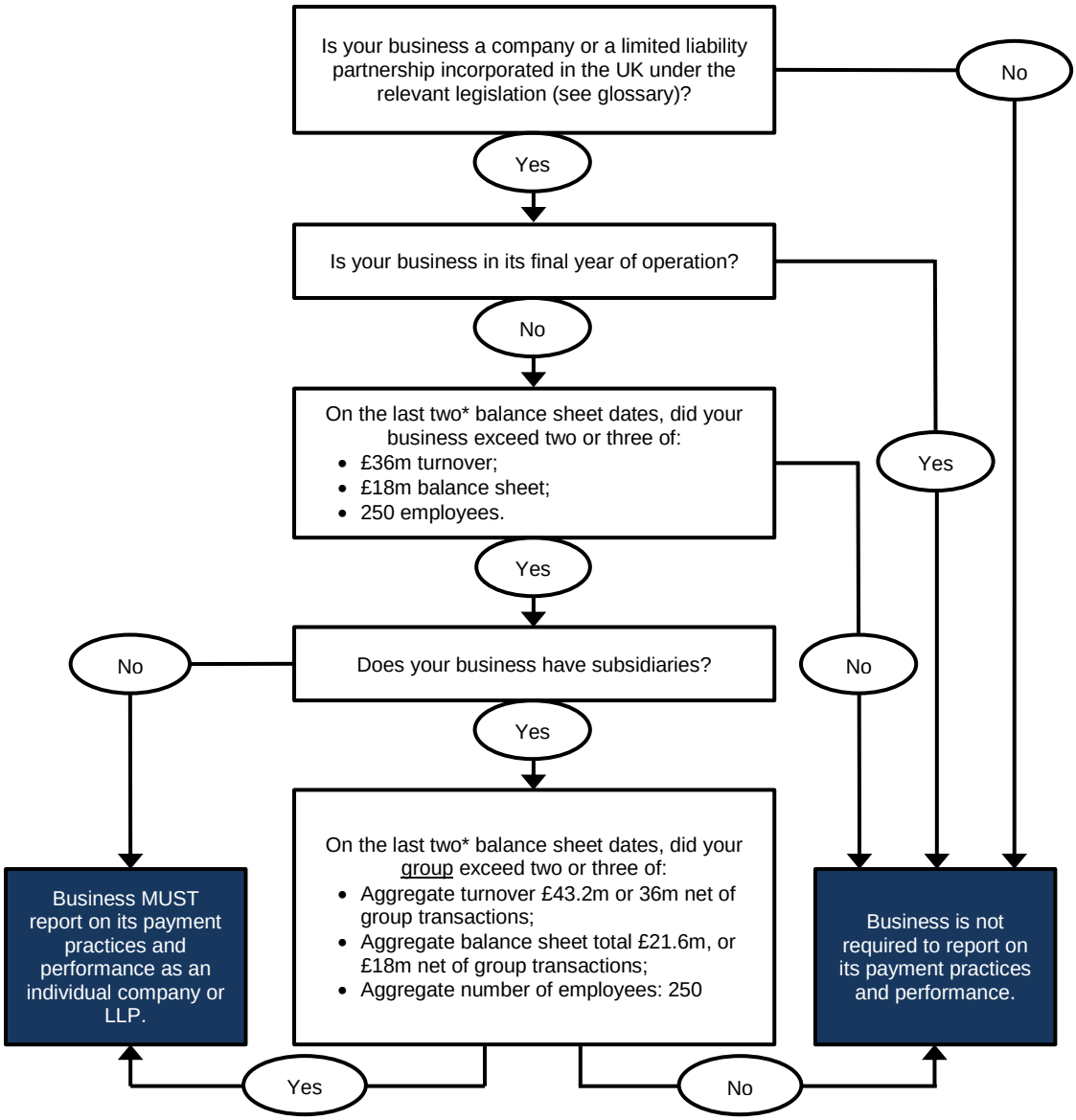

**Companies in the second financial year should use their first financial year figures only.*