to handling technical abuse or criminal abuse (illegality) which uses the .ie domain name system.

## Outlook for 2023

Nationally, new registration growth slowed in the six months since the end of 2022, as society, business premises and public services opened up when Covid-related restrictions were lifted on 22 January 2022. The outcome for the first half of 2023 is 25,974 new .ie domains registered, up marginally by 1.7% compared to the same period in 2022 (25,539 domains). This moderate .ie domain growth by mid-2023 is replicated in many ccTLDs across Europe. The future growth is uncertain in this regard.

The work of the .IE Policy Advisory Committee is continuing into 2023 in response to developments impacting ccTLD registries, in particular EU cybersecurity regulations NIS2 and CER (Resilience of Critical Entities Directive). The approach here is focused on building *Awareness* of the new regulations, *Alignment* with the transposed legislation and *Advocacy* for stakeholder protections.

## Appreciation

As we implement our Strategy 2024, I look forward to working with our Board of Directors and thank the members and the Board sub-committees for their ongoing support and guidance.

I would like to express my sincerest thanks and appreciation to our dedicated staff who deserve huge credit and respect for their outstanding contribution to the continued growth of the .ie namespace, the development of our policies and services and of paramount importance, the protection of our mission-critical systems and the DNS. It is a pleasure to work with a team of talented professionals. Together, we will ensure that the Company becomes the trusted standard bearer in terms of online DNS security, standards and innovation. We look forward to working with our industry colleagues and partners to help with data-driven, evidence-based decisions and Internet policy development.

**David Curtin**  
Chief Executive  
7 July 2023





## Unique to Ireland

A .ie domain name tells the world you are Irish, and tells the Irish community you are local. It's the obvious choice."

**David Curtin**  
Chief Executive Officer, .IE

# Board of Directors

**Louise English** ■



**Anne-Marie Eklund Löwinder**



**Jonathan Bate** ● ▲



**Gareth Dunlop** ★



**Eamonn Ceannt** ■ ▲ ●



**Dan Flinter** ■ ●



**Jennifer Chamberlaine** ●



**Owen O'Connor** ■ ▲



# Management

**David Curtin**  
Chief Executive



**Patrick Bates**  
Company Secretary



Biographies of all Board Members can be viewed on: [www.weare.ie/people](http://www.weare.ie/people)

- ▲ Audit Committee member
- Investment Committee member
- Governance, Remuneration and Nomination Committee member
- ★ Boards' nominee on the multi stakeholder Policy Advisory Committee

# Corporate Governance

**The Board of Directors fulfils its fiduciary responsibilities in accordance with best practice Corporate Governance Codes and principles with the objective of ensuring accountability, fairness, responsiveness and transparency in the conduct of the business of the Company.**

.IE is the trading name of IE Domain Registry CLG, which is an independent company limited by guarantee, defined as a small company, and is therefore not required to comply with the provisions of Corporate Governance Codes. However, the Board of Directors is committed to ensuring that best practice Corporate Governance operates throughout the Company. Accordingly, the Board has adopted and applied certain provisions of the codes beyond what would normally be regarded as practical, relevant and appropriate for a company of our size and nature.

The Company's unitary Board of Directors is comprised of eight independent Non-Executive Directors, supported by three subcommittees: the Audit Committee; the Governance, Nomination and Remuneration Committee; and the Investment Committee. Directors are appointed to the Board for an initial term of four years: thereafter directors can seek re-election for a subsequent term of three years.

At the end of a continuous term of seven years, directors are required to retire and re-election can only be sought after a gap period of three years. The Board of Directors meets six times per annum to consider a range of Company matters, including reviewing the management accounts, monitoring domain registration and non-renewal rates, discussing strategy and agreeing on the future direction of the Company. The Board also receives regular updates, between meetings if necessary, on a range of business matters including .ie policy, financial, legal, risk, regulatory or corporate affairs.

The Chair ensures that the Non-Executive Directors are appointed to the Board from a range of different professional backgrounds. This ensures diversity of the Board which in turn means that members can effectively reach out to a broad range of stakeholder groups. Diversity of the Board also ensures a better understanding of the different requirements of various stakeholders.

The Chair is responsible for ensuring that all Non-Executive Directors have the necessary knowledge and experience required to discharge their responsibilities. Appraisal of the Board's performance is an important control, aimed at improving effectiveness, maximising strengths and identifying any changes necessary.

ComReg commissioned an independent third-party due diligence review of the Company's Corporate Governance, as an input into the process of developing a potential Regulatory Framework for .ie (Consultation Paper 08/48). The conclusions, published in its formal Response to Consultation 09/01, were very complimentary of the high standards of Corporate Governance at the Company.

## Directors' responsibilities

The Board of Directors is the custodian of the Company's values and of its long term vision. The Board provides strategic direction and guidance for the Company.

The directors of the Company carry out their fiduciary responsibilities in accordance with the best practice Corporate Governance Codes and principles. All of the directors are independent and Non-Executive. In accordance with the Company's Constitution, the directors do not have a beneficial interest in the members' funds, reserves or the annual profits of the Company.

The directors are responsible for ensuring that the financial statements have been prepared in accordance with the Companies Act 2014 and Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", known as the "relevant financial reporting framework". The directors are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. Other material financial decisions reserved for Board approval include investments, capital projects and any bank borrowing facilities.

The directors are also responsible for other tasks including monitoring the performance of the Chief Executive Officer, overseeing strategy, monitoring risks (including Brexit, Cyber and Covid-related risks), control systems and governance, monitoring the human capital aspect of the Company (specifically, succession planning, training and remuneration), managing potential conflicts of interest and ensuring that there is effective communication throughout the Company.

The terms of reference have been formalised for each Board committee and these are regularly reviewed and updated. The last formal review was completed in July 2020. Updates on the activities of committees during the period between AGMs (the reporting period), are provided below.

The **Audit Committee** met twice during the reporting period and on these occasions:

- ▶ Met with the external auditors in the absence of the Executive, in accordance with governance best practice.
- ▶ Confirmed that the financial reporting framework that has been applied in the preparation of the financial statements is the Companies Act 2014 and FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”, issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.
- ▶ Approved the annual report and accounts for the year to 31 December 2022 under delegated authority from the Board.
- ▶ Considered the performance of the external auditors and provided feedback to them.
- ▶ Reviewed the strategic risk register and reported to the Board on its findings and recommendations.
- ▶ Received updates on the delivery of corrective actions by the Executive.
- ▶ Assessed the effectiveness of the .IE control environment to ensure appropriate attention and resources are in place to achieve risk management objectives, including considering the designation of the Company as an Operator of Essential Services.
- ▶ Reviewed whistleblower provisions.
- ▶ Reported to the Board on how it has discharged its duties and key responsibilities.

Standing agenda items at each committee meeting advise of any whistleblowing concerns (none reported during the year).

The **Investment Committee** met four times during the reporting period and on these occasions:

- ▶ Issued a series of quarterly reports to the Board, following the earlier appointment of an Investment Portfolio discretionary manager and the appointment of an Investment Adviser.

- ▶ Monitored the investment returns and portfolio performance, using reports provided by the discretionary investment managers to assess the performance of the various asset classes held within the .IE investment portfolio.
- ▶ Monitored the implementation of the updated investment strategy in the context of the new corporate Strategy 2024.
- ▶ Reviewed compliance with the corporate Investment Risk Profile and the desired real rates of long-term returns required on the enlarged portfolio.
- ▶ Reported to the Board on how it has discharged its duties and key responsibilities.

The **Governance, Nomination and Remuneration Committee** was established pursuant to Articles 34 and 57 of the Company’s Constitution for the purpose of monitoring, considering and reporting on matters relating to the nomination and remuneration of Directors and officers, and the governance of the Company. The committee met twice during the reporting period to fulfil its responsibilities set out in its terms of reference and on these occasions:

- ▶ Advised the Board on the effective governance of the Company with the overriding objective of ensuring accountability, fairness, responsiveness and transparency in the conduct of the business of the Company.
- ▶ Issued recommendations in relation to the remuneration of the Directors for consideration by the board and recommendation to the members of the Company at the AGM, in accordance with Article 35 of the Constitution.
- ▶ Issued recommendations in relation to remuneration of the chief executive for consideration by the board pursuant to Article 33 of the Constitution, and monitored the remuneration policies and framework for the senior staff to ensure they support the strategic objectives, culture and values of the Company.
- ▶ Nomination - consideration of nominations for appointment to the Board did not arise during the reporting period, as there were no vacancies, other than the ongoing vacancy reserved for an official of the Department to be nominated by the Minister for Communications, in accordance with Article 4 of the Constitution.



## Equality, excellence and endeavour

“We strive to be fair, equitable and transparent, and to balance the rights and responsibilities of all stakeholders. We operate with integrity.”

**Patrick Bates**  
Company Secretary, .IE

# Internet Governance

## Now more than ever, the Internet needs guardians, guides and stewards.

We are promoting and encouraging national Internet Governance through multi-stakeholder engagement focused on consumer protection protocols, policies and security programmes that coordinate and shape national cyberspace, in line with international best practices.

At .IE, good Internet Governance permeates throughout our strategic priorities. We seek to protect stakeholders and to adopt policies, processes and procedures that take account of the need for balance, having regard to the respective roles and responsibilities of our registrants, Registrars and Internet users.

We operate the Managed Registry model, validating .ie domain holders in advance. We check out who's behind the .ie website making it safer for business and consumers. Our locking service prevents unauthorised changes to important .ie addresses and stops web hijacking. We adopted DNSSEC for the .ie top-level domain, thereby contributing to a more secure DNS.

We have adopted a range of policies and rules to protect consumers, safeguard registrants and promote good Internet governance. You can read about our range of policies on our dedicated policy page on our website, [www.weare.ie/our-policies](http://www.weare.ie/our-policies).

We have established consumer protection protocols with regulators to address online illegality and to permit 'take-down' of websites under certain circumstances. We operate a Regulatory Authority Protocol for dealing with illegal content on .ie websites. The regulatory authorities who we engage with include the CEA (formerly ODCE), the CCPC, the Central Bank, and ComReg.

We operate Governance systems, which are transparent and professionally run to the highest standards. The quality of our financial reporting and transparency has been acknowledged by the Leinster Society of Chartered Accountants, where we were shortlisted many times in their annual awards competitions.

We introduced an easy to use Dispute Resolution service (ADRP) "Fair play and a fair hearing". We use independent third party dispute resolution agencies – WIPO and EU Net Neutrals. We have proactively introduced Anti-Abuse measures, in cooperation with stakeholders (via our Policy Advisory Committee) and our Registrar channel.

