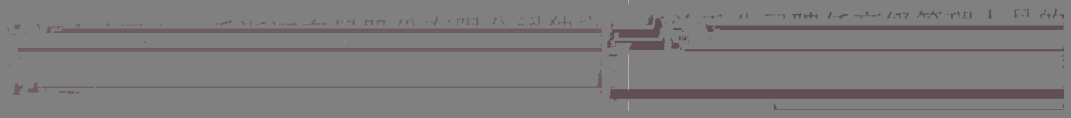根据中国证监会《关于在上市公司建立独立董