

財務報表附註(續)

10 EMPLOYEES' EMOLUMENTS

The five highest paid individuals included two (2002: two) Directors, details of whose remuneration are set out in note 9. The emoluments of the remaining three (2002: three) individuals were as follows:

僱員薪酬

五位最高薪酬之人士包括兩位董事(二零零二年：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(二零零二年：三位)之酬金如下：

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
Salaries and other benefits	薪金及其他利益	4,381	3,971
Performance related incentive payments	有關表現之獎金	2,704	1,918
Pension contribution	退休金供款	399	496

In addition to the above, 170,000 (2002: 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\$5,338,000 (2002: HK\$2,763,000).

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(二零零二年：170,000股)本公司股份。該等股份於發行日之市值為港幣5,338,000元(二零零二年：港幣2,763,000元)。

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

有關僱員薪酬幅度如下(不包括上述股份獎勵計劃之得益)：

		Number of employees 僱員人數	
		2003 二零零三年	2002 二零零二年
HK\$1,500,001 to HK\$2,000,000	港幣1,500,001元 — 港幣2,000,000元	1	1
HK\$2,000,001 to HK\$2,500,000	港幣2,000,001元 — 港幣2,500,000元	—	2
HK\$2,500,001 to HK\$3,000,000	港幣2,500,001元 — 港幣3,000,000元	2	—

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\$35,611,000 (2002: HK\$32,441,000) represents contributions payable to the plans by the Group at rates specified in the rules of the plans less forfeitures of HK\$849,000 (2002: HK\$545,000) 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 HK\$375,000 (2002: nil).

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35,611,000元(二零零二年：港幣32,441,000元)，乃指本集團按該等計劃指定之比率而支付之供款，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849,000元(二零零二年：港幣545,000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港幣375,000元(二零零二年：零)。

Notes to the Financial Statements (continued)

財務報表附註(續)

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

稅項

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
Current tax	本期稅項		
Hong Kong	香港	46,511	23,734
Other jurisdictions	其他司法權區	5,322	1,961
		51,833	25,695
Under(over)provision in prior years	往年度備撥不足(過多)		
Hong Kong	香港	143	(1,548)
Other jurisdictions	其他司法權區	940	—
		1,083	(1,548)
Deferred tax (note 24)	遞延稅項(附註24)		
Current year	本期	(2,617)	(6,670)
Attributable to changes in tax rates	因稅率變更之影響	956	—
		(1,661)	(6,670)
Taxation attributable to the Company and its subsidiaries	本公司及其附屬公司之稅項	51,255	17,477

Hong Kong Profits Tax has been calculated at 17.5% (2002: 16%) of the estimated assessable profit for the year.

香港利得稅是按本年度估計應課稅溢利以稅率17.5% (二零零二年：16%) 計算。

Taxation for other jurisdictions is calculated at the rates prevailing in the relevant jurisdictions.

其他司法權區之稅項乃根據有關司法權區之現行稅率計算。

The Group's profit arising from the manufacture of semiconductor equipment and materials in Singapore is non-taxable under a tax incentive covering certain new products under the Manufacturing Headquarters ("MH") 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.

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。

13 TAXATION (CONTINUED)

The charge for year can be reconciled to the profit before taxation per income statement as follows:

稅項(續)

收益表中除稅前溢利與是年度之稅項支出對照如下:

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
Pofit before taxation	除稅前溢利	587,128	302,181
Tax at the domestic income tax rate of 17.5% (2002: 16%)	以本地所得稅率17.5% (二零零二年: 16%) 計算之稅項	102,747	48,349
Tax effect of expenses that are not deductible in determining taxable profit	評定應課稅溢利時不可扣減的開支對稅項之影響	1,518	1,002
Tax effect of income that is not taxable in determining taxable profit	評定應課稅溢利時無須繳稅的收入對稅務之影響	(2,455)	(4,256)
Tax effect of tax losses not recognised	未予以確認稅項虧損對稅務之影響	6,733	3,860
Effect of different tax rates of subsidiaries operating in other jurisdictions	在其他司法權區經營之附屬公司稅率差異之稅務影響	(7,042)	(14,408)
Effect of tax exemption under the MH status	「生產總部」地位而獲稅項豁免之影響	(53,368)	(14,917)
Increase in opening deferred tax liability resulting from changes in tax rates	因稅率變化引致年初遞延稅項負債增加	956	—
Under(over)provision in prior years	往年度備撥不足(過多)	1,083	(1,548)
Others	其他	1,083	(605)
Taxation for the year	本年度稅項	51,255	17,477

14 DIVIDENDS

股息

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
Interim dividend paid of HK\$0.36 (2002: HK\$0.36) per share on 383,331,500 (2002: 381,567,500) shares	中期股息每股港幣0.36元(二零零二年: 港幣0.36元)派發予383,331,500股(二零零二年: 381,567,500股)	137,999	137,364
Proposed final dividend of HK\$0.84 (2002: HK\$0.64) per share on 385,018,000 (2002: 383,331,500) shares	建議末期股息每股港幣0.84元(二零零二年: 港幣0.64元)派發予385,018,000股(二零零二年: 383,331,500股)	323,415	245,332
		461,414	382,696

The final dividend of HK\$0.84 (2002: 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0.84元(二零零二年: 港幣0.64元), 須待股東週年大會上獲通過後, 方可分派。

Notes to the Financial Statements (continued)

財務報表附註(續)

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：

		2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 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	535,873	284,704
			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	383,410	381,650
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	1,479	1,528
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	384,889	383,178

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 2003	於二零零三年一月一日	222,759	167,701	1,305,333	68,827	1,764,620
Currency realignment	貨幣調整	15,747	24	8,283	330	24,384
Additions	增額	418	50,551	101,541	8,003	160,513
Disposals	出售/處理	—	(30,210)	(150,072)	(3,178)	(183,460)
At 31 December 2003	於二零零三年十二月三十一日	238,924	188,066	1,265,085	73,982	1,766,057
Depreciation and impairment	折舊及減值					
At 1 January 2003	於二零零三年一月一日	109,248	138,032	754,765	53,472	1,055,517
Currency realignment	貨幣調整	9,520	14	8,150	265	17,949
Provided for the year	是年度撥備	10,266	15,700	119,369	8,130	153,465
Eliminated on disposals	出售/處理時撇除	—	(30,206)	(124,505)	(2,815)	(157,526)
At 31 December 2003	於二零零三年十二月三十一日	129,034	123,540	757,779	59,052	1,069,405
Net book values	賬面淨值					
At 31 December 2003	於二零零三年十二月三十一日	109,890	64,526	507,306	14,930	696,652
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