This review has been prepared by Environmental Resources Management, the trading name of Environmental Resources Management Limited, with all reasonable skill, care, and diligence within the terms of the contract with Anglo American, incorporating ERM General Terms and Conditions of Business and taking account of the resources devoted to it by agreement with Anglo American.

ERM disclaims any responsibility to Anglo American and others in respect of any matters outside the scope of the above.

This review is confidential to the client and ERM accept no responsibility of whatsoever nature to third parties to whom this review, or any part thereof, is made known. Any such party relies on the review at their own risk.
10 February 2023

Anglo American 2022 Industry Association Review

Helen Hudson
Partner

Environmental Resources Management Limited (ERM)
2nd Floor
Exchequer Court
33 St Mary Axe
London EC3A 8AA

© Copyright 2023 by The ERM International Group Limited and/or its affiliates (‘ERM’).
All Rights Reserved. No part of this work may be reproduced or transmitted in any
form or by any means, without prior written permission of ERM.
CONTENTS

1. ABOUT THIS REPORT ........................................................................................................... 1

2. ERM REVIEW STATEMENT – SCOPE AND APPROACH .............................................. 1
   2.1 ERM REVIEW STATEMENT – LIMITATIONS ......................................................... 2
   2.2 ERM REVIEW STATEMENT – KEY CHANGES FROM LAST INDUSTRY ASSOCIATION REVIEW IN 2021 ......................................................................................... 2

3. ERM REVIEW STATEMENT – SUMMARY OF FINDINGS ........................................... 3

4. ERM REVIEW STATEMENT – MATERIAL DIFFERENCES ON CLIMATE CHANGE .... 4

APPENDIX A ........................................................................................................................... 6

APPENDIX B ........................................................................................................................... 9
1. **ABOUT THIS REPORT**

Anglo American appointed ERM to conduct a desk-based Climate Change and Human Rights policy assessment of 131 industry associations that Anglo American is a member of. ERM evaluated the degree of alignment between Anglo American and the industry associations across eight Climate Change and eight Human Rights policy positions (i.e., policy spheres). This report outlines the evaluation findings from the review. This report also highlights the material differences noted between the policy positions of Anglo American and that of the industry associations.

2. **ERM REVIEW STATEMENT – SCOPE AND APPROACH**

The desk-based review drew on publicly available information to evaluate whether Anglo American’s eight policy positions on Climate Change and eight policy positions on Human Rights (listed in Appendix A) are aligned with, or contradictory to, the positions held by the associations evaluated across seven regions (see Figure 1 below) that Anglo American holds membership with. Appendix B outlines the 131 industry associations reviewed.

![Global Industry Associations Map](image)

*Figure 1. Geographic distribution of the Industry Associations included in this review.*

A case-by-case assessment of each industry association was undertaken, analysing information from publicly available sources including publications and press releases on association websites. The assessment was guided by the following questions:

a) Does the organisation in question have stated policies on the eight Human Rights and eight Climate Change policy positions detailed by Anglo American?

b) If not, have there been recent public statements by senior members of the organisation, speaking on behalf of that organisation on these topics?

c) Is there a material difference between that policy position (or statement) and Anglo American’s policy in that area?

d) Does the organisation conduct public advocacy?
e) Is there evidence of Anglo American engaging with the industry association in relation to public advocacy?

The following criteria were utilised to categorise the degree of alignment of Anglo American’s policy positions on Climate Change and Human Rights with the positions of the associations:

<table>
<thead>
<tr>
<th>Classification</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Aligned</td>
<td>Industry association position is aligned with Anglo American’s position.</td>
</tr>
<tr>
<td>2. Some difference(s)</td>
<td>Industry association position is similar but not fully aligned with Anglo American’s position, and/or the position is silent on some element of Anglo American’s position. Any differences are not considered material.</td>
</tr>
<tr>
<td>3. Material difference(s)</td>
<td>Industry association position is significantly different from (i.e., contrary to) Anglo American's position. This includes where public statements have been made by senior representatives of the industry association that are significantly different from Anglo American's position.</td>
</tr>
<tr>
<td>4. No public position</td>
<td>ERM found no public position on this topic.</td>
</tr>
</tbody>
</table>

2.1 ERM REVIEW STATEMENT – LIMITATIONS

- This review is based on publicly available information, including industry association websites and news publications. Additional information not in the public domain was shared by Anglo American, though this was only covered by the Anti-Trust and Competition Law Assessment.

