

評等準則 | 企業 | 產業：

航太與防衛業的主要信用因素

March 25 2014

(編按：本準則已不再適用。我們已將相關內容納入於2019年7月1日公布，標題為「Guidance: Corporate Methodology」的指導文件中。)

修訂與更新

本準則文章原始公布於2014年3月25日。本準則自公布日起生效。

公布本準則文章的目的在於協助市場參與者進一步瞭解航太與防衛業的主要信用因素。本準則文章與本公司之全球企業準則相關（參見2013年11月19日公布之「企業評等準則」一文），並與我們在2011年2月16日公布之「信用評等之基本原則」一文相關。

本準則公布後沿革：

- 我們在 2016 年 3 月 25 日完成定期檢視後，更新了聯絡人資訊與準則參考來源，並將本準則文章原始公布時有提出、但已不再相關的段落編號 2、6 及 7 的內容刪除。
- 我們在 2017 年 3 月 22 日完成定期檢視後，更新了聯絡人資訊。
- 我們在 2018 年 3 月 21 日完成定期檢視後，更新了聯絡人資訊與「相關準則與研究」一節，並將「附錄 1: 本文更動歷史摘要」更名為「修訂與更新」。
- 2019 年 4 月 1 日，我們對本準則文章進行了一些不具實質影響性的變動調整後再版重登本文。我們修改了段落編號 82 到 87 的內容，因為它們已由 2019 年 4 月 1 日出版的「企業評等方法：比率與調整」（Corporate Methodology: Ratios And Adjustments）取代。之前包含於前述段落中之產業特定會計方式與分析調整現已包含於支持「企業評等方法：比率與調整」準則之指導文件中。我們還更新了準則參考來源。
- 2019 年 5 月 1 日，我們對本準則文章進行了一些不具實質影響性的變動調整後再版重登本文。我們更新了聯絡人資訊與準則參考來源。
- 2020 年 4 月 27 日，我們對本準則文章進行了一些不具實質影響性的變動調整後再版重登本文。

英文版準則「Criteria | Corporates | Industrials: Key Credit Factors For The Aerospace And Defense Industry」已公布於英文版網站。

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