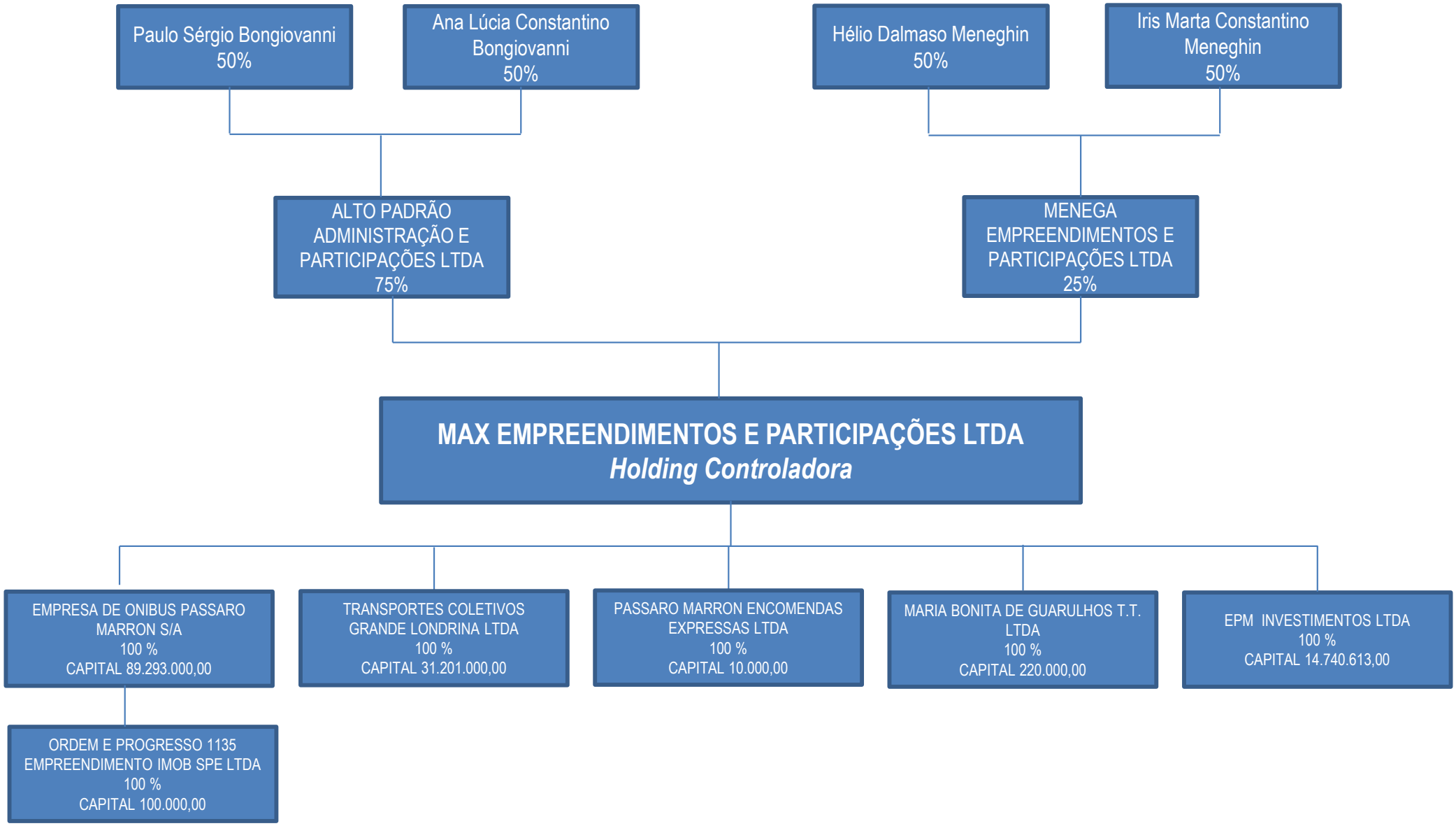FLUXOGRAMA – GRUPO SOCIETÁRIO