- ERM’s level of review was guided by the scope of work agreed with Anglo American. The assessment was conducted between July and September 2022 and analysed the most recent and most relevant publicly available information.

- ERM’s findings are accurate and complete only to the extent that the publicly available information reviewed within the timeframe was itself accurate and complete.

- Where suspected material differences were identified, ERM conducted some supplementary research, but was not asked to further investigate the extent or significance of contradiction with Anglo American’s policy position.

- Industry associations included in scope vary in nature and can be difficult to directly compare. Categorising the alignment of Anglo American’s policy positions on Climate Change and Human Rights with the positions of the associations; of which it is a member; was designed to overcome this. In some cases, thought, the categorisation is subjective. Detailed comments were provided to, and reviewed by, Anglo American to support the categorisation.

- Further due diligence may be warranted following ERM’s review, considering the benefits derived from the broader activities of the industry association.

2.2 ERM REVIEW STATEMENT – KEY CHANGES FROM LAST INDUSTRY ASSOCIATION REVIEW IN 2021

- Anglo American’s Climate Change positions have been reduced from ten to eight positions and updated to reflect the changing nature of the global dialogue on Climate Change.

- There is a slight difference in the number of industry associations reviewed from last year due to the Anglo American leaving some associations and joining others.
3. ERM REVIEW STATEMENT – SUMMARY OF FINDINGS

The review identified seven material differences on Climate Change and none on Human Rights between Anglo American’s positions and those stated by the industry associations in-scope for this review (refer to Section 4 for further details). The evaluation identified many of the industry associations in the scope did not to have specific public positions on the three policy spheres of Anglo American.

Climate Change

When reviewing alignment with each of Anglo American’s eight Climate Change policy positions, many industry associations (71%) were found not to have equivalent public position (a total of 745 ‘no public positions’ across the 131 industry associations). Anglo American’s policy positions on Climate Change are aligned with 226 (22%) public positions of industry associations reviewed.

Some differences were identified across 70 (7%) of the industry associations positions. In seven cases (1%), there were material differences between Anglo American’s policy positions and the public positions of the industry associations identified in the review. These seven material differences were identified from five industry associations.

The graphic below presents these findings by policy position:

Figure 2. Breakdown of assessment results, by classification, across Anglo American Climate Change policy positions

Human Rights

The review identified that a majority of industry associations reviewed (79%) do not provide a public position across Anglo American’s Human Right policy positions (i.e., a total of 833 ‘no public positions’ across the eight policy positions and 131 industry associations). Where in-scope associations held a public position, the review found 128 (12%) of these positions were aligned with Anglo American’s Human Right themed policy positions on. Some differences were found in 84 (8%) of Human Right policy positions. No material differences were identified.
4. **ERM REVIEW STATEMENT – MATERIAL DIFFERENCES ON CLIMATE CHANGE**

Based on publicly available information, the review identified seven material differences with Anglo American’s Climate Change positions. These differences were identified across four out of eight of the policy positions and were noted for a total of five industry associations based in Australia, South Africa, Canada, and Europe.

<table>
<thead>
<tr>
<th>Policy area</th>
<th>Difference type</th>
<th>Region(s)</th>
<th>Industry Association</th>
</tr>
</thead>
<tbody>
<tr>
<td>Offsetting</td>
<td>-</td>
<td>Europe</td>
<td>▪ Eurometaux</td>
</tr>
<tr>
<td><strong>Carbon pricing / market mechanisms</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long-term position / legacy</td>
<td></td>
<td>Australia</td>
<td>▪ Queensland Resources Council (QRC)</td>
</tr>
<tr>
<td>Policy design / approach</td>
<td></td>
<td>South Africa and Europe</td>
<td>▪ Business Leadership South Africa (BLSA)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>▪ Business Unity South Africa (BUSA)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>▪ Eurometaux</td>
</tr>
<tr>
<td>Transparency</td>
<td>-</td>
<td>Canada</td>
<td>▪ Association for Mineral Exploration (AME)</td>
</tr>
<tr>
<td>Just Transition</td>
<td>-</td>
<td>Australia</td>
<td>▪ Queensland Resources Council (QRC)</td>
</tr>
</tbody>
</table>

**Carbon pricing / market mechanisms**

Public statements and press releases from four industry associations, including Australian, European, and South African based associations outlined above, appear to indicate a lack of firm support for carbon pricing as a mechanism to enable the transition to low carbon. The overarching attributes of these positions relates to the indirect competitiveness and financial impacts that these mechanisms present to association members, and mining companies in their respective geographies.

