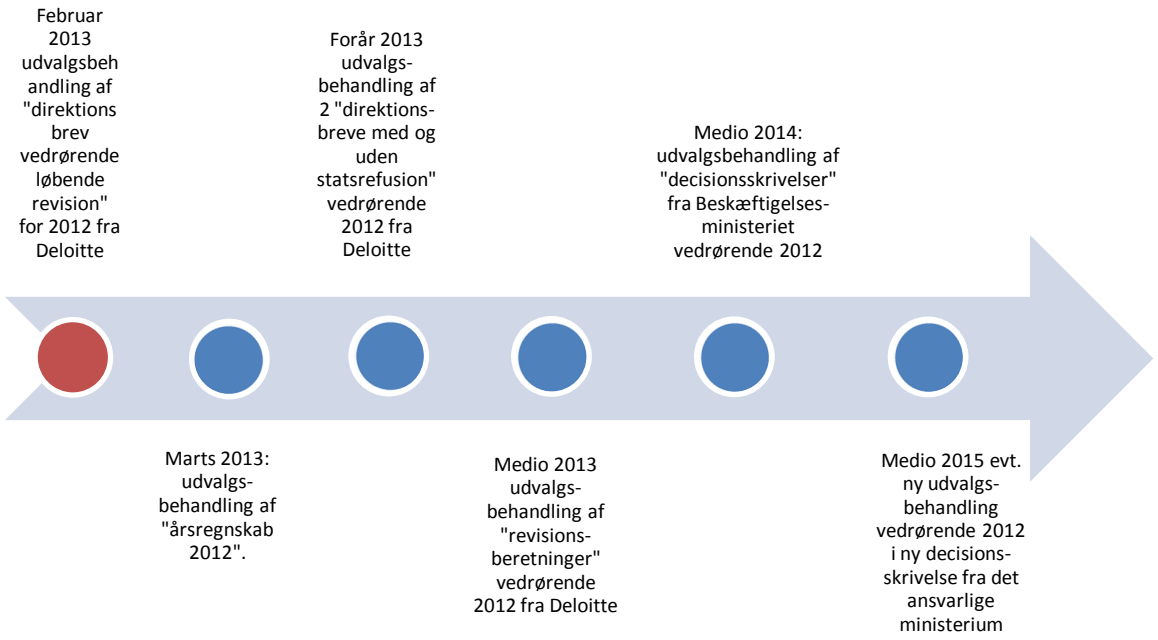Refusionsrelaterede hændelser i tilknytning til regnskabet for 2012