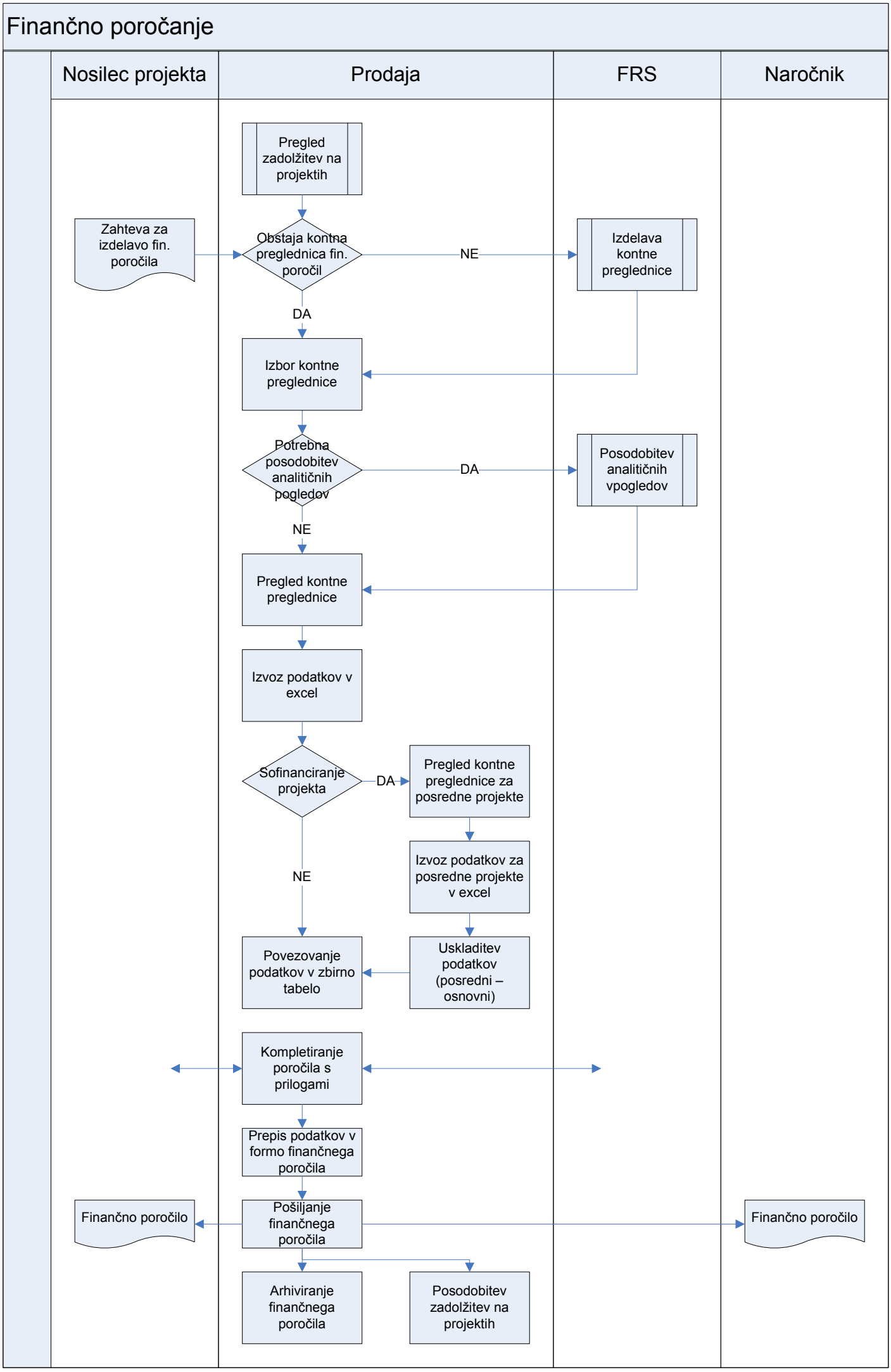Finančno poročanje