福萊特玻璃集團股份有限公司

F G G C ., L .

(a c c a c a d P ’ R b c f C a d ab)

(: 06865)

A A F G G C., L.

C 1 G P

A 1 T A c f A c a a f . a d acc da c ☒v C a *La☒v f P ' R . b c f C a* (af f d a C a La☒v_), *S c. La☒v f P ' R . b c f C a* (af f d a S c. La☒v_), *S c a P f Sa C . c O a Off a d L f S a b J S c L d C a* (af f d a S c a P _), R f Sa C . c Ad . f P A cab N c P d f H d Sa d ' M f O a L d C a (af f d a Ad . R _), *Ma da P f A c f A c a f C a L d O a* (af f d a Ma da P _), *G da c f A c f A c a f L d C a* (af f d a G da c f A c f A c a _), *L f O S a A d A c f A c a f C a b L d H K* (af f d a O S a A d _), *R G L f S c. T S c E c a f H K L d* (af f d a L R f S c E c a _), *T S c L R f S a a S c E c a* (af f d a L R f SSE_, ☒v L R f S c E c a , a f d a L R _), a d a . , ☒v a a af . a d a f F a G a G . C ., L d. (af f d a C a _ C a _), a d a d c d a d . a a a a d c d. c f C a .

T C a c a d a a c d c a acc da c ☒v C a La☒v, S c a P a d a PRC a☒v, a d ad a . a .

T C a a c d c a ab d 29 D c b 2005 b . d a . c . f a Z a F a G a & M L d.. T C a ☒va d ☒v Z a P c a Ad a f I d. & C c . T f C a a : R a H a , J a J . a, R a Z . , Z W , S F . a , Z . Q a , W Y , S Q f. , Ta H . a d W S . a . T C a ' . f d c a c d c d 91330000704405372 9.

A 2 R d a f C a :

C a : 福莱特玻璃集團股份有限公司

E a : FLAT GLASS GROUP CO., LTD.

A 3 Add f C a : N . 1999, Y. R ad, X . . D c , J a C , Z a P c ;

P a C d : 314001;

T . b : (86573) 82793999;

Fac . b : (86573) 82793015.

A 4 T a a f C a c a a f b a d f d c .

A 5 T C a a c d c a a . a c (L d C a).

A 6 T A c f A c a a c ff c . a a b c a a d a a d f da ☒ c d c a f C a a d a SSE.

U ff c da f A c f A c a , A c f A c a a b c a d c . a C a ' a a a d ac ,

C 2 O B

A 9 T b b c f C a ac c a , fa f c a a d . a b f .

A 10 T b c f C a a b . a c a a d b a a a .

T b c f C a c d : a c c d a . fac . f a , a . fac . f c ca a d c , a . fac . f a d c f a d c , f ad , . ad a d a d c , a . fac . f a . c . , a . fac . f c . c a a a d a . fac . f c a d ac , f a c . a d c c , a . fac . f d . a c c . a d , a f ac a d . (c f c a a . b c a a acc da c ☒ a a☒ , b . a a b c d . c d d d ☒ b . c c ( ) acc da c ☒ a☒); a d c d c c . d a d f d (f c . b c a a acc d a a☒ , a ac a b ca d . a a f a a . ( ), a d c f c c d c a b . b c . f a a).

C 3 , R C

A 11 T C a a a d a a a ; ☒ a a f c a a a a d a a . a . d b S a C . c , C a a a c a f a ☒ d d.

A 12 A a . d b C a a a a a . , ☒ ac a a a a a . f RMB0.25.

RMB f d c d a a a f a . c . c f PRC.

A 13 T c f C a a a f f a . T C a a ff a b d c a d f ☒ a a f a c . a a . d S a C . c . T C a a . a a f a a d . a , a d ac a f a c a a a a . A a f a c a . d a a b . d . d a c d a d a a c ; a d d . a a a a c f ac a .

F f d c d a a a a a f c . , H K , Maca Ta ☒ a ☒ . b c b f a f C a . D c a a PRC, c . d a f d , ☒ . b c b f a f C a .

A 14 S a a C a . d c f . b c RMB a b f d a d c a . S a a C a . f f . b c f c . c a ☒ a a d b f a d a a f d b a d d d c a C a a b f d a f a . F a ff d a d d a a b a d a - d f a .

F c c f d c d a a a f a . c . c , a RMB, f a c . , c c d b f c a a f P ' R . b c f C a (PRC_) a d c a b . d a C a f a .

T d c a . d b C a a b a d A a . T a - d f a f f d b C a H K S c E c a a b a d H a , . ., a c a b a d d f H K S c E c a , a a . f c d a d RMB a d c a . b c b d f a d a d d H K d a . U a a b S a C . c c . a a . d S a C . c a d a d b H K S c E c a , A a a b c d H a c a b c c . a d H K S c E c a .

B d f d c a a d d f f a a d a a d a d a a a a d b a . T d c a . d b C a a d f a d a a a a c f a a d d d a f .

A 15 A d b c a - a d a a . d b S a C . c , C a . d 70,000,000 a (a a . f RMB1 a), a f c a b . b c b d a d d b a f C a ' c a .

T f C a c f a . a c . d M . R a H a . W C a a a . a a c c a , d c a a f C a a RMB70 a d a . b f a a 70,000,000 a , a d f a f :

N .	N , , , !	A . ! (RMB'000)	P . (%)	C . , !	D .
1	R a H a	24,500	35.0	Ca	D c b 2005
2	J a J . a	17,500	25.0	Ca	D c b 2005
3	R a Z .	17,500	25.0	Ca	D c b 2005
4	Z W	3,150	4.5	Ca	D c b 2005
5	S F . a	2,100	3.0	Ca	D c b 2005
6	Z . Q . a	2,100	3.0	Ca	D c b 2005
7	W Y	1,050	1.5	Ca	D c b 2005
8	S Q f .	700	1.0	Ca	D c b 2005
9	Ta H .	700	1.0	Ca	D c b 2005
10	W S . a	700	1.0	Ca	D c b 2005
F ¶		**70,000**	**100**	/	

A 16 T a . b f . d a f C a 2,146,193,254 a . T ca a . c . f C a c f 2,146,193,254 d a a , c . d 1,696,193,254 d c a (A a), acc . f 79.03% f a . b f . d a f C a a d 450,000,000 a - d f a (H a), acc . f 20.97% f a . b f . d a f C a .

A 17 T d ca - d d c a . d b C a a b . d d b a a a f a . T H- a . d b C a a a . d c . d b c . a a d c a H K d b a d ☒ a .

A 18 T b a d f d c f C a a a a a f C a ' a a . a c f a - d f a a d d c a acc d . c a d b c . a a . d S a C . c .

Acc d af a d c f a a . a c f a - d f a a d d c a , C a a . c a a a ☒ 15 . a a f c . a a . d S a C . c .

A 19 If C a a a . a - d f a a d d c a ☒ a . b c f d . c , a d a a b . d c a ; f b f a b . d a f c a a , a a b . d b a . a a b c . a a . d S a C . c .

A 20 T C a ' d ca a RMB536,548,313.50. T c a d ca a f C a a b d a c Ad a f I d a d C c .

A 21 T C a a c a ca a . a d f a a d d a d acc da c ☒ a ☒ , ad a a , d a a . , . f ac ☒ c a ad d a d ba d A c f A c a .

T C a a c a ca a b :

(I) Off f ☒ a c f d . c f d ;

(II) P ac f ☒ a a d ;

(III) Off f ☒ a a d ;

(IV) Off f ☒ a c f d ;

(V) C f ca a a ca a ;

(VI) C f C a ' . d c b b d a ;

(VII) O a . a d b a a d ad a . a a d a d b c a . d S a C . c .

I . a c f a b C a a b . b c a a a c f d A c f A c a a d f c d . c f d a a a d ad a . a f PRC a d ac f f a f C a .

T C a a c a f d c a a a f a c a a c a d c . d . a a d c c a ad a a . a d a a a . c f.

A 22 Sa a c f d b a , ad a . a a d a . d b H K S c E c a , C a ' a a b a f d f a d a b . b c a .

T a f f C a ' a a b d a c . d b C a . T C a a a . c a d c . f c a f a ; f . b c , . c a a f f a . d a f a d d . a d f a , . c d d . a d . b a f f b a a . c a f a a c .

A 23 W a d c , . a d a a a a d a 5% f a f C a c f C a a d 6 a f . c a , . c a a c a d 6 a f , c d a a d f a b a f f f C a . T b a d f d c f C a a a bac c d . H , a c . c a d a 5% f a f C a , c a d . a c a f . d a . c a d b , a f f c a b d b f 6 .

W b a d f d c f C a f a a c b d c d a a a , a d c c d a . b a d f d c 30 da . W b a d f d c f a a f a d , a d a a d c f a a . ' c . a f f C a .

C 4 C R R

A 24 T C a a d c d ca a acc da c A c f A c a . T C a a d c d ca a . a C a La , a . a a d A c f A c a .

A 25 T C a a a ba a c a d a f d c d ca a .

T C a a f a c d 10 da af ad f . d c d ca a a d a a a . c a 30 da . T c d a a . C a a d b d c d . a a f d b a 30 da af c f c 90 da af f a . c f c d a ' c d c .

T C a ' d ca a a , . d c ca a , b a a . .

A 26 T C a a , f c c. a c , b. bac . a d a f a c d. c f d A c f A c a , ad a . a , L R. a d a a f . a a. f a :

(I) W ca c a f d c d ca a f C a ;

(II) W c a d a f C a ;

(III) W . a E S a O P a a a a d ;

(IV) W a d b c . f a c c d f C a . C a b. a ;

(V) W . a c c b b d . d b C a ;

(VI) W c a d b C a c a . a d a d ' ;

(VII) I c c. a c . a d b a a d ad a . a .

E c . d ab c c. a c , C a a a a ac f . c a f a .

A 27 T C a a . c a a a f f a a b . a a. f a :

(I) I . a . c a ff a a d acc d a . a c a ;

(II) B. bac . a ac c c a ;

(III) B bac a d c c a ;

(IV) O d a a d b c a c c d.

W C a c a a d c c. a c a d (III), (V) & (VI) f A c 26 f A c f A c a , c a a b ca d b b c c c a d a ac .

A 28 I c a f a a d c c a , C a a a a a a acc da c . A c f A c a . W a a a a a , C a a ca c c a c ac a ad c c d d af a d a a a d c ac .

T a c a c ac d c d a a a a c d (b d) a d a a c a b a a d b a a c a .

T C a a a f a c a c ac a d .

A fa a C a ' c a d ab a c c d:

(I) T c a c d c a f c a a c a d a b d ; a d

(II) W a f c a b d , a d b a ff d a a d .

A 29 R c a f C a ' a f a (I) (II) f A c 26 f A c f A c a a b b c a a a a . W C a c a a d c c. a c a d (III), (V) & (VI) f A c 26 f A c f A c a , c a a b d b a - d f d c a a b a d . Af C a a b bac a acc da c A c 27 f A c f A c a , c a a b ca c d 10 da af c a c c. a c . (I), a b a f d ca c d c c. a c . (II) a d (IV).

