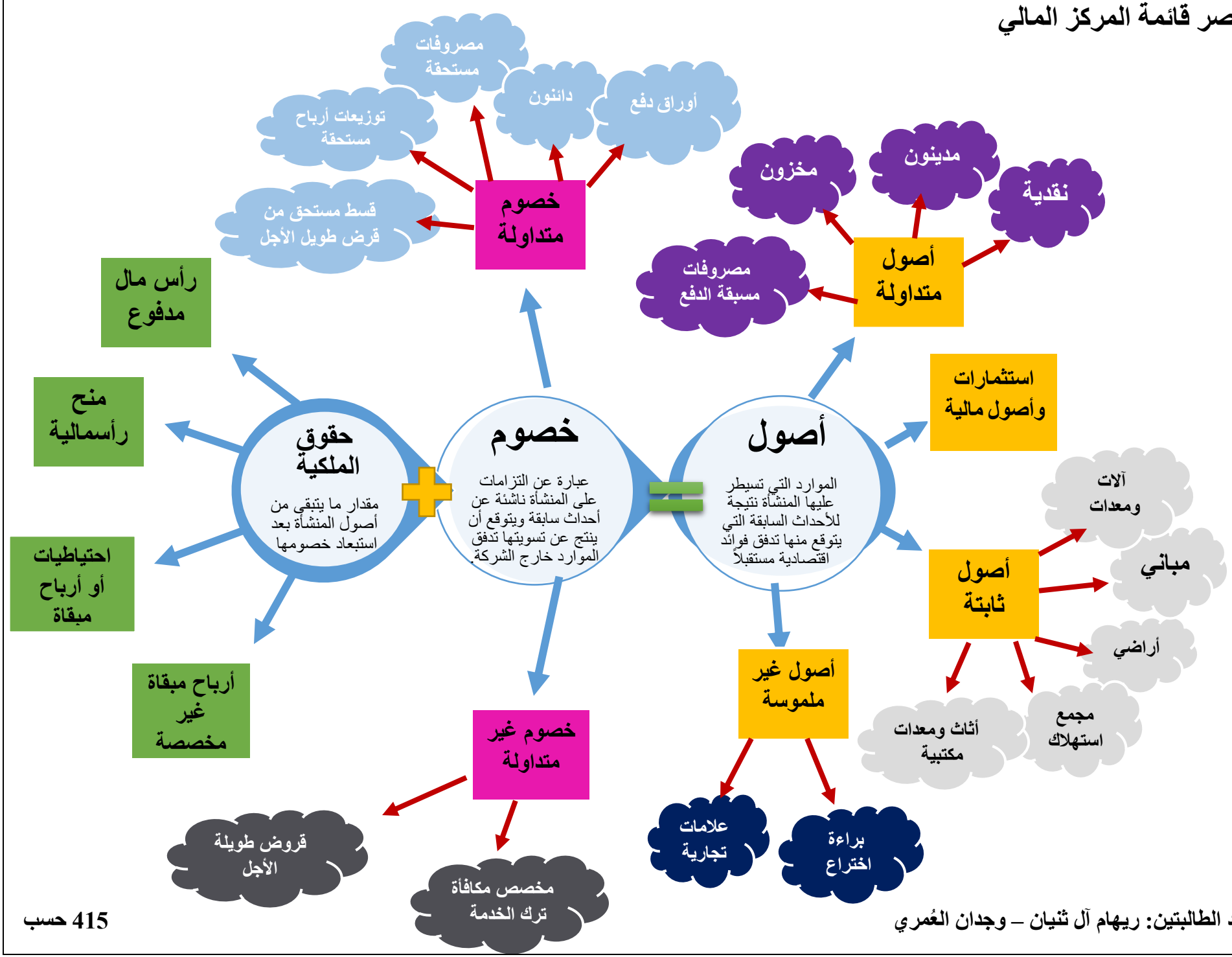عناصر قائمة المركز المالي