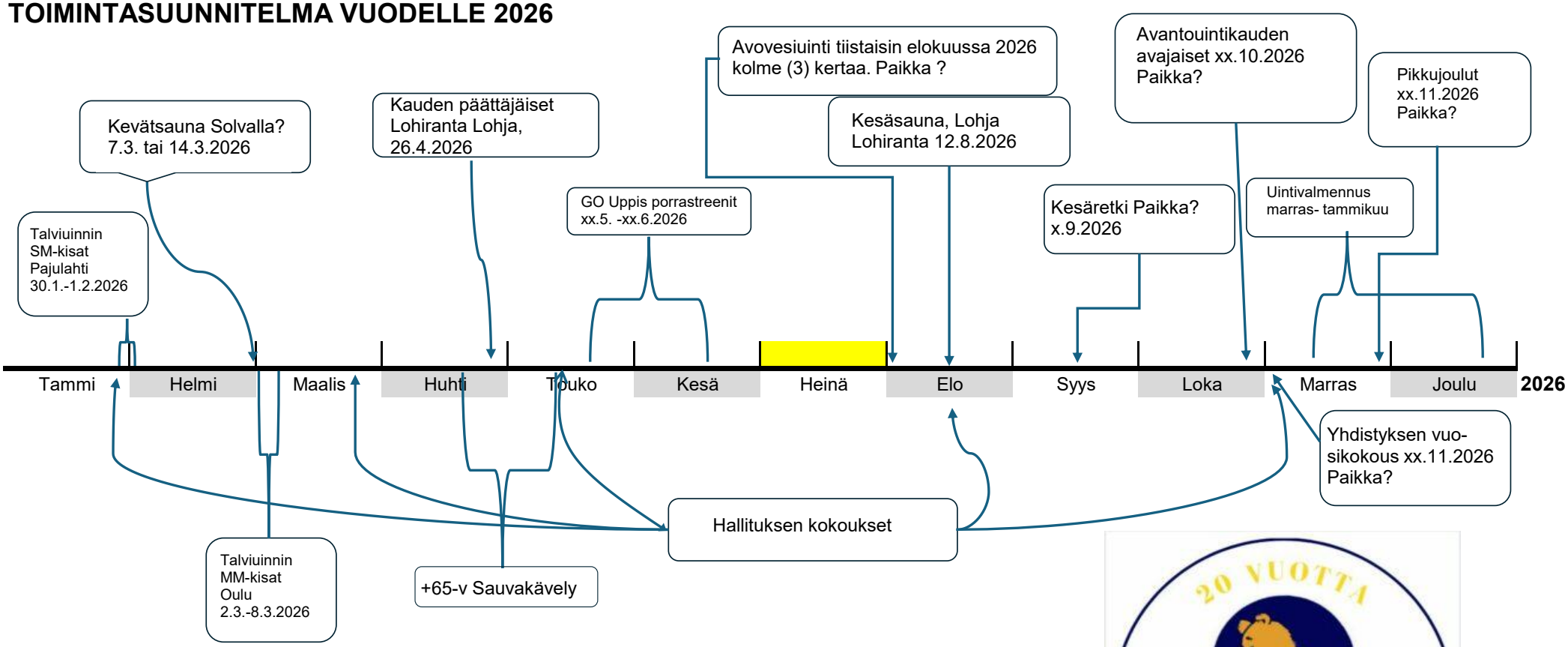TOIMINTASUUNNITELMA VUODELLE 2026