I ca f c c. a c (3), (5) a d (6), a a d b C a a c d 10% f a a d b C a , a d c a a b a f d ca c d 3 a .

T a a a a f ca c d a a b d d c d f C a ' d ca a , a d a a a a f a f c a d ca a .

A 30 U C a . d . da , C a a b f ☒ . a ☒ b. bac . a d a :

(I) If C a . c a a a a . , a a b d d. c d f b ba a c f d b. ab f a d c d f . a c f ☒ a f b. bac d a ;

(II) If C a . c a a ab a a . , . a a a . a b d d. c d f b ba a c f d b. ab f a d c d f . a c f ☒ a f b. bac d a ; c d a a . a b c d a f ☒ :

1. D d. c d f b ba a c f d b. ab f f C a f a . c a d ☒ . d a a a . ;

2. D d. c d f b ba a c f d b. ab f f C a a d c d f . a c f ☒ a f b. bac d a f a . c a d ☒ . d a ab a a . ; b. a . d d. c d f c d f . a c f ☒ a a c d a . b a d a f . a c f a . c a d a d a c d a . (c. d . f . a c f ☒ a) . acc . (ca a acc .) f C a a f . c a ;

(III) T a d b C a f f ☒ . a b d d. c d f d b. ab f f C a :

1. Ac . c a a ;

2. C a a . c a c ac ;

3. Ca c b a . d a . c a c ac .

(IV) A f a a . f ca c d a d d. c d f d ca a f C a . a a a . a , a . d d. c d f d b. ab f f a a a . f a . c a d a b a d . acc . (ca a acc .) f C a .

C 5 F A A , , C

A 31 T C a . b d a a a a a f d a f a c a a a c . c a a . c a f C a ' a . T a f a d . c a c . d d c d c . d a b a b ca f . c a f C a ' a .

T C a . b d a a a a a f d a f a c a a a c a f a d b f . f d. c d c a b a .

T d a c c. a c . A c 33 f C a .

A 32 F a c a a a c f d C a a c. d (b. d) f :

(I) G f ;

(II) G. a a (c. d ca a a . d a ab d . f. f f b a b b), c a (c. d c a f C a ' fa.), a a f ;

(III) P f a c. f c ac . d c C a f. f b a a , c a f a d a a d a c ac , a d a f f a d a a d . d c ac ;

(IV) P f a f f f a c a a a c C a , a a a a d c a f ca .

Ob a f d a c. d b a . d a b b f ac ac a a a a (a d a d c ac a a f c ab . d a b b d d. a) f c a f a c a a f .

A 33 T f ac a d d a b d. d A c 31 f C a :

(I) T C a d a f a c a a a c fa f. f C a a d a d f a c a a a c a d d f . c a f C a ' a a d f a c a a a c a f a a a f C a ;

(II) T C a d b. a d d d acc da c a a ;

(III) T C a d b. a a d d d ;

(IV) T C a d. c d ca a , b. bac a a d ad. a d . c. acc da c A c f A c a ;

(V) T C a , b. c , d a f a b. a (b. . c f a c a a a c a a d c a a f C a , d f ca. a d c a , . c f a c a a a c . f d b. ab f f C a);

(VI) T C a d a f c a (b. . c f a c a a a c a a d c a a f C a , d f ca. a d c a , . c f a c a a a c . f d b. ab f f C a).

C 6 ’R

A 34 A S a c f ca f c f ca d c a a . d b C a a d b a d c c d. T C a ’ a a a d a .

Ma c f d C a ’ a c f ca a c . d :

(I) C a a ;

(II) Da f c a f C a ;

(III) S a d ’ a a d add ;

(IV) C a f a d b ac a d , a a . a d . b f a d;

(V) S a . b f a c f ca d b ac a d a d da c a a ac . d;

(VI) O a b c f d . a C a La, S c a P , R. 19A.52 f L R. f S c E c a a d a . d b c c a c C a ’ a a d.

D. d a - d f a a d H K S c E c a , C a a . a d c. a d c f ca f a a d H K S c E c a (c . d a - d f a c a d H K S c E c a) a c . d f a , a d a . c a d a a c a . b c , . c a a f f a d a f a d d a d , . a d . a d d d a d a . b d a d a a d a a d a , c a c . d f a :

(I) T a . c a a C a a d ac f a d , a d C a a ac a d b a d c C a La, S c a P , a a, a d a . a a d A c f A c a .

(II) T a . c a a C a a d ac f C a ’ a d , d c , . , a a a a d a a , a d C a ac b a f a d f ac d c , . , a a a a d c. a ac a d , f a d . c a a f A c f A c a f b a c f d C a La a a, a d a . a c C a ’ affa a b a acc da c A c f A c a , a d a a f c a b a a b d d a a b a b. a c d. c a . b c a a d . b a b a a, a d a b a a, a d a b f a a d c c . .

A c f f d f a - d f a a b ad a a ab a C a ’ d c ; a d f a c a a a . a a d c f f d f a - d f a a c .

I a c d a a d c f f d f a - d f a a c , a a a .

A 40 T C a a a c a d ’ .

T a d ’ a c d f a :

(I) S a d ’ a d c f C a , a a c f d (II) a d (III) ;

(II) T C a ’ f d f a - d f a ac f a c c a a a d; a d

(III) S a d ’ a b a d f d c d c d ac f f a f C a .

A 41 T c a f a d ’ a a ac . I f a f f a d a c f c a f a d ’ , a d a a b d a a f a d ’ d a f a f a d a .

A a c c ac c f f a d a b ad acc da c a f ac c f f a d .

(V) If a a d d b a f d d , b f d a d a c d f ; a d

(VI) T a a a b c f a c a .

S d C a f a a f f a , a , f da f f a a ca f a f , d a f a d a f a a c a f a f a f c a f .

T a f f a a - d f a d H K a b c d a a f a a c f a a f a acc d b b a d f d c ; a d a f a b d b a d a . If a f a f a c d c a (R c d C a H _) f a d f d S c a d F O d a c (C a 571 f La f H K), a f f ca b d b a d . A a f a b a a add f C a ac d a d b b a d f d c f .

A 43 N a d b ca b a f d 1 a af ab f C a . S a a ad d b C a b f b c ff a b a f d a af a f C a a d c c a .

T d c , a d a a a C a a a ba ab a d a d c a f a d a a f a 25% f a a d f ff c ; a d C a a b a f d a af a f C a a d. T af a d a a f a C a a af a af a c C a , c f a c a f a f a d a a c b d a a f c c a a ca C a ' a a d.

A 44 N c a f a a d ' a f a a f a b ad 30 da b f c f a a f da b c a da c C a d c d d b d d d . W a c c a a a ac a f C a a d d , c a b f d.

A 45 If C a c a a , d b d d d , c d c da c a ac c f a d , b a d f d c a d a a c a da a a d d a da , a d f c a d a b a d f C a .

A 46 If a b c a d ' a d a a a ( ) c d d d d f a d ' , a d a a c f c d c c a d ' .

A 47 If a a d a d ’ a .
a a ( ) c d d a d ’ a a c f ca (. .
a a c f ca _), a d a d a a C a
. a c f ca f a d a (. . a a _). R a d
c f . a a ab a , C a a . a a a a
ac , . b d a ab d . b a a a a
a b d d.

A ca f . a c f a c f ca d b d f d c a
a b c d acc da c . C a La .

A ca f . a c f a b d f a - d f a
a b c d . a a , a f c c a a
. a f ac . a f a d ’ f a - d
f a .

A ca f . a c f a d b d f a - d f
a d H K a f . :

(I) T a ca a . b a a ca . a da d f a d a d b
C a a d a ac a a a d d a . a . T c f
a a d d a . a a c . d a f a ca ,
f a ab . a c f ca , a d a a a
a . b d a a d f a a .

(II) B f d c d . a c f ca , C a a c d
a a a a b d a a ca . b d a
a d f a d a .

(III) A f d c d . a c f ca a ca , C a a
. b a . c f . a c f . a c f ca . a
d a d b b a d f d c f a d f 90 da , a a
a . c a 30 da d.

(IV) B f . b a . c f . a c f . a c f ca ,
C a a . b a c f d a f a . c c c a
. c C a d, a d a . b a . c
a f c f a d c c a c f a a d
a . c a b d a d c c a . T a d a . c
a b d a d c c a f 90 da .

If a ca f . a c f ca a d b d
d f a a , C a a d a c f d a f
a . c a d a d .

(V) If, af f 90-da d f a . c a d d a c f d (III) a d (IV) f A c , C a a c d a b c . a c f a c f ca , C a a . ☒ a c f ca a . d b a ca .

(VI) W C a . ☒ a c f ca . . a A c , C a a d a ca c a a c f ca , a d c d . c ca c a a d . a c a d ' .

(VII) A f ca c a f a a c f ca a d . ☒ a c f ca a b b b a ca . T C a a f a a ac b f a ca d a a ab . a a .

A 48 Af C a . ☒ a c f ca acc da c ☒ A c f A c a , a ( ) f b a f d . c a f af a d ☒ a a d a d a ☒ f a d a (f a b a f d . c a) a b d d f a d ' .

A 49 T C a a a b a c a a f a a f ca c a f a a c f ca . a c f ☒ a c f ca , . a d ca a C a a c d a f a d.

C 7 R , O. , , ,

A 50 S a d f C a a a☒f d a f C a , ☒ a ( ) c d d a d ' .

S a d a d f f b a a c a a d . b f a d; a f a c a a a d a . a b a .

T C a a c a f ☒ da a a ac d a a d c d c d b a . d a a d a d c d a d C a .

W ☒ a d a a d f a a , a b d d a d f a d a . b c f ☒ c :

(I) T C a a a a f . a a d f a a ;

(II) T a d f a a a a d a a . b f a . f f a ab f a a ;

(III) I a a f a d d c a , a a d a b d d b C a a ☒ f a a a . H ☒ , b a d f d c a , f . f d f a d ' , . a f a d a c f ca f a a d a d a a ; a d

(IV) A a d f a a , a d d f a d ' a a a a c f ca f C a a d c c f C a , a d a c d a d a b d d a b d a a d f a a .

A 51 T d a a d f C a a b d f ☒ :

(I) T c d d d a d f d b a d;

(II) T , ca , c a d a d a b acc da c ☒ a☒ a d c ;

(III) T , a ab b a f C a ;

(IV) T a f , a f d a acc da c ☒ a☒ , ad a a d A c f A c a ;

(V) T a d a a b a a f a acc da c ☒ a☒ , ad a a d A c f A c a d ☒ d c ☒ c c a f a d C a a d b f a d a d af f ca f a f a d b C a , c d :

1. Ob a ac f A c f A c a a f d c c ;

2. B d acc a d c a f a ab ;

(1) C f a a d ' ;

(2) P a f a f C a ' d c , , a a a d a a , c d :

(a) P a d f a a d a a ;

(b) P c a add (d c);

(c) Na a ;

(d) F - a d a a - cc a a d d ;

( ) Id c f ca a d b f.

(3) R f a f d a ca a f C a ;

(4) R f a a a , b f a , a d a d ☒ c f ac c a f a c a d b C a c a f ca a , a d a a d b C a f ;

(5) C f f c a b d ;

(6) T a a d d f a c a a f C a , a d f b a d f d c , a d a d b a d f ;

(7) C f a a a c f d ☒ d a d c c a f C a c a ;

(8) M f a (f c f a d).

