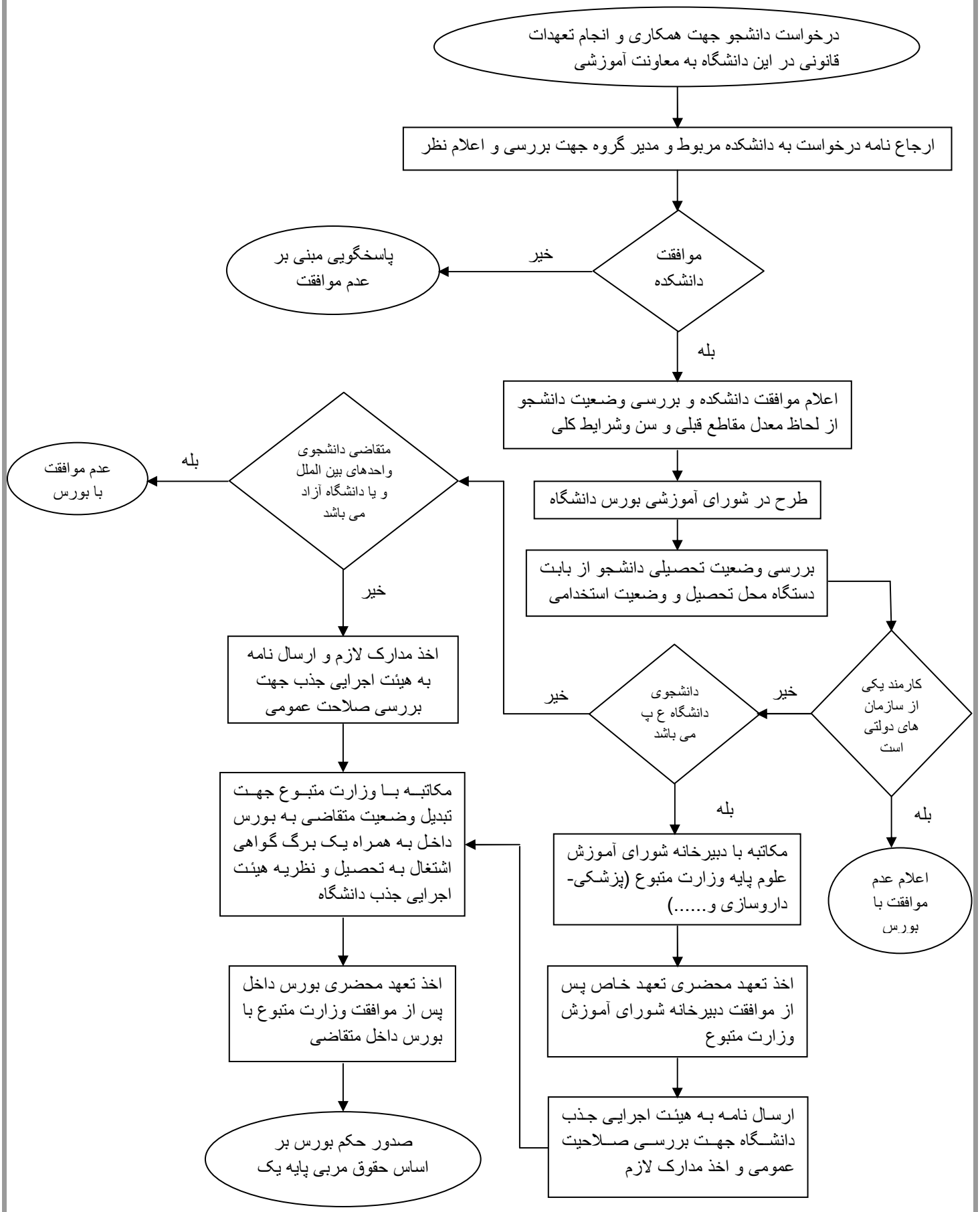فرآیند تعهد خاص و بورس داخل