

附件五

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新世紀娛樂場
每月定額標準員工費用(財務部之賬房及監控部)

(A) 財務部之賬房

(a) 娛樂場之全部編制賬房員工費用

		員工費用 及員工數目	
		<u>每月定額標準員工費用(包含員工福利及保險費)</u> <u>及員工數目(包含保險費)</u>	
1. 財務部駐場經理	50,000	編制員工數目 每年定額標準員工費用	0.50 (i) 300,000
2. 外賬員	31,250	編制員工數目 每年定額標準員工費用	7.20 (ii) 2,700,000
3. 審務員	17,250	編制員工數目 每年定額標準員工費用	7.20 (iii) 1,400,400
4. 財庫生	13,500	編制員工數目 每年定額標準員工費用	3.60 (iv) 563,200
5. 後生	11,250	編制員工數目 每年定額標準員工費用	3.60 (v) 486,000
		總編制員工數目	22.10
每年賬房全部編制員工之定額標準費用			5,559,600 (vi)=(i)+(ii)+(iii)+(iv)+(v)

(B) 監控部

(a) 娛樂場之全部編制監控部員工費用

每年監控部全部編制員工之定額標準費用
(716,296 ÷ 12 = 0)

每月定額標準員工費用(包含員工福利及保險費)
及員工數目(包含保險費)

員工費用 及員工數目	
編制員工數目	9.0
(每更為3位員工)	
	1,651,914 (vii)

整個娛樂場之定額標準費用 (A)+(B)

每年為	7,211,514.0	(viii) = (vi) + (vii)
每月為	600,959.5	(ix) = (viii) / 12

扣除: 角子機營運每月固定攤佔費用

15,000.0 (x)

新世紀娛樂場賭桌營運之應攤佔費用為
(風險)

585,960 (xi) = (ix) - (x)

586,000 rounded

註1 以上每月定額標準員工費用亦涵蓋市場工資水平, 部門管理, 以及賭桌數目等成本變化而進行(例如每半年)作出調整。

註2 a) 若賭桌營運存在角子機營運, 每月定額標準員工費用為澳門幣586,000元;

b) 若賭桌營運不存在角子機營運, 每月定額標準員工費用為澳門幣601,000元(澳門幣586,000元 + 澳門幣15,000元)。

附件六

浮動溢價金補償之計算方式

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(I) 中場賭桌浮動溢價金補償之計算方式

雙方同意以季度實際平均每日每張賭桌收入毛利達港幣 25,000 元為中場賭桌營運之基準(以下簡稱“基準”)，若某一計算季度實際平均每日每張賭桌收入毛利少於基準，則公司必須支付澳博相關的浮動溢價金補償，計算公式如下。

公式一：是季總賭桌數目 / 是季總日數 = 是季原有賭桌數目

是季總賭桌收入毛利 / 是季總日數 / 25,000 = 是季合格賭桌數目

(上述賭桌數目以四捨五入至整數位)

公式二：每張賭桌之季度浮動溢價金 x (是季原有賭桌數目 - 是季合格賭桌數目)
= 是季應付之浮動溢價金補償

備註：

- 是季總賭桌數目按澳博於該季度向博監局所繳納之浮動溢價金的總賭桌數目為準。
- 根據目前相關的澳門娛樂場幸運博彩法制，賭桌之浮動溢價金為每月每張澳門幣 12,500 元，即每季澳門幣 37,500 元，折為港幣 36,408 元。

舉例說明

是季總賭桌數目(按每日賭桌數目累計)	4,550	
是季總日數	91	
原有賭桌數目 (張)		50
是季總賭桌收入毛利 (港幣)	108,108,000	
是季總日數	91	
是季平均每日總賭桌收入毛利 (港幣)	1,188,000	
基準(港幣)	25,000	
合格賭桌數目 (張)		48
		2
每張賭桌之季度浮動溢價金 (港幣)	36,408	
是季應付之浮動溢價金補償 (港幣)		72,816