T C a a a H K add d c a f d (1) (8) ab (c d (2)) a d a a cab d c a f L R f S c E c a f f c f b c a d a d .

(VI) I f a da f C a , a c a d b f a a f C a a d ;

(VII) F a d b c f a c c d f C a , C a b a ;

(VIII) T a d a a a a d a c f a f C a a a b a a ☒ b a d f d c da ad a c ;

(IX) T c c f d b a☒ , ad a a a d A c f A c a .

A 52 I a a a d ☒a acc a f a a d c b d A c 51 f A c f A c a b a f a , a d a☒ d c C a c a a d b f a f C a d . S c f a a b d d a a d a af C a f d f a d .

A a d a f f c f d a b a C a ' ad c ☒ c ab d ☒a d a ab c f a . T a d a b a ab f c a ca f a da a ca d C a .

A 53 T d a a d f C a a a f
b a :

(I) T b A c f A c a ;

(II) T a . b c f. d a a . b c b d a d d f
. b c ;

(III) S a d a a d c a c b d b a a d
ad a . a ;

(IV) S a ab. a a a d da a f C a
a d , ab. a a . f C a a d
d ab f a d da a f c d ;

A a d ab. a d ' ,
C a a d a d . d b ab f c a acc da c
a ,

S a d ab. a a . f C a a d d
ab f a d , d ca f ab a d . da a
f c d , . d b a d a d ab
C a .

(V) T f. f b a . a d b a , ad a . a
a d A c f A c a .

A a d d a b a c b. a c a a ca a
. b a . b c b . d c d acc d b a f . b c .

A 54 If a a d d 5% f C a d
a , . d C a da f . c cc. c .

A 55 T c a d ac . a c f C a a
. a c a d a da a C a ' . If . c
a d . da a C a , . d b b f c a .

T c a d a d ac . a c a f d. c a d. a d
C a a d a d d . b c c . a f C a . T
c a d . d c c a ca a c b. . T
c a d a a . f d . c a d b. f f ,
. c . f a , a , a a f a , b
d . a a f da a a f C a a d a d f
. b c c . a . T a a . f c da a
a f C a a d a d f . b c c . a .

A 56 Sa f b a . d a , ad a . a L R. f S c E c a , c a d , c a a d , a a a d c d a f a a d a a . f c f f :

(I) E d c a d . f b a ac b f C a d fa ;

(II) A d c a d . (f f) f C a a a a , c . d (b. d) a . fa . f C a ;

(III) A d c a d . (f f) f a d a a d , c . d (b. d) a f d b. a d , b. c . d c a a a . b d f ad a a . . a A c f A c a .

A 57 A c a d , a f d c d a c , a f. f a f f c d :

(I) W ac a ac c c , . c a ca c a a f f C a ' d c ;

(II) W ac a ac c c , . c a ca c a 30% (c .) f f C a c c f a 30% (c .) f f C a ;

(III) W ac a ac c c , . c a d a 30% (c .) f . a d a f C a ;

(IV) W ac a ac c c , . c a a d fac c f C a b d .

T ac c c _ a a c c . d a . a c d f a (a d f a f) ac . C a ' a f d ac a c a c C a .

C, 8 G M

A 58 T a a b a f a f C a a d a c f c a d acc d a

A 59 A a a c f f c a d :

(I) T d c d b a d a d a f C a ;

(II) T c a d ac d c a d d c d a a a f d c ;

(III) T c a d ac a a a d c d a a a f ;

(IV) T a a d a f b a d f d c ;

(V) T a a d a f b a d f ;

(VI) T a a d a a f a c a b d a d f a acc a f C a ;

(VII) T a a d a C a ' f d b a a d c a ;

(VIII) T c a d c f d c a f C a ;

(IX) T , d , d , da a f a f C a ;

(X) T a c f c a b d ;

(XI) T a , a a f a f acc f b C a ;

(XII) T a d A c f A c a ;

(XIII) T a a ad b a d a a 3% (c) f a f C a ;

(XIV) T c d a d a a a a c b d A c 60;

(XV) T a C a ' c a d a f a a a a c d 30% f a a f C a ;

(XVI) T a a d a c a f c d ;

(XVII) T a a d a . c a ;

(XVIII) T d c d a C a . c a a . d c c. a c a d (I) & (II) f A c 26 f A c f A c a .

(XIX) T a a c . a b ad b a d ' a a . d b a , ad a . a a d A c f A c a ;

(XX) T a a a . d L R .

W . a f a a a d . a a d a . a a c b d L R , a a a a . a . b a d f d c a d a c . c a a a d a .

A 60 T f a . a a b C a a b c d d a d a d b a d ' a .

(I) A . a a d d a f a a . f a . a a b C a a d c d . b d a c d f f c f a a. d d a ;

(II) A . a a d d f a a a - ab a c ;

(III) A . a a a . a a d a . c f c f a a. d d a ;

(IV) A . a a c d 30% f a a. d d a f a d c. . a ca c. a d . c c. . b c . a a a . ;

(V) A . a a c d 50% f a a. d d a f a d c. . a ca c. a d . c c. . b c . a a a . a d ab . a . c d RMB50 ;

(VI) A . a a d d a d , d fac c a d a d a .

A 61 T C a a a c ac a a a d c , . , a a c. a a a f ca a f C a ' b. ca f a d , . a a b a d b a d a a a b a f c a . .

A 62 G a a d d a a a d a a . G a a b c d b b a d f d c . A a a a b c d c a a af d f c d f ca a .

I a f f c c a c , b a d f d c a c a a d a a :

(I) W b f d c fa f b d b C a La - d f b d b A c f A c a ;

(II) W acc d f C a a - d f a a ca a ;

(III) W a d ( ) d d a d 10% f C a ' d a d a d a ca ( ) f c f a a d a a ;

(IV) W b a d f d c d c a b a d f c a a d a a ;

(V) W a a f f d d d c c ;

(VI) I a c c a c a d b a , ad a a , d a a a , L R a d A c f A c a .

T f a a b d c f C a c f d c f a . A a a b c d c d f f a ca a d a d f . I add , C a d a d a f c c f a c a b a d . A a d a c a a a af a d a a b d d a b . W C a c a a b a , a a d a a a f b a d c d da a c f d a d a c a .

D a , C a a a a a f a a d b a :

(1) W c d f c a d d c a a ad a a a d A c f A c a ;

(2) W a f ca f a da a d c a af a d a d;

(3) W c d a d a a af a d a d;

(4) O a a d b C a .

A 63 A [illegible] c c a a a b b c a 20 b da b f da f f a a d f ; [illegible] a a [illegible] c f a d a a a b a 15 b da b f da f f a a d f . A b da _a d a c f a c a f a ad da f c H K S c E c a .

T ca c a f ab d d a c d da f b a c a d a f c d.

A 64 N c f a a f [illegible] :

(I) I [illegible] f ;

(II) S c f , da a d f ;

(III) S a a b d c d a ;

(IV) P d c c a f a a d a a f a d a a f d d a b c d d. W a a f f , [illegible] a a ad [illegible] c f C a [illegible] a c a , c a f a , c f a ca a , a a f C a , f d a ac b dd d a a [illegible] c f d c ac (f a), a d a ( ) a d ff c f c a b a d;

(V) C a a d c f a a d f a a f a d c , , a a a a d a ac a d ff c [illegible] c d a ac [illegible] a ca ac a a d fa a d ff f ff c f a d f a c a ;

(VI) C a f f a c a b d a ;

(VII) C a a c a a a a a d d a d a d a c d a a d a d a c b a f a d a c d b a a d f C a ;

(VIII) S c f a d f [illegible] f a f f ;

(IX) T b [illegible] da f a f a d f a d f d a d d a d a d ' , da f a a d da f a c [illegible] f a a f ac [illegible] a f C a a d; a d

(X) T a a d . b f a d c ac f
.

A 65 T c f a a b d d a d (a d a a) b a d a d b ca c. c a C a ' a a d (c. d b. d a , - a , fa , . b c a . c a d b f ca c. c a C a C a ' a a d). T add f c a a a d ' . F a d f d c a , c f a a b d d b d f . b c a . c .

P. b c a . c f d c d a a a b . b d a d a d b c. a . d S a C . c . O c a . c a b . b d, a d f d c a a b d d a c d c f a a .

A 66 W C a . c f a d ' a a . d b a c c a ( ) . a a. ( ) f ac a a d, acc d a c f , - c f c f b , a d c c a a da a d . ad a .

A 67 A a d d a d a d a a a f C a a b d a (a a d) a / a d a d b a f. T a d a c f a a d b a d a d :

(I) T a d ' a a a ;

(II) T a . a ;

(III) T c b a f a d a . W a , a d a a .

A 68 T . a a a b . d a d f c a d. a. d a d f a d c a d. a. d. S. c . a c f . b f a b d b .

A 69 T f a f a b d d a d c f C a . c ac a c f d c f a a 24 . a c a d 24 . b f c d. d . W a c c a ( ) . a a. ( ) ac a f C a a d d , . c a b f d.

W c f a d b a a d b c a, f a a a a d c a b a d. T a d f a a d a a d c a, f a f , b d d a C a ' d c ca a c f d c f .

W c a a a , a a a a d b b a d f d c d c a b d a a d a f C a b a f.

If a d a R c d C a H (a), a d a d a a a d a a ac b a f a a a c a a ; , a a a d, f a a a c f b a d c a f a d b a d . T f a a b d b c a d b R c d C a H . T a a d a a d a d c b a f f R c d C a H a f a d f a a a d f C a .

A 70 A d a a d b b a d f d c f C a f a a a d a d f b c f a a , a d c ac f b d c d d a . S c a c a a a a, ab c f a c , a a f .

A 71 A b a acc da c f f a a b a d a d d a , f ca ac , ca f f a , ca f a d c a c d, a f f a ( ) c f c , d d a c f c d a , f ca ac , ca a f a b c d b C a b f c c f .

A 72 A d d d c a b a d f d c c a a d a a . T b a d f d c a , acc da c a . c

If b a d f d c a c a a d a a , a a c 5 da af d c f b a d f d c ad , c a b a c f b a d f f c a ( ) a a ( ).

If b a d f d c d a c a a d a a a a 10 da f c a , d d a b a d f d c ab f a f d d f c a a d a a , a d b a d f a c a d d c a . F a a c d b b a d f , a c a f a b b b C a .

A 74 S a d c f a a d a a d ' c a a d acc d f c d :

(I) T a d ( ) d d a d a 10% f C a ' a a (c) a a a f a a d c b a d f d c c a a d a a c a a , a d c f b c f . T b a d f d c a b a c d a c a a d a c a a 10 da af c f af a d . T af a d a f a d ca c a d a da a d a a .

(II) If b a d f d c a c a d a a d ' c a , a c f a d ' c a 5 da f d c f b a d f d c . If a c a a c , d b a d b a a d .

(III) If b a d f d c d a c a d a a d ' , d 10 da f c f , a d d d a d a 10% f a f C a a a d b a d f d a a d a a d ' , a d d b d b a d f .

