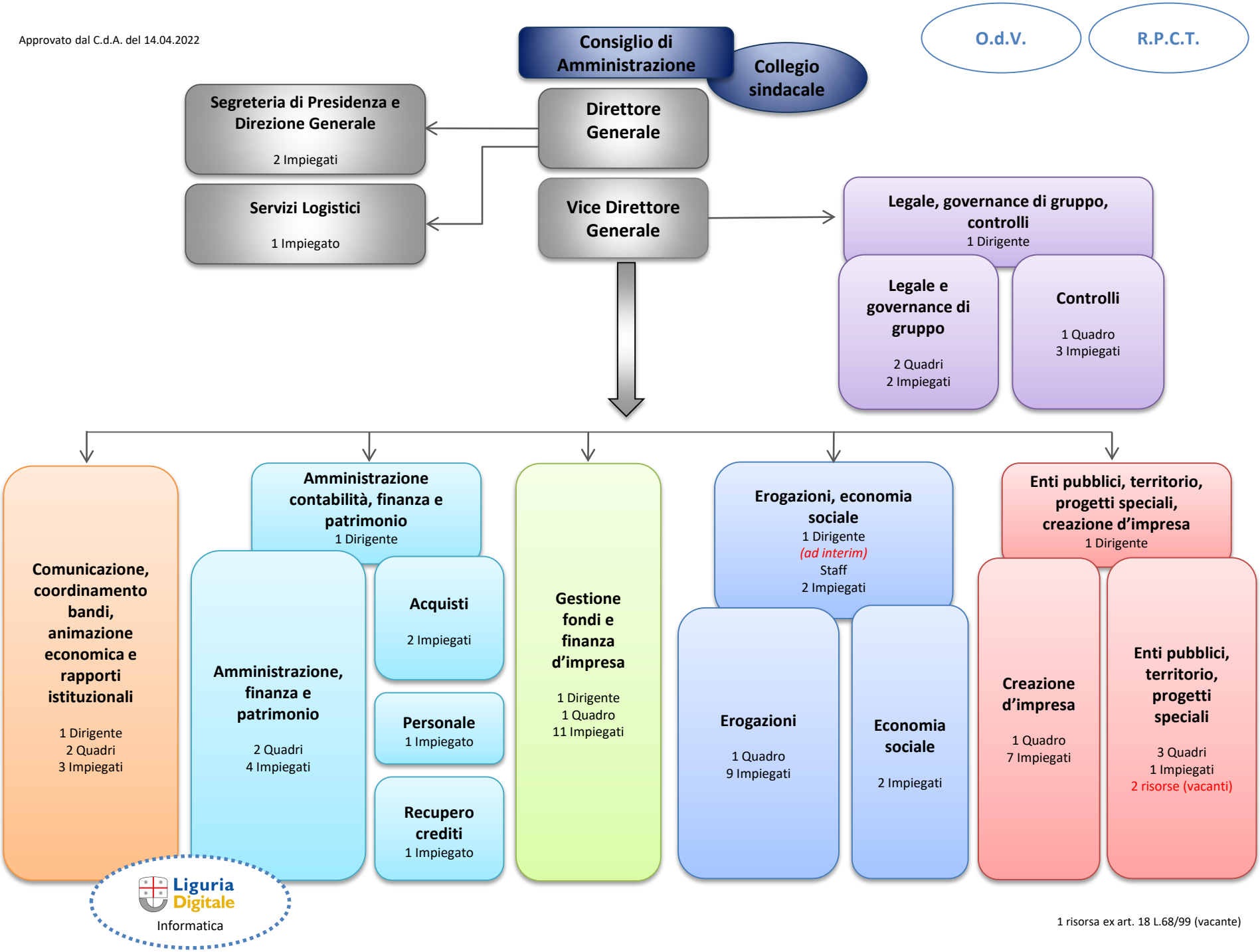Approvato dal C.d.A. del 14.04.2022