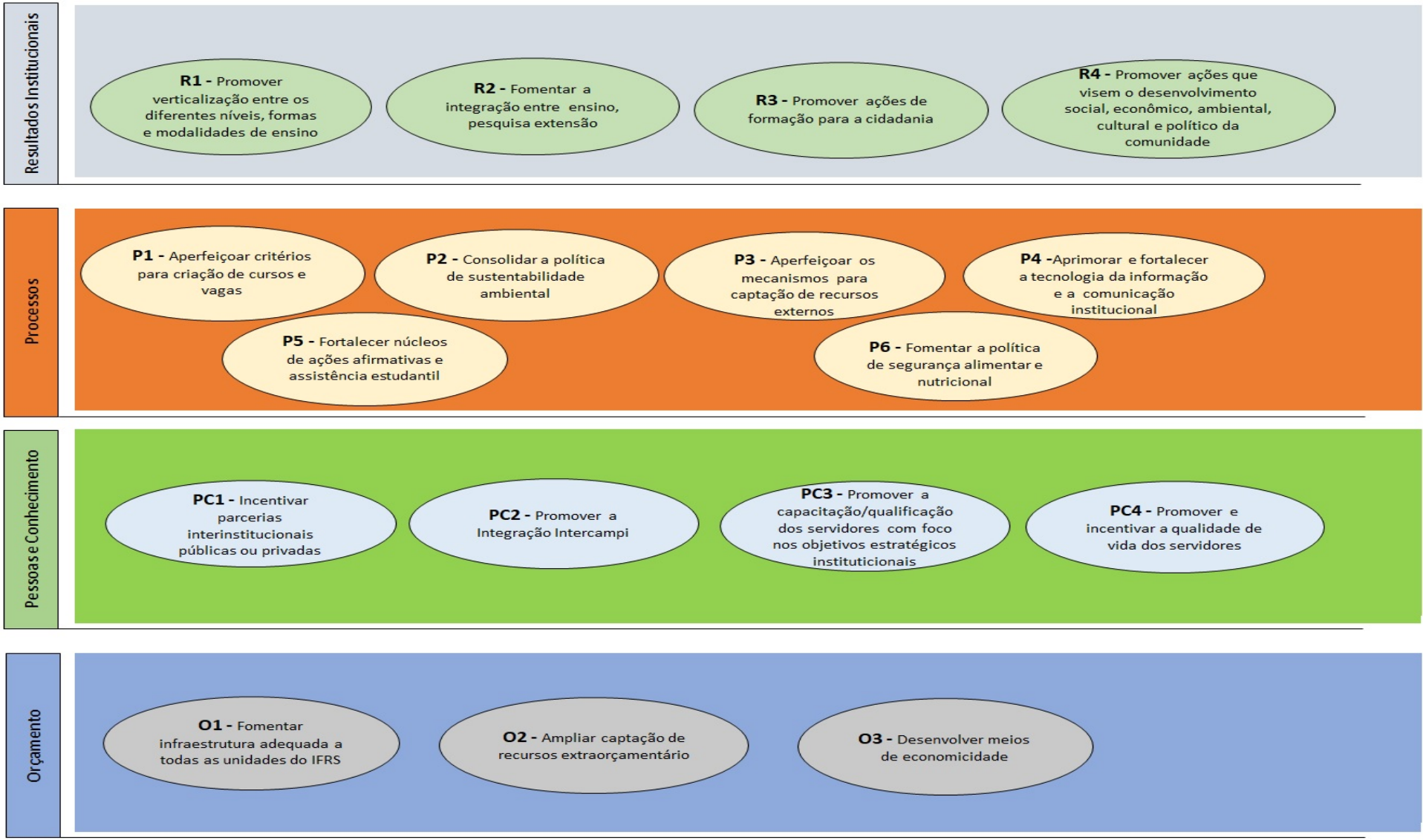MAPA ESTRATÉGICO IFRS