(IV) If b a d f a c a d a a d ' , a a c f a d ' 5 da f d c f b a d f . If a c a a c , d b a d b a a d . If b a d f d c f a d ' c b d d, a d a b a d f c a d d a d ' . T a d d d a 10% f a f a 90 c c da ca c a d d b , c d f c c a , b , b a a c d f c a a b b a d f d c .

W a d c a d d a b ca b a d f d c a d b a d f fa c a af a d , a ab c d a b b b C a .

A 75 W C a c a a d ’ , b a d f d c , b a d f a d a d ( ) d d a d a 3% f C a ’ a a b d C a .

S a d ( ) d d a d a 3% f C a ’ a a b a ⊠ a ( ) c f b a d f d c 10 b da b f a a d ’ c d; c a a a c f a d ’ a c c f a ( ) ⊠ ⊠ da af c f a d ( ).

U ⊠ d d c d a a a , c a a d a c f a d ’ a , add ⊠ a af a a c c f a d ’ a .

T ( ) a a / a b c f a d ’ a /a c a c ⊠ A c 76 a b d d a a .

A 76 P a f a d ’ a f ⊠ c d :

(I) T c a c ⊠ a⊠ , ad a a , A c f A c a a d a d a a d f a c c a a a a ac ⊠ a a d, a d a fa ⊠ a f a ;

(II) I a a a c a c a d c f c f c d a ;

(III) I a b b d d c ⊠ f .

A 77 G a a b c d b b a d f d c a d c a a f b a d f d c a d . If c a a f b a d f d c ab fa f d , c c a a f b a d f d c a d ; f c c a a ab fa f d , a a f f d c a c a d c c a d ac a c a a f .

If b a d f d c ca fa c a a , b a d f a d c a d d c ; f b a d f ca fa c a d d a a , a d d d a d a 10% f C a ’ a f a 90 c c da a b c a d d a a . If f a a a d ca c a c a a f , a d (c d f) d a a a d a d a d .

A 78 S a d (c . d f) ☒ a a a a c a . b f a . Eac a ca .

W a a . aff c f a a d d . - d a b c d d b A a a d a a d ' , b a a d d . - d a b c . d a a . T a a . a b d c d . b c a a .

T C a a f a d , a d . c a a b c . d d f a . b f a d b a d a d a .

T b a d f d c f C a , d d d c a d a d ☒ a . a d c d a c c f a d . b c . W c c f a d , . ff c f a . c a c f c f c a b d c d ☒ a b c c d, a d a . f . c . . b d f a ☒ c a acc . a a d ad a . d. N c d a f f d fac c d a a b ff d, a d a d a b . d . c c f a d . T C a a a c . a d c c . If C a c f a d , a b c . a d c . f a ad .

P . a a cab a☒ a d . a L R f S c E c a a d L R f SSE, ☒ a a a d . d ab a f a a c . a . c d f a a a a c . a . , a ca b b a f f . c a d c a f . c . c a b c . d.

A 79 W b a d f . a d d c d c a a d ' b , . d f b a d f d c ☒ a d a a , a a f a CSRC' . b- ff c a d c c a ☒ C a ca d.

B f . b c a . c . f a d ' , c a d . d d a 10% f a .

W c a d . c f a d ' a d . b c a . c . f a d ' , . d . b a f CSRC . b- ff c a d c . c a ☒ C a ca d.

A 80 W a a d ' c d b b a d f . b a d , b a d f d c a d c a b a d f d c . d a . T b a d f d c . d d f a d da f a f a d .

A 81 V a a a b c d c d b f a d , f . b b f af b f a d :

(I) C a a f ;

(II) A a a d ;

(III) O a d b a d 10% f a a ca , d d a , a .

U a d . b acc d a cab c. . a a c b d c. a a d . a , c a a a a . c . f b f a d a c a b c d d . a c c . d d c , . c f . b c a f f a a . a d a .

T C a a d c a ca a . d b a , ad a . a , a . a a L R f S c E c a a d L R f SSE.

T . f b ca b d a b .

A 82 If . . d b d b a c f c a a a f , b a b c d c d d a ; c f . . d b d b , c a a a d c d f b , a d a c d c d . . T . a b d d a . a d a a d .

A 83 R d . d b C a f A- a . A a a a , a a d (c . d f) d d ca a a a .

A 84 T f ca d da f d c a d . a b . b d a d ' a a a f . T d a d c d . f a f d c a d . a a f :

(I) T b a d f d c a d a d ( ) d d a 3% f C a ' a a a ca d da ( ) f d c ( );

(II) T b a d f d c , b a d f . a d a d ( ) d d d a 1% f C a ' a a a ca d da ( ) f d d d c ( );

(III) T b a d f . a d a d ( ) d d a 3% f C a ' a a a ca d da ( ) f . ( ) /a ' a ( );

(IV) T ( ) b a d f a b c d f a f a ( ); a d

(V) W a d a d c ( ), d d d c ( ) ( ), a a , d a f a d ca d da , d c a a d a f ca d da a b b d b a d f d c 10 b da b f c a .

T b a d f d c a a c ac c a b a a d ba c f a f ca d da f d c ( ) a d ( ) a d , a d c d f a c a d c c a a c a a d f a c c a a a ac a f C a a d.

W c f d c ( ) a d ( ) a a d ', c a a b d acc da c f a a f ac a a d, f A c f A c a a a . U d c a , c f d d d c a b c d c d a a f a f b f b a d f d c . W c d c , c a a b d. W c a d c d c , f d d d c a b c d c d a a f a f - d d d c .

C a d c d a a a a d c a b c d a a a d ', ac a a a a b f ca d da f d c , a d a d ' a b d ac a d a .

Sa a d c a , a d ' a a a a ; f a a f a , c a a b d a d d d f a c a b d. U a d ' ad d ca b ad f c a a c a f c a , f c a a b d f d a a d ' .

A 85 I ca f a a f , a f a d a , c a a f a b d add a .

A 86 R f a a a b d d d a a d c a .

O d a a b a d b a a f f d b a d (c d f) a a .

S c a a b ad d b a d 2/3 f f a d (c d f) c .

S a d (c . d f) a a d ’ a f f ☒ c f ac . a d b d : f , a a ab a . S c . a a d c a . a a d f S c C c P a b ☒ Ma a d a d H K a f ☒ f b f c a d f a . I c , ☒ f d, b . ca a b d d a ’ ☒ a f , a d . a d b . c a b c . d a ab _.

T C a a , f . a ☒ f . a d a d f a d ’ , d c c a d a d a . a . d a d c a , ☒ f d f a c a . c a a f .

T a a b c d ☒ f d , a - , d . T f . c d d a a d ca f . f a .

A 87 T f ☒ a a b a d b d a . a a a :

(I) W f b a d f d c a d b a d f . ;

(II) P f d b . a a d c a f . a d b b a d f d c ;

(III) A a d a f b f b a d f d c a d b f b a d f . ☒ a a , . a a d d f a f;

(IV) A . a b . d , f a acc . , ba a c , f a , a d f a c a a f C a ;

(V) Ma a a . d b a d b c a . . a a ☒ , ad a . a , L R f c c a ☒ a f C a a d A c f A c a .

A 88 T f ☒ a a b a d b c a . a a a :

(I) I c a d . c a ca a f C a a d . f a f a c a , ☒ a a a d a c . ;

(II) I . f b d f C a ;

(III) D , , d . , . da a f a f C a ;

(IV) R f A c f A c a ;

(V) E a a a d a f . c a ;

(VI) W C a b , a a a . a a a a . c d 30% f a a d d a a a ;

(VII) O a a c b d a , ad a . a , d a a . a d f ca c . a a a ac C a ' a a d A c f A c a a a a a c d d b a d a . a a a a a a a a a ac C a a d acc d a b a d b a c a . .

A 89 W a d ' a c d a a a d a a ac , a d a d a a c a , a d . b f a d b a b c . d a . b f a d a ; a d a . b c a . c f . f a d ' a a b ad f. d c a f f. a d a d .

F a a f a d a a ac a C a ' a , a d a d a , a a a a , ac . b a ca f c. a ; . a d a d a a . b a ca f c. a a a a d a d a a a f a ca a a . S c a ca a b . b d f a d d ca a f. P a a f a ca a a , a a a d a a f . c a ca a b ad f .

Af c c . f a , a a d f d a a a d a c a f a d a a ac , a b c a c a a a , a a b a . acc da c . a f A c 7 f A c f A c a . W a d a d c a d ca c a , a d a d a a a . a ca f a a a d a a . T . a d . a d a a a . a a d.

A 90 T c a a f a b b f d a . a b a d . a . H d c , c a b f a a d c c . , a b a . c d a a d c d d . .

A 91 If c a a a a d . b a . f a . c a b . a a , a a ba c . d. If c a a a c . d ba , a a d b a d b c . a . c d b c a a a , d a af d c a a f . , d a d a ba b c . d a d c a a a a ba c . d d a .

A 92 If ba a c d a a , c a b c d d .

T a da c c d f a d a d f a f a b a d c f C a .

A 93 R a a a b c d d , c a b d b c a a f a d a d d c . T a b a d f a c a b f a f a d a .

A 94 S a d a a c f f d C a ' ff c f f c a . If a a d f a c f a f , C a a d c c 7 da c f a f a ab c a .

A 95 W a a a b a d f c d a a b c a d a c a , c a a b ad a c f f a .

A 96 W a a c f d c a d a a , f ff c f a d c a c c da c f a d ' a a a d.

A 97 W a a ca d d d , b a c a f a ca a b a f a f f ca a , C a a c f c c af c c f a .

C 9 P . C , ,

A 98 H d f d ff c a f a a c a a d .

C a a d a a d f f b a a a d A c f A c a .

If a ca a f C a c d a , a d a a b c f d a - a _.

If a ca a c d a d ff , ac c a f a (c f a) a b c f d a c d _ a d _ a .

A 99

A 100 U d f ☒ c c. a c , f a c a a d a b d d a b a d ab a d:

(I) T c a d c a . b f a f . c c a , c a d c a . b f a f a c a a , d b . a . f a f . c c a ;

(II) T ff c a c a f a a f a f . c c a a f a c a ff c a c a f a a f a f a c a a f . c c a a a a d c a ;

(III) T ca c d. c acc . d d d d c . a d d d a ac d a f a d c a ;

(IV) T d. c ca c a ac d a f a d c a f a c d d d c d b. f a a . da f C a ;

(V) T add, ca c d. c a c , , , a f , ac , ac . c. f C a a ac d a f a d c a ;

(VI) T ca c d. c c a ad b C a a a c. a c. c a ac d a f a d c a ;

(VII) T c a a ☒ c a f a ☒ , d b . a . f a f a d c a ;

(VIII) T c a f ☒ f a f a d c a add a c ;

(IX) T . . b c b f , c , a f a d c a a c a ;

(X) T c a a d f a f a c a ;

(XI) T . c . C a . c a ☒ a a ca a d f d ff c a b a ab d a d . c . ;

(XII) T a ab a c a .

A 101 T c a a d a**ff** c d, ☒ ☒ d
a a a , a b d a a c a

A 105 A a f d f c a f a , d f d c a a d a - d f a a d d a a d f d f f c a .

