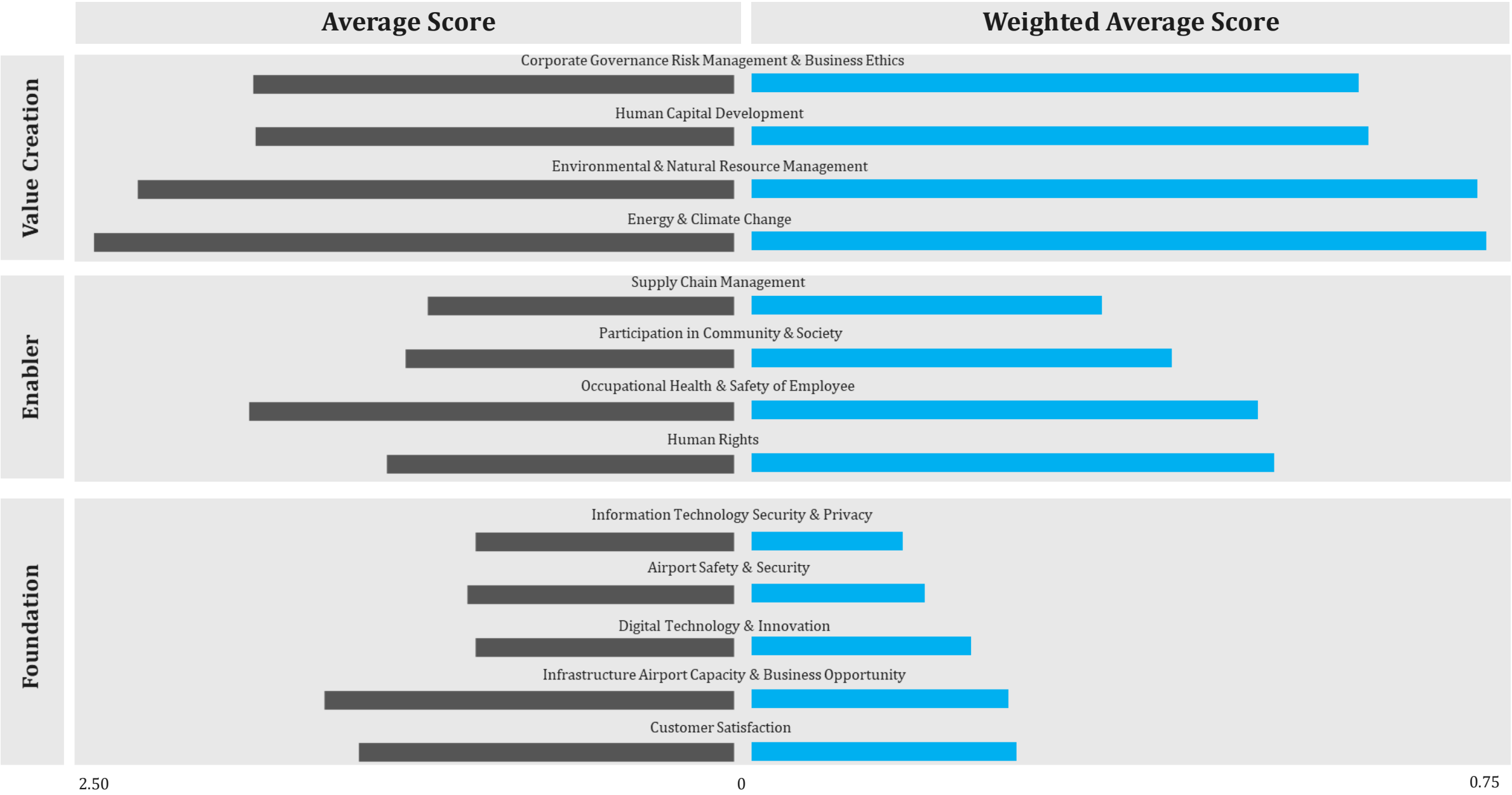Materiality Chart