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大不确定性得出结论。如果我们得出结论认为存在重大不确定性，审计准则要求我们在审计报告中提请报表使用者注意财务报表中的相关披露；如果披露不充分，我们应当发表非无保留意见。我们的结论基于截至审计报告日可获得的信息。然而，未来的事项或情况可能导致任子行公司不能持续经营。

（5）评价财务报表的总体列报、结构和内容，并评价财务报表是否公允反映相关交易和事项。

（6）就任子行公司实体或业务活动的财务信息获取充分、适当的审计证据，以对财务报表发表意见。我们负责指导、监督和执行集团审计。我们对审计意见承担全部责任。

我们与治理层就计划的审计范围、时间安排和重大审计发现等事项进行沟通，包括沟通我们在审计中识别出的值得关注的内部控制缺陷。

我们还就已遵守与独立性相关的职业道德要求向治理层提供声明，并与治理层沟通可能被合理认为影响我们独立性的所有关系和其他事项，以及相关的防范措施（如适用）。

从与治理层沟通过的事项中，我们确定哪些事项对本期财务报表审计最为重要，因而构成关键审计事项。我们在审计报告中描述这些事项，除非法律法规禁止公开披露这些事项，或在极少数情形下，如果合理预期在审计报告中沟通某事项造成的负面后果超过在公众利益方面产生的益处，我们确定不应在审计报告中沟通该事项。

中 注册 计师
中 合伙） 中国注册会计师：
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（项目合伙人）

中国·北京

中国注册会计师

2023 年 4 月 26 日

单位

编号

流动资产

货币资金

应收账款

预付款项

其他应收款

存货

流动资产合计

非流动资产

长期股权投资

固定资产

无形资产

其他非流动资产

非流动资产合计

资产总计

负债和所有者权益

流动负债

应付账款

预收款项

其他应付款

流动负债合计

非流动负债

长期借款

应付债券

其他非流动负债

非流动负债合计

所有者权益

实收资本

资本公积

盈余公积

未分配利润

所有者权益合计

负债和所有者权益总计

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	应收账款	200	220
	预付账款	50	50
	其他应收款	10	10
	存货	150	225
	流动资产合计	510	605
非流动资产	固定资产	1000	710
	无形资产	50	60
	长期股权投资	10	10
	其他非流动资产	5	5
	非流动资产合计	1065	785
资产总计		1575	1390
负债	应付账款	100	100
	预收账款	50	50
	其他应付款	10	10
	负债合计	160	160
所有者权益	实收资本	1000	1000
	资本公积	50	50
	盈余公积	10	10
	未分配利润	5	5
	所有者权益合计	1065	1065
资产和负债总计		1575	1390

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母公司资产负债表

资产	负债和所有者权益
流动资产	流动负债
货币资金	短期借款
应收账款	应付账款
预付款项	预收款项
其他应收款	应付职工薪酬
存货	应交税费
流动资产合计	其他应付款
非流动资产	长期借款
固定资产	应付债券
无形资产	长期应付款
非流动资产合计	所有者权益
资产总计	实收资本
	资本公积
	盈余公积
	未分配利润
	所有者权益合计
	负债和所有者权益总计

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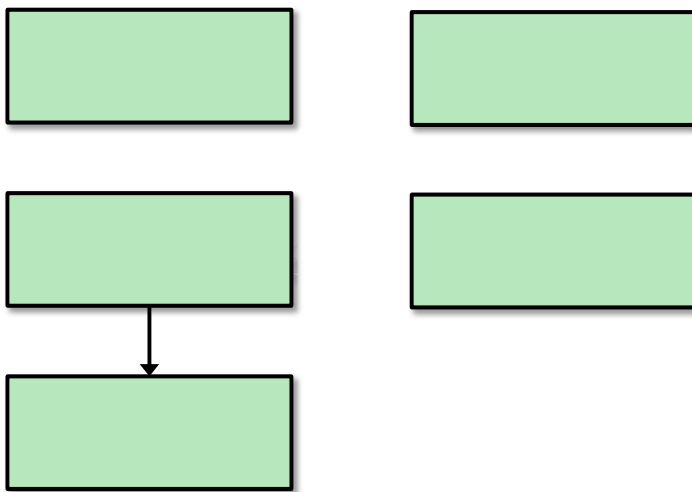
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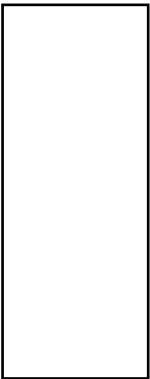
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