













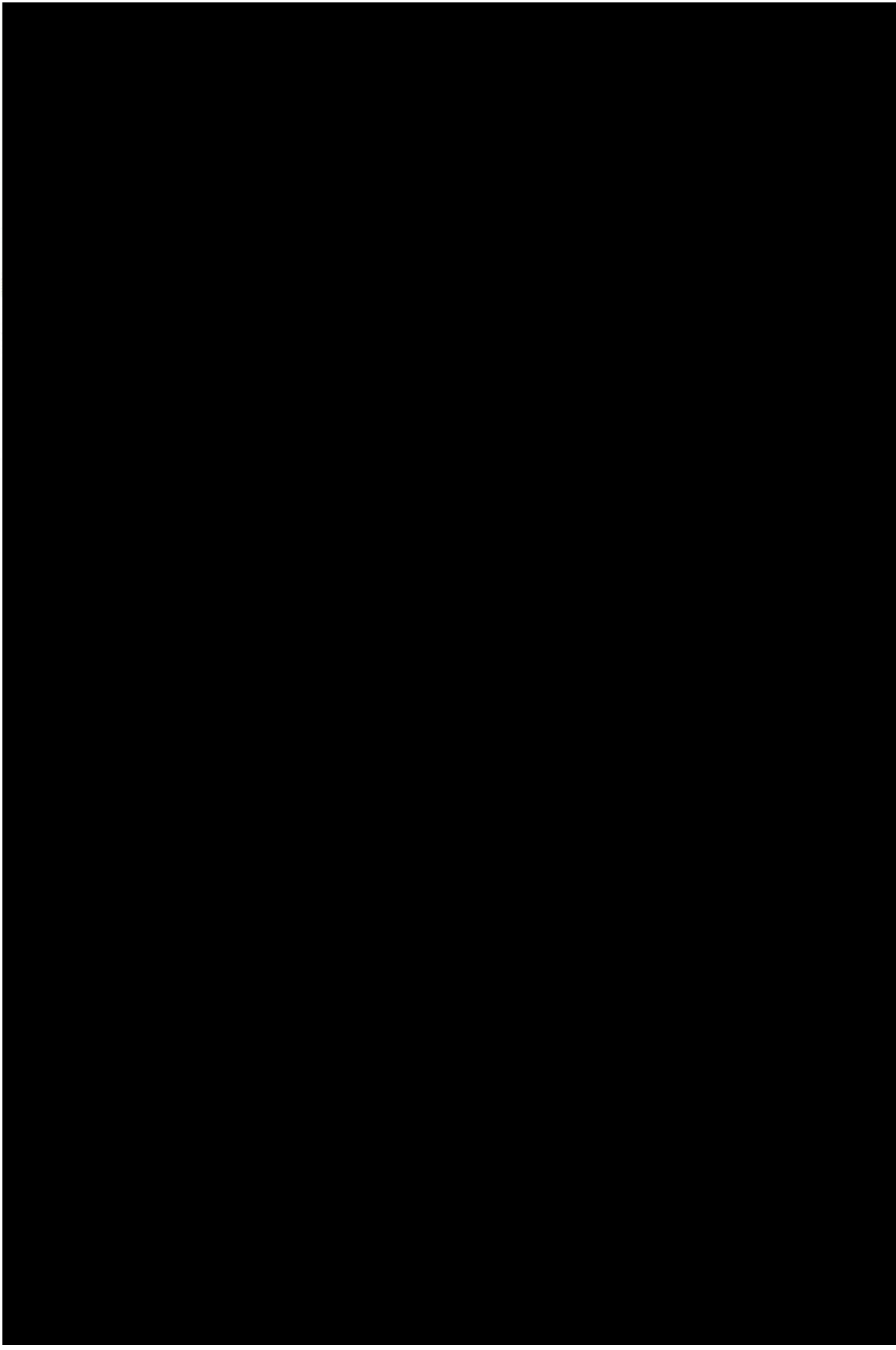


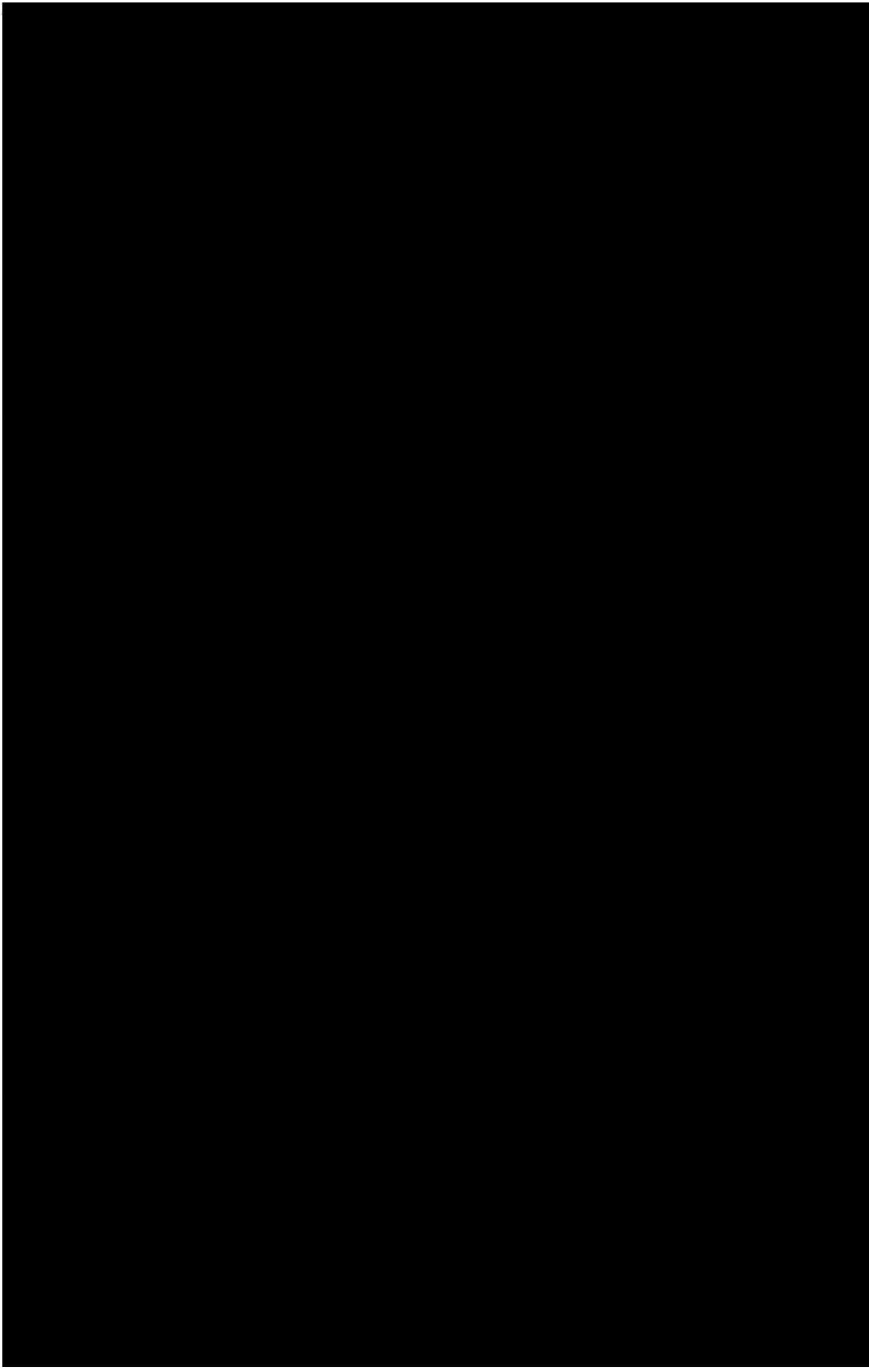


The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books balance.

The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on investment. These metrics are used to evaluate the company's performance and identify areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and providing a clear explanation of any variances.

The final part of the document covers the preparation of financial statements. It provides a step-by-step guide to creating the income statement, balance sheet, and cash flow statement. It also discusses the importance of auditing the financial statements to ensure their accuracy and reliability. The document concludes with a summary of the key findings and recommendations for the future.







