

REQUIREMENTS TO MAKE THE 2021 GLOBAL 500

2021 年《财富》世界 500 强申报要求

1. An annual report with full financial statements or a copy of financial statements filed with a Government agency.

提供一份包含完整财务报表的年报或提交给政府机构的财务报表副本，具体要求如下所列：

- A. A publicly available annual report for the year 2020 in English. This report must contain financial statements- an income statement and a balance sheet- for the year 2020. These statements must be audited with the name of the auditor identified.

提供一份 2020 财年英文版的公开年报，其中必须包含有 2020 财年的利润表和资产负债表。所有报表必须经过审计，且有审计师签名。

The notes to the statement must identify the accounting principles used. We prefer International Accounting Standards or U.S. Generally Accepted Accounting Standards. At a minimum, the financial statements must adhere to the accounting standards of the home country.

报表附注中需注明报表所遵循的会计准则。如可能，采用国际会计标准或美国通用会计标准最好。至少，财务报表应符合企业注册地国家的会计标准。

- B. If an annual report is not available, a company must provide FORTUNE with a copy of the financial statements reported to a government agency. This report qualifies as a publicly available document. If the report is not in English, the required report items must be identified.

若无法提供年报，公司需向《财富》杂志提供一份其向政府机构提交的财务报表副本。该报告将被视同为一份公开的文件。如果该报告不是英文版，需提供英文翻译。

THE REQUIRED REPORT ITEMS:

所需申报的内容：

On the income statement: Total revenue or sales and net income excluding minority interest.

利润表：总收入或营业收入与净利润（扣除少数股东权益）

On the balance sheet: Total assets and total shareholders' equity excluding minority interest.

资产负债表：总资产、所有者权益（扣除少数股东权益）

- C. For companies apply for the first time, please provide total number of employees of the company at yearend 2019 in the email.

首次申报或重新申报公司请在提交申报资料的邮件中补充注明 2019 年的员工总数。

2. FORTUNE needs a contact person at the company to whom the FORTUNE Global 500 survey form can be sent. That person's name, title, phone number, fax number and e-mail address are required.

公司应指定一位联络人，并提供其姓名、职位、电话号码、传真号码及电子邮件地址，以便《财富》杂志发送《财富》世界 500 强调查表。

3. If we receive items 1 and 2 above by early May 2021 that person will receive the FORTUNE survey form requesting financial data for 2020. That form MUST BE COMPLETED and returned to FORTUNE via e-mail by the June 14, 2021. If the form is not completed, FORTUNE reserves the right to exclude the company from the list.

《财富》杂志收到公司指定的联系人姓名及联系方式后，该联络人将会收到一份《财富》调查表，要求其提供公司 2020 财年的财务数据。这份调查表须填写完整并于 6 月 14 日）之前发回《财富》杂志。如果所填写的数据不完整，《财富》杂志保留将该公司排除在榜单之外的权利。

FREQUENTLY ASKED QUESTIONS ABOUT FORTUNE GLOBAL 500

关于《财富》世界 500 强的常见问题与解答

Question 1

问题 1

What is the FORTUNE Global 500?

《财富》世界 500 强是什么？

The Global 500 is a listing of the 500 largest companies in the world based on total revenue. The 2021 Global 500 will be based on total revenue for fiscal year 2020.

世界 500 强是基于公司的总收入所排列出的世界 500 家最大的企业名单。2021 世界 500 强是基于 2020 财年数据所形成的。

Question 2

问题 2

What must a company that has never appeared on the Global 500 listing do to be considered for the survey?

从未入选过《财富》世界 500 强排行榜的公司如何才能参加排名调查？

If a company has never before appeared on the listing, the company must provide FORTUNE with a copy of its latest publicly available annual report in English. This report must contain full financial statements- an income statement and a balance sheet- for its fiscal year and the notes to these statements. These statements must be audited with the name of the auditor identified. The notes must identify the accounting standard used to prepare the statements.

