浙江[illegible]力机械股份有限公司

[illegible]事会关于[illegible]计政策及会计估计变[illegible]的

浙江[illegible]机械股份有限公[illegible]以下简称“公司”）董事会就公[illegible]会计[illegible]更事宜作[illegible]下说明：[illegible]司（

一、[illegible]政策变[illegible]更说明

（[illegible]据《关[illegible]于印发<企[illegible]计准则第 42 号——[illegible]持有待售的[illegible]非流动[illegible]止经营>[illegible]的通知》（财[illegible]会[2017][illegible]号）的规定，为了规范企业[illegible]持有[illegible]营的[illegible]非[illegible]止经营的列报，以及[illegible]经营的列报，公司对 2017 年 5 月[illegible]28 日[illegible]之[illegible]后发生[illegible]的[illegible]非[illegible]止[illegible]经营[illegible]净[illegible]利[illegible]润的[illegible]处[illegible]理进行了[illegible]调整，在利润表中分[illegible]终止[illegible]经营净利润”和“终止[illegible]经营[illegible]净[illegible]利[illegible]润”，[illegible]据[illegible]相应调整[illegible]期列示[illegible]持续经营[illegible]净利润 283,145,540.65 元，列示终止[illegible]经营[illegible]净[illegible]利[illegible]润[illegible]0 元；[illegible]估[illegible]上[illegible]期列示持[illegible]营净利润 174,9[illegible]净利润[illegible]33.22 元，列示终止经营净利润[illegible]0 元。[illegible]）；

（2）[illegible]据《财政部关于[illegible]85,18[illegible]印发一般企业财务报表格式的通[illegible]知》（[illegible]财[illegible]会[illegible]号），在利润表[illegible]增“资[illegible]产处置收[illegible]修订[illegible]项目，将原列示为“营业外收入[illegible]”和“营业外支出[illegible]”的[illegible]资产[illegible]非流动资[illegible]益”，置利得或损失计入“资产处置收[illegible]益”，[illegible]营[illegible]项目[illegible]8[illegible]置[illegible]产[illegible]7,[illegible]处[illegible]调整。本[illegible]业外收[illegible]入金额减[illegible]产处[illegible]7,746.16 元，重分类至资产处置[illegible]益[illegible]7[illegible]营业外[illegible]少 5,5[illegible]6.40 元，少[illegible]87[illegible]外支出减少 128.37 元，重分类[illegible]资[illegible]产[illegible]5[illegible]比[illegible]较[illegible]03[illegible]元。[illegible]营业[illegible]0[illegible]元[illegible]

本[illegible]次[illegible]政策[illegible]变[illegible]更对公司[illegible]状况、经营成果和现金流量不会[illegible]生[illegible]重[illegible]

二、[illegible]估计变[illegible]更说明[illegible]财[illegible]务[illegible]3[illegible]0[illegible]号[illegible]

为提[illegible]高竞[illegible]争力和客户[illegible]度，公司提升了产品售后服[illegible]务质[illegible]量[illegible]预[illegible]”的[illegible]前[illegible]执行的计[illegible]准已不[illegible]能满足未[illegible]满[illegible]意[illegible]务中的实际支出，为更好[illegible]反映公[illegible]司[illegible]和保[illegible]财务[illegible]经[illegible]营成果，[illegible]据[illegible]相[illegible]关[illegible]会[illegible]计[illegible]准[illegible]则[illegible]的[illegible]规[illegible]定[illegible]，[illegible]结[illegible]合[illegible]公[illegible]司[illegible]实[illegible]际[illegible]情[illegible]况[illegible]，[illegible]自 2018 年[illegible]1 日起，公司将[illegible]来[illegible]业[illegible]务[illegible]中[illegible]产品售后维修费比[illegible]列由原[illegible]来的[illegible]销[illegible]售[illegible]费[illegible]调[illegible]整[illegible]为[illegible]预[illegible]提[illegible]比[illegible]例[illegible]为[illegible]1%。[illegible]

根据[illegible]业会[illegible]计[illegible]准则第 28[illegible]号[illegible]——[illegible]会计政策、会计估计变[illegible]更[illegible]和[illegible]差[illegible]错[illegible]更[illegible]正[illegible]》[illegible]的[illegible]规[illegible]定[illegible]，[illegible]本[illegible]次[illegible]会[illegible]计[illegible]政[illegible]策[illegible]、[illegible]会[illegible]计[illegible]估[illegible]计[illegible]变[illegible]更[illegible]采[illegible]用[illegible]未[illegible]来[illegible]适[illegible]用[illegible]法[illegible]处[illegible]理[illegible]，[illegible]不[illegible]会[illegible]对[illegible]公[illegible]司[illegible]以[illegible]往[illegible]各[illegible]期[illegible]财[illegible]务[illegible]状[illegible]况[illegible]和[illegible]经[illegible]营[illegible]成[illegible]果[illegible]产[illegible]生[illegible]重[illegible]大[illegible]影[illegible]响[illegible]，[illegible]也[illegible]不[illegible]需[illegible]对[illegible]已[illegible]披[illegible]露[illegible]的[illegible]财[illegible]务[illegible]报[illegible]表[illegible]进[illegible]行[illegible]追[illegible]溯[illegible]调[illegible]整[illegible]。[illegible]

特此[illegible]公[illegible]告[illegible]。

浙江[illegible]鼎力[illegible]机[illegible]械[illegible]股[illegible]份[illegible]有[illegible]限[illegible]公[illegible]司[illegible]

[illegible]年[illegible]月[illegible]日