Two main trends were identified, based on the distinct geographical context of those industry associations, for which a material difference was noted for this policy position:

- Current positions held by the Queensland Resources Council (QRC) state support for market-based mechanisms to meet greenhouse gas (GHG) emissions reductions goals. The association’s position statements appear consistent with legacy public statements related to the association’s position on the introduction of regional carbon pricing mechanism that would support GHG emission reductions. This dates to the early 2010s\(^1\).
- Positions held by selected South African industry associations focus on the carbon mechanism’s approach and sensibility to the Country’s context. For example, Business Leadership South Africa (BLSA) did not state support for the carbon tax, suggesting the approach should adapt to the Country’s unique social and economic challenges\(^2\). In line with this, the Business Unity of South Africa (BUSA) stated that misalignment exists between the carbon tax and the carbon budget proposed by the South African government\(^3\).

---


Similarly, the European industry association, Eurometaux, stated that the European Commission’s CBAM proposal is not suitable due to implications this has on European exports and leading to higher costs for downstream producers. Eurometaux states that, in line with the proposed CBAM, carbon costs will have to be offset to maintain exports competitive.

**Just Transition**

In October 2020, the QRC launched the “Jobs first, Greens last” campaign. This stated concerns over the Green party’s climate agenda. The campaign was focused on the risk of job losses in the resource sector, associated with the closure of mining and gas operations.

**Offsetting**

In line with the above, Eurometaux stated a view that the European Commission’s CBAM proposal was not suitable. The association stated that the ‘specific carbon costs might have to be offset somehow to maintain exports competitive’.

**Transparency**

Public statements and stated positions by AME do not align with this policy position, whether related to voluntary or mandatory obligations for climate disclosure.

---


6 Queensland Resources Council (n.d) Put your job first, vote greens last. Available at: https://www.qrc.org.au/protect-your-job/

APPENDIX A

LIST OF ANGLO AMERICAN’S CLIMATE CHANGE AND HUMAN RIGHTS POLICY POSITIONS
### CLIMATE CHANGE

<table>
<thead>
<tr>
<th>Topic</th>
<th>Anglo American’s Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Science</td>
<td>We support the mainstream climate science assessed by the IPCC, which forms the foundation for our approach to climate change.</td>
</tr>
<tr>
<td>Paris Agreement / Scope 1&amp;2</td>
<td>We support the Paris Climate Agreement and the subsequent Glasgow Climate Pact, in which governments aimed to limit the global temperature increase to 1.5 degrees. Achieving these aims requires significant reductions in carbon emissions by all, including businesses.</td>
</tr>
<tr>
<td>Scope 3</td>
<td>We recognize the role we have to play in stimulating decarbonisation in our value chain and thereby reducing our Scope 3 emissions, working with our supply chain and, crucially, our customers to support their own decarbonization efforts.</td>
</tr>
<tr>
<td>Offsetting</td>
<td>We support the principles of the mitigation hierarchy in considering emissions reductions. High-quality or high-integrity offsets should be utilised only after avoidance, reduction, and restoration measures.</td>
</tr>
<tr>
<td>Carbon pricing / market mechanisms</td>
<td>We believe that carbon pricing has an important role to play in delivering a lower carbon world. We support the development of consistent carbon pricing policies across jurisdictions and the use of fair and well-designed market-based instruments to incentivise investment in low emission technologies.</td>
</tr>
<tr>
<td>Transparency / Disclosure</td>
<td>We welcome increased transparency on climate reporting and climate advocacy. We support the development of well-designed disclosure frameworks, such as TCFD, and advocate for consistency across standards and metrics.</td>
</tr>
<tr>
<td>Adaptation</td>
<td>We recognize the impact of a changing climate. We acknowledge the importance of increased adaptation and resilience for both businesses and wider society.</td>
</tr>
<tr>
<td>Just Transition</td>
<td>We support an approach to climate transition which considers the societal impacts, aiming to ensure that that transition is just.</td>
</tr>
</tbody>
</table>