RFCs compliance – IETF standards and protocols – we adhere to RFCs which document the official Internet specifications, communications protocols and procedures published by the Internet Engineering Task Force, [www.ietf.org](http://www.ietf.org).

We regard ourselves as one of the guardians of national critical Internet infrastructure. Like all country-code registries across Europe, we are designated as an Operator of Essential Services (OES) under the NIS directive.

Our programmes are dedicated to proactively fighting malware and phishing in the .ie namespace. Protecting consumers, our customers and SMEs is of the utmost importance to us and our Registrars.

We have a 23-year track record of investing in and managing the national domain DNS infrastructure, selecting good providers to ensure that it is robust, resilient and has operated within the uptime commitment of 99.999%.

We welcome stakeholder dialogue and consensus-building through our multi-stakeholder Policy Advisory Committee.

## Global coordination

ICANN's role is to oversee the huge and complex interconnected network of unique identifiers that allow computers on the Internet to find one another. ICANN, the Internet Corporation for Assigned Names and Numbers, was formed in 1998. Headquartered in Los Angeles, California, it is a not-for-profit partnership of people from all over the world. ICANN's primary principles of operation have been described as helping preserve the operational stability of the Internet; to promote competition; to achieve broad representation of the global Internet community; and to develop policies appropriate to its mission through bottom-up, consensus-based processes.

ICANN does not control content on the Internet. It cannot stop spam and it does not deal with access to the Internet. But through its coordination role of the Internet's naming system, it does have an important impact on the expansion and evolution of the Internet.

ICANN has external as well as internal accountabilities. Externally, ICANN is an organisation incorporated under the law of the State of California in the United States, so it can be sued in court. ICANN is also a non-profit public benefit corporation and its directors are legally responsible for upholding their duties under corporate law. Internally, ICANN is accountable to the community through its bylaws, and its representative composition of the ICANN Board from across the globe.

Governments can participate in ICANN's work programme via the Government Advisory Committee (GAC). At the ICANN 52 meeting in Singapore in February 2015, the GAC welcomed Ireland as a new GAC member (along with other late arrivals such as Kazakhstan and Mauritania). Membership of this influential committee was a major milestone for Ireland Inc in 2015, as it gives Ireland a voice on trans-national Internet policy matters.

In October 2016, ICANN was freed from U.S. government oversight and on 6 January 2017, an extremely important change in the governance of the DNS took place, with the completion of the transition of the IANA stewardship to ICANN.

IANA is responsible for management of the DNS root zone. Part of its tasks includes "evaluating requests to change the operators of country code domains, as well as day-to-day maintenance of the details of the existing operators. ....and maintaining their technical and administrative details". The Root Zone Database represents the delegation details of top-level domains, including gTLDs such as .com, and country-code TLDs such as .uk. As the manager of the DNS root zone, IANA is responsible for coordinating these delegations in accordance with its **policies and procedures**.

## The legislative framework in Ireland

The legislative framework in Ireland is well developed. The Communications Regulation (Amendment) Act, 2007 essentially transfers the powers previously available to the Minister for Communications under the Electronic Commerce Act, 2000 (but never exercised by him) to ComReg, with some limited but important amendments and additions.

As an input into the process of developing a potential regulatory framework for .ie, ComReg launched a public consultation process on the .ie namespace and published its formal Response to Consultation, Document 09/01. ComReg's related press release stated that:

- ▶ ComReg will, by way of regulation, appoint .IE as the authority authorised to register .ie domain names in accordance with Section 32(4) (a) of the Act of 2007.
- ▶ .IE will set up and maintain a Policy Advisory Committee representative of all stakeholders with a focus on more transparent policy development.
- ▶ .IE will continue to adopt the "managed approach" to .ie registrations to ensure continued protection for .ie domain name holders and consumers.

In this context, the Company looks forward to a continuing working relationship with ComReg.

## International Internet Governance

The 17th IGF, under the overarching theme **Resilient Internet for a Shared Sustainable and Common Future**, was held in Addis Ababa, Ethiopia in November 2022. The IGF was established by the United Nations following the World Summit on the Information Society (WSIS) in 2006. The UN's ten-year review concluded successfully with the adoption of the WSIS+10 Resolution on 16 December 2015. It reaffirmed three core elements of the 'Tunis compromise': **First**, it extended the IGF mandate for a further 10 years and reaffirmed its underlying architecture, meaning that Internet governance is addressed under the UN umbrella, but in a multi-stakeholder manner. **Second**, it retained the roles and responsibilities of the stakeholders as outlined in the Tunis Agenda. **Third**, it maintained the element of ambiguity around an enhanced cooperation arrangement, which allows for different interpretations. While there is no negotiated outcome, the IGF informs and inspires those with policy-making power in both the public and private sectors. The 18th IGF, under the overarching theme **The Internet We Want - Empowering All People**, will be held in Kyoto, Japan in October 2023.

# Policy Development

The Company mirrors the international multi-stakeholder philosophy and principles within its policy development structures and has adopted a bottom-up, consensus-driven, and consultative approach to all .ie namespace policy matters.

## The Policy Advisory Committee

The Policy Advisory Committee (PAC) was established by the Company in July 2014, to provide a forum to consider and provide advice to the .IE Board of Directors on policy change requests. The PAC operates under its specific Terms of Reference and follows the published 10-step Policy Development Process (PDP). The PAC considers all policy change-requests submitted for review, and where consensus is reached for a change, it also advises on the implementation of such policy change-requests.

The members of the PAC are stakeholders with an interest in the .ie namespace and its policies. The membership includes representatives from eligible organisations. That list was extended in 2019, with the welcome addition of CyberSafeKids and IRISS (the Irish Reporting and Information Security Service), who joined the .ie accredited Registrars, the Department of Communications (DECC), Enterprise Ireland, the Small Firms Association (SFA), the Law Society, the Internet Service Providers Association of Ireland (ISPAI), the Department of Enterprise (DETE), the Irish Computer Society (ICS) and the Association of Patent and Trademark Attorneys (APTMA). Discussions with regulatory bodies or public consultations take place when these are considered useful by the PAC working group which is considering the topic.

The Committee convened on four occasions in 2022, using a mix of Zoom and in-person attendance options. The PAC has maintained the strong levels of meeting attendance and engagement evident since its inaugural meeting in 2015. This has been vital to the progression of the various policy change discussions, as has the diverse expertise, experience and knowledge of the Committee members. The commitment of the PAC in adhering to the bottom-up, consensus-driven, multi stakeholder-led PDP has been invaluable in the progression of the policy changes. Entering its ninth year of operation, the PAC expects to continue to build on the achievements and milestones of previous years.

## Major developments in 2022

In May 2022, the Registry confirmed that an agreement was reached with the Garda National Cyber Crime Bureau (GNCCB) on a protocol for the GNCCB to request the suspension of .ie domains

involved in criminal or illegal activity (such as financial scams, phishing websites, human trafficking, child abuse, etc.). This agreement was the direct result of discussions with stakeholders, including Registrars and hosting service providers, and analysis led by the PAC. This included considering alternative policy options, evaluating international initiatives, and engaging with An Garda Síochána on due process. The result was a Suspension Request Protocol agreement between the Registry and the GNCCB. Thankfully, these instances are very rare on .ie websites - and to date, this protocol has not been needed to be used by the GNCCB.

On a broader scale, in 2022 there were significant developments impacting the regulatory environment for .IE. The most significant was undoubtedly the replacement of the Network and Information Security (NIS) Directive with NIS2. This NIS2 Directive strengthens and harmonises cybersecurity obligations across EU Member States, and was formally adopted in November 2022. It came into force in the early weeks of 2023, beginning a 21-month countdown for Member States to transpose its requirements into national law. NIS2 may introduce unprecedented regulatory burdens for small operators in the digital space. The Policy Advisory Committee has been closely following its progression, and is building awareness and advocating to insulate SMEs from adverse disruptive and costly effects of this well-intentioned legislation.

Besides preparing for NIS2, the PAC also continued to lead important discussions that guide .IE's approach to navigating legislation like the Digital Services Act, Critical Entities Resilience Directive, and Regulation on Geographical Indications for Craft and Industrial Products.

**"In the absence of any all-island Internet governance entity, the multi-stakeholder make-up of the Policy Advisory Committee allows it to develop bottom-up and consensus-driven policy recommendations."**

Fergal O'Byrne,

*Chairman, .IE Policy Advisory Committee*

*IIA Internet Hall of Fame Inductee 2015*



# Technical excellence

We are proud of our reputation for technical excellence by always meeting or exceeding our SLA targets of 99.99% uptime for mission-critical services and applications and no service outages.

## Service provided

The .IE Technical Services team provides a range of services which underpin the .ie namespace, which is a critical part of Ireland's national Internet infrastructure. These services are important for every business, individual, community or government agency which uses the .ie Internet address, and include:

- ▶ Operating the national domain name system (DNS) for Ireland.
- ▶ Managing and maintaining the database of .ie domain names.
- ▶ Providing the WHOIS directory and online lookup service.
- ▶ Running the zone file update process, 12 times every day.
- ▶ Implementing and promoting Internet security and standards.
- ▶ Providing the DNSSEC infrastructure, for increased protection of domains.
- ▶ Providing a domain locking service, to protect valuable .ie brands.
- ▶ Adopting policies that proactively deal with technical abuse which uses the DNS.
- ▶ Working with partners who share our passion for cybersecurity.

## High availability mission-critical systems

Operating the national registry for the .ie namespace requires the highest levels of security, stability and resilience of networks and infrastructure. Our Technical Services team manages and maintains the registry's high availability systems, mission-critical services and infrastructure in accordance with international best practices.

## Managing the database of .ie domains

Our Technical Services team manages and maintains the national registry of .ie domain names. This database is the authoritative record of who has the "right to use" a particular .ie domain name. The database is updated, in real time, for changes requested by Registrars, acting on the instructions of their domainholder customers. Registrars' APIs can submit requests 24/7/365, so database uptime and resilience is of critical national importance.

## World-class platform

2021 was the second full year of operation of our domain registry management platform, which we licensed and customised during 2020, in partnership with the Canadian registry. Codenamed **TITAN**, it provides our Registrars with powerful and flexible domain management tools as well as a modern, user-friendly interface. It uses the Extensible Provisioning Protocol (EPP standard) and has industry best in class functionality and flexibility. Standardisation of processes has future-proofed the core Registry platform. It has a **Console** for Registrars, a Registry Console for .IE staff, complete with an email communications package and a data export facility for invoicing. **Deskpro** has been integrated for ticket processing and provides a community hub feature for Registrars to request feature changes. These systems represent a significant financial and operational commitment by the Company to its Registrar customers.

