



32

项目	问题
多套上市指标的	问题 1(科创板审核问答一):《上海证券交易所科创板股票上市规则》(以下简称《上市规则》)设置了多套上市标准,发行人如何选择适用?保荐机构应当如何把关?申报后能否变更?
尚未盈利或最近一期存在累计未弥补亏损的信息披露	问题 2(科创板审核问答一):针对部分申请科创板上市的企业或最近一期存在累计未弥补亏损的情形,在信息披露方面有什么特别要求?
市值指标	问题 8(科创板审核问答一):《上市规则》规定的上市标准中包含市值,针对市值指标,发行上市审核及监管中有哪些要求?中介机构应当如何进行核查?
科创板定位	问题 9(科创板审核问答一):《上市审核规则》规定发行人应当符合科创板定位。对此应如何把握?
依靠核心技术开展生产经营	问题 10(科创板审核问答一):《上市审核规则》规定发行人应当主要依靠核心技术开展生产经营,对此应如何理解?信息披露有哪些要求?中介机构应当如何进行核查?
	问题 11(科创板审核问答一):发行人

AAAAA

2000

IPO

1.

"

"

2.

3.

(1)

(2)

(3)

(4)

4.

(1)

(2)

8.

(1)

(2)

15%

(3)

(4)

(5)

- 1 Nutral i ty ;
- 2 Effi ci ency
- 3 Certainty and Simplic ity
- 4 Effectiveness and Fairness
- 5 Flexibi lity

"

"

"

.....

"

-

=

"

"

B2C

28

B2C
(VAT threshold)

B

C

B2C

36

36

1

(reverse charge system)

2

36

3

B2B C2B

B2C

4

B2C

"

"

36

"

"

36

"

"

1

18

-

300

2

- 1 the principle of origin
- 2 the principle of destination ,

WTO

WTO

"

"

"

"

:

1 36 " "

2

3

[2019]20

2020 12 31

2020

2019 2 1

1

2

36

1

2

3

2011 13

[2016]36

transfer assets on going concern

1.

2.

3.

4.

1

2

3

3%

5%

1

2

"

"

"

2017

"

$$= \times 1+$$

$$= \times 1+$$

36

$$= \times$$

" "

1

"

"

2

-

=

-

1
2

1 " "

2

3

1 [2017]90 2018 1 1

2 -
A

B

3%

= ×

= + +
= ×

(36

20XX X X

18

691

/

010-57961169

2019 114

2020
2019 — " 2020" — " 2020
2020
— " 2020"
" "

1. 2019

2019

2020

12

2020

2018 41

2.

12

12

APP

3.

4. 2019

APP

2020

2020

5.

2019

2019

6.

12

2020 3 1 6 30
2019

APP

"

2019

2020

"

"

"

7.

2020

APP

APP



2017 7 1

"

"



2017 16

2017 16

2018 12 31

2018

12 31

2018 32

2015 99

2016 70



[oO



2020 1 2

1. <http://www.mof.gov.cn> <http://lisms.mof.gov.cn/lisms> <http://www.chinatax.gov.cn>

2. 5 3 100038 100820 " "

1 _____
2 _____

2019 12 3



1.

1991 155

2.

" A "

1991 155

3.

2019 11 A
6

200

4.

A B

A

B

2017 77

2018 1 1 2020 12 31

5.

2008 24

6.

"

"

2015 144

"

"

7.

1988 30

"

"

"

"

8.

9.

10.

- 1.
- 2.
- 3.

" "

2019 12 1

2019 34

2019 12 1

" "

" "

(2019 25)

2019 12 1

" "

11

2019
12366

1 3

3

2 6 9 7-8

3

"

"

"

"

A B

"

"

"

"

"

"

"

"

5G

12366

12366



· <http://www.zhcpa.cn/>