### HUMAN RIGHTS

<table>
<thead>
<tr>
<th>Topic</th>
<th>Anglo American’s Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Nations Guiding Principles</td>
<td>We fully commit to implementing the UN Guiding Principles on Business and Human Rights. Where we have caused or contributed to adverse human rights impacts, we believe in contributing to remediation as appropriate.</td>
</tr>
<tr>
<td>Labour and Employee Rights</td>
<td>As signatories to the United Nations Global Compact, we are committed to the labour rights principles set out in the International Labour Organization core conventions, including the right to freedom of association and collective bargaining, non-discrimination, and the eradication of child and forced labour.</td>
</tr>
<tr>
<td></td>
<td>Observance of these rights is required of all our operations and suppliers, irrespective of location. We recognise our responsibility to ensure that within our collective supply chains the purchasing of goods and services is done without inadvertently exploiting human rights and is free of modern slavery.</td>
</tr>
<tr>
<td></td>
<td>We are committed to ensuring that every employee earns a 'liveable' wage and want to be certain that this principle is applied to all our employees in each of our locations. We have been an accredited Living Wage employer in the UK since 2014 through the Living Wage Foundation and have now embarked on an accreditation with the Fair Wage Network with a view to formalising our status as a committed global Living Wage employer.</td>
</tr>
<tr>
<td>Vulnerable Groups</td>
<td>We pay special attention to the rights of vulnerable groups including Indigenous peoples, women, national or ethnic minorities, religious and linguistic minorities, children, persons with disabilities, and migrant workers and their families. We acknowledge the role of human rights defenders including through safeguarding human rights; the rule of law; and healthy, functioning markets. Underpinned by our Values and our Code of Conduct, we believe in the promotion of an inclusive environment where every colleague is valued and respected for who they are and has the opportunity to fulfil their potential. We support the need to set appropriate global goals for the diversity of gender and culture and ensure continuous improvement.</td>
</tr>
<tr>
<td>Community Rights</td>
<td>The needs and concerns of all our stakeholders informs and guides our approach to doing business. We aim to make a lasting, positive contribution to the countries and communities in which we operate. We seek to create and maintain mutually beneficial relationships by understanding and maximising the positive influence we can have on local, regional, and national</td>
</tr>
</tbody>
</table>
development. Specifically in relation to community complaints and grievances, we ensure that our managed operations procedures align with the UNGP effectiveness criteria including communicating that the existence of complaints and grievance mechanisms do not preclude the right of stakeholders to engage in judicial or other legitimate processes.

**Voluntary Principles on Security and Human Rights**
Anglo American promotes the Voluntary Principles on Security and Human Rights (VPSHR) at both international and local level. The Company remains strongly committed to implementing the VPs and applies them in all relevant managed operations, recognising that our operations may be located where there are pre-existing, possibly violent, underlying, or potential conflicts that can adversely affect local communities, Anglo American’s employees’ operations, and the relations between them.

**Leverage**
Anglo American is committed to promoting adherence to human rights within our own operations and encouraging adherence at independently managed joint ventures. Wherever possible we will work to encourage positive change through exercising our influence.

**Free Prior and Informed Consent (FPIC)**
Anglo American is committed to the ICMM Position Statement on Indigenous Peoples. As such, our project approval processes require that Indigenous Peoples are: (i) able to freely make decisions without coercion, intimidation, or manipulation; (ii) given sufficient time to be involved in project decision making before key decisions are made and impacts occur; and (iii) fully informed about the project and its potential impacts and benefits. The Anglo American Social Way 3.0 reaffirms our commitment and provides practical guidance on how to achieve FPIC.

