

意見徵詢過程摘要：

企業評等方法：比率與調整

April 1, 2019

2019年1月3日，標普全球評級針對其擬出版的全球方法論與假設發布了意見徵詢（request for comment；RFC）。前述準則為對企業帳列財報數據進行分析調整的方法，且包括如何應用前述準則的指導原則。我們要對提供回饋的投資人、發行體與其他中介機構表示感謝。本意見徵詢過程摘要大致說明了我們在意見徵詢與最終版準則之間所做的變更（若有），以及該些變更背後的理由。

本報告並不構成評等行動。

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