

財務報表附註(續)

5 BUSINESS AND GEOGRAPHICAL SEGMENTS

(A) Business segments

For management purposes, the Group is currently organised into two operating divisions – equipment and leadframe. These divisions are the basis on which the Group reports its primary segment information.

Principal activities are as follows:

Equipment – manufacture and marketing of semiconductor machines and tools
Leadframe – manufacture and marketing of semiconductor materials

(i) Segment information about these businesses for the year ended 31 December 2003 is presented below:

Income statement

		HK\$'000 港幣千元
Revenue	收益	
Equipment	設備	2,165,189
Leadframe	引線框架	439,634
		2,604,823
Result	業績	
Equipment	設備	579,573
Leadframe (Note)	引線框架(附註)	3,685
Unallocated corporate income	未分配之公司收入	583,258 3,934
Profit from operations	經營溢利	587,192
Finance costs	財務費用	(64)
Profit before taxation	除稅前溢利	587,128
Taxation	稅項	(51,255)
Net profit for the year	本年度淨溢利	535,873

Note: The amount has been arrived at after deduction of factory relocation costs of HK\$5.8 million (see note 7).

備註：已扣除廠房遷移開支港幣五百八十萬元(見附註7)。

Balance sheet

資產負債表

		Equipment 設備 HK\$'000 港幣千元	Leadframe 引線框架 HK\$'000 港幣千元	Consolidated 綜合 HK\$'000 港幣千元
Assets	資產			
Segment assets	分部資產	1,623,479	313,411	1,936,890
Unallocated corporate assets	未分配之公司資產			544,985
Consolidated total assets	綜合資產總額			2,481,875
Liabilities	負債			
Segment liabilities	分部負債	405,581	73,568	479,149
Unallocated corporate liabilities	未分配之公司負債			87,224
Consolidated total liabilities	綜合負債總額			566,373

5 BUSINESS AND GEOGRAPHICAL SEGMENTS (CONTINUED) 業務及地域分部 (續)

(A) Business segments (continued) (甲) 業務分部 (續)

Other information 其他資料

		Equipment 設備 HK\$'000 港幣千元	Leadframe 引線框架 HK\$'000 港幣千元	Consolidated 綜合 HK\$'000 港幣千元
Capital additions	資產增額	77,058	83,455	160,513
Depreciation	折舊	113,949	39,516	153,465
Factory relocation costs	廠房遷移開支	—	5,835	5,835
Loss on disposal of property, plant and equipment	出售/處理物業、廠房及 設備之虧損	7,768	17,691	25,459

(ii) Segment information about these businesses for the year ended 31 December 2002 is presented below:

(二) 截至二零零二年十二月三十一日止年度有關之業務分部資料呈列如下：

Income statement 收益報表

		HK\$'000 港幣千元
Revenue	收益	
Equipment	設備	1,459,107
Leadframe	引線框架	386,909
		1,846,016
Result	業績	
Equipment	設備	278,018
Leadframe (Note)	引線框架(備註)	17,811
		295,829
Unallocated corporate income	未分配之公司收入	6,520
Profit from operations	經營溢利	302,349
Finance costs	財務費用	(168)
Profit before taxation	除稅前溢利	302,181
Taxation	稅項	(17,477)
Net profit for the year	本年度淨溢利	284,704

Note: The amount has been arrived at after deduction of factory relocation costs of HK\$20 million (see note 7).