## WHOIS directory

Technical Services operates and manages the WHOIS directory, an online lookup service which provides valuable information on every .ie domain name. This service is provided free of charge on our website, [www.weare.ie](http://www.weare.ie). It is important to note that we do not show an individual's personal information, in accordance with GDPR principles and requirements. Whois access is controlled with daily limits and fair usage policies apply. The usefulness of the WHOIS service was extended in the public interest, to include a contact address for reporting abuse using a .ie domain name.

## Internet security and standards

We adhere to RFCs which document the official Internet specifications, communications protocols and procedures published by the **Internet Engineering Task Force** (IETF), an open international community of network designers, operators, vendors, and researchers concerned with the evolution of the Internet architecture and the smooth operation of the Internet.

**"By fostering strong partnerships with esteemed entities like our Registrars, NCSC, and CENTR, we enhance our cyber security defenses, nurturing a shared dedication to adopting best practices in safeguarding our digital realm."**

**Mick Begley**  
Chief Information Officer, .IE

# Cybersecurity: a key focus for the .ie namespace

.IE is designated as an Operator of Essential Services (OES) under the NIS Directive. A revised Directive is awaiting transposition into national legislation by October 2024, and is expected to re-designate .IE as an “Essential Entity”.

As one of the guardians of Ireland’s national critical Internet infrastructure, the .ie namespace, we prioritise the protection of Irish consumers and SMEs from cyber criminals.

We have implemented several measures to ensure the safety of the .ie domain, resulting in a considerably lower level of security threats compared to other top-level domains like .com. The Badness Index for .ie, compiled by the SpamHaus Project - an international non-profit organisation tracking spam and related cyber threats - stands at 0.0% / 0.00.

## Pre-check applications

To maintain the integrity of the .ie domain, we pre-check new applications from individuals and businesses to confirm their connection to Ireland. This process helps prevent bad actors from registering .ie domains for illicit activities that might go undetected in unmanaged registries.

## Consumer protection protocols

We have established protocols in collaboration with regulators to address online technical abuse and facilitate the takedown of .ie websites in specific circumstances. These protocols involve cooperation by our channel partners and regulatory authorities such as the Garda National Cyber Crime Bureau, among others.

## Tackling technical abuse online

In our efforts to proactively respond to online abuse, we work with Netcraft, an Internet security services provider specialising in cybercrime disruption. Netcraft notifies our Registrars about websites hosting malware, phishing, or botnets, allowing the domain holders to take corrective action with the assistance of their Registrar or hosting provider. Netcraft continues to monitor the website after the fix to ensure the issue is resolved, benefiting innocent victims like SMEs who may be unaware of cyber attacks targeting them.

## MDR and SIEM

.IE implements various other security measures to enhance the safety of its infrastructure and protect against cyber threats. We employ Managed Detection and Response (MDR) services to actively monitor and analyse network traffic, systems, and applications for signs of malicious activity. This, coupled with Security Information and Event Management (SIEM) solutions, allows us to collect, correlate, and analyse security event data, providing real-time monitoring, threat detection, and incident response capabilities.

## Risk management

As part of our comprehensive security strategy, we prioritise third-party risk management. We conduct thorough assessments, evaluate security controls, and establish contractual agreements to enforce security and data protection requirements with our vendors and service providers.

To fortify access controls, .IE employs Multi-Factor Authentication (MFA) as an additional layer of security for user accounts, both internal and external. By requiring multiple factors such as passwords, tokens, or biometric data, MFA helps prevent unauthorised access even if credentials are compromised.

In recognition of our commitment to effective cybersecurity risk management, .IE has achieved ISO 27001 security certification. This certification validates our robust Information Security Management System (ISMS) and demonstrates our dedication to protecting and managing data in accordance with globally recognised standards. ISO 27001 provides a systematic approach to identify and treat cyber security threats, strengthening our defences across people, processes, and technology.

## IP address restrictions

We implement IP address restrictions, allowing access to our network and systems only from trusted and authorised IP addresses. This restricted IP addressing reduces the attack surface by limiting potential entry points for malicious actors.

With these security measures, including MDR, SIEM, 24x7 network monitoring, third-party risk management, MFA, restricted IP addressing, and ISO 27001 certification, .IE ensures the efficient and secure operation of the .ie domain. We remain committed to the ongoing monitoring and continuous improvement of our processes to safeguard the .ie domain and the interests of our users.

**“ISO 27001 certification establishes a robust framework for information security management, ensuring the confidentiality, integrity, and availability of sensitive data. By adhering to ISO 27001 standards .IE demonstrate our dedication to safeguarding information assets, building trust with our customers and stakeholders.”**

**Mick Begley,**

*Chief Information Officer, .IE*



## Cybercrime monitoring

“.IE funds Internet security monitoring services which help innocent victims, and SMEs, who might be unaware that they have been an accessory in cyberattacks against others.”

**David Curtin**  
Chief Executive Officer, .IE

# The .ie Domain Name System (DNS) infrastructure explained

The Domain Name System (DNS) infrastructure for .ie includes a network of nameserver locations around the globe, illustrated in Chart 2 below. The lookup or resolution service for .ie domain queries is performed at all nameserver locations. A critical component of this nameserver infrastructure is the use of ‘Anycast’ load balancing technology provided to us by the secondary nameserver service providers. This ‘Anycast’ facility protects against a Denial of Service attack (DDoS attack) by allowing the geographical distribution of .ie domain lookup requests to any available DNS resolver for redundancy. This effectively localises the potential adverse effects of the DDoS attack, by preventing it spreading across the entire network. For the .ie namespace, this means increased system efficiency,

faster response times, reduced potential for outages, and increased resilience against deliberate or malicious attacks.

It is important to note that even if our physical locations, staff and primary nameserver were wiped out (an unlikely scenario) and no action was taken to invoke emergency plans (an even more unlikely scenario), then service to .ie domains would continue for a minimum of 30 days without any intervention. Obviously, new registrations, changes and deletions would not take place but crucially, existing domain holders’ websites and email would continue to function normally during this time, using the secondary nameserver locations around the world.

**Chart 1: Security, stability and resilience of the .ie global nameserver network**



## The number of nameserver locations

<b>.IE - Dublin, Ireland</b> a.ns.ie b.ns.ie	<b>2</b>	<b>Netnod</b> c.ns.ie d.ns.ie	<b>78</b>	<b>CIRA</b> e.ns.ie	<b>19</b>	<b>BT - Dublin, Ireland</b> g.ns.ie	<b>1</b>	<b>Afnic - Paris Region, France</b> h.ns.ie	<b>1</b>	<b>IPCOM Rcodezero</b> i.ns.ie	<b>31</b>
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# Partners in keeping Ireland online

.IE works closely with key stakeholders and partners in keeping Ireland online and securely connected to the global DNS infrastructure.



## HEAnet

HEAnet is Ireland's National Education and Research Network, providing high quality Internet services to Irish universities, Institutes of Technology and the research and educational community. HEAnet provides a high-speed national network with direct connectivity for its community to other networks in Ireland, Europe, the USA and the rest of the world. Established in 1984 to promote the interchange of information electronically within third level education, HEAnet plays a critical role in establishing Ireland as a global centre of excellence in Internet activity.

## INEX

Founded in 1996, INEX is a neutral, industry-owned association that provides IP peering facilities for its 109 members. INEX's objective is to provide high-speed, reliable and resilient IP traffic exchange facilities for both Irish and international organisations, allowing them to route IP traffic efficiently thereby providing faster, more reliable and lower latency Internet access for their customers. The INEX switching centres are located in seven secure data centres in Dublin and Cork. The switches are connected by dedicated resilient fibre links.

## DNS-OARC

The DNS Operations, Analysis, and Research Center (DNS-OARC) brings together key operators, implementors, and researchers on a trusted platform so they can coordinate responses to attacks and other concerns, share information and learn together. DNSOARC has five key functions: information sharing, operational characterisation, holding workshops, analysis, and providing tools and DNS services. DNS-OARC members include TLD operators, implementors such as ISC (BIND), NL NetLabs, researchers and security organisations.

## ComReg

ComReg is the statutory body responsible for the regulation of the electronic communications sector and the postal sector. It is the national regulatory authority for these sectors in accordance with EU law which is subsequently transposed into Irish legislation. ComReg is responsible for promoting competition, protecting consumers and encouraging innovation. It was given regulatory responsibility for the .ie namespace in 2007 when the Oireachtas transferred powers which the Minister for Communications had previously obtained under the E-Commerce Act in 2000.

## RIPE Network Coordination Centre

RIPE is an independent, not-for-profit membership organisation which supports the infrastructure of the Internet through technical coordination. It is one of five RIRs that collectively serve the global Internet community. All RIRs are allocated blocks of Internet resources by the Internet Corporation for Assigned Names and Numbers (ICANN). These blocks are broken down into smaller blocks and allocated to members. It's most prominent activity is to act as the Regional Internet Registry (RIR) providing global Internet resources and related services (IPv4, IPv6 and AS Number resources) to members in its service region. It maintains a registry of all allocated Internet number resources in its service region, the details of which can be found in the RIPE Database. This helps to maintain a well organised and efficient Internet, and also helps safeguard the number resources in use.

## CENTR (Council of European National Top-Level Domain Registries)

CENTR is the association for exchange, dialogue and innovation of country code domain registries in Europe. The objectives of CENTR are to promote and participate in the development of high standards of Internet Country Code Top-Level Domain Registries (ccTLDs) for the benefit of its members and the Internet. The organisation has a European focus. Together with similar organisations which focus on other regions of the world, CENTR achieves its objectives through consensus building, coordination and collaboration; respecting cultural and historical variations amongst the ccTLDs and their Local Internet Communities.

## National Cyber Security Centre

The National Cyber Security Centre (NCSC) was founded in 2011 and is an operational arm of the Department of the Environment, Climate and Communications (DECC). The NCSC is responsible for advising and informing Government IT and Critical National Infrastructure providers of current threats and vulnerabilities associated with network information security. The NCSC are the designated National Competent Authority for the purposes of the EU Network and Information Security Directive (NIS).

# Data analytics and visualisation

Our strategic objective for .IE is to create a centre of excellence in three areas; providing data metrics and data visualisation; providing online self-assessment security tools; and supporting undergraduate applied research on Internet-related topics.

During 2022, Team Xavier carried on building the foundations and growing based on the stepping stones laid during 2021. The team expanded with two data analysts and one data engineer, as we faced new challenges. Our progress is summarised below.

We are building internal data analytics, by providing our internal customers with easy-to-use and easy-to-understand dashboards to monitor the pulse of the .ie namespace and the registry operations. This includes internal transactional data from the operations of .ie and discovered data from our explorers. The ultimate goal is the creation of self-serving analytics capabilities within the organisation where anyone can find the answers to their questions using internal data.

