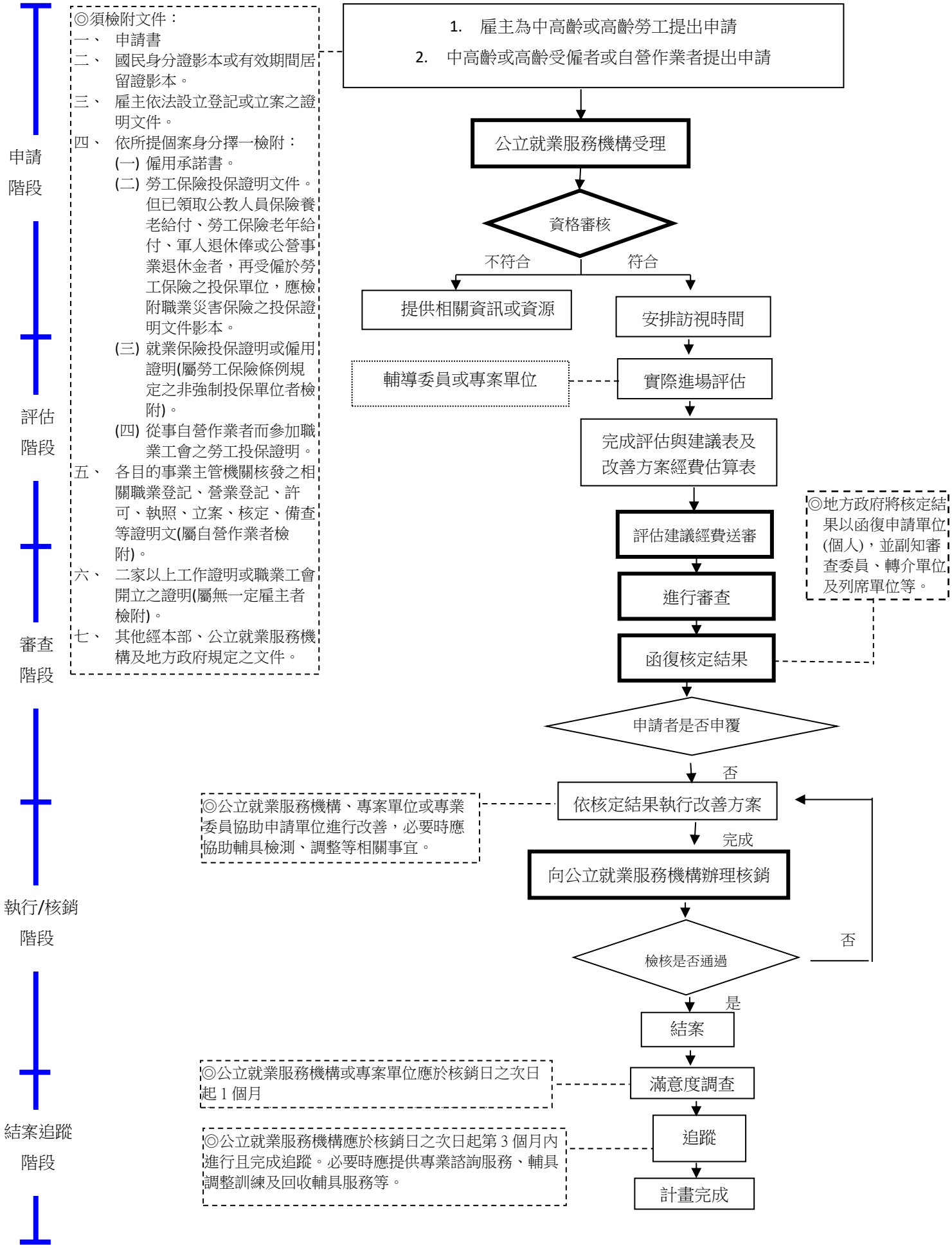中高齡職務再設計服務作業流程圖