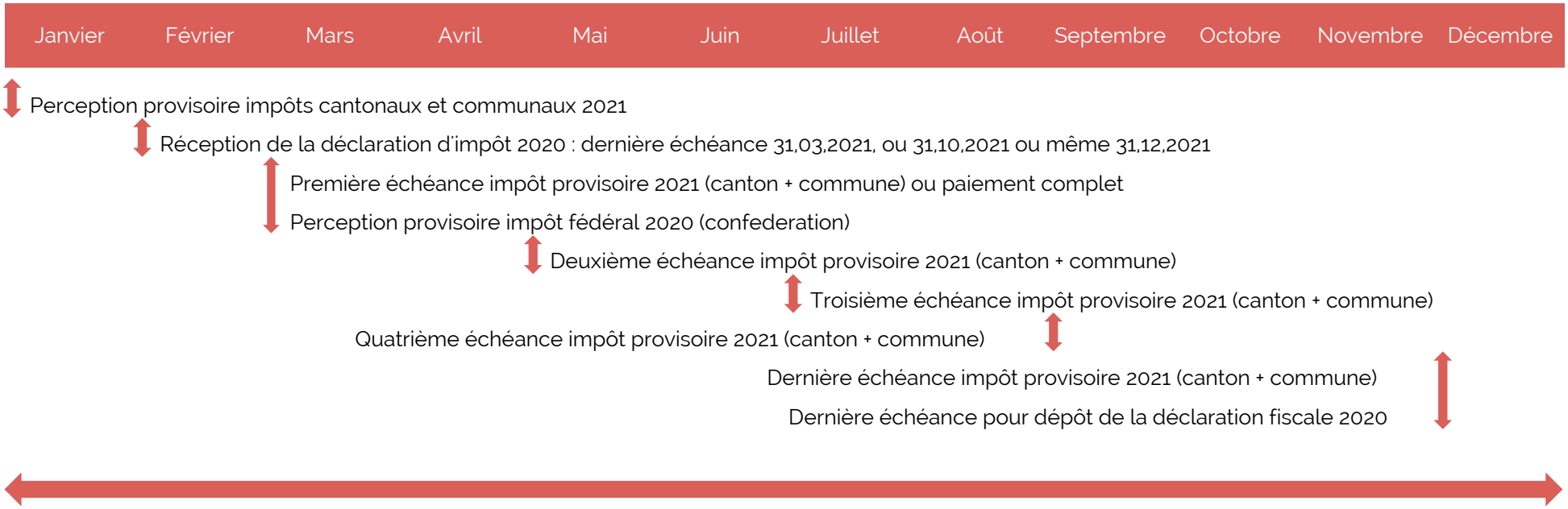Calendrier fiscal 2021