In 2022, we continued our exploration of the .ie database following on from 2021, when we shared a deep look into a variety of metrics publicly visible for domains, focusing on web security (HTTPS) and email security. In terms of Web Security, it's refreshing to discover that most of the domains support modern TLS versions like 1.2 and 1.3, but it's concerning to observe so many domains supporting TLS 1.0 which was deprecated in March 2020. Results are shared with stakeholders on our blogs on our website.

## Cybersecurity

We created a data product called **.IE Domain Scorecard** that gives a score from F to A to any domain based on a set of security features detected using active probing. This product is for internal use only at this stage, but we have been sharing our methodology and findings with our ccTLDs colleagues and with the relevant Irish government department, with positive responses so far. Our objective is to shift the needle towards better outcomes: high adoption of security features in the .ie namespace.

## Outreach

As part of our work in cyber security, we have been looking for feedback from our colleagues in the ccTLD space, members of the technical community in Ireland and the Irish government about the .IE Domain Scorecard and other efforts. This outreach has been mostly in the form of presentations at different events and conferences.

## Predictive models

We are enhancing the understanding of the .ie domain namespace by creating and using predictive models. Adopting a current practice among the European ccTLDs that identify if a domain is actively used or has a holding web page, and an industry categorisation based on content, we are currently working on using predictive models to identify domains with high-risk of non-renewal.

## Incorporating DataOps practices

To sustain our data collection and analysis, we embraced the adoption of cloud technologies for data storage and processing. By using AWS in conjunction with tools like Terraform to create analysis infrastructure on demand, we are entering new territory in the DevOps / DataOps space.

## DNS analytics

As the registry for .ie, we operate and manage the DNS infrastructure to keep .ie connected and working for all users. With that responsibility comes the opportunity of collecting and analysing the DNS traffic observed for .ie. By adopting an algorithm created by our colleagues at .nz, we can identify the most popular .ie domains on a daily basis, along with other indications of activity and usage, which inform some of the initiatives mentioned above.

In 2022, we have been busy working, exploring and building for the future.

**“By actively looking into the .ie database beyond registration, into services enabled on those .ie domains, we gain a better understanding on how we can help Ireland to thrive online.”**

**Sebastian Castro**  
Principal Data Scientist, .IE

# Insights – research and reports

Our focus is to deliver unique, valuable research with actionable insights to assist with evidence-based decision making by policymakers and stakeholder representative bodies.

Access to recent and accurate data is essential for government policymakers and stakeholder representative bodies. It is required to help them understand the digital transformation that took place during the pandemic and also to assist with decision making around resource allocation, development of programmes and supports needed for SMEs and citizens during this EU Digital Decade.

Our research and insights reports are useful references when initiatives are being designed and implemented to help SMEs digitise their sales and business processes, so they remain competitive and resilient. In 2022 .IE commissioned and published 3 key reports – two editions of the **.IE Domain Profile Report** and the **.IE Tipping Point Report**.

## .IE Domain Profile Report

The bi-annual .IE Domain Profile Report analyses the key trends and statistics in .ie domain registrations over time.

The 2022 edition revealed the reputational strength of .ie. The report assessed the counties and countries of registered domain holders. It took a close look at what .IE does to keep the .ie domain safe and examined domain usage, keyword usage in new registrations, .ie website categorisation and .ie market share.

These reports provide insights into digital adoption and digital intent at a county level as the findings illustrate a definite narrowing of the urban-rural digital divide. The Central Bank also recognises new .ie registrations as a forward economic indicator of economic health. Findings from the reports have been widely used by media outlets across the country. As we develop our internal data analytics capability, we look forward to sharing empirical data and insights which contribute to a finer understanding of the digital landscape, and which measure how Ireland is thriving online.

## .IE Tipping Point Report

The .IE Tipping Point Report 2022: *Irish e-commerce and digital business in the post-Covid era*, assessed the attitudes and responses to the Covid-19 pandemic of 1,000 Irish consumers and 500 retail and consumer-facing professional services SMEs. This insightful research was the third and final part of a trilogy of research.

Over the past two years, we examined Ireland's changing attitudes to e-commerce and digital business. Covid accelerated many of the emerging consumer trends and behaviours that we observed in 2019, and that acceleration has forced businesses to adapt the way they operate, communicate and sell.

Our research demonstrates that a tipping point has indeed been passed. This report shows that consumers have fully embraced the convenience of online shopping; in response, most SMEs have been forced to adapt, digitally and increasingly attitudinally, transforming their static brochure websites into online stores.

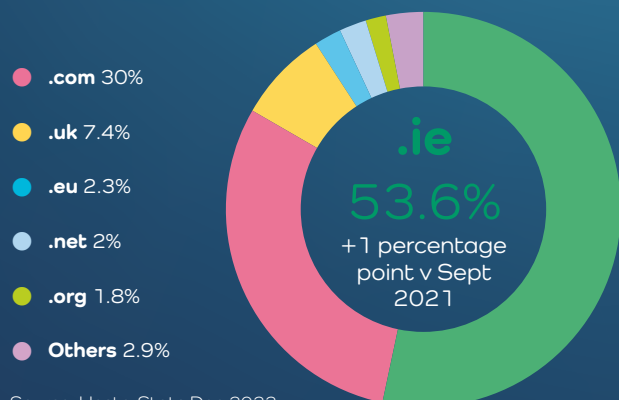
Consumers in the post-Covid era will be driven by convenience, ease of use and experience. Just as many now value the flexibility of hybrid working, they also value hybrid shopping. Consumers enjoy the experience and the convenience of in-store shopping while simultaneously valuing the ease and speed of e-commerce. They will gravitate towards retailers that give them the best of both worlds.

Encouragingly, SMEs are viewing their websites as dynamic sales enablers or points of sale, not just static information pages. 72% said their website was important in generating sales, up from 66% in 2021.

Local and central Government supports and initiatives are required to encourage and assist SMEs financially. Sector-based organisations are well-placed to understand member's needs and can assist Government in designing and rolling out initiatives

## Chart 2: Market share

Of Ireland's hosted domains, by top-level domain



Source: HosterStats Dec 2022

# Development of the .ie namespace

Following the record-breaking highs in new domain registrations during Covid-19, .ie registrations moved back to pre-pandemic levels in 2022, resulting in flat growth year-on-year.

During the pandemic in 2020 and 2021, over 127,300 new ie domains were registered. These new registrations reflected the impact of Covid-19, which acted as a digital accelerant for businesses who migrated online, many for the first time, in direct response to the lockdowns. In 2022, this mass country-wide digital mobilisation tapered off. A previous growth surge in 2018, due to the removal of the claim to the name requirement, was followed by a similar cooling off period afterwards.

There were 329,266 .ie domains in the database at the end of 2022, a 0.3% decrease on 2021. Coupled with the reduction in registrations, the rate of domain renewals also dropped resulting in overall flat growth for 2022. While this is the first year that we have seen flat growth, the multi-year trend remains positive. The database grew by 17.2% on pre-pandemic 2019 and by 26% on 2018 (five years ago).

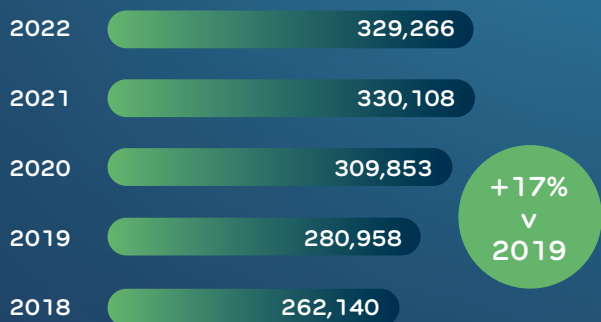
Regionally, new .ie domain registrations in 2022 demonstrated a positive forward indicator of increased regional economic activity. Strong performers included Tipperary, Mayo and Wexford who recorded increases of 27%, 24% and 18% respectively v 2019.

The pandemic forced SMEs to rethink the way they do business with many adopting omni-channel business models to include physical and digital strategies. The challenge now is to retain the productivity gains and other benefits from digitalisation, post Covid. The wider context of geopolitical turmoil and macroeconomic factors increases this challenge, as it represents additional downward pressures on growth prospects.

## Reputational strength

The .ie domain now accounts for 53.6% of all top level domains hosted in Ireland, up 1 percentage point year-on-year, followed by .com (30%) and .uk (7.4%). It continues to be the domain-of-choice for Irish business, communities and citizens. The trustworthiness of a .ie domain is also internationally recognised by The SpamHaus Project, an international non-profit organisation that tracks spam and related cyber threats. A .ie website is a great way for Irish businesses to demonstrate their trustworthiness to customers.

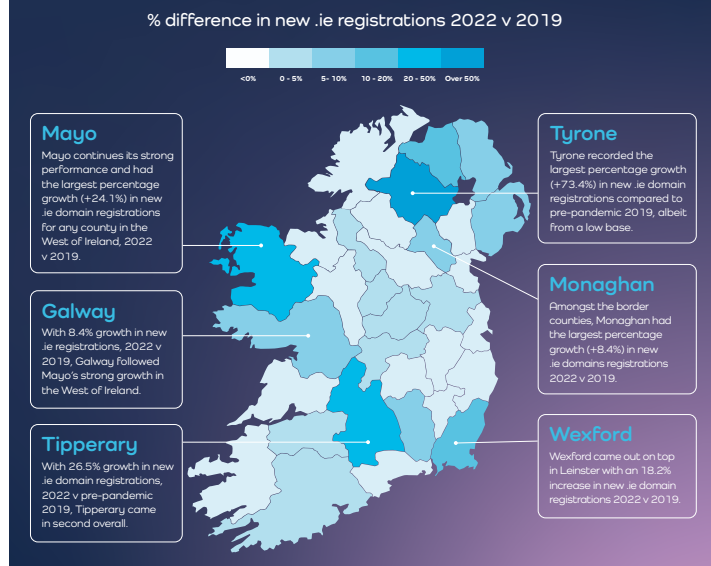
**Chart 3: Total .ie database**



## New registrations

In 2022 there was a sizeable drop in new .ie registrations year-on-year (-22.6% v 2021). This predicted decrease comes as we exited the acute stage of Covid with registrations moving back to pre-pandemic levels. Comparing 2022 against 2019, there is a much less significant decrease of 4% and demonstrates that SMEs continue to use websites as a core part of their business with the benefits far outweighing a social media 'shop front'. Interestingly, a large proportion of new registrations in 2022 came from existing .ie customers who were able to avail of our express registration process, as returning customers do not need to be re-validated.