備註：已扣除廠房遷移開支港幣二千萬元(見附註7)。

Balance sheet 資產負債表

		Equipment 設備 HK\$'000 港幣千元	Leadframe 引線框架 HK\$'000 港幣千元	Consolidated 綜合 HK\$'000 港幣千元
Assets	資產			
Segment assets	分部資產	1,391,892	246,502	1,638,394
Unallocated corporate assets	未分配之公司資產			484,886
Consolidated total assets	綜合資產總額			2,123,280
Liabilities	負債			
Segment liabilities	分部負債	241,803	73,115	314,918
Unallocated corporate liabilities	未分配之公司負債			52,290
Consolidated total liabilities	綜合負債總額			367,208

5 BUSINESS AND GEOGRAPHICAL SEGMENTS 業務及地域分部 (續)

(CONTINUED)

(A) Business segments (continued)

Other information

Capital additions	資產增額	38,752	62,030	100,782
Depreciation	折舊	121,748	34,631	156,379
Factory relocation costs	廠房遷移開支	—	20,000	20,000
Loss (gain) on disposal of property, plant and equipment	出售/處理事業、廠房及設備之虧損(收益)	237	(104)	133

(B) Geographical segments

The Group's operations are principally carried out in the People's Republic of China (the "PRC"), including Hong Kong and Mainland China, Singapore and Malaysia.

(i) An analysis of the Group's turnover and profit from operations by location of operations is as follows:

(甲) 業務分部 (續)

其他資料

	Equipment 設備	Leadframe 引線框架	Consolidated 綜合
	HK\$'000	HK\$'000	HK\$'000
	港幣千元	港幣千元	港幣千元

(乙) 地域分部

本集團之業務主要在中華人民共和國(「中國」)，包括香港及中國大陸，新加坡及馬來西亞。

(一) 本集團之營業額及經營溢利按營運地區分析如下：

Location of operation	營運地區	Turnover 營業額		Profit from operations 經營溢利	
		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元	2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
The PRC	中國	1,239,808	1,170,263	230,998	222,803
Singapore and Malaysia	新加坡及馬來西亞	1,365,015	675,753	352,260	73,026
		2,604,823	1,846,016	583,258	295,829
Unallocated corporate income	未分配之公司收入			3,934	6,520
Profit from operations	經營溢利			587,192	302,349

5 BUSINESS AND GEOGRAPHICAL SEGMENTS (CONTINUED)

業務及地域分部(續)

(B) Geographical segments (continued)

(乙) 地域分部(續)

(ii) A geographical breakdown of the Group's turnover by geographical market is as follows:

(二) 本集團之營業額按市場地域分部細列如下：

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
Location of market	市場地區		
Taiwan	台灣	516,805	433,557
Mainland China	中國大陸	415,053	274,826
Korea	韓國	346,325	168,100
Malaysia	馬來西亞	293,096	228,090
Singapore	新加坡	222,378	138,085
Philippines	菲律賓	213,680	98,951
Thailand	泰國	175,931	108,530
Hong Kong	香港	175,238	134,316
United States of America	美國	76,557	115,476
Japan	日本	71,148	68,799
Europe	歐洲	53,228	42,167
Others	其他	45,384	35,119
		2,604,823	1,846,016

Contribution to profit by geographical market has not been presented as the contribution to profit from each market is substantially in line with the overall Group ratio of profit to turnover.

地域分區市場對溢利貢獻未有呈報，因每一地域分區之溢利貢獻與集團之溢利營業額比率大致相符。

(iii) The following is an analysis of the carrying amount of segment assets, and additions to property, plant and equipment, analysed by the geographical area in which the assets are located:

(三) 以下為按有關資產所處地域分析之分部資產賬面值及物業、廠房及設備之增額：

		Carrying amount of segment assets 分部資產賬面金額		Additions to property, plant and equipment 物業、廠房及設備增額	
		31.12.2003 二零零三年 十二月三十一日 HK\$'000 港幣千元	31.12.2002 二零零二年 十二月三十一日 HK\$'000 港幣千元	Year ended 31.12.2003 二零零三年 十二月三十一日 止之年度 HK\$'000 港幣千元	Year ended 31.12.2002 二零零二年 十二月三十一日 止之年度 HK\$'000 港幣千元
The PRC	中國	1,818,710	1,564,526	134,704	77,294
Singapore and Malaysia	新加坡及馬來西亞	660,812	557,085	25,809	23,488
		2,479,522	2,121,611	160,513	100,782

財務報表附註(續)

6 RESEARCH AND DEVELOPMENT EXPENSES, NET

The Group received research and development grants from government sources. The amount of grants received which has been offset against the research and development expenses during the year amounted to HK\$1,214,000 (2002: HK\$1,389,000).