(II) 貴賓廳賭桌浮動溢價金補償之計算方式

雙方同意以季度實際平均每日每張賭桌收入毛利達港幣 50,000 元為貴賓廳賭桌營運之基準(以下簡稱“基準”)，若某一計算季度實際平均每日每張賭桌收入毛利少於基準，則公司必須支付澳博相關的浮動溢價金補償，計算公式如下。

公式一：是季總賭桌數目 / 是季總日數 = 是季原有賭桌數目

是季總賭桌收入毛利 / 是季總日數 / 50,000 = 是季合格賭桌數目

(上述賭桌數目以四捨五入至整數位)

公式二：每張賭桌之季度浮動溢價金 x (是季原有賭桌數目 - 是季合格賭桌數目)

= 是季應付之浮動溢價金補償

備註：

- 是季總賭桌數目按澳博於該季度向博監局所繳納之浮動溢價金的總賭桌數目為準。
- 根據目前相關的澳門娛樂場幸運博彩法制，賭桌之浮動溢價金為每月每張澳門幣 25,000 元，即每季澳門幣 75,000 元，折為港幣 72,816 元)。

舉例說明

是季總賭桌數目(按每日賭桌數目累計)	2,330	
是季總日數	91	
原有賭桌數目 (張)		26
是季總賭桌收入毛利 (港幣)	108,108,000	
是季總日數	91	
是季平均每日總賭桌收入毛利 (港幣)	1,188,000	
基準 (港幣)	50,000	
合格賭桌數目 (張)		24
		2
每張賭桌之季度浮動溢價金 (港幣)		72,816
是季應付之浮動溢價金補償 (港幣)		145,632

(III) 根據本修訂協議第 2.3 條所述，澳博在每年三月、六月、九月及十二月的對數表中列明公司在對應季度之應付浮動溢價金補償明細(若有的話)，並在是月支付公司報酬中予以扣除該補償金額。

(IV) 有關上述基準，澳博有權參照中場或貴賓廳賭桌之實際收入毛利於每一年度予以調整一次。

附件七

貴賓廳收益補償之計算方式

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(I) 在公司提供服務期間，公司向澳博保證該娛樂場貴賓廳之轉碼額或收入毛利如下：

- a. 季度平均每月轉碼額不少於港幣 50 億元(HKD5,000,000,000) 或；
- b. 季度平均每月收入毛利不少於港幣 1.4 億元(HKD140,000,000)；

若公司於某一計算季度實際平均每月轉碼額及實際平均每月收入毛利同時不能達到上述公司所保證的標準，則公司必須向澳博補償季度收益差額，計算公式如下：

澳博之每月基準收益 = 港幣 1.4 億元 x 3%

澳博之季度平均每月實際收益 = 季度平均每月實際收入毛利 x 3%

季度收益補償 = (澳博之每月基準收益 - 澳博之季度平均每月實際收益) x 3 個月

舉例說明

當某一計算季度之 1.) 實際平均之每月轉碼額少於港幣 50 億元 及 2.) 實際平均之每月收入毛利少於港幣 1.4 億元，則公司應支付之季度收益補償計算如下：

	港幣	
澳博之每月基準收益 (1.4 億元 x 3%)	420 萬	(i)
是季澳博之季度平均每月實際收益	380 萬	(ii)
是季公司應付之季度平均每月收益補償	40 萬	(iii)=(i)-(ii)
是季公司應付之季度收益補償 [共 3 個月]	120 萬	(iii)x3

(II) 澳博將在每年三月、六月、九月及十二月之對數表中扣除公司在對應季度應付之收益補償。

(III) 有關上述基準，澳博有權每一年度予以調整一次。

Annex V

Affiliated Casino of New Century Hotel

The fixed monthly payroll (the treasury of the Department of Finance & the Department of Surveillance at the Casino)

(A) The treasury of the Department of Finance

(a) Payroll of all treasury permanent employees at the casino

Payroll Expenditure and Number of Employees
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????????????????