**Chart 4: Analysis of .ie domains by county**





## Geographical analysis of the database

91% of all .ie registrations are from the Island of Ireland. The geographical analysis of the .ie database at the end of 2022 indicated that registrations were from: The Republic of Ireland – 294,469 (90%); Northern Ireland – 4,901 (1%); and international – 29,895 (9%).

As part of the .ie registration process, applicants for .ie domains in foreign countries will have provided evidence of a proven connection to Ireland and so the registered owner is always traceable, an important issue for consumers and authorities. They either have business operations and customers in Ireland or have provided evidence of another type of professional or personal connection to Ireland.

## International review

There are more than 240 country code top-level domain extensions (ccTLDs) worldwide, including .ie. Compared to twenty-three other European countries, Ireland ranks 18th, with 65 country code domains per 1,000 of population. Using this metric, Ireland ranks ahead of or is comparable to, European countries with larger populations, including Italy (59 .it domains per 1,000), France (59 .fr domains per 1,000), Spain (42 .es domains per 1,000). However, Ireland ranks behind several European countries with similar populations, including Denmark (248 .dk domains) and Norway (154 .no domains). Our nearest neighbours in the UK have 166 .uk domains per 1,000 of population. Commentators attribute this to Ireland's slow start in building out early Internet infrastructure, compared to European neighbours, which had many competing Internet service providers and cable operators driving domain adoption during the .com boom timeframe.

## Supporting the business community

Throughout 2022, we continued to support the business community in Ireland with a range of initiatives and sponsorships. Our objective is to help them celebrate excellence in digital processes, e-commerce and digital marketing. Indirectly, this helps to promote the .ie domain name and to encourage Internet usage. We sponsored the Small Firms Association (SFA) National Small Business Awards. These awards celebrate the achievements of small business in Ireland and recognise the vital contribution of the small business community to the Irish economy.



SFA National Small Business Awards 2022. Pictured with David Curtin, CEO, .IE, third from left. Winners – Emerging New Business. L-R Chris Fleming, Sea Green Health; Ray Carolan, Lakeland Kayaks; Dave Mulligan, Craft Cocktails; Andrew Murphy, Coopman Search and Selection; Niamh Dooley, BiaSol.

Additionally, by providing useful, relevant and informative digital content, we continued to build and strengthen relationships with key SME and micro-enterprise representative bodies such as the Local Enterprise Offices, Retail Excellence, Digital Business Ireland, Guaranteed Irish, Hardware Association of Ireland and the All Ireland Business Foundation. By working with these representative bodies, we engage with their networks to promote the benefits of digital adoption and e-commerce.

# Accredited Registrars

Accredited Registrars are a key part of the .ie domain service delivery process.

An accredited Registrar is a company authorised to act as an agent on behalf of Registrants (customers) who need .ie websites and/or .ie email addresses. They are usually hosting providers who operate across a number of different business sectors, offering a wide range of services to their target markets. Most accredited Registrars will offer .ie domains as part of a bundle of services (hosting, email, storage, website builder, security products etc.) usually for an ongoing monthly fee. Links to many of our accredited Registrars' websites can be found on our website at [www.weare.ie/accredited-registrar-list](http://www.weare.ie/accredited-registrar-list). At the end of 2022, the channel comprised 124 accredited Registrars.



# Profit-for-good

The Company operates a profit-for-good mandate, and one of .IE's strategic priorities is to support and serve the needs of the local Internet community.

The .IE Digital Town programme was developed to foster digital enhancement and adoption in Ireland, helping businesses, citizens and communities to harness the benefits of the Internet and to thrive online. We are committed to advancing Ireland's Internet ecosystem by working through multiple partnerships to enable this to become a reality.

The programme comprises three elements: Big Data for small towns, the .IE Digital Town Awards and the .IE Digital Town Blueprint. Two specific pillars of activity are currently underway – the Awards, and the Blueprint.

## .IE Digital Town Awards 2022

The Awards promote awareness, knowledge, use and understanding of digital in Ireland by its citizens, businesses and communities. They also highlight the benefits and possibilities of digital, and celebrate the digital achievements of local towns, big and small.

Digitalisation offers the opportunity to create new ways of doing things. It promotes innovation and breathes new life into local communities, making them more attractive places to live and work, as well as contributing to a more sustainable future.



Pictured L to R: The Piltown Team; Minister Damien English, Minister of State for Business, Employment and Retail at the Department of Enterprise, Trade and Employment; Oonagh McCutcheon, National Director .IE Digital Town Programme; David Curtin, CEO .IE

2022 was the second year of our awards and had a €100,000 prize fund. The independent judging panel selected Piltown, Co. Kilkenny as the winner of the top Award, which was presented by Minister Damien English, Minister of State for Business, Employment and Retail at a virtual awards ceremony.

## .IE Digital Town Blueprint

To help town leaders and policymakers embed their own digital town programmes and action plans in empirical data, .IE partnered with The Irish Institute of Digital Business at DCU to fully explore the concept and value of the “digital town” through a comprehensive research project. The resultant digital readiness framework is the first of its kind in Europe.

In 2022, the Department of Rural and Community Development made provision for funding a .IE Digital Town Blueprint assessment for the 26 towns selected to prepare Master Plans as part of the **Town Centre First** initiative. The Blueprint reports were disseminated to the 26 towns in December 2022.

The Blueprint reports provide data and actionable insights for decision-makers in these towns, and others like them, as they consider digitalisation initiatives that positively impact the local economy, public services, town rejuvenation, social cohesion, and overall quality of life.

## The local Internet community

Through our memberships and sponsorships of industry awards and events, the Company provides a modest level of financial support to the local Internet community. In 2022, we sponsored the BT Young Scientist and Technology Exhibition, supported Cyber Ireland and continued our partnership with Digital Business Ireland, contributing to their events and committees.

The Company has provided free .ie domain names to thousands of registered charities, who have a valid CHY number issued by the Revenue Commissioners. This is done in co-operation with a number of our accredited Registrars.

**“We are a committed advocate of the benefits of the Internet. Through our .IE Digital Town Programme, we seek to empower communities across Ireland to integrate digital into community and commercial life, shining a light on their achievements.”**

**Oonagh McCutcheon**

*National Director of .IE Digital Town Programme, .IE*

# Five Year Summary

## Extract from the audited Financial Statements (financial figures only)

<b>Profit and Loss</b>		<b>Year to 31 Dec 2022</b>	<b>Year to 31 Dec 2021</b>	<b>Year to 31 Dec 2020</b>	<b>Year to 31 Dec 2019</b>	<b>Year to 31 Dec 2018</b>
		€	€	€	€	€
<b>Registration Revenue</b>		4,307,836	4,117,918	3,773,326	3,605,404	3,317,336
Administration Expenses		(1,753,080)	(1,933,973)	(1,467,745)	(1,762,966)	(1,608,796)
Employment Costs		(2,036,562)	(1,672,759)	(1,842,939)	(1,631,745)	(1,449,246)
Depreciation & Amortisation		(187,008)	(134,946)	(130,322)	(125,897)	(111,736)
<b>Operating profit</b>		331,186	376,240	332,320	84,796	147,558
(Loss)/gain on financial investment		(102,500)	213,861	87,694	193,974	(112,622)
Interest income		12,240	6,121	11,392	14,211	9,307
Other income		20,000	-	80,107	-	-
Taxation		(43,645)	(107,138)	(92,098)	(61,543)	24,158
<b>Profit after taxation</b>		217,281	489,084	419,415	231,438	68,401
<b>Balance Sheet</b>		<b>At 31 Dec 2022</b>	<b>At 31 Dec 2021</b>	<b>At 31 Dec 2020</b>	<b>At 31 Dec 2019</b>	<b>At 31 Dec 2018</b>
		€	€	€	€	€
Fixed Assets		464,531	246,807	273,212	77,230	101,008
Investments		5,812,532	4,680,160	4,466,299	4,378,689	4,184,715
Current Assets		3,073,544	4,509,971	3,628,342	3,367,858	2,910,556
Creditors < 1 year, excluding Deferred Income		(1,093,543)	(1,239,185)	(893,648)	(1,099,400)	(866,391)
Deferred Income		(2,985,676)	(2,976,122)	(2,795,123)	(2,506,577)	(2,390,458)
Creditors > 1 year		-	(167,524)	(114,059)	(72,192)	(25,260)
<b>Members' Funds</b>		5,271,388	5,054,107	4,565,023	4,145,608	3,914,170
<b>5 Year Summary – Registration Growth</b>	<b>YoY % change</b>	<b>Year to 31 Dec 2022</b>	<b>Year to 31 Dec 2021</b>	<b>Year to 31 Dec 2020</b>	<b>Year to 31 Dec 2019</b>	<b>Year to 31 Dec 2018</b>
<b>At 1 January*</b>		330,108	309,769*	277,831	259,815	235,200
New Registrations	(22.6%)	48,168	62,198	65,113	50,167	51,040
Less: Deletions/ Non-renewals	17.1%	(49,010)	(41,859)	(36,446)	(32,151)	(26,425)
<b>Net Additions</b>	(104.1%)	(842)	20,339	28,667	18,016	24,615
<b>At 31 December</b>		329,266	330,108	306,498*	277,831*	259,815*
Net – growth / (reduction) in year		(0.3%)	6.6%	10.3%	6.9%	10.5%
New Reg – growth in year		14.6%	20.1%	23.4%	19.3%	21.7%
Deletion rate		(14.9%)	(13.5%)	(13.1%)	(12.4%)	(11.2%)

\* Zone file data - adjusted in 2022 to include suspended domains and restated in 2021 for comparability purposes. The years 2020 to 2018 exclude suspended domains.

# Financial Statements

For the financial year ended 31 December 2022

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# Company Information

## Directors

Ms. Louise English (Chair)  
Mr. Eamonn Ceannt  
Mr. Gareth Dunlop  
Ms. Anne-Marie Eklund Löwinder  
Ms. Jennifer Chamberlaine  
Mr. Dan Flinter  
Mr. Owen O'Connor  
Mr. Jonathan Bate

## Secretary

Mr. Patrick Bates

## Company Number

315315

## Registered Office

4<sup>th</sup> Floor  
Harbour Square  
Dun Laoghaire  
Co. Dublin

## Auditors

Grant Thornton  
Chartered Accountants & Statutory Audit Firm  
13-18 City Quay  
Dublin 2

## Bankers

Bank of Ireland	KBC Bank
Montrose	Sandwith Street
Dublin 4	Dublin 2

## Solicitors

Arthur Cox	Eversheds Sutherland
Earlsfort Centre	One Earlsfort Centre
Earlsfort Terrace	Earlsfort Terrace
Dublin 2	Dublin 2

# Directors' Report

## for the financial year ended 31 December 2022

The directors present their report and the financial statements for the financial year ended 31 December 2022.

