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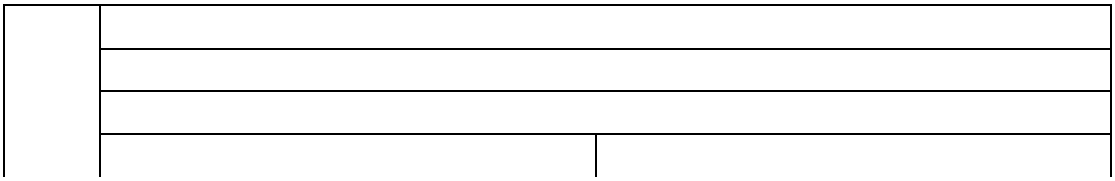

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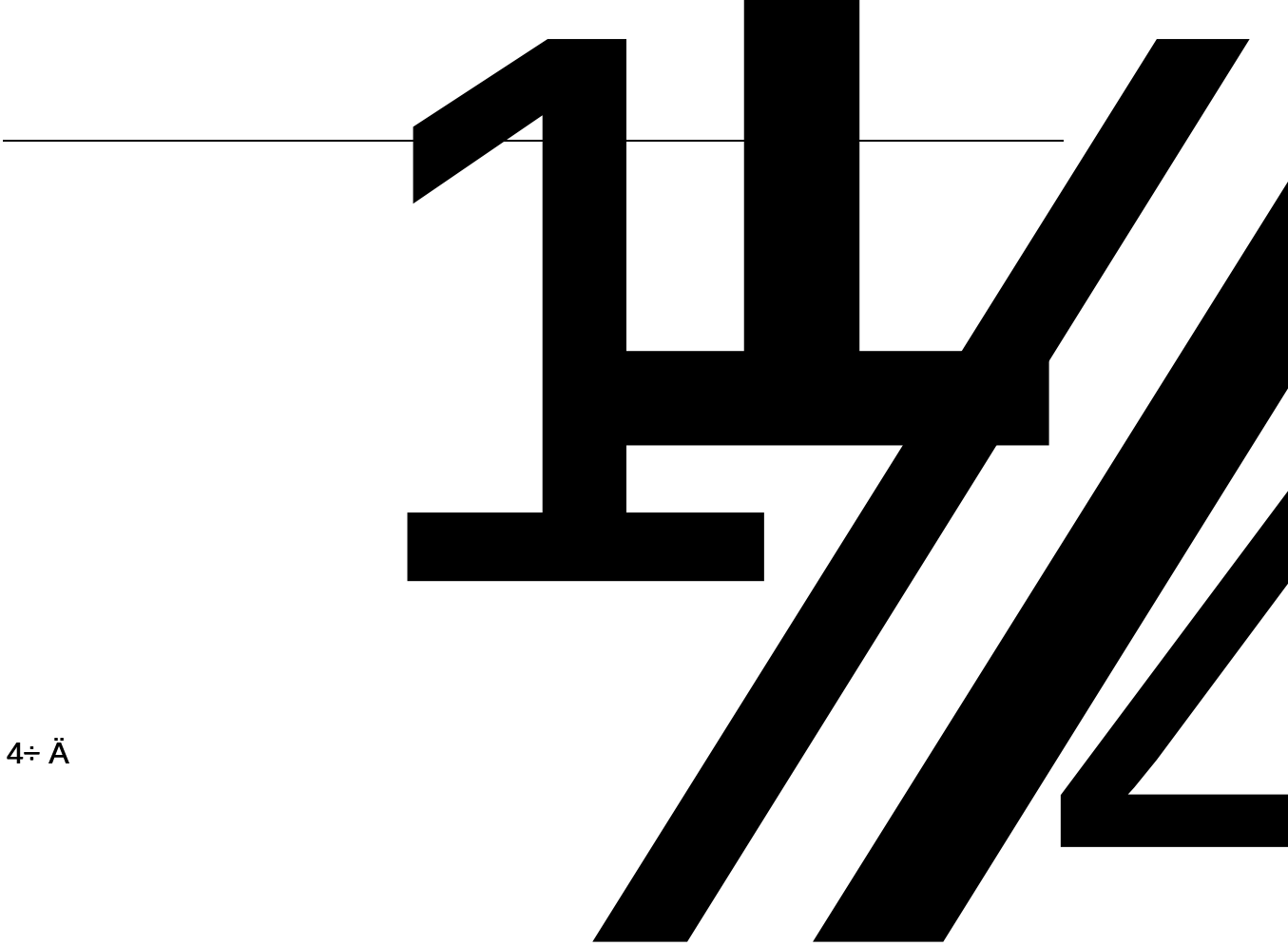

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$$\mathrm{R} = \frac{A - B}{C} \times \frac{365}{D} \times 100\%$$

$$\mathrm{R} * = \frac{F \times (A - B) - M_C}{F \times C} \times \frac{365}{D} \times 100\%$$

b

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