从未入选过《财富》世界 500 强的公司必须向《财富》杂志递交一份以英文写成、内容对外公开的最新年度报告。报告必须包含公司财年的全部财务报表（其中包括利润表和资产负债表）以及相关注释。这些报表必须经过审计并由审计师签名。报表中必须注明为编制这些报表所采用的会计标准。

If an annual report is not available, FORTUNE will accept the financial statements filed with a Government agency. If these statements are not in English, the key financial items must be highlighted and translated into English. These four key items are: from the income statement total revenue and net income excluding minority interest; and from the balance sheet total assets and total shareholders' equity excluding minority interest.

若无法提供年报，也可递交一份提交给政府机构的财务报告。如果这些财报不是英文版本的，则主要财务指标必须被标注并且翻译成英文。这四项主要指标包括：利润表中的总收入、剔除少数股东权益的净利润，资产负债表中的总资产、剔除少数股东权益的所有者权益。

In addition, the company must provide FORTUNE with a "contact person" who will be responsible for receiving the survey form; preparing that form; and returning that form to FORTUNE.

此外，公司还需向《财富》杂志提供申报联系人的信息，该联系人负责接收、填写并发回调查表格。

For Example: The upcoming GLOBAL 500 Listing to be published in August 2021 will be based on financial information for fiscal 2020. A new company that has never appeared on the listing before must provide FORTUNE with its full financial report for fiscal 2019 prior to the survey period as well.

例如，2021 年 8 月发布的世界 500 强排行榜将以 2020 财年的财务信息为基础。从未上榜的公司在首次申报开始之前，还应向《财富》杂志提供 2019 财年完整的财务报告。亦即提供 2020 与 2019 两年的财务报告。

Question 3

问题 3

What is the accounting standard used for the survey?

调查中所使用的会计标准是什么？

The accounting standards vary. FORTUNE prefers financial statements prepared in accordance International Financial Accounting Standards or U.S. Generally Accepted Accounting Standards. Whenever possible, these standards will be used. At a minimum, the financial statements must adhere to the accounting standards of the home country.

我们接受多种会计标准。《财富》杂志倾向于公司根据国际会计准则或美国通用会计准则编制财务报表。如可能，财务报告请尽量采用这两种标准，至少应符合所在国的会计标准。

Question 4

问题 4

What does FORTUNE mean by "publicly available"?

《财富》杂志所说的“对外公开”是什么意思？

FORTUNE means that the company's full financial statements are made available to both investors and government authorities. These statements are usually contained in an annual report.

公司的全套财务报表应是同时对投资者和政府机构公开的，这些报表通常都包含在公司的年报中。

If the company does not publish an annual report but provides its complete financial report to a government agency, this report qualifies as a publicly available document. The company must provide FORTUNE with a copy of this report to qualify for the list.

若公司并未公开发布年报，但向政府机构提供了完整的财务报告，则这份报告也可被视为对外公开的文件。公司必须向《财富》杂志提供该报告的副本才有资格参加排行榜的申报。

Question 5

问题 5

When does the 2021 Global 500 survey begin and end?

2021 世界 500 强调查的起止日期是什么时候？

The FORTUNE 500 surveys will be sent to companies in April 2021. A company must complete the survey form and return it with its financial statements for 2021 by mid-June.

500 强调查表将于 2020 年 4 月发送到各公司。各公司最迟需在 6 月中旬（6 月 14 日截止）之前填写完毕，并将之与 2020 财年的财务报表一并发回至《财富》杂志的代表。

Question 6

问题 6

What information does FORTUNE require for the upcoming 2021 survey?

在即将开始的 2021 年财富 500 强评选中，《财富》杂志需要获得哪些信息？

FORTUNE requires a company to complete the survey form. This form asks the company

to identify its executive headquarters address, the name of the chief executive officer, its total revenue and net profits for fiscal 2020, and its total assets and shareholders' equity at the end of its fiscal year; and the number of full-time equivalent employees at fiscal yearend. The financial figures are to be reported in local currency (the currency of the reporting country).

