浙江鼎[illegible]股份有限公[illegible]

[illegible]会[illegible]于会[illegible]力机[illegible]会计估计[illegible]说明

浙江鼎[illegible]份[illegible]公司[illegible]公司”）监事会[illegible]新[illegible]会[illegible]策[illegible]计[illegible]十[illegible]

更事宜作出如[illegible]：

[illegible]会计政[illegible]

一、会计[illegible]更[illegible]以下简[illegible]

（1）根据[illegible]于印[illegible]企业[illegible]号——持有待[illegible]售[illegible]流[illegible]产[illegible]量[illegible]和终[illegible]止经营>的通知》[illegible]会[illegible]7]1[illegible]号[illegible]为了规范企业[illegible]持[illegible]业[illegible]手[illegible]流[illegible]产[illegible]量[illegible]和[illegible]终[illegible]组的分类、计量[illegible]报，[illegible]及终[illegible]终计准则[illegible]公司对 2017[illegible]28[illegible]后[illegible]的[illegible]产[illegible]处[illegible]置[illegible]理进行了梳理，[illegible]润[illegible]分[illegible]表）的[illegible]营净利润”和“[illegible]经[illegible]营[illegible]净利润[illegible]比[illegible]较[illegible]数[illegible]据[illegible]相应调整。本期[illegible]持续[illegible]营[illegible]净[illegible]经营的[illegible]40.65 元，列[illegible]示[illegible]净利润[illegible]00[illegible]元[illegible]；[illegible]本[illegible]期列示持续经营[illegible]润[illegible]98[illegible]8示“持[illegible]示终止经营净[illegible]利[illegible]润[illegible]00[illegible]元[illegible]；[illegible]比[illegible]较[illegible]数[illegible]据[illegible]调[illegible]整[illegible]。

（2）根据《[illegible]收[illegible]音[illegible]于修[illegible]润 283,[illegible]财务报表格式[illegible]的[illegible]》[illegible]会[illegible]7][illegible]号[illegible]）[illegible]的[illegible]规[illegible]定[illegible]，[illegible]在利润表中新[illegible]增[illegible]“[illegible]产[illegible]处[illegible]置[illegible]收[illegible]益”[illegible]项[illegible]目[illegible]，[illegible]将[illegible]上[illegible]年[illegible]度[illegible]利[illegible]润[illegible]表[illegible]中[illegible]的[illegible]“[illegible]营业[illegible]外[illegible]收[illegible]入”[illegible]和[illegible]“[illegible]营业[illegible]外[illegible]支[illegible]出”[illegible]的[illegible]比[illegible]较[illegible]数[illegible]据[illegible]分[illegible]别[illegible]调[illegible]整[illegible]为[illegible]“[illegible]资[illegible]产[illegible]处[illegible]置[illegible]收[illegible]益”[illegible]和[illegible]“[illegible]其[illegible]他[illegible]收[illegible]益”[illegible]。[illegible]本[illegible]期[illegible]营[illegible]业[illegible]外[illegible]收[illegible]入[illegible]减[illegible]少[illegible]3.22 元[illegible]，[illegible]营[illegible]业[illegible]外[illegible]支[illegible]出[illegible]减[illegible]少[illegible]26.[illegible]元[illegible]，[illegible]资[illegible]产[illegible]处[illegible]置[illegible]利[illegible]得[illegible]28.37 元[illegible]，[illegible]重[illegible]分[illegible]类[illegible]至[illegible]资[illegible]产[illegible]处[illegible]置[illegible]收[illegible]益[illegible]5,[illegible]0[illegible]元[illegible]。[illegible]

本次会计[illegible]更[illegible]对[illegible]公[illegible]司[illegible]财[illegible]务[illegible]状[illegible]况[illegible]、[illegible]经[illegible]营[illegible]成[illegible]果[illegible]和[illegible]现[illegible]金[illegible]流[illegible]量[illegible]不[illegible]产[illegible]生[illegible]重[illegible]大[illegible]影[illegible]响[illegible]，[illegible]不[illegible]存[illegible]在[illegible]损[illegible]害[illegible]公[illegible]司[illegible]及[illegible]股[illegible]东[illegible]利[illegible]益[illegible]的[illegible]情[illegible]况[illegible]。

二、会计[illegible]更[illegible]

为提高市场[illegible]力和[illegible]户[illegible]满[illegible]意[illegible]况、[illegible]了产品售后[illegible]务[illegible]量[illegible]和[illegible]管[illegible]大[illegible]预[illegible]计[illegible]未[illegible]来[illegible]执行的计提标准[illegible]能[illegible]未[illegible]来[illegible]现[illegible]金[illegible]支出，为更好[illegible]司[illegible]财[illegible]务[illegible]状[illegible]况[illegible]和[illegible]经[illegible]营[illegible]成[illegible]果[illegible]，[illegible]自 2018 年 1 月[illegible]起，[illegible]公[illegible]司[illegible]将[illegible]售[illegible]后[illegible]服[illegible]务[illegible]费[illegible]，[illegible]公[illegible]司[illegible]维[illegible]修[illegible]费比例由原[illegible]来[illegible]的[illegible]销[illegible]售[illegible]收[illegible]入[illegible]的[illegible]5%[illegible]更[illegible]改[illegible]为[illegible]1%。

根据《企业[illegible]会计准则[illegible]28[illegible]号——产品质[illegible]保[illegible]》[illegible]的[illegible]规[illegible]定[illegible]，[illegible]本[illegible]次[illegible]会计估计变更[illegible]采[illegible]用[illegible]的[illegible]是[illegible]未[illegible]来[illegible]适[illegible]用[illegible]法[illegible]，[illegible]计[illegible]算[illegible]方[illegible]法[illegible]变[illegible]更[illegible]不[illegible]会[illegible]对[illegible]公[illegible]司[illegible]以[illegible]前[illegible]年[illegible]度[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]无[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]会[illegible]计[illegible]师[illegible]事[illegible]务[illegible]所[illegible]对[illegible]公[illegible]司[illegible]本[illegible]次[illegible]会[illegible]计[illegible]估[illegible]计[illegible]变[illegible]更[illegible]无[illegible]异[illegible]议[illegible]。

特此说明。

浙江鼎[illegible]有[illegible]司[illegible]事[illegible]会

[illegible]018 4[illegible]