### Principal Activity

The company was incorporated on 16 November 1999 and commenced to trade on 1 July 2000. The principal activity of the company is the registry for .ie Internet domain names.

### Results and Dividends

The profit for the financial year, after providing for depreciation, taxation and the realised and unrealised gains or losses on financial investment amounted to €217,281 (2021 – €489,084). No dividends are payable as the company is limited by guarantee and does not have a share capital.

### Business Review

Turnover increased by 4.6% to €4.31 million (2021 – €4.12 million). Volume growth in domains returned to 2019 pre-pandemic levels, as digital transformation initiatives slowed following the removal in January 2022 of pandemic-related restrictions. As a consequence, year-on-year new registration numbers decreased by 22.6%, after a record years of new registrations in 2020 and 2021. The sales channel is managed by the company's contracted accredited registrars, who are selected by individual domain holders to manage .ie domains on their behalf and provide other services such as hosting and email management. When non-renewals are considered, the net change in the number of .ie domain names registered was a reduction of 842 (-0.3%), compared to net growth of 20,339 in 2021.

Administrative expenses increased by 6.3% from €3.74 million to €3.98 million in 2022. Technical Services expenditure decreased by 11.5% compared to the prior year, which reflected the 2021 costs of preparations for certification and improvements in cyber security defences and preparations for EU regulatory expansion. The company continued to provide funding for policy responses to technical abuse that uses the DNS. Marketing and promotion expenditures decreased by 20%, largely attributed to lower take-up of supports for channel registrars in 2022 in relation to joint promotion initiatives to grow and develop the .ie namespace. Financial investment continued for the .IE Digital Town awards programme, which provided €100,000 in prize money to the winning

towns, in recognition of their digital achievements online. There were also reductions under some marketing and promotion cost headings, following the completion of the .IE rebranding project in 2020.

Employment costs increased by 21.7% in 2022 to €2 million reflecting the recruitment of new skill sets to implement the company's new strategic initiatives, increased market rates associated with staff churn and cost of living salary increases for all staff.

The deferred revenue on the balance sheet was largely unchanged, increasing by just 0.3% in 2022, to €2.99 million (2021 – €2.98 million). This is because the invoiced value of registration fees decreased by 1.1%, reflecting an 85% renewal rate on the opening database and a reduction of 29% in newly created registrations to 48,168 in 2022 (compared to 65,198 in 2021).

The financial position of the company at 31 December 2022 is solid with Members' Funds of €5.3 million. The market value of financial investments at 31 December 2022 is €5.76 million (2021 – €4.63 million).

### Future Developments

The company continues to monitor international developments impacting ccTLD registries, particularly: the consequences of the slowdown in the rate of new digital adoption after two years of digital acceleration brought about by the Covid-19 pandemic restrictions on physical movement of people, goods and service provision; new EC cyber security regulations which are designed to address the dramatic increase in cyber attacks by bad actors; and; the ICANN proposals for ongoing international expansion in the number top-level domains, which will increase choice for consumers, but bring more intensive competition amongst registries. These developments may result in some disruption in the global domain name market, and will also represent a challenge for data protection managers, trademark and patents holders, brand managers and the owners of intellectual property rights.

In technical terms, the company's infrastructure and portfolio of services is up-to-date, matching the top ccTLD's in the EU. Heretofore, the company has taken a national leadership role by introducing registry lock, secure DNS, secondary market, IDN's, rule relaxations for geographic and place names, and the liberalisation of rules for new .ie domains.

## Directors' Report (continued)

### Principal Risks and Uncertainties

The company is exposed to risk and uncertainty arising from market fluctuations in its financial investments. These risks are managed by a combination of appropriate investment principles, advice from independent investment advisors and oversight by a Board subcommittee. The company's financial investments are managed by a discretionary investment fund manager, and are invested for the long-term in moderate risk funds diversified across multiple investment asset classes and geographies.

In common with other small and medium-sized enterprises, the company's performance is impacted by macro-economic growth, supply chain bottlenecks, and the ongoing uncertainty arising from the practical implementation of Brexit. These risks continue to be managed prudently by the company. The impact of new regulations remains uncertain, as the EU continues its initiatives: address cyber security threats, complete the Digital Single Market and implement ePrivacy initiatives.

In common with Internet service providers, the company faces risks in relation to digital disruption and innovations from global Internet giants, which offer new apps and free services financed by advertising revenues. The company faces risks with regard to the ever-increasing range and sophistication of cyber-attacks on Internet infrastructure and businesses. The company also faces risks in relation to reliance on key computer systems and key staff.

The company's cyber security controls, active threat monitoring, business continuity plans and disaster recovery procedures address the risks associated with cyber threats, technical abuse using the DNS and reliance on key computer systems. The multi-stakeholder Policy Advisory Committee (PAC) continues to assist by providing advice and recommendations to the board on a range of policy responses for the .ie namespace. Staff training, cross-skilling and key process documentation mitigate the potential exposure arising from the loss of key staff members.

### Post Balance Sheet Events

There are no material post balance sheet events.

### Directors

In accordance with the Articles of Association directors may serve a maximum of two Terms, whereby an initial term is a four-year period and a subsequent term is for a three-year period.

At the AGM in 2022, Ms Louise English, Mr Dan Flinter, Mr Gareth Dunlop and Ms Anne-Marie Eklund Löwinder retired as directors in accordance with the Articles of Association and offered themselves for re-appointment in accordance with the Articles. Ms Louise English, Mr Dan Flinter, Mr Gareth Dunlop and Ms Anne-Marie Eklund Löwinder's re-appointments were approved.

Mr Eamonn Ceannt, Mr Owen O'Connor, Ms Jennifer Chamberlaine and Mr. Jonathan Bate continued as directors in 2022.

### Directors and their Interests

In accordance with the Articles of Association, the directors have no financial interest in the Members' Funds of the company. The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up. Members are liable for payment of debts and liabilities of the company contracted before ceasing to be a member, and for the costs, charges and expenses of winding up, such amount as may be required not exceeding €1.27 cash.

### Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.



In preparing these financial statements, the directors are required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ make judgments and accounting estimates that are reasonable and prudent;
- ▶ state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- ▶ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial

statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, with regard to the keeping of proper accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 4th Floor, Harbour Square, Dun Laoghaire, Co. Dublin.

## Statement on relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of Companies Act 2014:

- (a) So far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- (b) Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

## Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, Grant Thornton, will continue in office.

Signed on behalf of the Board

### Director

Ms Louise English

### Director

Mr. Jonathan Bate

### Date

15 May 2023

# Independent Auditor's Report to the Members of IE Domain Registry CLG

## Opinion

We have audited the financial statements of IE Domain Registry CLG ("the Company"), which comprise the Statement of income and retained earnings, the Statement of financial position, Statement of cash flows for the financial year ended 31 December 2022, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation of the financial statements is Irish law and FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (Generally Accepted Accounting Practice in Ireland).

In our opinion, IE Domain Registry CLG's financial statements:

- ▶ give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the Company as at 31 December 2022 and of its financial performance and cash flows for the financial year then ended; and
- ▶ have been properly prepared in accordance with the requirements of the Companies Act 2014.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accountancy Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the Company. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## Other information

Other information comprises information included in the Annual Report, other than the financial statements and our auditor's report thereon, including the Directors' Report. The directors are responsible for the other information. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

## Matters on which we are required to report by the Companies Act 2014

- ▶ We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- ▶ In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited.
- ▶ The financial statements are in agreement with the accounting records.
- ▶ In our opinion the information given in the Directors' Report is consistent with the financial statements. Based solely on the work undertaken in the course of our audit, in our opinion, the Directors' Report has been prepared in accordance with the requirements of the Companies Act 2014.

## Matters on which we are required to report by exception

Based on our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

Under the Companies Act 2014, we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act have not been made. We have no exceptions to report arising from this responsibility.

## Responsibilities of the management and those charged with governance for the financial statements

As explained more fully in the Directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

## Responsibilities of the auditor for the audit of the financial statements

The auditor's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. They will also:

- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ 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 of the effectiveness of the Company's internal control.

*Independent Auditor's Report (continued)*

- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Conclude on the appropriateness of management's 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 Company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ▶ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

The auditor shall communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

### The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Dan Holland, FCA**

for and on behalf of  
Grant Thornton  
Chartered Accountants & Statutory Audit Firm  
Dublin 2

Date  
29 May 2023

# Statement of Income and Retained Earnings

for the financial year ended 31 December 2022

		Continuing Operations	
		2022	2021
		€	€
	Notes		
<b>Turnover</b>	<b>3</b>	4,307,836	4,117,918
Administrative expenses		(3,976,650)	(3,741,678)
<b>Operating profit</b>	<b>4</b>	331,186	376,240
(Loss)/gain on financial investment	<b>10(a)</b>	(102,500)	213,861
Interest income		12,240	6,121
Other income		20,000	-
<b>Profit on ordinary activities before taxation</b>		260,926	596,222
Tax on profit on ordinary activities	<b>7</b>	(43,645)	(107,138)
<b>Profit retained for the financial year</b>		217,281	489,084
<b>Statement of income and retained earnings</b>			
Accumulated profit brought forward		5,054,107	4,565,023
Total recognised gains relating to the year		217,281	489,084
<b>Accumulated profit carried forward</b>		5,271,388	5,054,107

# Statement of Financial Position

as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Intangible assets	8	70,221	105,331
Tangible assets	9	394,310	141,476
Financial assets	10	5,812,532	4,680,160
		6,277,063	4,926,967
<b>Non-Current Assets</b>			
Deferred Tax	13	16,283	-
<b>Current Assets</b>			
Debtors	11	281,267	218,287
Cash at bank and in hand		2,775,994	4,291,684
		3,057,261	4,509,971
<b>Creditors: amounts falling due within one year</b>	12	(4,079,219)	(4,215,307)
<b>Net Current (Liabilities)/Assets</b>		(1,021,958)	294,664
<b>Creditors: amounts falling due after one year</b>	13	-	(167,524)
<b>Total Assets less Current Liabilities</b>		5,271,388	5,054,107
<b>Capital and Reserves</b>			
Profit and loss account		5,271,388	5,054,107
<b>Members' Funds</b>		5,271,388	5,054,107

The financial statements were approved by the Board on 15 May 2023 and signed on its behalf by:

**Director**  
Ms. Louise English

**Director**  
Mr. Jonathan Bate

# Statement of Cash Flows

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Profit for the financial year		217,281	489,084
Adjustments for:			
Amortisation of intangible assets		35,110	35,111
Depreciation of tangible assets		151,898	99,835
Loss/(gain) on financial investment		102,500	(213,861)
Interest income		(12,240)	(6,121)
Tax on operating activities		43,645	107,138
Increase in debtors		(62,980)	(26,743)
(Decrease)/Increase in creditors		(235,585)	560,016
Corporation tax paid		(127,955)	(87,153)
<b>Net cash inflow from operating activities</b>		<b>111,674</b>	<b>957,306</b>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	9	(404,732)	(108,541)
Purchase (net) of financial assets	10 (a)	(1,234,872)	-
<b>Net cash used in investing activities</b>		<b>(1,639,604)</b>	<b>(108,541)</b>
<b>Cash flows from financing activities</b>			
Interest income received		12,240	6,121
<b>Net cash from financing activities</b>		<b>12,240</b>	<b>6,121</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	16	<b>(1,515,690)</b>	<b>854,886</b>
<b>Cash at beginning of year</b>		<b>4,291,684</b>	<b>3,436,798</b>
<b>Cash at end of year</b>		<b>2,775,994</b>	<b>4,291,684</b>
<b>Cash at bank</b>		<b>2,775,994</b>	<b>4,291,684</b>

# Notes to the Financial Statements

for the financial year ended 31 December 2022

## 1. General Information

These financial statements comprising the Statement of Income and Retained Earnings, the Statement of Financial Position, the Statement of Cash Flows and the related notes 1 to 22 constitute the individual financial statements of IE Domain Registry CLG for the financial year ended 31 December 2022.

