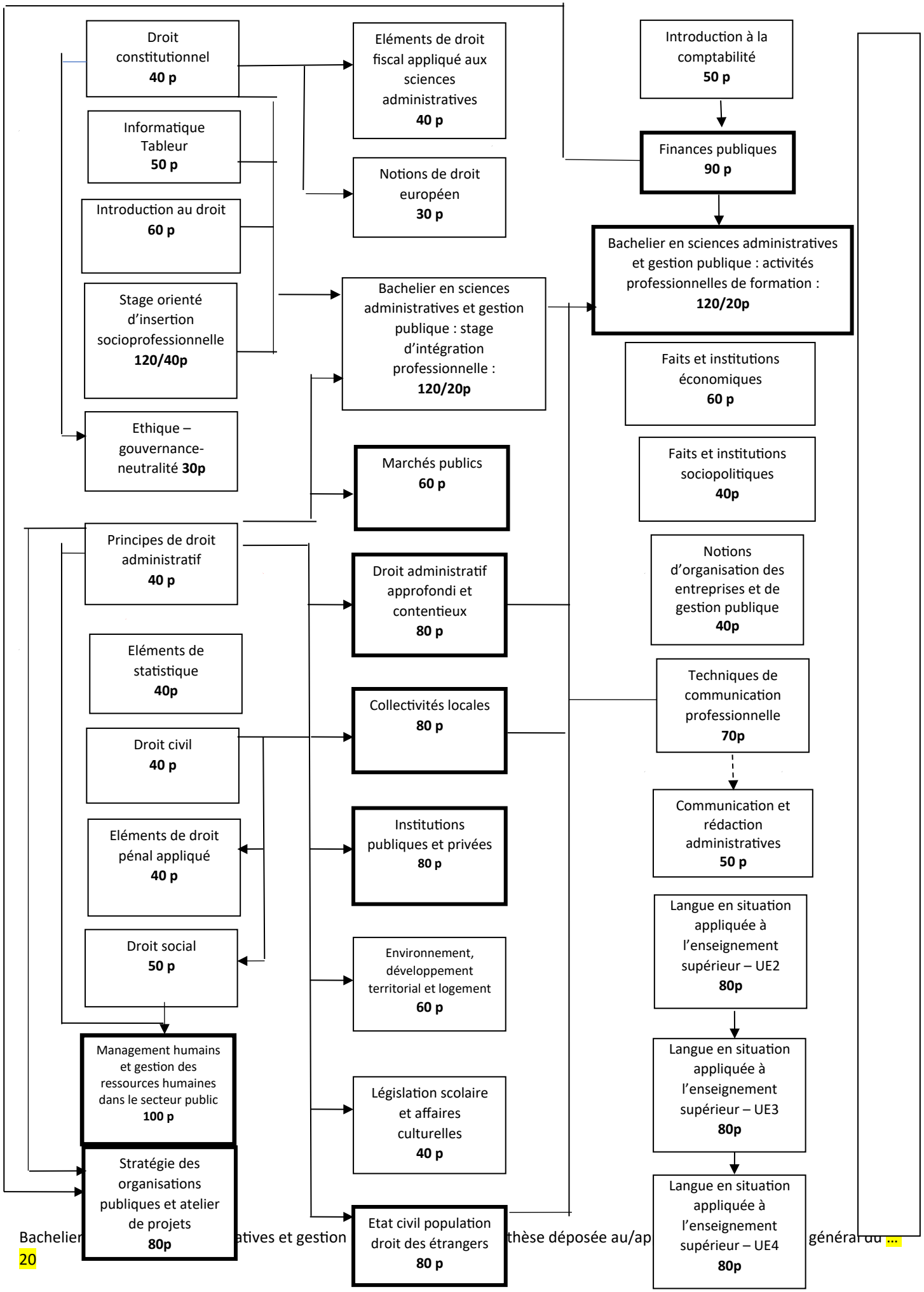D. MODALITÉS DE CAPITALISATION