Included in research and development expenses is depreciation on property, plant and equipment of HK\$6,057,000 (2002: HK\$6,246,000) and rental of land and buildings under operating leases of HK\$2,117,000 (2002: HK\$1,480,000).

研究及發展淨支出

集團獲政府給予研究及發展津貼。於年內收到並已在研究及發展開支賬內沖銷之金額共達港幣1,214,000元(二零零二年：港幣1,389,000元)。

研究及發展支出包括物業、廠房及設備之折舊為港幣6,057,000元(二零零二年：港幣6,246,000元)，及以營業租約租用的土地及樓宇租金為港幣2,117,000元(二零零二年：港幣1,480,000元)。

7 FACTORY RELOCATION COSTS

廠房遷移開支

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
<i>The amounts comprise:</i>	<i>費用包括：</i>		
Factory relocation and closure costs	廠房搬遷及關閉費用	5,835	512
Provision for termination of employees	預提員工離職費	—	15,000
Impairment loss on property, plant and equipment	物業、廠房及設備之減值	—	4,488
		5,835	20,000

The amounts represent costs for relocation of a Group's factory in Hong Kong to Mainland China.

此費用為集團其中一個廠房由香港遷往中國大陸之開支。

8 PROFIT FROM OPERATIONS

經營溢利

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
<i>Profit from operations has been arrived at after charging:</i>	<i>經營溢利已扣除：</i>		
Auditors' remuneration	核數師酬金	2,804	2,417
Depreciation	折舊	153,465	156,379
Loss on disposal of property, plant and equipment	出售/處理物業、廠房及設備之虧損	25,459	133
Minimum lease payments for land and buildings under operating leases	土地及樓宇之營業租約之最低租金	35,768	33,791
Staff costs, including directors' remuneration	僱員費用，包括董事酬金	556,957	537,026
<i>and after crediting:</i>	<i>並已計入：</i>		
Interest income	利息收入	3,934	6,520

9 DIRECTORS' EMOLUMENTS

董事酬金

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
Fees to independent non-executive Directors	非執行董事袍金	600	300
<i>Other emoluments to executive Directors:</i>	<i>執行董事其他酬金：</i>		
– Salaries and other benefits	– 薪金及其他利益	4,943	4,743
– Performance related incentive payments	– 有關表現之獎金	4,423	2,334
– Pension contribution	– 退休金供款	831	829
Directors' remuneration	董事酬金	10,797	8,206

In additions to the above, 205,000 (2002: 205,000) shares of the Company were issued to certain executive Directors during the year under the Employee Share Incentive Scheme. The market value of these shares at the date of issue amounted to HK\$6,437,000 (2002: HK\$3,331,000).

The emoluments of the Directors, excluding the share incentive benefits, were within the following bands:

除上述外，本公司於本年度根據僱員股份獎勵計劃向若干執行董事發行205,000股(二零零二年：205,000股)本公司股份。該等股份於發行日之市值為港幣6,437,000元(二零零二年：港幣3,331,000元)。

董事之酬金幅度如下(不包括股份獎勵計劃之得益)：

		Number of directors 董事人數	
		2003 二零零三年	2002 二零零二年
HK\$nil to HK\$1,000,000	無 — 港幣1,000,000元	3	3
HK\$1,500,001 to HK\$2,000,000	港幣1,500,001元 — 港幣2,000,000元	1	1
HK\$6,000,001 to HK\$6,500,000	港幣6,000,001元 — 港幣6,500,000元	—	1
HK\$8,000,001 to HK\$8,500,000	港幣8,000,001元 — 港幣8,500,000元	1	—