S c a c d f c a a d a a f ☒ c c a c :

(I) W a a b c a a a (ac d c d d a a a d b a a d c d), C a c , d b d c a a d a - d f a , a cca , a b f a c d 20% f ac f d a d a d c a a d a - d f a 12 ;

(II) W C a ' a d c a a d a - d f a a f ab ca d ☒ 15 f da f a a f c a a d S a C c ;

(III) S a f C a a ad d b d, af a a f c a a d S a C c , a c d a d a .

C 10 B D

A 106 T C a a ab a b a d f d c , ☒ c c d c , c d d d d c , a d a a c a a a d c c a a .

T b f b a d f d c a c ☒ a a d d d c . I d d d c a a a - d f b a d f d c a d a a a a a acc f a (a d acc a a f ca). T d d d c a f d d d a d a b d c f a a d a d d fac c d f c f C a , a a d , d fac c a d a d d a . T d d d c a fa f f d , c C a ' , a d a ca a a a a☒f a d f b c a d a d c d.

T B a d f C a a ab a d c , a d ab c a c c a a c c , a c , a & a a c , c. Eac c a c a b acc ab b a d f d c a d f d c b d b A c f A ca a d b a d f d c . A a f a d c a b b d b a d f d c f c d a a d a a . A b f c a c a b d c , a ☒ c , a f b f a d c , a c , a & a a c a b d d d c ☒ a c f c c . T c f a d c a b a acc f a .

A 107 D c a b c d a a f a f a ,
c ab - c . T - c f d d d c a
c d a .

T f ff c f a d c a c c f da f a .
f c f b a d f d c . If f ff c f a d c
b - c ad , d c a c . f
d acc da c a , ad a a , d a a ad
f A c f A c a a d c c d a d a . ff c .

P a f , a d c a b d a f
ff c b a a . S b c a a a ad ad a a
a d d c a a c a c a b ad d a c ac ,
a d ' a a b d a a d c b f
a f f ff c .

If a d c fa a d f b a d f d c a d fa
a a d c a d b a f f c c , a b
d d b ab f d , a d b a d f d c a
a f ac .

A d c a f f c . W a d c d
, a b a a b a d f d c . T d d
d c a a a a a a ca a f
C a ' a d a d c d a d c . W a f a
d c b f d c fa b b c b d
a f C a La - d f b a c b d
A c f A c a , d d d c fa b b a c b d
A c f A c a , a f c d c a c ff c
f aca c b cc d d c . W b a d f d c fa
c a a f f - c af a
f a d d d c , c d d d c a a f b a
f d .

W a f a a a d a a d a f
ac C a d, a d c a d f a ca a aca c a a
add b a d f d c d d ff c f a a
a f C a a d d b b f - c a .

E c d af a d c c a c , a f a d c a b c
ff c f a d b a d f d c .

T c a a a b c d a d d b a a f f a d c ,
a a f a a d b f - c .

A 108 T d c a b a a a d d d a f
C a .

A 109 T b a d f d c a b acc . ab a a d c f f. c a d :

(I) T b b f c a a d ;
a ;

(II) T . f a ;

(III) T C a ' b. a a d a ;

(IV) T a C a ' a . a f a c a b. d a d f a acc . a ;

(V) T a C a ' f d b. a a d c a ;

(VI) T f . a a f c a d c f C a ' d ca a , a d a f . f C a ' b d ;

(VII) T a a f C a ' , d a d d . ;

(VIII) T d c d a a a . c . f C a ;

(IX) T a d C a ' a a a ; a d C a ' d . a a a ( ), c f f a c a ff c a d c a b a d f d c a d d . a ;

(X) T d ' a a , f a a d a d a d a ;

(XI) T a a ac f d c a d a d a . f C a ' - d . b d a ; a , ac a d c da f a d a , d c (ca d da) a d a d a . (ca d da) f C a ' . b d a a d a c a . b d a ;

(XII) T . ba c a a f C a ;

(XIII) T f . a a f a a d A c f A c a ;

(XIV) T d c d d c a d a b a c . c . f C a ;

(XV) T d c d c da , d a d . c . f C a ' - d . b d a a d c d . b d a ;

(XVI) T d c d . c . f c a c f b a d f d c a d c . a d d - -c a f c ;

(XVII) T ca d da f d d d d c a a d . a a d ac f d d d c ;

(XVIII) T . a , a d a f acc . f a ;

(XIX) T c f a a a d a ;

(XX) T a a a c f d c . f C a ' f a ;

(XXI) T f . a . c a ;

(XXII) T b a d f d c a c d c - a a f (c . d ca a c a a d . a f f), f a c , . , . f a c a d a . a a a b d d b . f a acc da c a a d . a a d A c f A c a ;

(XXIII) T d a . f C a a a c a b d d a a acc da c C a La a d A c f A c a ;

(XXIV) T d C a ' a a , c . d a , f a c a c , a a d a d a c , a d . f;

(XXV) O a c b d A c f A c a a da a b a ;

(XXVI) O a c f d b a , ad a . a , d a a . a d . a f L R A c f A c a .

T b a d f d c a . c f d c d a a a b a a f a a f f d c a f . c f d (VI), (VII) a d (XIII), a d . a f L R , f c a a f a - d f d c . d.

If . d d c a d a a , b a d f d c a . b a a a d ' f a a . T b a d f d c a a a . a f a a f . c a . b a d c d f . d d c .

A 110 T b a d f d c a a a a - a da d a d . d b d acc . a C a ' f a c a a .

A 111 T b a d f d c a f . a R f P c d f B a d d . a b a d f d c ca . a d a a f a d , f c a d ca . c f c d c - a .

A 112 T d d d c a a d f b a d f d c a a ; d a d C a ' d c a d b . a ; ac a a d acc f a a d da a d d a d c ; b a . a f a d d d c C a ' a . a a a d a f a c f d .

A 113 T C a a ab f d d d c . T c a b a d f d c a ac c a d d d c f d . T C a . d . a a a d d d c a a f f a ; d a a a a d f a d d d c a a ; . a C a ' b a d d d c a d a - c f c a .

A 114 T d d d c a a c f c a add f c a d a c b d C a La , a a , ad a . a a d a a d A c f A c a .

(I) A a a d a a ac (a d d acc da c ff c . d b c c a C a ' a a d f) . b c a a b b a d f d c a a b . b d b a d f d c f d c . af a a b d d d c . W b a d f d c a a . C a ' a d a a ac , c . a f c . a . b d d d c . P a . d b d d d c , a d a . a b a d . d d f a c a c . a a ba f . d ;

(II) T a d a f acc . f b a d f d c ;

(III) T . b a a ca b a d f d c f d a a d a a ;

(IV) T c f f b a d f d c ;

(V) T d d a a a . d a d c . a ;

(VI) T c f a d a . b c a c a d ' ;

W d d d c c f c a d a c b d a a a (I) a d (II) f A c , a a b . b d b a d f d c f d c . c b a a f f d d d c ; f a a a (III), (IV) a d (VI), a b a d b a a f f d d d c ; a d f a a a (V), a b a d b a d d d c . A f a f c af a d f c a d b d d d c a b b b C a . If ab d a a f d f c a d a . ab b c d, C a a d c f a c c d.

S a a . a , a d , a c a b f d . d b a d f d c a d d d c a a . a a f f b f c c .

A 115 I add f. c a d a d ab , d d d c a . d d b a d f d c a d ' c a b ;

(I) T a , a d c ;

(II) T a d a a ;

(III) T d . a f C a ' d c a d a a ;

(IV) W a a . (a d d acc da c ff c . d b c c a C a ' a a d f) f a a ac b C a ' a d , d fac c a d . a a . a . b a d b b a d f d c a d ' , a d ff c a . a b a b C a c d b ;

(V) Ma a . d c f a d a d d b d d d c ;

T d d d c a f f c af a d . :

(1) C ;

(2) R a a d a f;

(3) Ob c a d a f;

(4) I ab a c a d a f.

If f . a b d c d, C a a a . c f d d d c . W c . ca b b a d, C a a d c f ac d d d c c .

A 116 T b a d f d c a d f a d f a f d a . a a b a f . f c d a . f f d a b d d f a d a . d d f d a f f d a . f . b f . c a d f f d a c d 33% f a . f f d a a . a a d d ba a c c d d a d a d b a .

D a f f d a d c d a f f c a a , b d c d a a d d b d f f d a .

T ff c f C a ' d a f f d a a b aff c d b a b ac f f Pa a a 1 .

A 117 T c a a f b a d f d c a c f f c a d :

(I) T d a a d c a d d f b a d f d c ;

(II) T a a f f b a d f d c ;

(III) T a c f ca d b C a ;

(IV) T c f c a d c f d b b a d f d c .

T c c a a a a c a a ' , f c a a ab fa f d , c c a a a f d b a f, f c c a a ab fa f d , c d a b f d b a d c a d a d c d b a a f f d c .

A 118 R a f b a d f d c a b d a a f a a a a a a d a b c d b c a a . N c f a f b a d f d c a b a a 14 da ad a c . I c d a ac a f b a d f d c a a a a f d c a d a d a d , a c a ac c c c ca d .

A a d a f b a d f d c a b d f da af c f a , f :

(I) P d b a d a 10% f ;

(II) J d b a - d f d c ;

(III) D d c a b c a a f b a d f d c ;

(IV) J d b a d d d c ;

(V) P d b b a d f ;

(VI) P d b a a a .

A a ab c a b b a d f d c c f b a d f d c .

A 119 T b a d f d c a d c f . a a d a b :

N c f . a f b a d f d c a b a a 14 da ad a c a d a f a a d a a b a a f da ad a c a d c , . a d a a a . T ff c f b a d f d c b f . a c f ☒ c f b a ☒ a f ff c a d c , . a d a a a b a d, a, fa , a d . A c a b a d a b c f d b a d c d c d a b .

W a a d a f b a d f d c a b c d a a b c , c f a b b b ba a a a , b c a a a a f a .

A 120 U ☒ . a d b L R A c f A c a , f b a d f d c a b d f a a f f d c (c . d a a d c a d b a f f) a .

Eac d c a a . U ☒ d d A c f A c a , a . f b a d f d c . b a d b a a f d c f C a .

W a . a f ca b f a d a a a . , c a a f b a d f d c a a a ca .

A 121 D c a a d f b a d f d c . I a a d c . ab a d a f a a , a a a d c b a ☒ ☒ f a a d b a f. T ☒ f a a . c f a a .

T d c a d a a c ☒ c f a . a . W a d c a a f b a d f d c a d fa a a ac b a f, a d d c a b d d a ☒ a d a .

