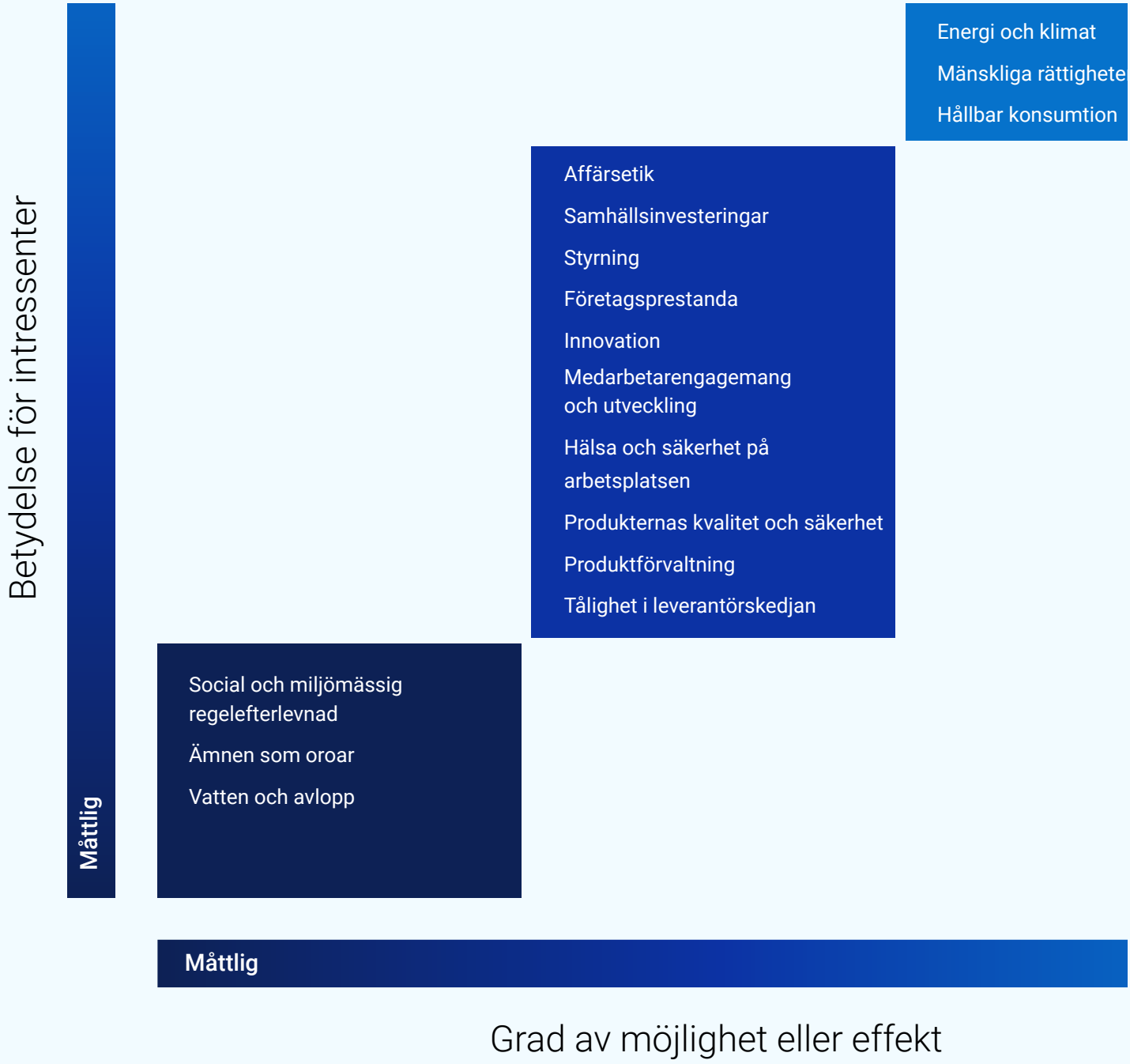ESG-väsentlighet