**Binding Treaty**
Anglo American remains committed to the implementation of the UN Guiding Principles (integrating human rights due diligence in our risk processes; training and awareness raising for our employees; and communicating, monitoring, and reporting on our progress). In principle, we are supportive of mandatory human rights due diligence and will work to ensure the detail of those measures do not result in unconstructive, unintended consequences for rights holders or our business.
APPENDIX B

LIST OF INDUSTRY ASSOCIATIONS REVIEWED,
PROVIDED TO ERM BY ANGLO AMERICAN
The full list of industry associations in which Anglo American included in this review:

**Global (29)**
- Baltic Exchange
- CIAB - Coal Industry Advisory Board
- CBJO (World Jewellery Confederation)
- Cobalt Institute
- Development Partner Institute
- Diamond Development Initiative (DDI@RESOLVE)
- Fuel cell and hydrogen energy association
- Global Maritime Forum
- Hydrogen Council
- ICA (International Copper Association)
- ICMM
- Initiative for Responsible Mining Assurance (IRMA)
- International Airborne Geophysics Safety Association (IAGSA)
- International Chamber of Commerce (ICC)
- International Chromium Development Association
- International Dry Bulk Terminals Group
- International Fertilizer Association
- International Iron Metallics Association
- International Molybdenum Association (IMOA)
- International Platinum Group Metals Association (formerly International Platinum and Palladium Association) (IPPA)
- Marine Anti-Corruption Network
- Natural Diamond Council
- Nickel Institute
- Platinum Guild International
- Responsible Jewellery Council
- Responsible Steel
- World Diamond Council
- World Federation of Diamond Bourses
- World Platinum Investment Council

**Europe (19)**
- Eurometaux
- European Precious Metals Federation (previously REACH Precious Metals Consortium)
- Hydrogen Europe
- Sea Cargo Charter
- Finnish Mining Association (Kaiillosvastuu)

**Africa (10)**
- Business Botswana
- Business Leadership South Africa (BLSA)
- Business Unity South Africa (BUSA)
- Energy Intensive Users Group
- Engineering Council of South Africa (ECSA)
- Fertilizer Association of South Africa (FERTASA)
- Industry Task Team on Climate Change (ITTCC)
- Jewellery Council of South Africa
- Minerals Council South Africa (former: SA Chamber of Mines)
- National Business Initiative

**South America (38)**
- Instituto Ethos
- ABERJE - Brazilian Association of Corporate Communication
- ABINOX - Brazilian Stainless-Steel Association
- ABRACE - Brazilian Association of Large Industrial Energy Consumers
- ADIMB - Agency for the Development and Innovation of the Brazilian Mineral Sector
- AMCHAM - American Chamber of Commerce
- Applied Tax Studies Group - GETAP
- CEBDS - Brazilian Business Council for Sustainable Development
- Commercial and Industrial Association of Conceição do Mato Dentro
- Commercial and Industrial Association of Niquelândia
- Commercial and Industrial Association of Serro
- Dom Joaquim Commercial, Industrial, Agricultural and Service Association
- FIEG - Industry Federation of Goiás
- FIEMG - Industry Federation of Minas Gerais
- IBRAM - Brazilian Mining Institute
- SIEEG - Mining Industry Trade Union of Goiás
- Sindicato - Mining Industry Trade Union of Minas Gerais
- Accion Empresas
- ACENOR AG (Association of Non-Regulated Energy Consumers)
- Asociación Chilena de Hidrógeno - H2 Chile
- British Chamber of Commerce (Cámara de comercio británica)
- Chilean American Chamber of Commerce (Cámara de Comercio Chileno Americana)
- Chilean Australian Chamber of Commerce (Cámara de Comercio Chileno-Australiana)
- Chilean South African Chamber of Commerce (Cámara de Comercio Chileno Sudaficana)
- Consejo Minero
- SONAMI
- Cámara de Comercio Ecuatoriano - Británica
- CME - Cámara de Minería de Ecuador (The Mining Chamber of Ecuador)
- Cámara de Comercio de Ilo
- Cámara de Comercio de Moquegua
- Camara de Comercio Peruano Británico
- Camara de Comercio Peruano Sudaficana
- Camera de Comercio Canada Peru
- Clúster Minero Andino - SAMMI
- Comex Peru
- ExE - Empresarios por la Educación
- H2 - Asociación Peruana de Hidrógeno
- Sociedad Nacional de Minería, Petróleo y Energía