IE Domain Registry CLG is a company limited by guarantee, under registration number 315315 and does not have a share capital (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 4th Floor, Harbour Square, Dun Laoghaire, Co. Dublin, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report on pages 29 to 31.

### 1.1 Statement of Compliance

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 2.10).

### 1.2 Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

## 2. Accounting Policies

### 2.1 Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council.

### 2.2 Consolidation

The company and its subsidiary combined meet the exemption criteria for a group and the company is therefore exempt from the requirement to prepare consolidated financial statements by virtue of Section 297 of the Companies Act 2014. Consequently, these financial statements deal with the results of the company as a single entity.

### 2.3 Turnover

Turnover represents the total invoice value, excluding value added tax and rebates, of sales for the financial year ended 31 December 2022. The Company's policy of deferring revenue results in income being recorded in the period to which the fee invoice relates, rather than the period in which the fee invoice was raised. This policy has been maintained during the year ended 31 December 2022.

### 2.4 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

Amortisation is provided on the following basis:

Computer software	-20% Straight Line
-------------------	--------------------



## 2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life from date of acquisition as follows:

Leasehold Improvements	- over the life of the underlying lease
Fixtures and Fittings	- 25% Straight Line
Computer Equipment	- 33% Straight Line
Company Vehicles	- 20% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment if events or changes in circumstances indicate the carrying value may not be recoverable.

## 2.6 Pensions

The pension costs charged in the financial statements represent the contributions payable by the Company during the year to a defined contribution pension scheme for the benefit of all eligible employees.

## 2.7 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Income and Retained Earnings so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

## 2.8 Taxation

The charge for taxation is based on the profit or loss for the year. Full provision for deferred tax is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation.

## 2.9 Financial Instruments

### Unlisted Investments

The company's directly held investments in the shares of its unlisted subsidiary undertakings are stated at the lower of cost and net realisable value. The company may indirectly hold unlisted investments through its financial investments in managed funds. It is considered by the directors that the fair value of these shares can be measured reliably. The accounting policy is to record investments at mark to market prices.

### Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

### Other financial assets

Other financial assets are recorded at mark to market prices. Other financial assets include trade debtors for services sold to customers on short-term credit, which are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

### Other financial liabilities

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

## Notes to the Financial Statements (continued)

### Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Statement of Income and Retained Earnings in that financial year.

### 2.10 Judgments and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

#### Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

#### Useful Lives of Tangible and Intangible Fixed Assets

Long-lived assets comprising primarily of property, plant and machinery and intangible assets do not represent a significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year. The net book value of tangible Fixed Assets subject to depreciation at the financial year end date was €394,310 (2021 – €141,476). The net book value of intangible assets subject to amortisation at the financial year end date was €70,221 (2021 – €105,331).

## 3. Turnover

	2022 €	2021 €
Turnover	4,307,836	4,117,918
Analysis of turnover by country of destination:		
Republic of Ireland	3,873,518	3,741,065
Europe	195,196	159,964
North America	165,655	145,955
United Kingdom	60,922	57,209
Rest of the World	12,545	13,725
	4,307,836	4,117,918

## 4. Operating profit

	2022 €	2021 €
The operating profit is arrived at after charging:		
Amortisation	35,110	35,111
Depreciation	151,898	99,835
Auditors' remuneration		
Audit	15,200	13,000
Tax advisory services	10,445	3,750
Directors' remuneration	112,500	78,443
Pension costs	80,833	57,974
Operating lease charges	153,077	155,235

## 5. Remuneration

### 5(a) Directors' and key management remuneration

Included in employment costs are the following in respect of directors and key management personnel of the company:

	2022 €	2021 €
Emoluments in respect of qualifying services	751,014	732,713
Company contributions in respect of qualifying services to Pension Scheme Fund, a defined contribution benefit retirement scheme	44,699	41,554
	795,713	774,267

The number of management to whom retirement benefits are accruing under Pension Scheme Fund in respect of qualifying services is 4 (2021 – 4).

Other than as shown above any further required disclosures in sections 305 and 306 of the Companies Act 2014 are €Nil for both financial years.

### 5(b) Transactions with directors and officers

#### Loans to directors

There were no loans made to directors during the financial year.

### 5(c) Material interests of directors in contracts with the company

Nothing was outstanding at the financial year end date or the previous financial year end date.

*Notes to the Financial Statements (continued)***5(d) Total remuneration costs (including directors and key management)**

	2022	2021
	€	€
<b>Employment costs</b>		
Wages and salaries	1,788,841	1,464,634
Social security costs	166,888	150,151
Other pension costs	80,833	57,974
	<u>2,036,562</u>	<u>1,672,759</u>

**5(e) Employees****Number of employees (excluding directors)**

The average monthly numbers of employees during the year were:

	2022	2021
	Number	Number
Administration	24	23

**6. Pension costs**

The company operates a defined contribution pension scheme for the benefit of all eligible employees.

The assets of the scheme are vested in independent trustees for the sole benefit of those eligible employees.

The other pension costs charge represents contributions payable by the company to the fund and amounted to €80,833 (2021 – €57,974).

## 7. Taxation

### 7(a) Current year taxation

	2022 €	2021 €
<b>Current year taxation</b>		
Corporation tax on the profit for the year on ordinary activities	56,924	53,673
Capital taxes arising on investment gains	170,528	-
<b>Deferred taxation</b>		
(Reversal)/Origination of timing differences	(183,807)	53,465
	43,645	107,138

### 7(b) Factors affecting tax charge for year

	2022 €	2021 €
Profit on ordinary activities before tax	260,926	596,222
Profit on ordinary activities multiplied by standard rate of Corporation Tax in Ireland of 12.5%	32,616	74,528
<i>Effects of:</i>		
Capital allowances for period greater than depreciation	679	(242)
Income at higher rates of taxation	173,980	1,635
Expenses not allowable for tax purposes	58,524	4,150
Movement in financial investment valuation unrealised – so not chargeable for tax purposes	8,142	(26,733)
Income tax withheld	1,766	1,100
Income not taxable	(48,255)	(765)
Other timing differences	(183,807)	53,465
Current tax charge for year (Note 7(a))	43,645	107,138

## Notes to the Financial Statements (continued)

## 8. Intangible assets

	Computer software €
<b>Cost:</b>	
At 1 January 2022	175,552
Additions	-
At 31 December 2022	175,552
<b>Amortisation:</b>	
At 1 January 2022	70,221
Charge for the year	35,110
At 31 December 2022	105,331
<b>Net book values</b>	
At 31 December 2022	70,221
At 1 January 2022	105,331

Amortisation of intangible fixed assets is included in administrative expenses. The accounting policy for the amortisation of intangible assets is outlined in Note 2.4.

## 9. Tangible assets

	Leasehold Improvements €	Computer Equipment €	Fixtures and Fittings €	Company Vehicles €	Total €
<b>Cost:</b>					
At 1 January 2022	68,242	1,124,316	28,346	49,394	1,270,298
Additions	241,158	80,044	83,530	-	404,732
Write-out of retired assets	-	(181,700)	(8,629)	-	(190,329)
At 31 December 2022	309,400	1,022,660	103,247	49,394	1,484,701
<b>Depreciation:</b>					
At 1 January 2022	53,354	1,028,323	27,387	19,758	1,128,822
Charge for the year	28,889	91,458	21,672	9,879	151,898
Write-out of retired assets	-	(181,700)	(8,629)	-	(190,329)
At 31 December 2022	82,243	938,081	40,430	29,637	1,090,391
<b>Net book values</b>					
At 31 December 2022	227,157	84,579	62,817	19,757	394,310
At 1 January 2022	14,888	95,993	959	29,636	141,476

The accounting policy for the depreciation of tangible assets is outlined in Note 2.5. There are no assets held under finance leases or hire purchase contracts at 31 December 2022 (2021 – €Nil).

## 10. Financial assets

		2022	2021
	Note	€	€
Financial Investments at fair value to profit or loss	(a)	5,762,432	4,630,060
Shares in subsidiary undertakings	(b)	50,100	50,100
		<u>5,812,532</u>	<u>4,680,160</u>

### 10(a) Financial investments

		Unlisted 2022 €	Unlisted 2021 €
At 1 January 2022			
Fair value		4,630,060	
Realised accounting (loss) on financial investments	(c)	(37,368)	
Unrealised (losses) arising in 2022		(65,132)	
		(102,500)	
Net sale of financial asset		(4,592,692)	
Net purchase of financial asset		5,827,564	
		1,234,872	
At 31 December 2022		<u>5,762,432</u>	
<b>Mark to Market Value:</b>			
At 31 December 2022		5,762,432	
At 31 December 2021		4,630,060	
At 1 January 2021			
Fair value			4,416,199
Unrealised gains arising in 2021			213,861
Realised loss on financial investment			-
Net purchase of financial asset			-
At 31 December 2021			<u>4,630,060</u>
<b>Mark to Market Value:</b>			
At 31 December 2021			4,630,060
At 31 December 2020			4,416,199

## Notes to the Financial Statements (continued)

Other financial investments represent the investment for the long term in conservative managed funds, diversified across multiple investment managers.

The market value of the financial investments at 31 December 2022 was €5,762,432 (2021 – €4,630,060). In accordance with the accounting policy for other financial investments outlined in Note 2.9 the value of other financial investments is recorded at the market value.

