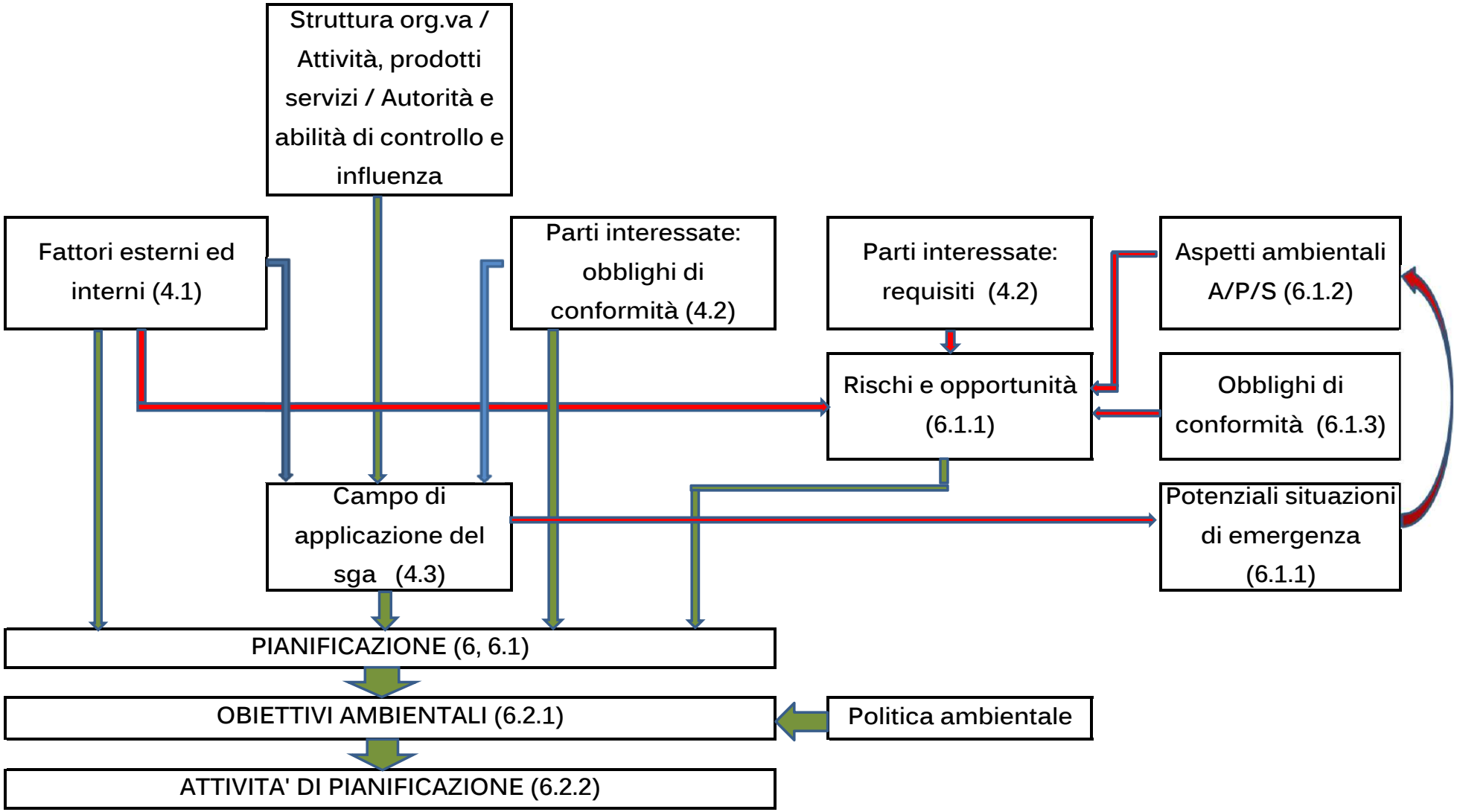ISO 14001:2015 - IL FLUSSO DI PIANIFICAZIONE