观 察 项（建议项） 报 告

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| **受审核方** | **中瑞税务师事务所集团有限公司** |
| **审核领域及类型** | **■QMS****□50430****■EMS****■OHSMS****Q:监查2,E:监查2,O:监查2** |
| **序号** | **观察项描述** | **备注** |
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