

13 Taxation (continued)

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

稅項 (續)

本年度已備撥之遞延稅項(抵免)支出款額如下：

		2002 二零零二年 HK\$'000 港幣千元	2001 二零零一年 HK\$'000 港幣千元
<i>Tax effect of timing differences attributable to:</i>	<i>時間差距之稅務影響來自：</i>		
Difference between depreciation allowances for tax purposes and depreciation charged in the financial statements	稅項折舊與計入財務報表之折舊費用差距之數額	(3,914)	(2,040)
Taxation losses	稅務虧損	(2,971)	(1,164)
Other timing differences	其他時間差距	215	1,993
		(6,670)	(1,211)

14 Dividends**股息**

		2002 二零零二年 HK\$'000 港幣千元	2001 二零零一年 HK\$'000 港幣千元
Interim dividend paid of HK\$0.36 (2001: HK\$0.36) per share on 381,567,500 (2001: 379,785,000) shares	中期股息每股港幣0.36元(二零零一年：港幣0.36元)派發予381,567,500股(二零零一年：379,785,000股)	137,364	136,723
Proposed final dividend of HK\$0.64 (2001: HK\$0.64) per share on 383,331,500 (2001: 381,567,500) shares	建議末期股息每股港幣0.64元(二零零一年：港幣0.64元)派發予383,331,500股(二零零一年：381,567,500股)	245,332	244,203
		382,696	380,926
The final dividend of HK\$0.64 (2001: HK\$0.64) per share has been proposed by the directors and is subject to approval by the shareholders in general meeting.	董事會建議派付末期股息每股港幣0.64元(二零零一年：港幣0.64元)，須待股東週年大會上獲通過後，方可分派。		

15 Earnings per share

The calculation of the basic and diluted earnings per share is based on the following data:

每股溢利

每股基本及攤薄溢利乃根據下列數據計算：

		2002 二零零二年 HK\$'000 港幣千元	2001 二零零一年 HK\$'000 港幣千元
Earnings for the purpose of basic and diluted earnings per share	計算每股基本及攤薄溢利之股東應佔溢利	284,704	231,246
		<hr/>	<hr/>
			Number of shares (in thousand) 股份之數量(千位計)
Weighted average number of shares for the purpose of basic earnings per share	計算每股基本溢利之加權平均股數	381,650	379,868
Effect of dilutive potential shares from the Employee Share Incentive Scheme	來自僱員股份獎勵制度之潛在攤薄影響	1,528	1,509
		<hr/>	<hr/>
Weighted average number of shares for the purpose of diluted earnings per share	計算每股攤薄溢利之加權平均股數	383,178	381,377
		<hr/>	<hr/>

16 Property, plant and equipment

物業、廠房及設備

		Leasehold land and buildings 租約土地 及樓宇 HK\$'000 港幣千元	Leasehold improve- ments 租約物業 裝修 HK\$'000 港幣千元	Plant and machinery 機器 設備 HK\$'000 港幣千元	Furniture, fixtures and equipment 傢俬、裝置 及設備 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元
The Group	集團					
Cost	成本值					
At 1 January 2002	於二零零二年一月一日	209,698	149,336	1,244,184	65,498	1,668,716
Currency realignment	貨幣調整	12,771	73	9,908	338	23,090
Additions	增額	290	18,331	78,932	3,229	100,782
Disposals	出售	—	(39)	(27,691)	(238)	(27,968)
At 31 December 2002	於二零零二年十二月三十一日	222,759	167,701	1,305,333	68,827	1,764,620
Depreciation and Impairment	折舊及減值					
At 1 January 2002	於二零零二年一月一日	91,435	123,365	656,286	39,925	911,011
Currency realignment	貨幣調整	5,962	36	5,201	244	11,443
Provided for the year	是年度撥備	11,851	13,828	117,547	13,153	156,379
Impairment loss recognised in the consolidated income statement (note 7)	於綜合收益報表確認 之減值虧損(附註7)	—	840	3,272	376	4,488
Eliminated on disposals	出售時撇除	—	(37)	(27,541)	(226)	(27,804)
At 31 December 2002	於二零零二年十二月三十一日	109,248	138,032	754,765	53,472	1,055,517
Net book values	賬面淨值					
At 31 December 2002	於二零零二年十二月三十一日	113,511	29,669	550,568	15,355	709,103
At 31 December 2001	於二零零一年十二月三十一日	118,263	25,971	587,898	25,573	757,705

As a result of relocation of a Group's factory in Hong Kong to Mainland China (see also note 7), certain property, plant and equipment were written down to their recoverable amounts, being their estimated market selling prices.

由於本集團將廠房由香港遷往中國大陸(見附註7)，若干物業、廠房及設備已撇減至其可收回金額，亦即其估計之市場售價。