A 122 U . d c a c c . a c c f d a ☒ a d . a a d c f f ☒ a , a d c a a . f b a d f d c ☒ c a a c ac , a ac a a a a a a ☒ c a c a (a d f d L R . f S c E c a) ☒ a a a ; a d a b c . d d f d ☒ a . . f :

(I) F d c c a c a (a d f d L R . f S c E c a) d C a a f . b d a D c c a c a , d . c a . b a . d . f C a a f . b d a f b f , f a a d . a a f . c d c c a c a ;

(II) F C a a f . b d a d a a d . a a f d a c f d b b a ; d c c a c a d a a acc d a a . a c d . a a a , a a . d a a f . c d b b a (a);

(III) F a a d a f ff ad b C a f . b c c. f a , b d c. f C a c a (a d a d ab d b C a C a a), d c c a c a a a a d b a c a . d . b- d f ff ;

(IV) A a a a a d b f f C a a f . b d a , c . d :

(1) Ad , a f a c a a a d c a , f c a d c c a c a ca b f ;

(2) Ad , a f a , a , a d d a d ab b f a a d d c , c a c a a d f C a a f . b d a a d c (c a c a) a d c c d a f. d a a d a c a b f ;

(V) a c ac a a c d c c a c a ( ) / a d a a a d f a d b . c. f C a b . f / a d b . c. f C a .

If a d c a ab . c a , a a b . b d a f .

A 123 T d c a c d d a f b a d f d c a b c d d a . , c a b d b a d d c a d c d . T d c a b b f . a d a f b a d f d c . A d c f a . c b ac f a a , ad a . a A c f A c a , b ca . C a a b ab f c a . A d c a b d a a dd . a d . c c d d . f ca b f ab .

C 11 , B D

A 124 T C a a a a c a b a d f d c f d c , a c f C a a d a b acc ab C a a d b a d f d c .

A 125 T c a C a ' b a d f d c a b a a a a f a d a d c , a d a b a d b b a d f d c . T a d f c a a b :

(I) T a C a a c a a d c a d c d ;

(II) T a f a a a d b b C a f a d d c a d b a a ;

(III) T a a a d ' f C a a a d a d a f acc a d c a d c d f C a ca b a a d .

A 126 A d c a a f C a a c c a c a b a d f d c . A acc a f acc f a d b C a a ac ca ac f c a b a d f d c .

I a d c a ac ca ac f c a b a d f d c , a ac b ad b d c a d c a b a d f d c a a , c d c a ac ca ac f c a b a d f d c a a c ac b ca ac .

C 12 G M , C

A 127 T C a a a a a a , a b a d b d c a d a d a d d b b a d f d c .

A 128 T a a a f C a a b acc ab b a d f d c a d c f f c a d :

(I) T a a d c a d b a f C a a d a a f a f f b a d f d c ;

(II) T a a f a f C a ' a a b a a d a ;

(III) T f a a f ab f C a ' a a a a ;

(IV) T f a a f f C a ' b a c ;

(V) T f . a f. da a a f C a ;

(VI) T f . a C a ' c f c . a d . a ;

(VII) T a d d . a a a ( ), c f f a c a ff c a d a a f C a ;

(VIII) T a d c. a a d d d b b a d f d c ;

(IX) T f . a f ' a , fa a d a d a d d c. a d d a ;

(X) T f c f a d a f b a d f d c ;

(XI) T c f. c a d c f d A c f A c a a d b b a d f d c .

A 129 T a a a b a f b a d f d c , a a a d c a a b a f b a d f d c a d a a c c a d a d c. ; b. a a f b a d f d c .

A 130 I c f. c a d , a a a f C a a f. f b a f a d d c acc da c a , ad a . a a d A c f A c a a d a c a . ad b a d a d b a d f d c ac b d c f a. a .

C 13 B

A 131 T C a a a b a d f . .

A 132 T b a d f . a c f b , c. d a c a a . T f ff c f a . a b a , a d b f c .

T c a a a b a d d b f a - d f b f b a d f . .

A 133 T b f b a d f . a c a d a a d a d . T a d a a b c d a d d b a d ' ; a d a a b c d a d d b f C a d c a c a .

A 134 A d c , a a a , c a b a d f d c , c f f a c a ff c a d a a a a . c c. .

R . a f b a d f . a b d a a c
, a d a b c d a d d d b c a a f b a d f . .
A . a a a d a f b a d f .
b d. I f c a a f b a d f . f a . a b f a d
c f . c a d ☒ , a f b a d f . a b c d
a d d d b a . a d b a a f f a . .

A 135 b a d f . a b a c c . a b a
a d a c f ☒ ☒ a c c d a ☒ :

(I) T ☒ f a c a a f C a ;

(II) T . f a c f d c , a a a a d
a a f d . C a , a d d a f d c
a d a a ☒ a a d a ☒ , a d a . a ,
A c f A c a . f a ;

(III) T d a d d f C a ' d c , a a a a d
a a . d a c b d d a f . C a ' ;

(IV) T a f a c a f a . c a f a c a , b . a d (II)

II)

A 136 T c d f b a d f : ac a a f b a d b b a d f d f .

T c d a : T f ac f a a b f _, a a _ ab a _. T a d a a c a a d f c c ad a c c f ad , c a a f a a c c a a , a d fa f c a b d d a ab a d f , a a a ca a a b d d a ab a d f .

T f b a d f a b a d b f - d f a b f b a d f .

A 137 T b a d f a a b c d c d a b c d d f , a d a d a d c d a f .

A 138 A a ab f c d f a f c f a a a , d acc a ac c a d b b a d f c f f c a d a b b b C a .

A 139 S a f f d acc da c a , ad a a a d A c f A c a .

C 14 Q D D , , G M O M C

A 140 A a a a d c , , a a a d a a f C a f a f f c c a c a :

(I) a a c d a ca ac ;

(II) a a b f d f c d f c , b b , f f , a a f ab a c a c c d a a f 5 a a a d c c a d; a a b d d f ca , ac ca a 5 a a a d c c a d;

(III) a a f d c , fac a a a a a f a c a c a b d da b ca f a a a d a ab f c f c c a , a 3 a a a d c da f c f c a d da f c a ;

(IV) a ⊠v a f a a f a c a ⊠v c ad b c c d d a a f a⊠v a d ⊠v c d a ab , ⊠v a 3 a a a d c da f ca f b c c ;

(V) a ⊠v a a a a a f d b d a d a d ;

(VI) a ⊠v d c a a b d c a a a f a f c a a⊠v ⊠v c c c d d;

(VII) a ⊠v a a a ;

(VIII) a c c d f c a f f a c a b a a a , a d c c c a f d a a ac d f a d d , ⊠v a 5 a a a d c da f c c ;

(IX) c c a c a c b d a⊠v , ad a a d a a .

A 141 T d d d c a c ⊠v f ⊠v ba c c d :

(I) Q a f ca a a d c f a d c a a a d b a⊠v , ad a a a d a a ;

(II) I d d c a d;

(III) F da a ⊠v d a f a d c a a ⊠v a a f a a⊠v , ad a a , a d a ;

(IV) M a f - a ' ⊠v c a⊠v, c c f d d d c a f a f d f a c a a d d d c ;

(V) R a f d d d c a c b d b L R f S c E c a a d L R f SSE;

(VI) O c d a c b d b A c f A c a .

T d d c f a d d d c a a f ⊠v a a ff c f d d d c , c d :

(I) A ⊠v d a C a aff a d , a d d c a a d a a c a a ⊠v c (d c a f , fa , a d c d c.; a c a a f b , , fa - - a⊠v, - - a⊠v, da - - a⊠v, - - a⊠v, f b , , a d ' b a d c.);

(II) A d c d c d a 1% f . a d a f C a a a . a a d a 10 a a d f C a , . c a d ' d c a ;

(III) A d c d c d a a c a ☒ c d a 5% f . a d a f C a f a ☒ c a a f 5 a a d f C a , . c ' d c a ;

(IV) A a ☒ a . d c c . a c d ab . a ;

(V) A ☒ d f a c a , a c . c f C a . b d a ;

(VI) A ☒ a d d d c f d c a ;

(VII) A ☒ ca ac a d d d c acc d c . a a . d S a C . c .

A 142 T a d f a ac f a d c , a a a a b a f f C a f a b a f d d a aff c d b a c a c a , c . a f ca f.

A 143 I c ☒ c f d b C a , d c , , a a a a d a a f C a a f. f f ☒ b a ac a d add b a . d a☒ , ad a . a , L R. f S c E c a L R. f SSE ☒ c a f C a a d:

(I) N C a a b d b. c c f d b. c ;

(II) T c ac b f C a ;

(III) N f C a a f , c . d (b. d) . fa ab C a ;

(IV) N f a a d a a , c . d (b. d) f d b. a d , b. c . d c a a a . b d f ad a a . . a A c f A c a .

A 144 I c f. f b a , d c , . , a a a a d a a f C a a d. ac ☒ d. ca , d c a d a a a ab . d . d d a c c. a c .

A 145 I f f d , d c , , a a a a d a a f C a a b c f a d a ac a f c b a . T c c d (b d) f b a :

(I) T c ac b f C a ;

(II) T c f f c a d ac b d c ;

(III) T c a d c d a d a b a a d b a d, a a d b a , ad a a L R f d c f a d a a a , d a c f d c ;

(IV) T a a d f a c a a a d a d f d ff c a fa ;

(V) N c c d a c ac , c d c a a ac a a a a C a a d a c f d A c f A c a L R a a a f d c f a d a a a ;

(VI) N a a b f C a a f f d c f a d a a a ;

(VII) N a d ac 25 Td(ac) c5 ac

(XII) N d c a c f d a f a a d C a ac . d b d. f ff c ☒v . f d c f a d a a a ; . a d f a a f f C a ; ☒v , a d c . c f a ac . a f ☒v c c. a c :

1. R . d b a☒v;

2. P. b c ☒va a ;

3. T f a d c , . , a a a a d a a .

Ga d d b a d c , a a a , c a a a a d a a a f A c a b b C a ; a c. a d f C a f ca. d b . c a .

A 146 D c , . , a a a a d a a f C a a ca. f ☒v . (c c d _) d a a d c , . , a a a a d a a b d d :

(I) S . c d f d c , . , a a a a d a a f C a ;

(II) T . f d c , . , a a a a d a a f C a . (I) ;

(III) Pa f d c , . , a a a a d a a f C a . (I) a d (II) ;

(IV) C a ☒v c a d c , . , a a a a d a a f C a , a ☒v a . (I), (II) a d (III) a d c , . , a a a a d a a f C a a d fac c ;

(V) D c , . , a a a a d a a f c a a . (IV) .

A 147 T b a f d c , . , a a a a d a a f C a a c a d☒v f f ff c , a d c f d a b a C a c f ad c a c . af f f ff c . O b a a c . f . c d a c f f a a . d d a . f ☒v c a a d b ☒v a a d ac c c d a d c f c c c. a c . d ☒v c a b ☒v C a a d ☒va a d.

A 148 T ab f d c , , a a a ad a a f C a f b ac a b a a b a d b f d c f a d a a a , a f c c. a c c f d A c 56 f A c f A c a .

A 149 If d c , , a a a ad a a f C a a a d c d c a a c ac, a ac a a a ad c c. d d a d b C a (c. f a c ac ☒ C a), a d c a. a d f a d b a d f d c a a b a d ☒ a a a . b c a a b b a d f d c a c c. a c .

A d c a a . f b a d f d c ☒ c a c ac, a ac a a a a a ☒ a c a (a d f d L R f S c E c a) a a a a ; a d a b c. d d . . f .

