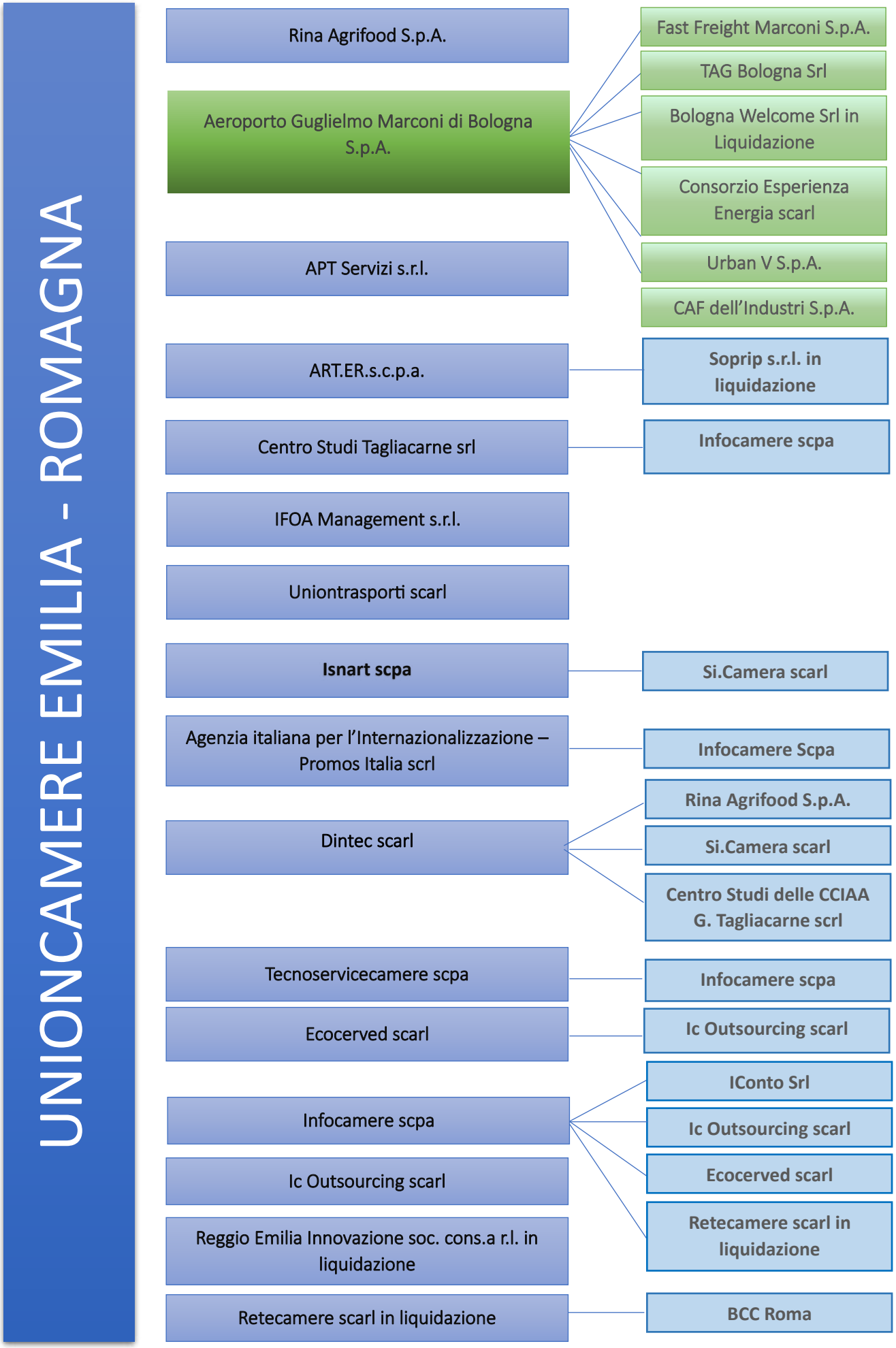PARTECIPAZIONI DIRETTE E INDIRETTE