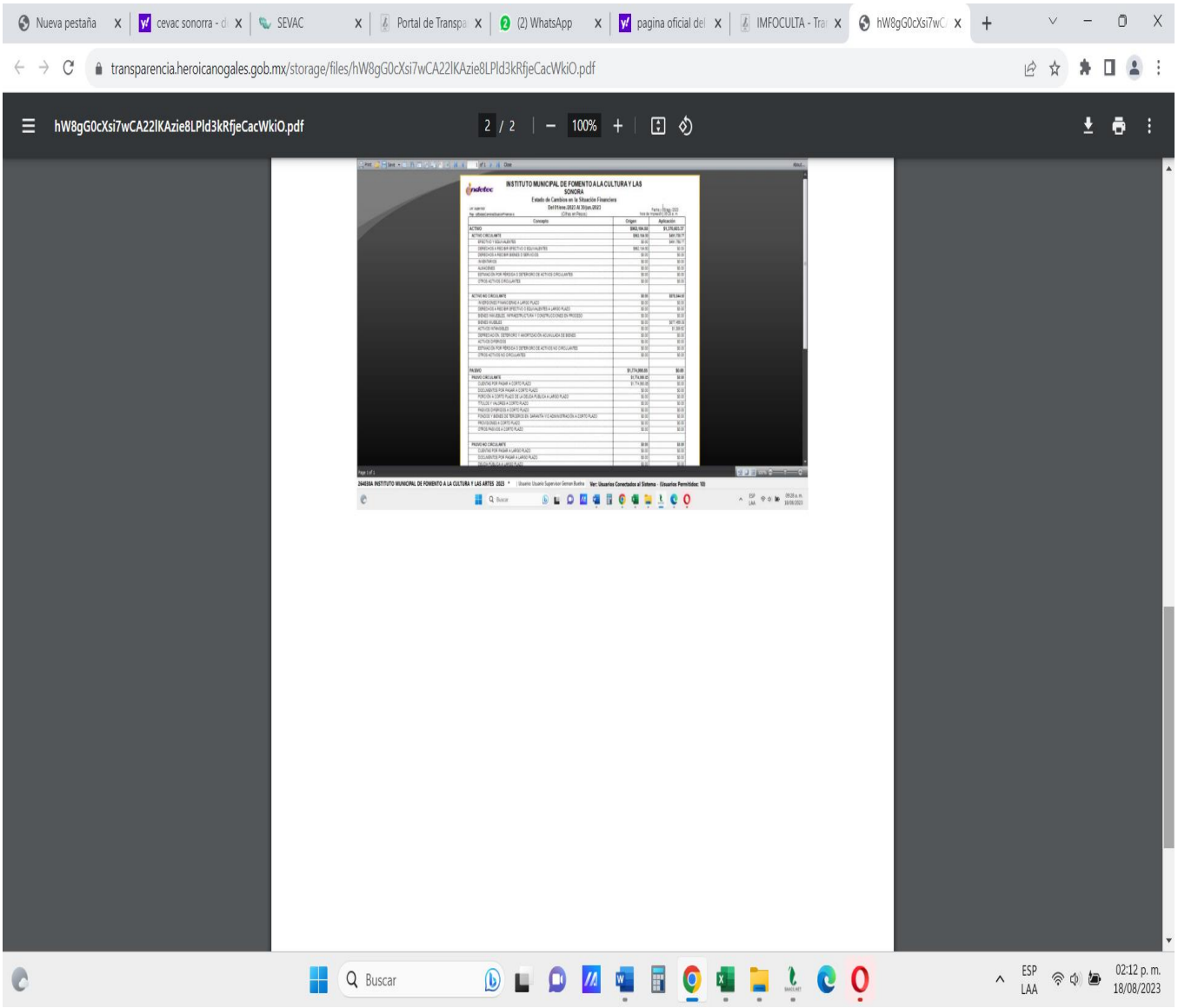D.2.4 Publica el Estado de Cambios en la Situación Financiera