North America (12)
- Association for Mineral Exploration (AME)
- Geological Association of Canada (GAC)
- Mineral Deposit Research Unit (MDRU)
- Mining Association of Canada
- Ontario Mining Association
- Prospectors and Developers Association of Canada (PDAC)
- The Northwest Territories/Nunavut Chamber of Mines
- The Timmins & Area Chamber of Commerce
- Yellowknife Chamber of Commerce
- California Fuel Cell Partnership
- Fuel Cell and Hydrogen Energy Association
- Hydrogen Forward Coalition

Australia (7)
- Australian Resources and Energy Group (formerly Australian Mines and Metals Association)
- Carbon Market Institute
- Ground Geophysical Survey Safety Association (GGSSA)
- Low Emission Technology Australia (LETA) (formerly Coal 21, formerly ACALET)
- Minerals Council of Australia
- Queensland Resources Council
- UWA Institute of Data

Asia (16)
- AustCham Shanghai
- CCS (Chinese Chemical Society)
- China Hydrogen Alliance
- China Precious Metals Industry Committee
- Diamond Federation of Hong Kong
- HK Chamber of Commerce
- IHFCA (Preparatory)
- National Technical Committee on Coal Standardisation Administration of China
- Precious Metals Technology Committee of China Non-Ferrous Association
- The Shanghai Fuel Cell Vehicle Commercialization Promotion Center
- Associated Chambers of Commerce & Industry of India (ASSOCHAM)
- Federation of Indian Mineral Industries
- Gem and Jewellery Export Promotion Council
- Indo French Chamber of Commerce & Industry
- SA Chamber of Commerce (Singapore)
- Singapore Shipping Association
ERM has over 160 offices across the following countries and territories worldwide

<table>
<thead>
<tr>
<th>Argentina</th>
<th>The Netherlands</th>
<th>ERM’s London Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>New Zealand</td>
<td>Environmental Resources Management Limited (ERM)</td>
</tr>
<tr>
<td>Belgium</td>
<td>Norway</td>
<td>2nd Floor</td>
</tr>
<tr>
<td>Brazil</td>
<td>Panama</td>
<td>Exchequer Court</td>
</tr>
<tr>
<td>Canada</td>
<td>Peru</td>
<td>33 St Mary Axe</td>
</tr>
<tr>
<td>Chile</td>
<td>Poland</td>
<td>London EC3A 8AA</td>
</tr>
<tr>
<td>China</td>
<td>Portugal</td>
<td></td>
</tr>
<tr>
<td>Colombia</td>
<td>Puerto Rico</td>
<td></td>
</tr>
<tr>
<td>France</td>
<td>Romania</td>
<td><a href="http://www.erm.com">www.erm.com</a></td>
</tr>
<tr>
<td>Germany</td>
<td>Russia</td>
<td></td>
</tr>
<tr>
<td>Ghana</td>
<td>Senegal</td>
<td></td>
</tr>
<tr>
<td>Guyana</td>
<td>Singapore</td>
<td></td>
</tr>
<tr>
<td>Hong Kong</td>
<td>South Africa</td>
<td></td>
</tr>
<tr>
<td>India</td>
<td>South Korea</td>
<td></td>
</tr>
<tr>
<td>Indonesia</td>
<td>Spain</td>
<td></td>
</tr>
<tr>
<td>Ireland</td>
<td>Sweden</td>
<td></td>
</tr>
<tr>
<td>Italy</td>
<td>Switzerland</td>
<td></td>
</tr>
<tr>
<td>Japan</td>
<td>Taiwan</td>
<td></td>
</tr>
<tr>
<td>Kazakhstan</td>
<td>Tanzania</td>
<td></td>
</tr>
<tr>
<td>Kenya</td>
<td>Thailand</td>
<td></td>
</tr>
<tr>
<td>Malaysia</td>
<td>UAE</td>
<td></td>
</tr>
<tr>
<td>Mexico</td>
<td>UK</td>
<td></td>
</tr>
<tr>
<td>Mozambique</td>
<td>US</td>
<td></td>
</tr>
<tr>
<td>Myanmar</td>
<td>Vietnam</td>
<td></td>
</tr>
</tbody>
</table>

*The business of sustainability*