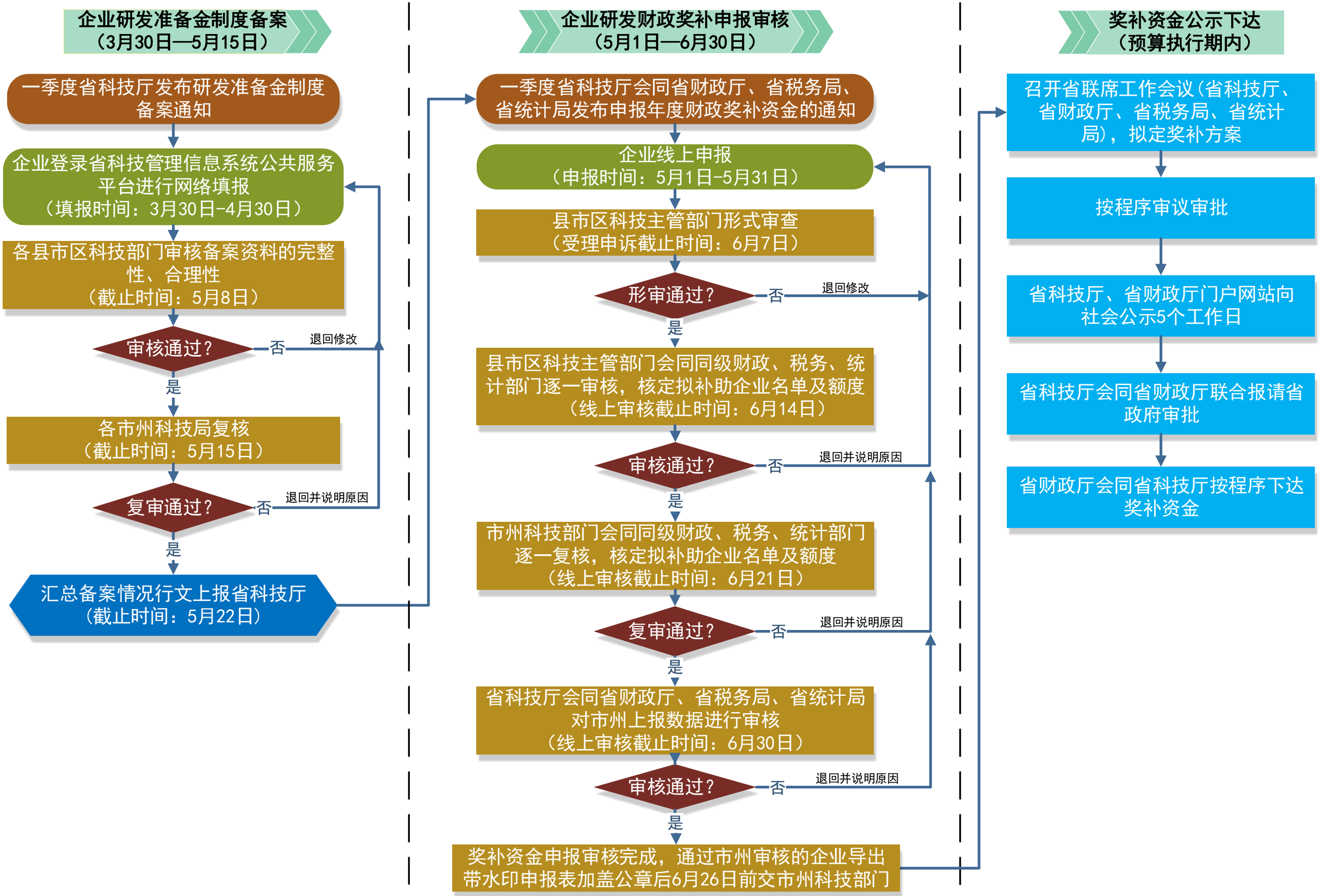企业研发准备金制度备案及研发财政奖补工作流程图