1. Finance Department On-Site Manager	50,000	The number of permanent employees	0.50	(i)
		The fixed annual payroll	300,000	
2. External Accounts Officer	31,250	The number of permanent employees	7.20	(ii)
		The fixed annual payroll	2700,000	
3. Clerical Staff	17,250	The number of permanent employees	7.20	(iii)
		The fixed annual payroll	1490,400	
4. Finance Trainee	13,500	The number of permanent employees	3.60	(iv)
		The fixed annual payroll	383,200	
5. All-Rounder	11,250	The number of permanent employees	3.6	(v)
		The fixed annual payroll	486,000	
		The number of ?? employees	22.10	
The fixed annual and standard payroll of all permanent employees in the treasury			5,559,600	??

Payroll Expenditure and Number of Employees
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(B) Department of Surveillance

????????

(a) The annual payroll of all permanent employees in the Department of Surveillance at the casino

15,296 The number of permanent employees

9.0

(?? three employees)

The fixed and standard annual payroll of all permanent employees in the Department of Surveillance

(15,296=12x9)

The fixed and standard expenditure of the entire casino (A)+(B)

	1,651,914	(??)
Annual amount	7,211,514.0	(??)
Monthly amount	600,959.5	(??)

Deduct: the fixed monthly fees of slot machines

15,000.0 (x)

New Century Casino???? expenses

585,960 ??
586,000 ??

Note 1: ????

Note 2: ????

Annex VI

The Calculation of Compensation for the Variable Premium

(1) The calculation of variable premium compensation for gaming tables in the mass market areas

Both parties have reached an agreement to set HKD 25,000 as the revenue standard (hereafter referred to as the “Standard”) for the actual average daily gross profit of each gaming table in the mass market areas in a quarter. In the event where the actual average daily gross profit of each gaming table in a calculation quarter is less than the Standard, the company is obligated to pay Sociedade de Jogos de Macau S.A. (hereafter referred to as “SJM”) relevant compensation for the variable premium. The formulas used to calculate the compensation are shown below:

Formula 1: The total number of gaming tables in the quarter/the number of days in the quarter = the original number of gaming tables in the quarter

The gross profit of all gaming tables in the quarter / the total number of days in the quarter/25,000 = the qualified number of gaming tables in the quarter

(Round the aforesaid number of gaming tables to the nearest whole number)

Formula 2: The quarterly variable premium of each gaming table x (the original number of gaming tables in the quarter – the qualified number of gaming tables in the quarter) = the payable compensation for the variable premium in the quarter

Note:

- a. The total number of gaming tables in a quarter refers to the total number of gaming tables which corresponds to the variable premium amount paid to the Gaming Inspection and Coordination Bureau (hereafter referred to as the DICJ) by SJM in the quarter thereof.
- b. Pursuant to current laws and regulations pertaining to the Games of Fortune at casinos in Macau, the monthly variable premium of each gaming table is \$12,500 in Macau Pataca (MOP), which is \$37,500 in Macau Pataca per quarter and is equivalent to HKD 36,408.

For Example:

The total number of gaming tables in the quarter (calculated by adding up the number of gaming tables in each day)	4,550	
The total number of days in the quarter	91	
The original number of gaming tables (table)		50
The gross profit of all gaming tables in the quarter	108,108,000	
The total number of days in the quarter	91	
The average daily gross profit of all gaming tables in the quarter (HKD)	1,188,000	
Standard (HKD)	25,000	
The number of qualified gaming tables (table)		48
		2
The quarterly variable premium of each gaming table (HKD)		36,408
The payable quarterly compensation for the variable premium (HKD)		72,816

(II) The calculation of variable premium compensation for gaming tables in the VIP rooms

Both parties have reached an agreement to use HKD 50,000 as the revenue standard (hereafter referred to as the “Standard”) of the actual average daily gross profit of each table in the VIP rooms in the quarter. In the event where the actual average daily gross profit of each table in a calculation quarter is lower the Standard, the company is obligated to pay SJM relevant compensation for the variable premium. The formulas used to calculate the compensation are shown below:

Formula 1:

The total number of gaming tables in the quarter / the total number of days in the quarter = the original number of gaming tables in the quarter.

