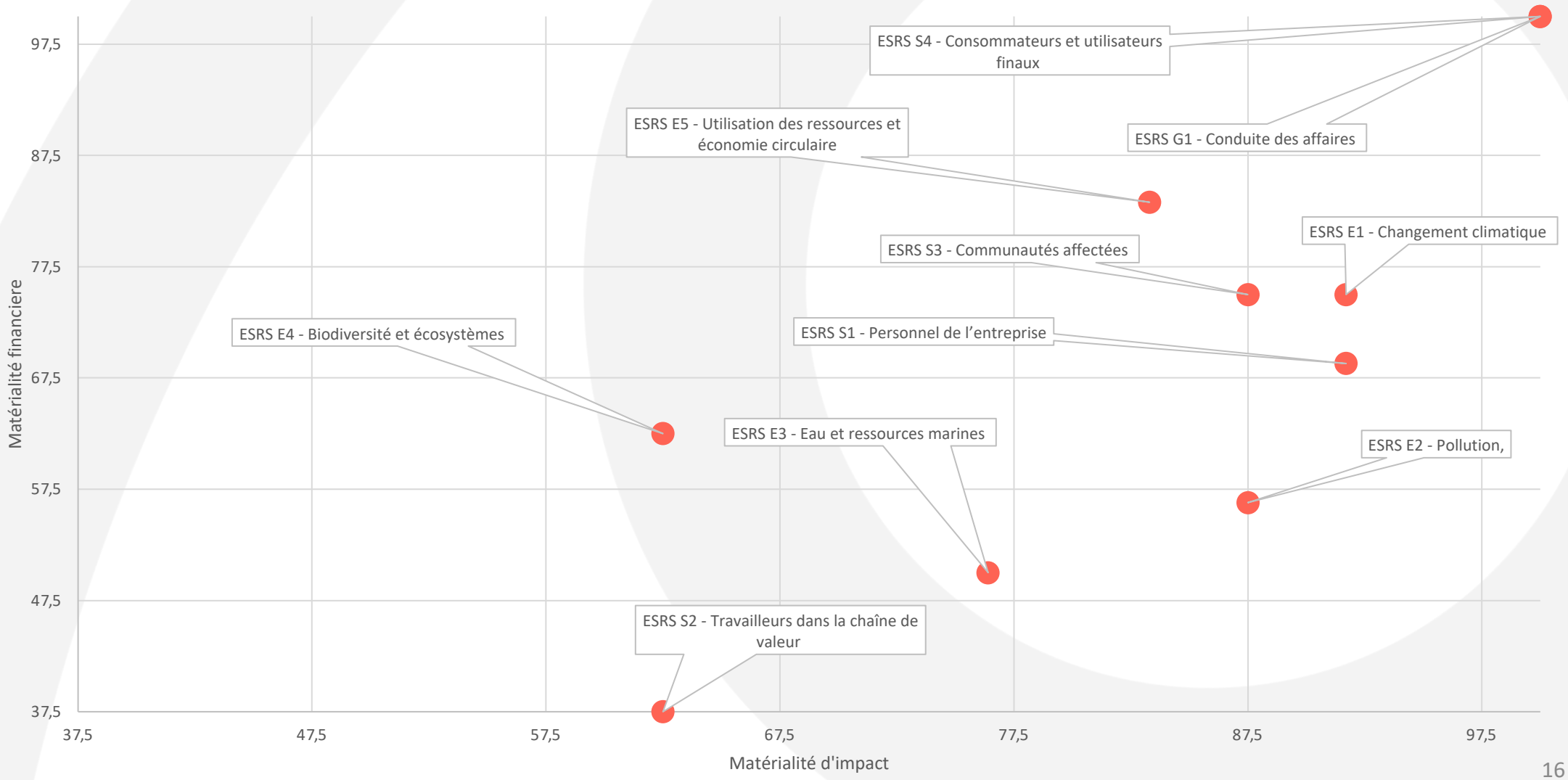4 Matrice de double matérialité