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本行自 2019 年 1 月 1 日起，按照《企业会计准则第 22 号——金融工具确认和计量》的规定，对金融资产进行分类和计量。本行金融资产分类为以摊余成本计量的金融资产、以公允价值计量且其变动计入其他综合收益的金融资产、以及以公允价值计量且其变动计入当期损益的金融资产。

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