In 2022, the Board approved a series of recommendations from the Investment Committee. These included the appointment of an Investment Portfolio Discretionary Manager and the appointment of an Investment Adviser. The Board also approved the transfer of €7 million into a new fund to be managed by the new Discretionary Manager, comprised of the proceeds from the disposal of the previous investment funds and amounts previously held on Deposit. The initial transfer of €3.5 million was made in June 2022. The Board agreed to invest the remaining €3.5 million in three equal tranches at fixed dates every quarter. By 31 December, €5.83 million had been transferred for investment by the new Discretionary Manager. The remaining €1.17 million will be transferred for investment in March 2023.

### 10(b) Shares in subsidiary undertakings

The company holds 100% of the share capital of the following company:

Name of subsidiary	Country of Registration or incorporation	Shares held class	Principal Activity
IENUM Limited	Ireland	Ordinary and Preference	ENUM Registry

IENUM Limited is an Irish registered company with a registered office at 4th Floor, Harbour Square, Dun Laoghaire, Co. Dublin. The aggregate amount of capital and reserves and the results of this undertaking for the year ended 31 December 2022 were as follows:

	Capital and Reserves	Profit for the year
	€	€
IENUM Limited	50,100	Nil

### 10(c) Losses on Financial Investments

	Unlisted 2022 €
Realised gain on sale of financial investments during the year	637,915
Release of 1 January accumulated unrealised gains on disposals in 2022	(676,345)
Net realised accounting (loss) on sale of financial investments	(38,430)
Realised gain on sale of other financial investments	1,062
Total realised accounting (loss) on financial investments	(37,368)



## 11. Debtors: amounts falling due within one year

	2022 €	2021 €
Prepayments and accrued income	281,267	218,287
	281,267	218,287

## 12. Creditors: amounts falling due within one year

	Note	2022 €	2021 €
Trade creditors	(a)	90,466	75,161
Customer Deposit accounts		499,847	496,732
Other creditors		90,036	88,441
Corporation tax payable		107,708	7,302
Other taxes and social security costs		2,405	15,942
Accruals	(b)	303,081	555,607
Deferred income	(c)	2,985,676	2,976,122
		4,079,219	4,215,307
Other taxes and social security costs include:		€	€
VAT		2,405	15,942
		2,405	15,942

**12(a)** The payment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors. Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment at the rate of 0.0274% for each day or part of a day for which payment is overdue. No interest was due at the financial year end date.

**12(b)** The terms of the accruals are based on the underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

**12(c)** The accounting policy for deferred income is outlined in Note 2.3.

## 13. Deferred Taxation

	2022 €	2021 €
At 1 January	167,524	114,059
(Released)/Charged within current tax charge for year	(183,807)	53,465
At 31 December	(16,283)	167,524

The deferred tax charge/(credit) relates to the origination/(reversal) of timing differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation.

## Notes to the Financial Statements (continued)

### 14. Guarantee

#### Parent Company Guarantee

On 18 December 2006, the company's subsidiary IENUM Limited signed an agreement with the Commission for Communications Regulation (ComReg) to provide the national ENUM registry service for Ireland. At 31 December 2022, the company is the sole Guarantor of the obligations of its subsidiary IENUM Limited.

### 15. Commitments

#### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are calculated at €373,958 (2021 – €537,034), payable as follows:

	Premises 2022 €	Premises 2021 €
Within one year	163,076	163,076
Between two and five years	210,882	373,958
More than five years	-	-
	373,958	537,034

#### Capital commitments

The company has no capital commitments at 31 December 2022 (2021 – €Nil).

### 16. Analysis of changes in cash at bank

	Opening balance €	Cash flow €	Closing balance €
Current accounts	1,165,714	(510,140)	655,574
Deposit accounts	3,125,970	(1,005,550)	2,120,420
Cash at bank	4,291,684	(1,515,690)	2,775,994

### 17. Post balance sheet events

There are no other material post balance sheet events.

### 18. Contingent liabilities

There are no contingent liabilities at 31 December 2022.

### 19. Company structure

The company is limited by guarantee and does not have a share capital.

### 20. Controlling parties

The company is controlled by its members. At 31 December 2022 the eight directors are the members.

## 21. Financial instruments

The analysis of the carrying amounts of the financial instruments of the company required under Section 11 of FRS 102 is as follows:

	2022 €	2021 €
<b>Financial assets at fair value through profit or loss</b>		
Unlisted investments	5,762,432	4,630,060
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Cash at bank and in hand	2,775,994	4,291,684
<b>Financial liabilities measured at amortised cost</b>		
Trade creditors	90,466	75,161

## 22. Approval of financial statements

The financial statements were approved by the Board on 15 May 2023 and signed on its behalf by:

**Director**

Ms. Louise English

**Director**

Mr. Jonathan Bate

# Glossary of Terms

## .ie accredited Registrar

An .ie accredited Registrar is a company that has signed an agreement with IE Domain Registry, authorising it to act as agent for registrants who require a .ie web address. Accredited Registrars include HSPs, ISPs and web development companies. The list of .ie accredited Registrars can be found at [www.weare.ie/accredited-registrar-list](http://www.weare.ie/accredited-registrar-list).

## Anycast

Anycast is a methodology for addressing multiple servers with the same IP address. Data is transmitted to the closest or best receiver in line with predetermined criteria. One benefit is that a denial of service attack can be “localised” and therefore contained.

## ccTLD

Country code top-level domains (ccTLD), are national top-level domains based on the International Organisation for Standardisation’s (ISO) country codes. National top-level domains comprise two letters, for example .ie for Ireland or .de for Germany.

## CENTR

CENTR (Council of European National Top-Level Registries). CENTR is a not-for-profit organisation dedicated to supporting the interests of country code TLD managers. The objectives of CENTR are to promote and participate in the development of high standards and best practices among ccTLD Registries. See [www.centri.org](http://www.centri.org).

## DNS

The Domain Name System (DNS) is an international hierarchical distributed database used to translate alphanumeric domain names, as understood by humans, into IP address, which computers use to find other computers on the Internet e.g. [www.weare.ie](http://www.weare.ie) is translated to IP address 77.72.74.172.

## DNSSEC

DNSSEC (DNS Security Extension) is a supplementary service to domain names that makes it possible to check that the DNS information stems from the correct sender and has not been altered during its transmission. When DNSSEC is in use, the computer submitting a query (e.g. an Internet browser) is able to determine whether the reply provided for an Internet address in the DNS actually comes from the server that is registered with .IE as being the authoritative server.

## Domain name

A domain name is a unique alphanumeric name, which is often linked to a website or e-mail. The domain name is translated in the DNS to an IP address before any Internet communication can occur. A registered domain name is a domain name held by a specific registrant following an application process.

## GAC

ICANN receives input and advice from governments through the Governmental Advisory Committee (GAC). The GAC’s key role is to provide advice to ICANN on issues of public policy and especially where there may be an interaction between ICANN’s activities or policies and national laws or international agreements.

## gTLD

Generic top-level domains (gTLDs), such as .com, .net and .org are top-level domains.

## ICANN and IANA

**ICANN** (Internet Corporation for Assigned Names and Numbers). An international not-for-profit, private sector organisation created to co-ordinate four key functions of the Internet: managing the domain names system, allocating IP addresses, assigning protocol parameters and managing the root server system.

**IANA** (Internet Assigned Numbers Authority) is responsible for the global coordination of the DNS Root, IP addressing, and other Internet protocol resources. It is one of the Internet’s oldest institutions, with the IANA functions dating back to the 1970s.

Today the services are provided by Public Technical Identifiers, a purpose-built organization for providing the IANA functions to the community. PTI is an affiliate of ICANN.

## IGF

The Internet Governance Forum (IGF) was established in 2006 by the United Nations to create a forum for discussion of Internet governance policy issues. Multi-stakeholders represent countries, commerce and society in general.

## IPv4 and IPv6

Internet Protocol version 4 (IPv4) is the fourth version of the communications protocol that provides an identification and location system for computers on networks and routes traffic across the Internet. (IE Domain Registry’s IPv4 address is 77.72.74.137).

In response to a global shortage of addresses, a successor protocol, IPv6, became an Internet Standard on 14 July 2017. IPv6 uses a 128-bit address, theoretically allowing 2<sup>128</sup> addresses – enough for every Internet-connected fridge and toaster on the planet – for now at least. (IE Domain Registry's IPv6 address is 2a01:4b0:0:6::29).

## Nameserver

Nameservers are computers with software that stores and/or distributes domains (zones) and which accept and answer domain name questions. When a user wishes to visit [www.weare.ie](http://www.weare.ie) for example, the user's computer sends a question to a nameserver asking for an IP address for a computer on which information regarding [www.weare.ie](http://www.weare.ie) is located.

## NIS Directive

The Directive on security of network and information systems (NIS Directive) is the first piece of EU-wide legislation which provides legal measures to boost the overall level of cybersecurity in the European Union. Specifically, it requires that Member States ensure they each implement certain national cybersecurity capabilities, facilitate cross-border engagement, and supervise the cybersecurity of critical market operators in their country (including energy, communications, transport, health and finance). Member States were required to have transposed the Directive into their national laws by 9 May 2018 and identify Operators of Essential Services (OES) by 9 November 2018.

## PAC

The Board of .IE established a Policy Advisory Committee (PAC) in 2014 to consider and provide advice on policy issues concerning Ireland's Internet top-level domain, .ie. The Policy Advisory Committee operates in line with the 10-step Policy Development Process (PDP).

## PDP

.IE's Policy Development Process (PDP) for the .ie namespace is a 10-step process used to formulate, evaluate, and generate consensus on proposed policy changes and its implementation. The formal process is consensus-driven, transparent and allows for bottom-

up proposals from the wider multi-stakeholder Internet community. See [www.weare.ie/policy-development-process](http://www.weare.ie/policy-development-process).

## Registrant

The individual or legal entity registered in the .ie database, with the legal right to use the .ie domain name.

## Registry

A registry is a company or organisation responsible for the administration and operation of a top-level domain. .IE is the active registry operator responsible for administration, management and technical operation of the .ie domain and ensures that all registered .ie domains are included in the zone file and accessible via the Internet.

## Zone and zone file

A zone is the delimitation of the administrative responsibility for a domain tree. A zone file is a data file comprising the necessary zone information to enable the use of DNS addressing. The zone files are stored on authoritative nameservers that are distributed throughout the Internet.







**.IE**

2 Harbour Square  
Dun Laoghaire  
Co. Dublin, A96 D6R0

Tel +353 1 236 5400  
Email [marketing@weare.ie](mailto:marketing@weare.ie)  
Twitter @dot\_IE

**weare.ie**

.IE is the trading name of IE Domain Registry CLG,  
company number 315315.

