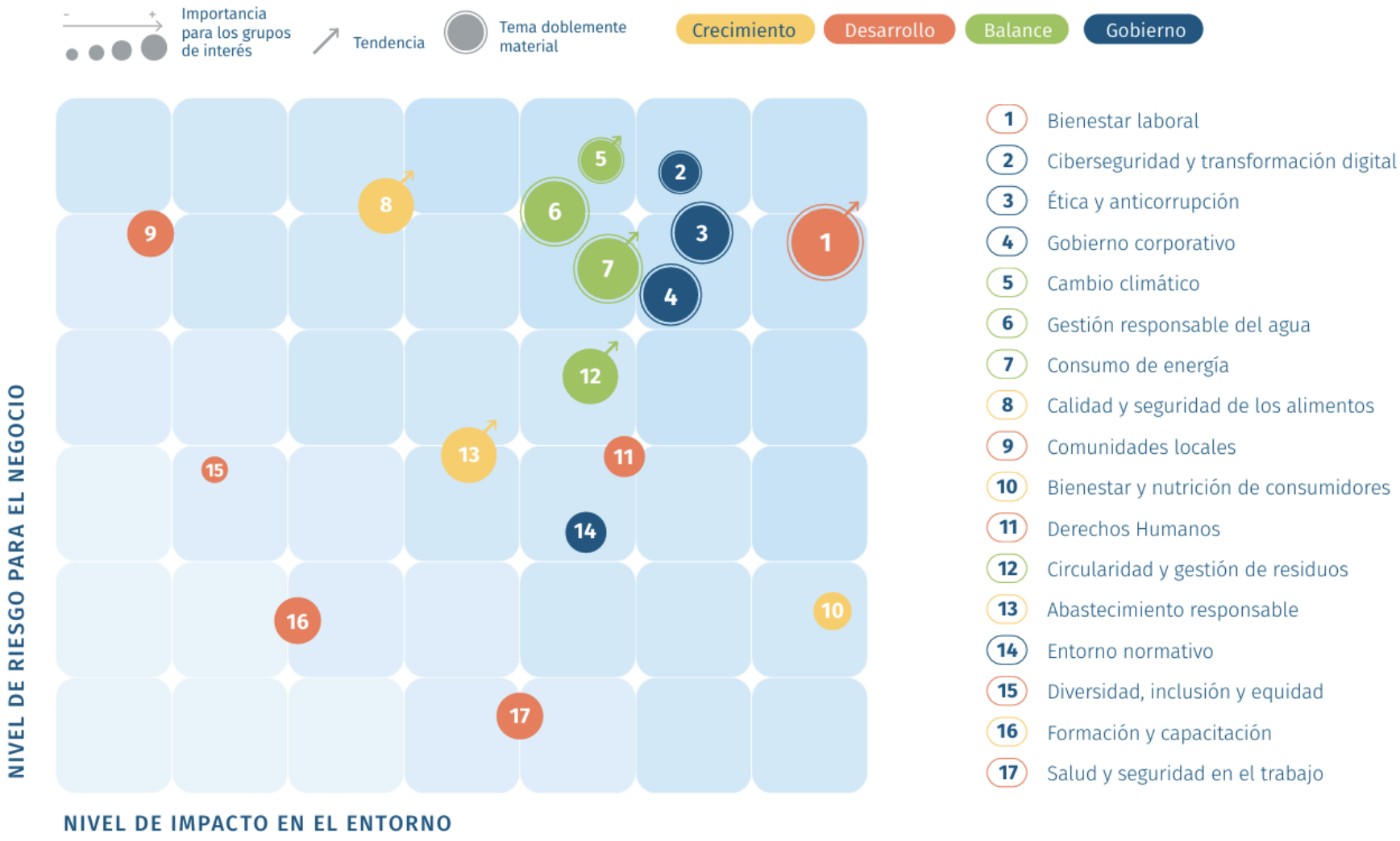MATRIZ DE DOBLE MATERIALIDAD ALSEA GLOBAL