

## 10 Employees' emoluments

The five highest paid individuals included two (2001: two) Directors, details of whose remuneration are set out in note 9. The emoluments of the remaining three (2001: three) individuals were as follows:

Salaries and other benefits

Performance related incentive payments

Pension contribution

In addition to the above, 170,000 (2001: 170,000) shares of the Company were issued to the relevant highest-paid employees during the year under the Employee Share Incentive Scheme. The market value of these shares at the date of issue amounted to HK\$2,763,000 (2001: HK\$2,610,000).

Their emoluments, excluding the share incentive benefits, were within the following bands:

HK\$1,500,001 to HK\$2,000,000

HK\$2,000,001 to HK\$2,500,000

HK\$2,500,001 to HK\$3,000,000

HK\$3,000,001 to HK\$3,500,000

## 僱員薪酬

五位最高薪酬之人士包括兩位董事(二零零一年：兩位)，有關其酬金之詳情載於財務報表附註第9項。餘下三位人士(二零零一年：三位)之酬金如下：

薪金及其他利益

有關表現之獎金

退休金供款

除上述外，本公司於本年度根據僱員股份獎勵計劃向有關最高薪酬之人士發行170,000股(二零零一年：170,000股)本公司股份。該等股份於發行日之市值為港幣2,763,000元(二零零一年：港幣2,610,000元)。

有關僱員薪酬幅度如下(不包括上述股份獎勵計劃之得益)：

港幣1,500,001元 — 港幣2,000,000元

港幣2,000,001元 — 港幣2,500,000元

港幣2,500,001元 — 港幣3,000,000元

港幣3,000,001元 — 港幣3,500,000元

	2002 二零零二年 HK\$'000 港幣千元	2001 二零零一年 HK\$'000 港幣千元
	3,971	4,216
	1,918	3,149
	496	613

## Number of employees 僱員人數

	2002 二零零二年	2001 二零零一年
	1	—
	2	1
	—	1
	—	1

## 11 Retirement benefits scheme contributions

The Group has retirement plans covering a substantial portion of its employees. The principal plans are defined contribution plans. The plans for employees in Hong Kong are registered under the Occupational Retirement Schemes Ordinance (“ORSO Scheme”) and a Mandatory Provident Fund Scheme (“MPF Scheme”) established under the Mandatory Provident Fund Ordinance in December 2000. The assets of the schemes are held separately from those of the Group in funds under the control of trustees, and in the case of Singapore by the Central Provident Fund Board of Singapore.

The ORSO Scheme is funded by monthly contributions from both employees and the Group at rates ranging from 5% to 12.5% of the employee’s basic salary, depending on the length of services with the Group.

For members of the MPF Scheme, the Group contributes 5% of relevant payroll costs to the MPF Scheme, which contribution is matched by the employees.

The employees of the Group in the Mainland China and Singapore are members of state-managed retirement benefit schemes operated by the relevant governments. The Group is required to contribute certain percentage of payroll costs to these schemes to fund the benefits. The only obligation of the Group with respect to these schemes is to make the specified contributions.

The amount charged to the income statement which amounted to HK\$32,441,000 (2001: HK\$32,427,000) represents contributions payable to the plans by the Group at rates specified in the rules of the plans less forfeitures of HK\$545,000 (2001: HK\$781,000) arising from employees leaving the Group prior to completion of qualifying service period.

At the balance sheet date, forfeited contributions which arose upon employees leaving the retirement plans and which are available to reduce the contributions payable in the future years amounted to nil (2001: HK\$72,000).

## 退休福利計劃供款

本集團設有一項適用於其大部份僱員之退休計劃，其中之主要計劃為界定之供款計劃。香港員工之退休計劃包括一個在職業退休計劃條例下註冊的退休計劃及一個於二零零零年十二月在強制性公積金計劃條例下成立的強制公積金計劃。該計劃之資產與本集團之資產分開持有，並由信託人以基金託管，而在新加坡之供款則由新加坡中央公積金局監管。

職業退休計劃之資金來自僱員及本集團雙方之每月供款，比率由僱員底薪之5%至12.5%不等，視乎在本集團之服務年資而定。

至於強積金計劃之成員，本集團向強積金計劃所作之供款為有關工資成本之5%，而僱員之供款比率亦相同。

本集團在中國大陸及新加坡之僱員均為有關政府設立之國家管理退休福利計劃之成員，本集團須向有關計劃供款，作為退休福利所需資金，供款比率為工資成本之若干百分比。本集團對該等計劃僅有之責任只是作出指定之供款。

在收益報表扣除之款項港幣32,441,000元(二零零一年：港幣32,427,000元)，乃指本集團按該計劃指定之比率須向該計劃支付之供款，減除僱員於完成合資格服務年期前離開本集團而沒收之款項港幣545,000元(二零零一年：港幣781,000元)。

於資產負債表結算日，因僱員退出退休金計劃而產生可供未來年度減少須支付供款之沒收款項為零(二零零一年：港幣72,000元)。

## 12 Finance costs

The amount represents interest on bank borrowings wholly repayable within five years.

## 財務費用

須於五年內全部償還的銀行貸款利息款項。

## 13 Taxation

*The charge comprises:*

Hong Kong:

Profits Tax calculated at 16% of the estimated assessable profit for the year

Overprovision in prior years

Taxation in other jurisdictions

Deferred taxation credit (note 25)

Taxation in other jurisdictions is calculated at the rates prevailing in the respective jurisdictions, including other parts of the PRC excluding Hong Kong and overseas.

The Group's profit arising from the manufacture of semiconductor equipment and materials in Singapore is non-taxable under a tax incentive covering certain new products under the Manufacturing Headquarters status granted by the Singapore tax authority. The tax exemption applies to profits arising for a period of 10 years from 1 January 2001, subject to the fulfilment of certain criteria during the period.

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 25.

*稅項包括：*

香港：

按本年度估計應課稅溢利以稅率16%計算之利得稅

往年備撥過多

其他司法權區稅項

遞延稅項抵免(附註25)

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除香港外之其他地區及海外之現行稅率計算。

集團新加坡分部獲當地政府頒發「生產總部」榮譽，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之若干半導體設備及物料新產品所產生之溢利毋須課稅。自二零零一年一月一日起十年內，在新加坡分部履行若干條件下，該等優惠將為有效。

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25。

	2002 二零零二年 HK\$'000 港幣千元	2001 二零零一年 HK\$'000 港幣千元
	23,734	15,220
	<b>(1,548)</b>	(380)
	<b>22,186</b>	14,840
	<b>1,961</b>	4,251
	<b>24,147</b>	19,091
	<b>(6,670)</b>	(1,211)
	<b>17,477</b>	17,880