

## 6 Finance costs

## 財務費用

		2000 二零零零年 HK\$'000 港幣千元	1999 一九九九年 HK\$'000 港幣千元
Interest on bank borrowings wholly repayable within five years	須於五年內全部償還的銀行貸款之利息	3,132	15,698
Finance lease charges	財務租約費用	—	4
		<u>3,132</u>	<u>15,702</u>

## 7 Taxation

## 稅項

		2000 二零零零年 HK\$'000 港幣千元	1999 一九九九年 HK\$'000 港幣千元
<i>The charge comprises:</i>	<i>稅項包括：</i>		
Hong Kong :	香港：		
Profits Tax calculated at 16% of the estimated assessable profit for the year	按本年度估計應課稅溢利以稅率16%計算之利得稅	80,324	14,296
Overprovision in prior years	往年備撥過多	(118)	(171)
Profits Tax refunded	退回利得稅	—	(1,931)
		<u>80,206</u>	<u>12,194</u>
Taxation in other jurisdictions	其他司法權區稅項	7,931	2,603
		<u>88,137</u>	<u>14,797</u>
Deferred taxation charge (note 20)	遞延稅項支出(附註20)	6,895	4,198
		<u>95,032</u>	<u>18,995</u>

Taxation in other jurisdictions is calculated at the rates prevailing in the respective jurisdictions, including other parts of the People's Republic of China (the "PRC") excluding Hong Kong and overseas.

其他司法權區之稅項乃根據有關司法權區包括中華人民共和國(「中國」)除香港外之其他地區及海外之現行稅率計算。

The Group's profit arising from the manufacture of semiconductor equipment and materials in Singapore is non-taxable under a tax incentive scheme granted by the Singapore tax authority. The tax exemption applies to profits arising for a period of 10 years from 1 January 1992. The Group is in the process of applying to the Singapore authorities for an extension of the tax incentive.

根據新加坡稅務當局授與之稅務獎勵計劃，本集團在新加坡生產半導體設備及物料所產生之溢利毋須課稅。該項稅務豁免適用於由一九九二年一月一日起計十年期間所產生之溢利。本集團現正向新加坡當局申請延長該項稅務豁免。

## 7 Taxation (continued)

Deferred taxation is provided on timing differences that, in the opinion of the Directors, are expected to crystallise in the foreseeable future, after taking into consideration the medium term financial plans and projections. Details of deferred taxation are set out in note 20.

The amount of provided and unprovided deferred taxation charge (credit) for the year is as follows:

### Tax effect of timing differences attributable to:

Difference between depreciation allowances for tax purposes and depreciation charged in the financial statements

Taxation losses

Other timing differences

## 稅項 (續)

遞延稅項就董事會於考慮中期財務計劃及預測後，認為在可預見將來會出現之時間差距而進行備撥。遞延稅項詳情載於附註20。

本年度已備撥及未備撥之遞延稅項支出(抵免)款額如下：

### 時間差距之稅務影響來自：

稅項折舊與計入財務報表之折舊費用差距之數額

稅項虧損

其他時間差距

Provided 已備撥		Unprovided 未備撥	
2000 二零零零年 HK\$'000 港幣千元	1999 一九九九年 HK\$'000 港幣千元	2000 二零零零年 HK\$'000 港幣千元	1999 一九九九年 HK\$'000 港幣千元
19,820	4,198	(31,610)	(10,662)
(7,671)	—	13,694	1,232
(5,254)	—	280	(258)
<b>6,895</b>	4,198	<b>(17,636)</b>	(9,688)

## 8 Net profit for the year

The net profit for the year dealt with in the financial statements of the Company amounted to HK\$491,333,000 (1999: HK\$234,714,000).

## 本年度淨溢利

已計入本公司財務報表之本年度淨溢利為港幣491,333,000元(一九九九年：港幣234,714,000元)。

## 9 Dividends

Interim dividend paid of 30.0 cents (1999: 7.0 cents) per share on 378,000,000 (1999: 375,161,000) shares

Proposed final dividend of 85.0 cents (1999: 28.0 cents) per share on 379,785,000 (1999: 376,957,000) shares

Underprovision of final dividend for prior year

## 股息

中期股息每股30.0仙(一九九九年：7.0仙)派發予378,000,000股(一九九九年：375,161,000股)

建議末期股息每股85.0仙(一九九九年：28.0仙)派發予379,785,000股(一九九九年：376,957,000股)

往年末期股息備撥不足

2000 二零零零年 HK\$'000 港幣千元	1999 一九九九年 HK\$'000 港幣千元
113,400	26,261
322,817	105,548
292	—
<b>436,509</b>	131,809