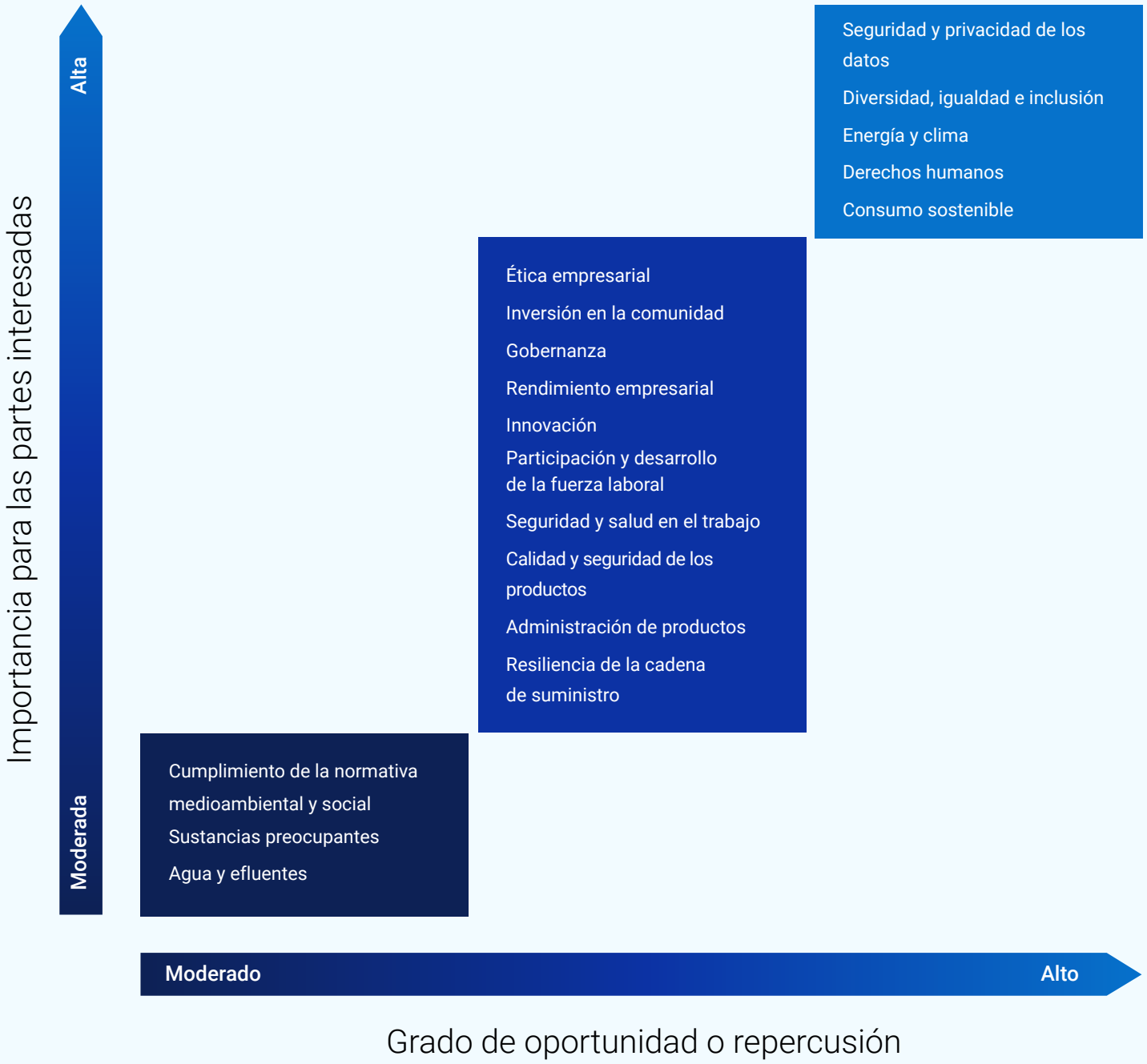Materialidad de ESG