U d c , , a a a ad a a f C a a a a a d c d b a d f d c a af a d a a a , a d a d a ac a d a f b a d f d c a ☒ c a c. d d . . a d d , C a a a ca c a d c ac, a ac a a , c a a a a b a f d a ☒ d a a c f b ac f d. b a d c , , a a a ad a a .

If c c d a c a f d c , , a a a ad a a f C a a a a c ac, a ac a a , a d d c , , a a a ad a a a a b d d a a .

A 150 If, b f C a c c. d a c ac, a ac a a f f , d c , , a a a ad a a f C a a f d b a d f d c ☒ a ☒ a c ac, a ac a a c c. d d b C a f. b ca f a . c, a b d d a a c. d d c . a c f d c d a a a f c a c f d c .

A 151 T C a a a a a f f d c , , a a a ad a a .

A 152 T C a a d c d c d a a . a a d c , , a a a ad a a f C a a a c a , c c d f af a d .

T c d a a a d a f ☒ c c. a c :

(I) T C a d a a . a a f . b d a ;

(II) T C a , acc da c a c ac a d a a , d a , a aa d c , , a a a ad a f C a a a a c d f C a f f. f d f C a ;

(III) If a b c f C a c d f a a d a aa , C a a d a a d a aa a d c , , a a a ad a a ad c c d , b c d f d a a aa a b a c c a c d .

A 153 If C a d a a f c d a c , c f a a a a d a C a a d f c d f a .

A 154 A a aa d d b C a a f Pa a a 1 f A c 151 a b f c ab c f c c. a c :

(I) T d d a a d d a c c d f d c , , a a a ad a a f C a a c a ;

(II) T c a a d d b C a a b d b d a f. ab a f d c a .

A 155 T aa a f d c d a c f C a c d ac f aa d a b d a b f. f b a .

A 156 If d c , , a a a a a fa f. f b a C a , C a a a a f ac add a d d a a d a a ad a a :

(I) R a d c , , a a a a c a C a f a f c f d ;

(II) Ca c c ac a ac c c. d d b C a a d a d c , , a a a a , b C a a da d a (f d a . d a d c , , a a a a C a a b ac d b a C a);

(III) R a d c , , a a a a d a d d a a f b ac f b a ;

(IV) R c , c d (b d) c , c d b a d c , , a a a a c d a b c d b C a ;

(V) R a d c , , a a a a d a d a b a d f c d a b a d C a .

A 157 T C a a c c d c ac d c a d a a , b c a a a a a . T af a d a c d :

(I) R a a d c , a a f C a ;

(II) R a a d c , a a f b d a f C a ;

(III) R a f d c c c a a f C a a d b d a ;

(IV) C a f a d d c f f ff c f .

Sa a a af a d c ac , d c a a ac a a C a f a d c f af a d a .

T ab d c ac a c a a f a :

(I) D c , a a a d a C a b C a La , S c a P , A c f A c a , a d C d Ta a d M a d C d S a R c a a d f H K S c E c a , a d a a C a d d a a d A c f A c a a d a a d c ac a d a d c , c a b a f d;

(II) D c , a a a d a C a f f d b a f a d a c f d A c f A c a ; a d

(III) A b a c a c f d C a 21 f A c f A c a .

A 158 T C a a c f c ac c c. d d . d c . a . a a f C a b a , d c . f C a a c a a f f ff c f , . b c a d a a . T af a d a f C a c. d a f f :

(I) A ff ad b a a a d ;

(II) A ff ad b a a f ca. ff b c a c a d f C a . T d f f a c a d a a a A c 57 f A c f A c a .

A c d b a d c . a f A c a b acc a d ff a d a , a d a d d c . a b a f d b. a d , c a b d d. c d f a d .

C 15 F A P D .

A 159 T C a a f . a f a c a acc . acc da c a a , ad a . a a d PRC acc . a da d f . a d b c f a c a a. f S a C . c .

A 160 T f ca a f C a G a ca da a , b 1 Ja . a a d d 31 D c b f ac a .

T C a a . R b a c d c. c a d acc . a b a d C .

T C a a a f a c a a d f ac f ca a , c a b a. d d acc d a .

A 161 T b a d f d c f C a a , a ac a . a a , . b a d f a c a a d b C a acc da c a a , ad a . a , a d c. . d b ca a d c a .

A 162 T f a c a f C a a b ad a a ab f a d ' c a C a 20 da b f c f a . a a . E a d f C a a a acc af a d f a c a .

T C a a , a a 21 da b f c f a . a a , d b a d a a d f a - d f a af a d , c . d d c ' a d ba a c (c . d ac d c. . d b a . a d . a b a ac d ba a c) a d c a c a d d . a ; a d add f add a b c d d a d ' .

Article 163 The Financial Institutions Law of the PRC and its implementing regulations shall apply to the establishment, operation and supervision and administration of financial institutions in the Free Trade Zone. If the provisions of the Financial Institutions Law of the PRC and its implementing regulations are inconsistent with the provisions of this Chapter, the provisions of this Chapter shall prevail.

Article 164 The establishment of financial institutions in the Free Trade Zone and the establishment of branches and representative offices of financial institutions from outside the Free Trade Zone in the Free Trade Zone shall be subject to the approval of the financial regulatory authorities under the State Council.

Article 165 The Chinese-foreign-equity financial institutions established in the Free Trade Zone with the approval of the financial regulatory authorities under the State Council may, with the approval of the financial regulatory authorities under the State Council, engage in foreign exchange business; and the foreign-funded financial institutions established in the Free Trade Zone with the approval of the financial regulatory authorities under the State Council may, with the approval of the financial regulatory authorities under the State Council, engage in foreign exchange business.

Article 166 The Free Trade Zone shall encourage the establishment of financial leasing companies.

Article 167 Where the Free Trade Zone establishes a bonded area, the proportion of the area of the bonded area to the total area of the Free Trade Zone shall not exceed 10%. The Shanghai Municipal People's Government shall establish a mechanism for the adjustment of the proportion of the bonded area to the total area of the Free Trade Zone, and the proportion of the bonded area to the total area of the Free Trade Zone shall not exceed 50%.

If the bonded area of the Free Trade Zone needs to be expanded, the Shanghai Municipal People's Government shall submit an application to the State Council in accordance with the relevant provisions of the State Council.

After the bonded area of the Free Trade Zone is established, the Shanghai Municipal People's Government shall, in accordance with the relevant provisions of the State Council, establish a mechanism for the adjustment of the proportion of the bonded area to the total area of the Free Trade Zone, and the proportion of the bonded area to the total area of the Free Trade Zone shall not exceed the proportion determined by the State Council.

After the establishment of the Free Trade Zone, the Shanghai Municipal People's Government shall, in accordance with the relevant provisions of the State Council, establish a mechanism for the adjustment of the area of the Free Trade Zone, and the area of the Free Trade Zone shall not exceed the area determined by the State Council.

If the adjustment of the area of the Free Trade Zone involves the adjustment of the boundary of the bonded area of the Free Trade Zone, the Shanghai Municipal People's Government shall, in accordance with the relevant provisions of the State Council, establish a mechanism for the adjustment of the boundary of the bonded area of the Free Trade Zone.

The establishment of the Free Trade Zone and the adjustment of the area of the Free Trade Zone shall be subject to the approval of the State Council.

A 168 Ca a c d f :

(I) P a f ab a a f a ;

(II) O d b c f a c a a d S a C c b a a d ca a .

A 169 T C a ' f d a b d a C a ', a d d c a d a f C a c a ca a f C a b a f c . H , C a a ca a f d a .

W a f d c d a ca a, a a a b a 25% f C a ' d ca a c .

A 170 T C a a d b d d d f f :

(I) Ca ;

(II) S a ;

(III) O f d b a , ad a a , d a a L R .

A 171 T c f f d b f C a :

(I) T C a c a d ab f d b c . T f d b f C a a d a ab a d ab f c d a C a ' a d a ab d . T d b f f a c d c f c a d b ab f .

(II) T C a ' f d b c a d c f c d d d d b a a b f a d, c d d a d a d b b a d f d c a d d a f a d f a a; b a d f d c f a f d b c a d d d d d b a, a a f c d a f f d d d c , b a d f a d b c .

(III) T C a d b d d d f f ca d d d, c d d d a c b a f b .

(IV) T C a d b d b ab f (b af - a f af C a a a d d a c f d) a a a ba . Acc d f ab , C a a d b ca d d d c d d b a d d.

(V) T C a . d ac d b. f ca . T f d b. d f f ca a . a a b a 20% f d b. ab f a d a a . F ca -ba d d b. , C a . c d ☒ ca ab d f C a ' a a a d - d af . c d b. d . a d b. a f a d a a ☒ :

(1) W C a a d d a ☒ f ca ca a d . a a , d d d d b. d f f ca a b a 80% f a f d b. ;

(2) W C a a d d a ☒ f ca ca a d . a a , d d d d b. d f f ca a b a 40% f a f d b. ;

(3) W C a a d a ☒ f ca ca a d . a a , d d d d b. d f f ca a b a 20% f a f d b. ;

I ca a d ff c. d . C a ' a f d b. C a a f ca ca a d . a a , f d b. a b d a ☒ . . a c d .

U d c a c c. a c , f f d b. a f c. a a b d d acc d ab d ca d d d c . ca d d d a , C a a d c c f c a a d c a f d d d c . a . If c c a ☒ C a ' a a d a c a a d d f a d ' a a . c f d b. a , . c a b c d ☒ .

(VI) If a d b. ab f a af ca -ba d d b. ad a d b a d f d c c d a c -ba d d b. a a f a a d , c -ba d d b. a b ad d. W C a d c f c a . f . c d b. , . d f. c d ☒ a ca a af . c d b. ☒ a c ca f a f C a a d c d ff c f. . c f d b a d f a c d . a d b. a a ☒ a f a a d .

(VII) If C a c d d f a f ca a b. b a d f d c d d ca f d b. a af d f a f ca a , a a a b ad . a a d b. f a d . a f f d b. d a d a d b C a . T d d d c a d d .

(VIII) T C a a a d a . a f f . a a d a f ca d d d c .

(IX) If f d b c ad d b C a acc d a b a c d , ad d c a a a a d b CSRC a d c c a ; a c f c ad b a d b C a ' b a d f d c a d b a d f b f b a d ' a f a a . T a d ' a a b c d a . T d d d c a d d .

(X) If a a d a cc C a ' f d , C a a d d c ca f a ca d c a d a a a .

A 172 T ca d d d a d a a d b C a a d f d c a a b d b d f f R b . T ca d d d a d a a d b C a a d f a - d f a a b ca c a d a d d c a d R b a d a d f c c . A f c c d a b a d d acc da c a f f c a ad a f PRC.

A a a d b a d f a ad a c f ca b d , b c a d a a d a c a a d d d d c a d b .

A 173 T d d d a b d b d a d b C a acc da c a a f PRC. T a a ab f c f a d ' d d d a b d b c d b d a .

A 174 T C a a a c c a f d f a - d f a . T c c a a , b a f f a d a d , c c d d d d b d b C a f a - d f a a d a ab .

T c c a a d b C a a f a c c a f ac .