The gross profit of all gaming tables in the quarter / the total number of days in the quarter /50,000 = the number of qualified gaming tables in the quarter

(Round the aforesaid number of gaming tables to the nearest whole number)

Formula 2:

The quarterly variable premium of each gaming table x (the original number of gaming tables in the quarter – the number of qualified gaming tables in the quarter) = the payable compensation for the variable premium in the quarter.

Note:

- a. The total number of gaming tables in a quarter refers to the total number of gaming tables which corresponds to the variable premium amount paid to the Gaming Inspection and Coordination Bureau (hereafter referred to as the DICJ) by SJM in the quarter thereof.
- b. Pursuant to current laws and regulations pertaining to the Games of Fortune at casinos in Macau, the monthly variable premium of each gaming table is \$25,000 in Macau Pataca (MOP), which is \$ 75,000 in Macau Pataca per quarter and is equivalent to HKD 72,816.

For Example:

The total number of gaming tables in the quarter (calculated by adding up the number of table in each day)	2,330	
The total number of days in the quarter	91	
The original number of gaming tables (table)		26
The gross profit of all gaming tables in the quarter	108,108,000	
The total number of days in the quarter	91	
The average daily gross profit of all tables in the quarter (HKD)	1,188,000	
Standard (HKD)	50,000	
The number of qualified gaming tables (table)		24
		2
The quarterly variable premium of each gaming table (HKD)		72,816
The payable quarterly compensation for the variable premium (HKD)		145,632

(III) Pursuant to Article 2 and Article 3 in this amended agreement, there is a subsidiary ledger that specifies the payable amount of the company’s compensation for the variable premium for the corresponding quarter (if any) in SJM’s Logarithm Table in March, June, September, and December, and the payable compensation would be deducted from the monthly remuneration the company is entitled to.

(IV) With respect to the abovementioned Standards, SJM reserves the right to refer to the actual gross profit of the gaming tables in the mass market areas or the VIP rooms and make corresponding adjustments once a year.

Annex VII

The Calculation of Compensation for Revenue the VIP Rooms

(I) During the term the company is providing the services, the company guarantees SJM the following amounts of rolling chip turnover or gross profit from the VIP rooms at the casino:

- a) An amount of no less than HKD five billion (HKD 5,000,000,000) for the average monthly rolling chip turnover in a quarter, or
- b) An amount of no less than HKD 140 million (HKD 140,000,000) for the average monthly gross profit in a quarter.

In the event where the company's both actual average monthly rolling chip turnover and average monthly gross profit in a calculation quarter fail to meet the above standard promised by the company, the company is obligated to pay a quarterly gap of revenue to SJM. The formulas to calculate the payment are shown below:

SJM's monthly revenue standard = HKD 140 million x 3%

SJM's actual average monthly revenue in a quarter = the actual average monthly gross profit in a quarter x 3%

Compensation for quarterly revenue = (SJM's monthly revenue standard – SJM's actual average monthly revenue in a quarter) x three months

For example:

The quarterly revenue compensation is payable by the company if the company's revenue in a calculation quarter meets both of the following descriptions: 1. the actual average monthly revenue from rolling chip turnover is less than HKD five billion; 2. the actual average monthly revenue from gross profit is less than 140 million. The calculation of the payable quarterly revenue compensation is shown below:

	HKD	
SJM's monthly revenue standard (140 million x 3%)	4.2 million	(i)
SJM's actual average monthly revenue in the quarter	3.8 million	(ii)
The average monthly revenue compensation for the quarter payable by the company	0.4 million	(iii)=(i)-(ii)
The quarterly revenue compensation payable by the company (three months in total)	1.2 million	(iii)x3

- (II) SJM reserves the right to deduct the revenue compensation payable by the company in the corresponding quarter in its Logarithm Tables in March, June, September, and December respectively.
- (III) With respect to the abovementioned standard, SJM reserves the right to make corresponding adjustments once a year.