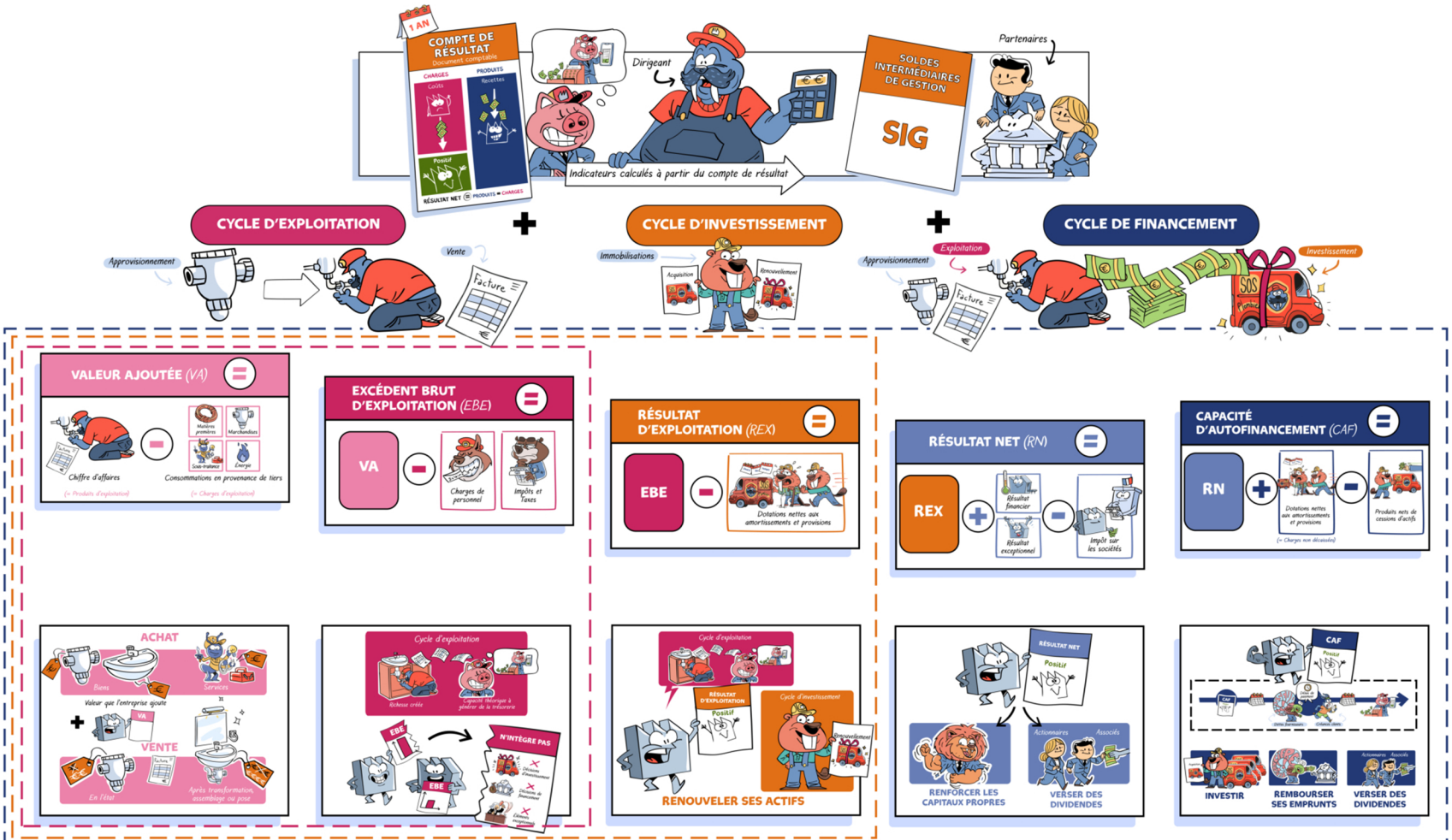LES SOLDES INTERMÉDIAIRES DE GESTION (SIG)