T c c a a d b C a f d f a - d f a d H K a b c a d a T . O d a c f H K .

F c f d d d b a d , d d a a a f c c a a b d, C a a c d d d c c d, b a d a b c d b f f a cab a d d.

T C a a a d d d d a a b a d f a - d f a d d d a a a ca d f c c . H , C a a a c c d d d a a a d a f a add f f .

T C a a a a f d f a-
d f a ca b ac d. d f c d , d d
d b a a d . a :

(I) D d d a b d b. d f a d a f a a
12 a , b. a c a d a d d; a d

(II) U f 12- a d, C a a a . c
a a ( ), a d f c c a c a d
a a d.

C 16 A A F

A 175 T C a a a a d d acc . f c
. a f d . d a . a f S a a d a . a f a c a
a d f a c a f C a . F . f A c f A c a ,
c f d . b c acc . a . d b C a a a a ac a
acc . a .

T C a ' f acc . f a b a d a a . a
f a . a a acc . f a d a d ff c
. c c . f f a . a a .

If a . a d c . d c d a a a ,
a b c d b b a d f d c .

A 176 T acc . f a d b C a a d ff c f
c c . f a . a a a c a d .
c c . f a . a a .

A 177 T acc . f a d b C a a a f
:

(I) T acc acc . b , c d . c f C a a a ,
a d a d c , a a a a d
a d c . a d a a ;

(II) T a C a a a a ab ac b b a d c .
a d a a f . b d a d d f f a c f d ;

(III) T b a a , c c f a a a
a d a c f a a a
, a d d c a a a a a
c c a C a ' acc . f .

A 178 I f aca c f acc . f , b a d f d c a
a a acc . f f a d aca c b f c f a a .
D. d. a f a d aca c , f C a a a c. b acc . f ,
a d acc . f a c . ac .

A 179 R a d f c ac c . d d b acc .
f a d C a , a a , . a d a . , d
a d acc . f b f f f. I f a c a d
b acc . f a a C a , a d a b aff c d.

A 180 T . a f acc . f d f d
a a b . b c d c f a . T . a f
acc . f a d b b a d f d c a b d d b b a d f
d c .

A 181 A , d a - a f acc . f b
C a a b . b c d c a a a d a b f d
c . a a . d S a C . c .

T a a c f a a .
a a - c. b acc . f f a aca c f a acc . f
a a acc . f a d b b a d f d c f aca c
d a c. b acc . f b f f :

(I) T a f a d a a , b f c f a
, b d acc . f b a d c
d a a a d c a f ca a .
T a f c a c . d d a , a .

(II) If acc . f ab . a c a a
a d . C a f a d f a d a ,
C a a a f ac . a c d
a :

1. D c b c . d f . a acc . f
ab . a c a ad a a ;

2. S d a d d c c f a
a c f a a a a ac c f c f d
A c f A c a .

(III) If C a fa d . a f acc . f a (II)
, a acc . f a . a a d a b ad
a a a d a f. d a c a .

(IV) T acc . f ab . a c a a d
f :

1. T a a c f a ;

2. T a f f aca c b ca. f a f
c ;

3. T a d b ca. f a .

T acc . f ab . a c a c a
c f af a d f a a , a d d
c a a a c c a C a '
f acc . f .

A 182 W C a d d a a acc . f ,
a c a b acc . f 15 da ad a c , a d acc . f
a a a a . W a acc .
f d a , a a a C a a
a a a .

A acc . f a b ac a c f a a a
add f C a . T a d c a a ff c da f d
a add f C a a a da c f d c . T a d c
a c . d f a :

1. A a a a d a f a b d c d
a d c d f C a ;

2. A a f a . c f a b d c d.

T C a a d a c f c d c d

A 184 M f C a a b f : b ab a d b c da .

I f f C a , a c c d a c c d a a d a ba a c a d . T C a a f a c d 10 da af ad f . a d a a a . c a 30 da . C d d, 30 da f b f d, f d c c , 45 da f . b c a . c , . C a a ff d b d c d . a a .

T c d ' a d d b f a c c d af f C a a b d b c a . b af b ab d c a .

A 185 W C a d d d, a b d d d acc d .

I f d f C a , a c c d a c c d a d a a d a ba a c a d . T C a a f a c d 10 da af ad f d . a d a a a . c a 30 da .

T c a af d a b a ab f d b f C a b f d . H , f b f d C a a d c d a d a c ac c c a f d b , f d a .

A 186 C a d a c a a f a d f C a a b d c a a a acc d a If C a d d, a ca c a f a a b ff c d acc d a If a c a ab d, a f . c ab a b ab d a d d acc d a

C 18 D L , C

A 187 T C a a b d d a d da d acc d a a f f c c a c :

(I) E a f b ;

(II) T a a d d C a ;

(III) M d f C a a d ;

(IV) T C a d c a d ba acc d a b ca ab a d b a fa d ;

(V) T C a c d d d a f a a d ad a a acc da c a ;

(IV) If C a . b a a d a a a d c . a a c. a a f f a d , a d . ca b f . d . a c a , a d d a 10% f a f C a a . ' c . d C a .

A 188 If a c c. a c a a d a a a (I) f A c 187 f A c f A c a , C a a c . . a d f A c f A c a .

If A c f A c a a d d . b c af a d , . b a d b a d ☒ - d ab f a a .

A 189 W C a d . . a (I) a d (II) f A c 187 f A c f A c a , a . da c a b . ☒ 15 da a d b f a b d c d d b a d a . a a a .

If C a d d . . a (IV) f A c 187 f A c f A c a , a . da c c a d , a d a a d a f a a b ab d b ' c . acc da c ☒ a a☒ ca . . da .

If C a d d . . a (V) f A c 187 f A c f A c a , c a. a a a d , a d a a d a f a ab a . da c ca . . da .

A 190 If b a d f d c d c d . da C a (a f . da ☒ C a d c a d ba .), c f a b d f a c a a a a b a d f d c a ad a . a c d f C a a d a C a a a a d b ☒ 12 af c c f . da .

Af . . da ad d a a , f. c a d ☒ f b a d f d c a a d a .

T . da c a , a . c f a , a a a c a a ab . . a d f . da c , b. f C a a d f . da , a d d a f a a a d f . da .

A 191 T . da c a f a c d ☒ 10 da af ab a d a a a . c ☒ a ☒ 60 da . T c d a d c a c d ' . da c ☒ 30 da af c f c ☒ 45 da af a . c f c d a c d c .

T d c a c d ’ , c d a a a a a d d a d a d c . T da c a c d ’ acc d a .

D d f d c a a , da c a a a c d .

A 192 D da , da c a c f f c a d :

(I) T a a d a f a f C a a d a a ba a c a d a ;

(II) T f c d b c a c ;

(III) T d a a d b f C a a da ;

(IV) T a ff a d a ;

(V) T c d ’ a d d b ;

(VI) T d f a a f C a af a f d b ;

(VII) T C a c c d .

A 193 Af da c a a d a d f a f C a a d a d a ba a c a d a , a f a a da a a d b a a c a f c f a .

T a f C a a b a d f d f :

L da , ’ a a , c a a c , a c a , a d a , a d C a ’ d b . T a f C a a af a ca f acc da c f a b d b d a d a f a a d a d c a .

D da , C a a ca a b a .

A 194 I f da d d f C a , af da c a a d a d a f a f C a a d a d a ba a c a d a , f d c a C a ’ a a ff c a d b f , a d a a ’ c d c a C a ba .

O c ’ c a a d c a C a ba , da c a a d da a ’ c .

A 195 Af c f da f C a , da c a a a da ad c a d d a ad acc b c f da d a d, af a d b a C c f d b c acc a , a b a a a c a f c f a .

T da c a , 30 da af b a c f a f a a c a , b af a d d c a c a a a , a d a ca c a f C a a d a c a f C a .

A 196 M b f da c d b a d a d f da d acc d a

M b f da a a ad a a f c b b a c , a d a b C a ' a .

If a b f da c ca C a c d , d b a d c , a b ab f c a .

A 197 W C a d c a d ba acc d a ba c da b a d d acc d a a ba c .

C 19 P A A

A 198 T C a a a d A c f A c a a a , ad a a , L R a d A c f A c a .

A 199 T C a a a d A c f A c a , f:

(I) T a a c b d A c f A c a c f c a d d a a d ad a a af a d f C a La a a d ad a a ;

(II) T c a f C a ' a c f c a a c b d A c f A c a ;

(III) T a d ' a a d A c f A c a .

A 200 T a d f A c f A c a a f c d a b :

(I) T b a d f d c d a a d a acc da c A c f A c a ;

(II) T c a d f a d a a d c a d ' f ;

(III) T b a d b d a a d ’ f a a a c a .

T b a d f d c a a d A c f A c a acc da c , c a d f A c f A c a a d a a d ’ a d a a . d b c a c c d.

A 201 If a d A c f A c a a c f Ma da P , a d a d a b . b c a a b c a a a a d a a a . d b S a C . c ; f a d a f C a , d c a a b d . a a .

C 20 N

A 202 T c f C a , a a d a a c . d b d a . a , , . a , c , d c . , a d c c . a , f a d a a . c a b d a f :

(I) B a d ;

(II) B ;

(III) B fa a ;

(IV) B a . c b d a d b C a , H K S c E c a a d SSE acc da c a , ad a . a , L R f S c E c a a d L R f SSE;

(V) B a a d d a d d a;

(VI) B a a d b a c . a a a ca C a ’ a a d . a d A c f A c a .

N a d a c a d A c f A c a c f . b c f a c , c . ca a a , C a a c a . c c c a c . ca b a d d . d (IV) f A c ac f d d c . b a d b a d ac d f a - d f a , . b c a . f c . a a a ca a f C a a d.

A 203 I a a . a f c . a
a f ac ⊠ C a ’ a a d . . c d c
b d a c d, a d, d b d, . d, a . c d b a f d d
a d b E a d C , C a a (acc da c
⊠ f c f a d c c d) d a c E C
a d c c d f C a a ad a a

(II) T a ca f a b a a c C a I a a Ec c a d T ad A b a C f a b a f a b a f c H K I a a A b a C f a b a f c a b a f. A f a ca f a b a b d c a f a b a , a a acc a b a a a b a b d c d b a ca .

If a ca f a b a c H K I a a A b a C f a b a , a a a a b a b c d c d S f c a b a f H K I a a A b a C .

(III) S f d c a (I) b a f a b a a b d b PRC a a c f d b a a d ad a a .

(IV) T a b a a a d ad b a b a b d a b f a a d b d b a .

C 22 P

A 206 T R f P c d f G a M , R f P c d f B a d M a d R f P c d f M f S , c ad b c d d a d a d b G a M , a b a d f A c f A c a .

A 207 T A c f A c a C . I ca f a d c a c a a d ff a a , a C a d b a d d a c a a a a .

A 208 F f A c f A c a , a , a , a c a d c d , a , b d a d b a c .

A 209 T A c f A c a a b b c a f b a d f d c f C a . A a c d a b a d a a d b a d f d c .

A 210 S d b a c c b A c f A c a a d a a , a d a a , a a d c a d f c c a c C a ' a a d, a a a .

A 211 F f A c f A c a , acc f a a a a a a d .