公司应完整填写调查表。调查表要求公司提供：公司执行总部地址、首席执行官姓名、2020 财年的营业总收入和净利润、2020 财年年底时公司的总资产及股东权益和全职员工人数。财务数据应以本币进行报告（即报告国的货币）。CEO（或董事长，视贵公司填写情况而定）姓名请按中文汉语拼音书写，如其名为刘文博，请写为 Liu Wenbo，勿写为 Wenbo Liu。

In addition to the completed survey form, we will need a full set of the company's 2020 financial statements. For new companies, the financial information for 2019 must be prepared under the same accounting standards as its statements it provided to FORTUNE for fiscal 2019.

除完整填写的调查表外，公司还必须提供完整的 2020 财年的财务报表。新参选的公司准备 2019 财年的财务信息时，所采用的会计标准必须与提交给《财富》杂志的 2020 财年财务报表的会计标准一致。

Question 7

问题 7

What exchange rates are used to convert the financial data from local currency to U.S. dollars?

《财富》杂志在把本币换算成美元时采用哪种汇率？

For revenue and profits FORTUNE uses the average exchange rate for the fiscal year. For total assets and total shareholders' equity, FORTUNE used the exchange rate in effect on the last day of the fiscal year.

《财富》杂志采用该财年的平均汇率计算营业收入和利润。采用该财年的最后一天的汇率计算总资产和所有者权益。

Question 8

问题 8

What fiscal year periods does the survey include?

调查表中所涉及的财年范围是什么？

For the upcoming 2021 survey, if a company's fiscal year ends on December 31, 2020, its data for fiscal year ended December 31, 2020 will be used. If a company's fiscal year ends on April 30, its data for fiscal year ended April 30, 2020 will be used. If a company's fiscal year ends on March 31, its data for fiscal year ended March 31, 2021 will be used.

调查表中的财政年度指的是截止日或为 12 月 31 日或为 4 月 30 日或为 3 月 31 日的财务年度。以即将开始的 2021 年度 500 强调查为例，如果公司的财务年度截止日为 12 月 31 日，则《财富》杂志就采用截止日为 2020 年 12 月 31 日的财务数据；如果公司的财务年度截止日为 4 月 30 日，则《财富》杂志就采用截止日为 2020 年 4 月 30 日的财务数据；如果公

司的财务年度截止日为 3 月 31 日，则《财富》杂志就采用截止日为 2021 年 3 月 31 日的财务数据。

Question 9

问题 9

Does the Global 500 list include only publicly traded companies?

世界 500 强只包含上市公司吗？

No. Government-owned, non publicly-traded companies are included if they provide publicly available financial statements audited by a reputable accounting firm. For Government owned companies, financial statements that the company must file with the Government are acceptable, if the company provides those statements to FORTUNE.

并非如此。 国有企业和非上市公司若能提供公开的、经注册会计师审计的财务报表，同样亦可申报。 对于国有企业，《财富》杂志可以接受企业向政府部门提交的财务报告。

Question 10

问题 10

What kind of accounting firm is required?

对会计师事务所有什么要求？

The accounting firm must be independent (not owned or controlled by the company it audits) and a recognized firm in the company's country of operation.

会计师事务所必须是独立的（不能被受其审计的公司拥有或控制），而且必须为公司注册地国家认可。

Question 11

问题 11

Are combined financial figures for members of a group acceptable?

对于集团成员来说，汇总的财务数据是不是可以接受？

No. Fortune will only accept figures for a company and its consolidated subsidiaries. If that company belongs to a group, and the group does not report on a consolidated basis for members of that group, those figures are not acceptable.

不可以接受。《财富》杂志只接受一家公司及其合并的下属子公司的财务数据。如果该公司属于一个集团，而该集团又没有发布合并的财务数据，那么该公司的财务数据是不能被接受的。

Conversely, if a Group reports consolidated figures for its member companies (WHICH MEANS THOSE COMPANIES ARE CONTROLLED OR MAJORITY OWNED SUBSIDIARIES) the Group figures will be accepted. The subsidiary companies of the group (whose figures are included in the group's consolidated report) are excluded from the listing.

相反，如果集团公司发布了其成员公司的合并财务数据（这表示集团控制着这些公司或者对这些公司拥有多数股权），那么这些集团数据是可以接受的。这些集团的附属子公司（他们的财务数据已经被合并到了集团的报告中）是应当在排行榜中被排除的。