

2018 5 100000 20000 2019 12 2020 1 2020 6 A 2020 6

1 20000 " " 2020 6
2 20000 " " 2020 1

B 30000 10000 200%

1
2
3 " " 17000
30000-10000× 130% " "

A

1 [2009]31 "

"

2 A 2019 12 [2009]31
" " 20000 2019 12

0

A

3 2019 12 20000

" "

1

2

3

" "

4

" [2009]31

5

[2018]14

" 2019

1 1

" 2019 1 1 "

[2020]7

6

1

2

[2016]36

1

"

3

= × 1+ "

"

4

"

5

2017 5 10

"

"

1 -1.5 3500

2.5 -3 2500

1.5 -2 4000

3

1 3000

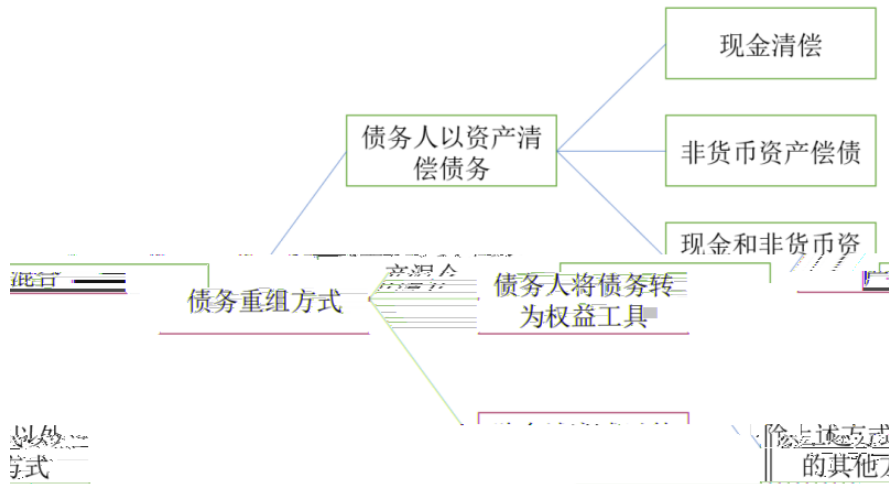
2 -2.5 5000

2000

6

"

"



2009 59

1.

2.

59

1

2

59
50%

5

5

1 A 2019

B

200

B

1

A

200

A

95

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$$=95+4=99$$

91

8

2

$$95-100-10 = -5$$

7

-

2

=

22 ---

- - -

-

10

100

35

30

20

100

1

100

20

80

80

资产	公允价值	计税基础
现金	20	20
国债	10	10.7
无形资产	35	37.3
固定资产	30	32
合计	95	100

20

10

70

资产	公允价值	计税基础
现金	20	20
国债	10	10
无形资产	35	37.3
固定资产	30	32.3
合计	95	100

59

80 100-20

销售收入	资产	公允价值	计税基础
38.8	无形资产	35	
30		31.2	
65		70	
	合计		

3 2× 19 2 10

6

100

2× 19 8 12
10 20

1.5

1.2

100

25%

100

2× 19 6 30

85

2× 19 8 12

76

2× 19 10 20

76

1

1 6 30

150000

150000

2 8 12

90000

90000

3 10 20

76

1.2

77.2

772000

240000

1000000

12000

2

3 10 20

76

1.5

1000000

250000

495000

15000

240000

$$=100+1.2=101.2$$

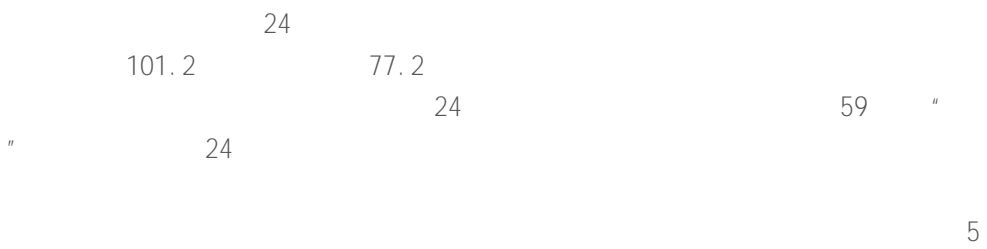


$$1.2 = 101.2$$

$$= 100 +$$

BUG

2009 59



BUG

12366

1 2009 59 50% 5
2
40 100 20 20 10
20 50% 5 59
85% 2
1 5

2010 23

/



10

1

2

3

4

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5.

10

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10

" "

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2020 6 1

[]

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6



@

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2020

2020 10

2019 2

2019

2020

2021

"

"



25

153

<

()>

2004

(

)

2006 479

2006 8 1

2006

813

2006 10 1



3%

5%

3-5

1%

2016 47

2020 13

2020 3 1

2020 5 31

1%

5%

2020 24

2020

13

2020 12 31

2020 13

3%

36

2020 13

2020 3 5

3%

2020 3 1 5 31

3%
3%

2020 13

1%

2020

24
2020 13

2020 12 31

3%

3%

3%

12366

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2.

3.

4.

" "

A

1

A

A

2020

3

3

2

A

3

A

3

6.

5

7.

8.

3 1 6 30

6 --- 2 --- 2018 3
10 12 11 8 --- 2017 21
2017 10 2017 10
1 5 ---
2 5 ---
2020 5 29



2020 11

" "

2019 11 28

2020 5 14
2021 1 1

2020 5 14

2020 5 25



2019

2020 29

2019

2019 12 31

25%

" "

2012 27

2016 49

2020 5 29



2020 28

2020 8

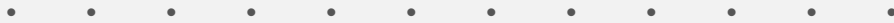
2020 9

2020 10

2020 11

2020 12 31

2020 5 15



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