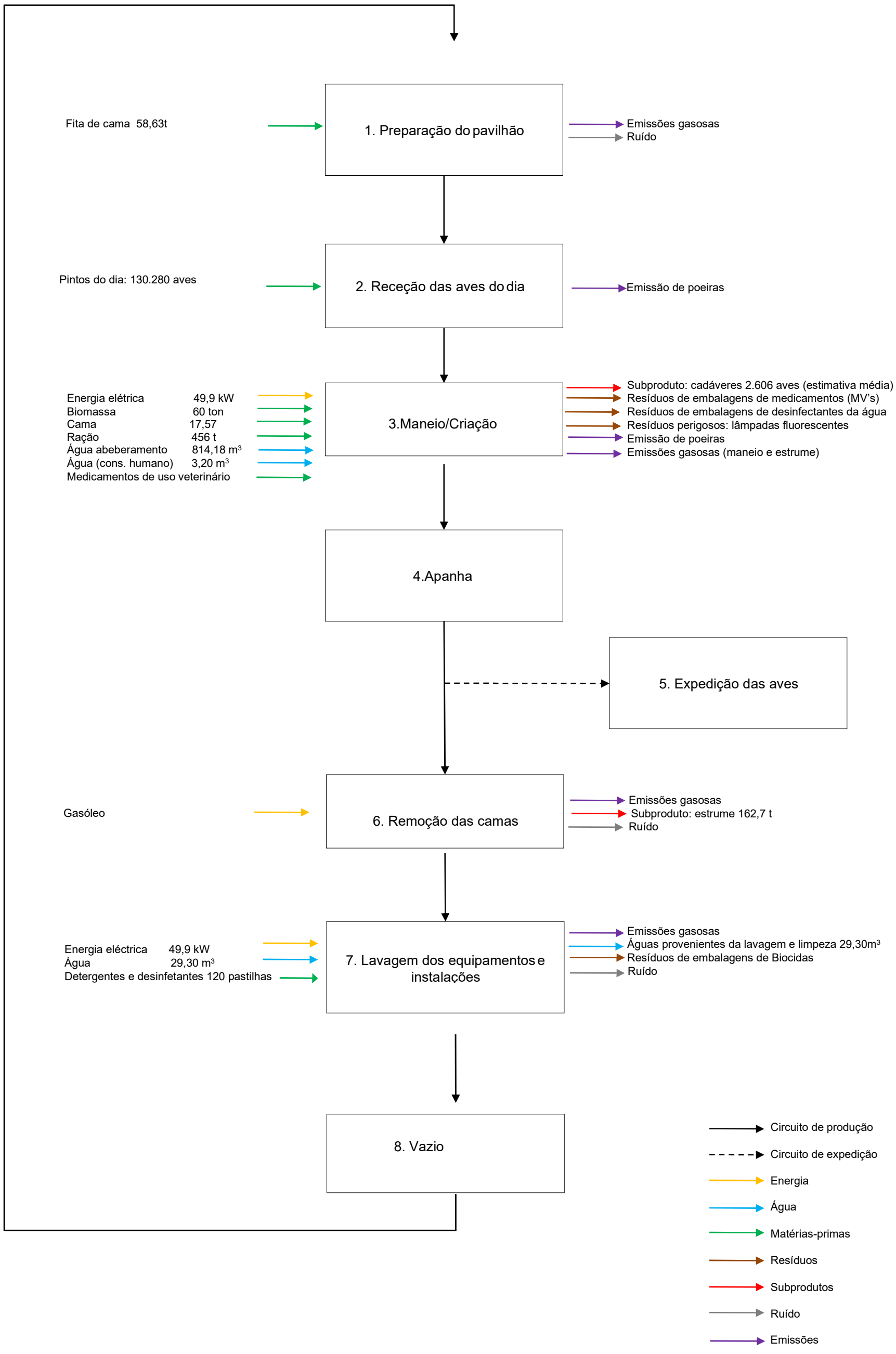FLUXOGRAMA DOS BALANÇOS MÁSSICOS E ENERGÁTICOS – AVI PL, LDA