

5 Business and geographical segments

業務及地域分部

(A) Business segments

(甲) 業務分部

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.

在管理方面，本集團現時分成兩大營運部門——設備及引線框架。該等部門乃本集團據以呈報主要分部資料之基礎。

Principal activities are as follows:

主要業務為：

Equipment – manufacture and marketing of semiconductor machines and tools

設備 – 製造及銷售半導體設備及工具

Leadframe – manufacture and marketing of semiconductor materials

引線框架 – 製造及銷售半導體物料

(i) Segment information about these businesses for the year ended 31 December 2004 is presented below:

(一) 截至二零零四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
Turnover	營業額	
Equipment	設備	3,252,042
Leadframe	引線框架	576,888
		3,828,930
Result	業績	
Equipment	設備	992,139
Leadframe	引線框架	62,335
		1,054,474
Unallocated corporate income	未分配之公司收入	7,923
Profit from operations	經營溢利	1,062,397
Finance costs	財務費用	(15)
Profit before taxation	除稅前溢利	1,062,382
Taxation	稅項	(59,787)
Net profit for the year	本年度淨溢利	1,002,595

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	1,578,976	292,517	1,871,493
Unallocated corporate assets	未分配之公司資產			872,740
Consolidated total assets	綜合資產總額			2,744,233
Liabilities	負債			
Segment liabilities	分部負債	381,316	79,339	460,655
Unallocated corporate liabilities	未分配之公司負債			106,113
Consolidated total liabilities	綜合負債總額			566,768

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	231,568	68,211	299,779
Depreciation	折舊	115,354	66,760	182,114
Loss on disposal of property, plant and equipment	出售物業、廠房及 設備之虧損	32,060	187	32,247

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

(二) 截至二零零三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
Turnover	營業額	
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(備註)	3,685
		583,258
Unallocated corporate income	未分配之公司收入	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	出售物業、廠房及 設備之虧損	7,768	17,691	25,459

(B) Geographical segments

(乙) 地域分部

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.

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。

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

(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	
		2004 二零零四年 HK\$'000 港幣千元	2003 二零零三年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元	2003 二零零三年 HK\$'000 港幣千元
The PRC	中國	1,992,532	1,239,808	549,981	230,998
Singapore and Malaysia	新加坡及馬來西亞	1,836,398	1,365,015	504,493	352,260
		3,828,930	2,604,823	1,054,474	583,258
Unallocated corporate income	未分配之公司收入			7,923	3,934
Profit from operations	經營溢利			1,062,397	587,192

5 Business and geographical segments continued

業務及地域分部 續

(B) Business 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：

		2004 二零零四年 HK\$'000 港幣千元	2003 二零零三年 HK\$'000 港幣千元
Location of market	市場地區		
Taiwan	台灣	850,975	516,805
Mainland China	中國大陸	742,272	415,053
Malaysia	馬來西亞	539,390	293,096
Philippines	菲律賓	335,571	213,680
Hong Kong	香港	281,008	175,238
Thailand	泰國	280,609	175,931
Korea	韓國	222,670	346,325
United States of America	美國	204,795	76,557
Singapore	新加坡	197,768	222,378
Europe	歐洲	66,302	53,228
Japan	日本	55,445	71,148
Others	其他	52,125	45,384
		3,828,930	2,604,823

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	
		31.12.2004 二零零四年 十二月三十一日 HK\$'000 港幣千元	31.12.2003 二零零三年 十二月三十一日 HK\$'000 港幣千元	Year ended 二零零四年 十二月三十一日 止之年度 HK\$'000 港幣千元	Year ended 二零零三年 十二月三十一日 止之年度 HK\$'000 港幣千元
The PRC	中國	2,022,703	1,818,710	188,894	134,704
Singapore and Malaysia	新加坡及馬來西亞	719,531	660,812	110,885	25,809
		2,742,234	2,479,522	299,779	160,513

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\$992,000 (2003: HK\$1,214,000).

Included in research and development expenses is depreciation on property, plant and equipment of HK\$5,927,000 (2003: HK\$6,057,000) and rental of land and buildings under operating leases of HK\$2,606,000 (2003: HK\$2,117,000).

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992,000元（二零零三年：港幣1,214,000元）。

研究及發展支出包括物業、廠房及設備之折舊為港幣5,927,000元（二零零三年：港幣6,057,000元），及以營業租約租用的土地及樓宇租金為港幣2,606,000元（二零零三年：港幣2,117,000元）。

7 Factory relocation costs

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

廠房遷移開支

此費用為集團結束其中一間位於香港之廠房及其遷往中國大陸之開支。

8 Profit from operations

經營溢利

		2004 二零零四年 HK\$'000 港幣千元	2003 二零零三年 HK\$'000 港幣千元
<i>Profit from operations has been arrived at after charging:</i>	經營溢利已扣除：		
Auditors' remuneration	核數師酬金	3,685	2,804
Depreciation	折舊	182,114	153,465
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	32,247	25,459
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	32,551	35,768
Staff costs, including directors' remuneration	僱員費用，包括董事酬金	747,686	556,957
<i>and after crediting:</i>	並已計入：		
Interest income	利息收入	7,923	3,934

9 Directors' emoluments

董事酬金

		2004 二零零四年 HK\$'000 港幣千元	2003 二零零三年 HK\$'000 港幣千元
Fees to independent non-executive Directors	非執行董事袍金	704	600
<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	7,551	4,943
– Performance related incentive payments	– 有關表現之獎金	2,850	4,423
– Pension contribution	– 退休金供款	851	831
Directors' remuneration	董事酬金	11,956	10,797

In addition to the above, 205,000 (2003: 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\$5,771,000 (2003: HK\$6,437,000).

除上述外，本公司於本年度根據僱員股份獎勵制度向若干執行董事發行205,000股（二零零三年：205,000股）本公司股份。該等股份於發行日之市值為港幣5,771,000元（二零零三年：港幣6,437,000元）。

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

董事之酬金幅度如下（不包括股份獎勵制度之得益）：

		Number of directors 董事人數	
		2004 二零零四年	2003 二零零三年
HK\$nil to HK\$1,000,000	無 — 港幣1,000,000元	5	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\$8,000,001 to HK\$8,500,000	港幣8,000,001元 — 港幣8,500,000元	—	1
HK\$9,000,001 to HK\$9,500,000	港幣9,000,001元 — 港幣9,500,000元	1	—