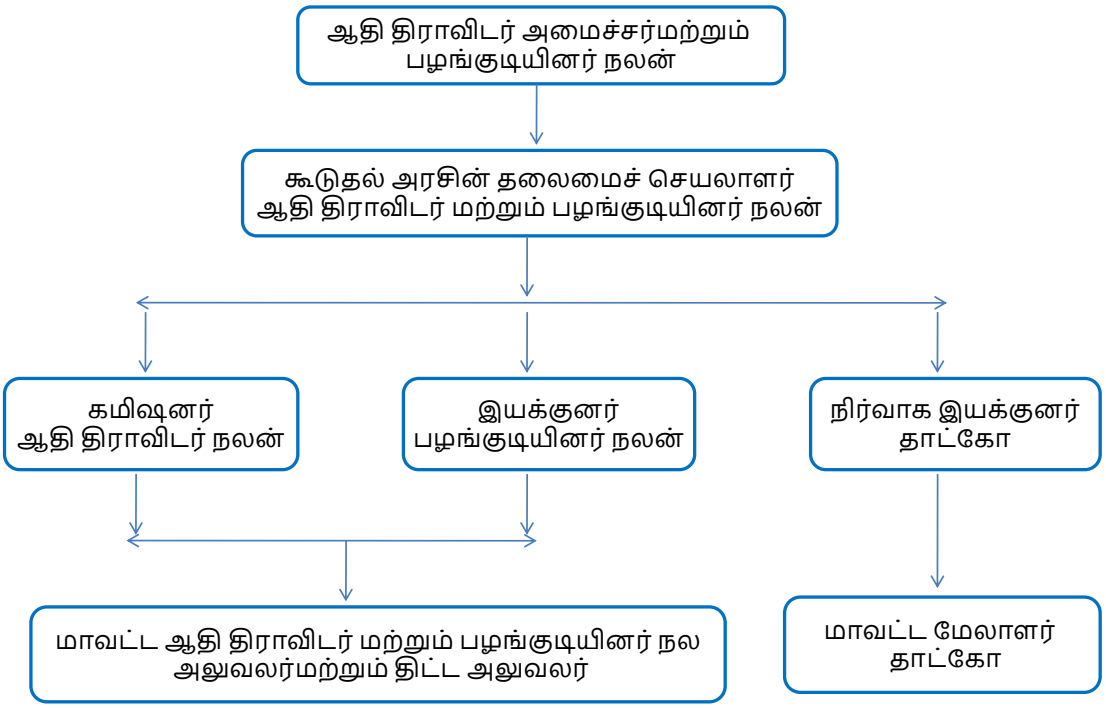நிறுவன விளக்கப்படம்