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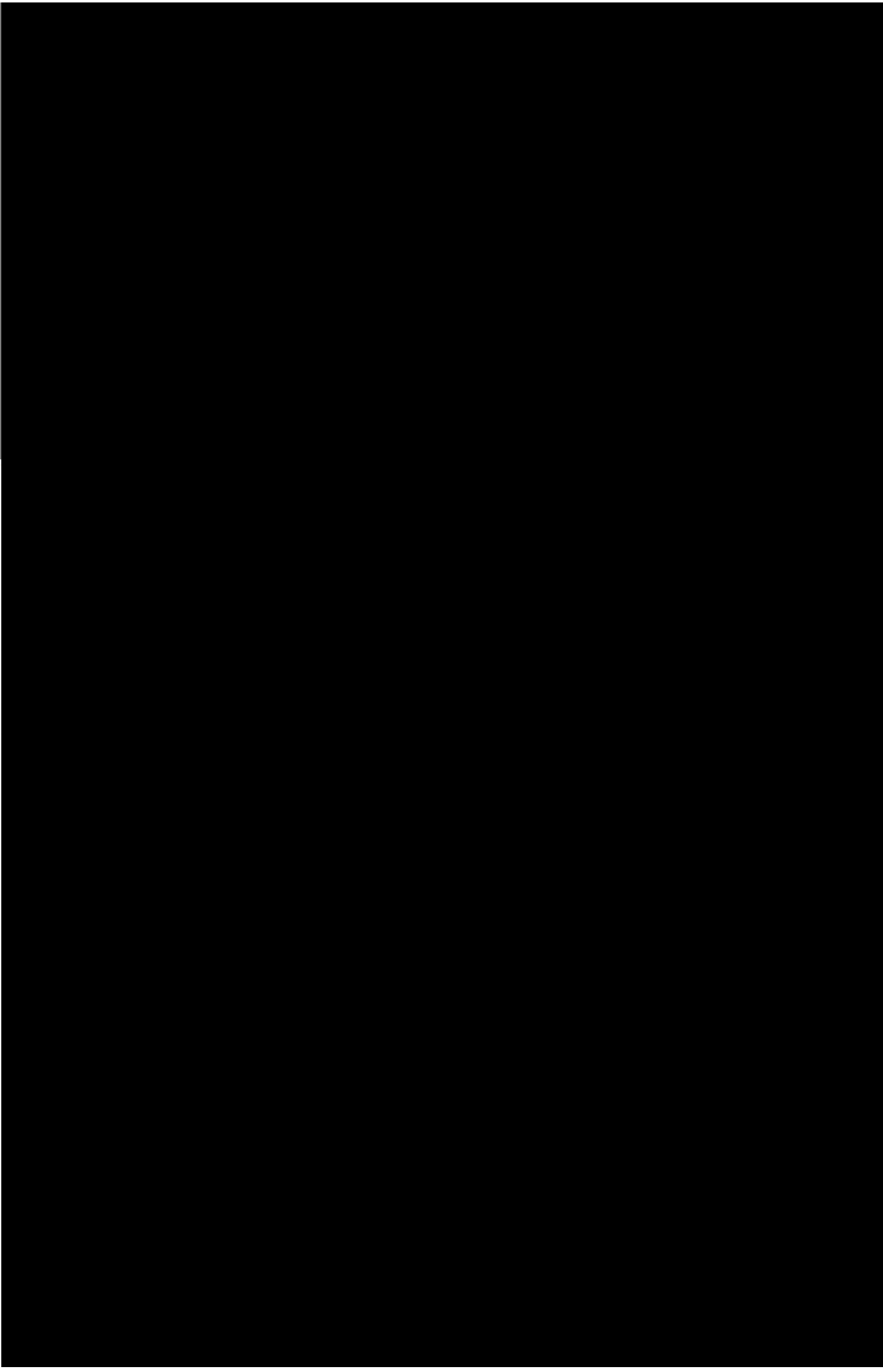
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# 浙江华友钴业股份有限公司

## 财务报表附注

### 一、公司基本情况



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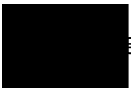









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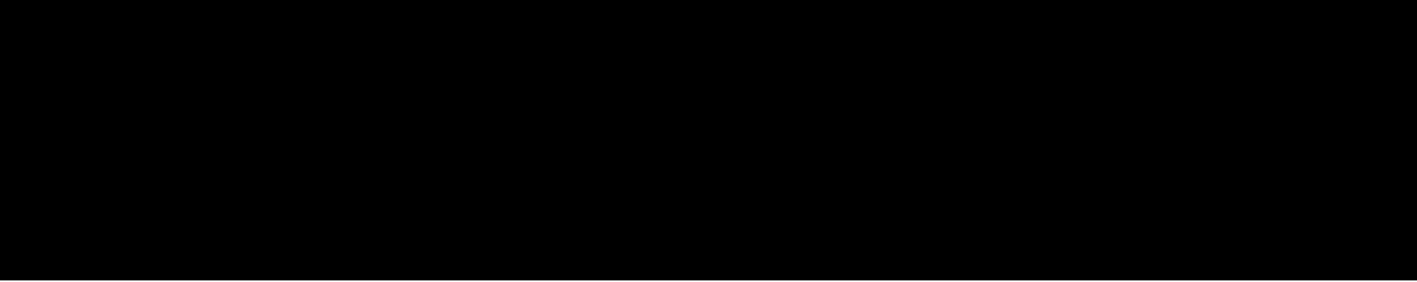









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**六、研发支出**

**七、在其他主体中的权益**
























**九、与金融工具相关的 险**







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Small, stylized letters 'S' and 'V' positioned above the main grid.

Main grid of stylized letters: 'A', 'O', 'F', 'J', 'B', 'A'.

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十、公允价值的披


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### 十三、承诺及或有事

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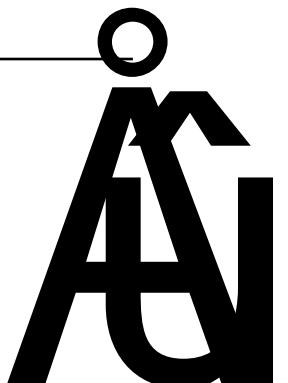





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