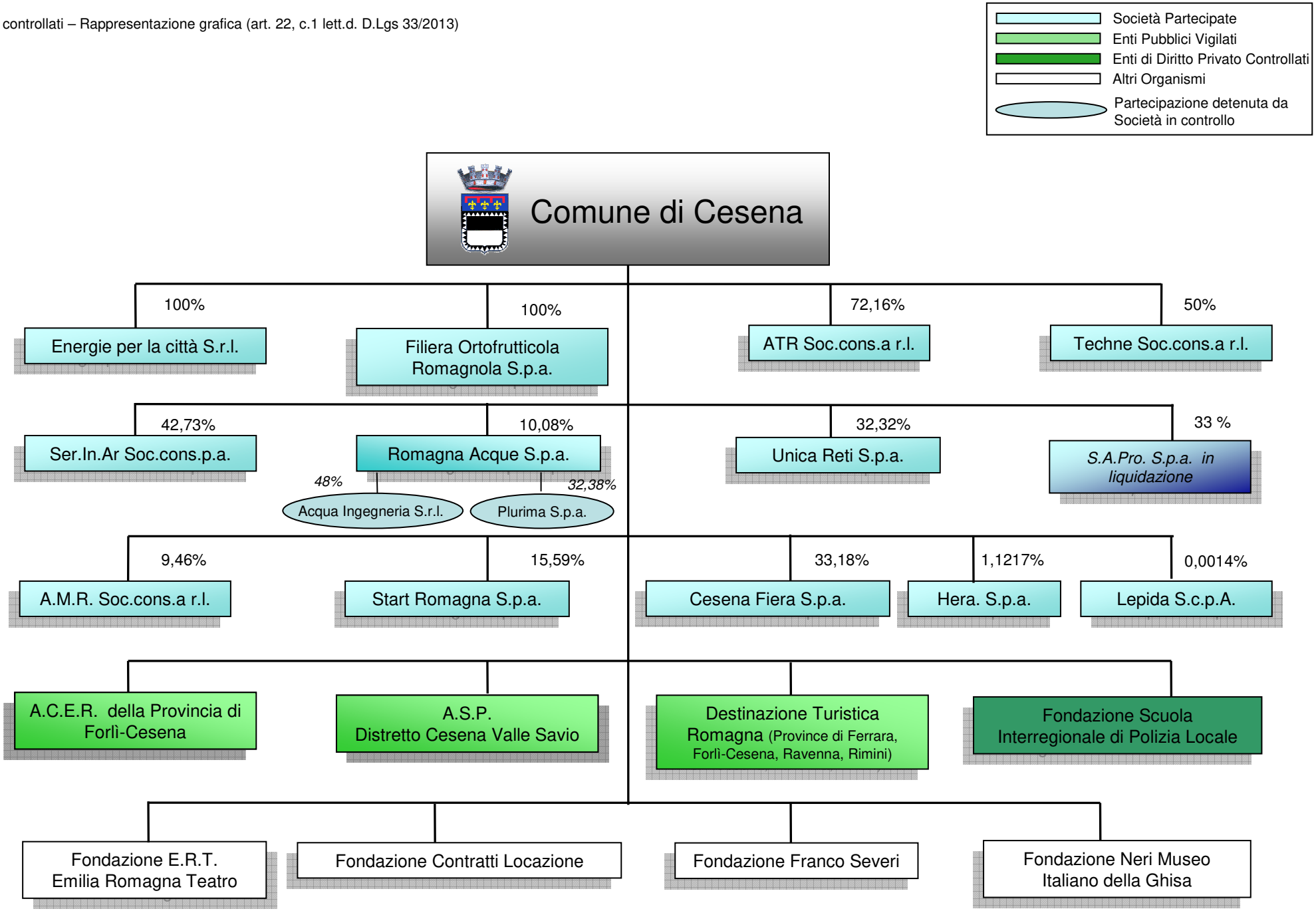Enti controllati – Rappresentazione grafica (art. 22, c.1 lett.d. D.Lgs 33/2013)