Code of Ethics

February 2017



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The COESIA Group believes that ethical behaviour should be a core founding element of any entrepreneurial activity and that corporate responsibility should play a cultural role in encouraging and enhancing social relationships. The companies that are within our Group develop their social and environmental responsibility within the communities where we operate and contribute to improving their prosperity and quality of life.

The introduction of the COESIA Code of Ethics at worldwide level offers an opportunity for all of us to keep encouraging the promotion of our corporate social responsibility project in a shared and structured way in all the Group's companies.

We believe that we should all join together in order to live out our values with the utmost authenticity and simplicity. If orientated in a responsible way, our everyday activities can bear witness to social maturity and to cultural and economic improvement.

We very much want us to continue to promote a business environment where honest debate can help us to exchange ideas and proposals concerning our approach to our work, company identity and potential for innovation.

We hope that this further step towards an ever more responsible Group of companies will be supported by all the people and organisations that we deal with, in order to put these values into everyday practice. In this way we can develop, between our companies and the communities in which we live, a more meaningful and responsible relationship that will allow us all to better contribute to sustainable development.

Isabella Seràgnoli

Angelos Papadimitriou

The COESIA Group

COESIA is a group of innovation-based industrial solutions companies operating globally, headquartered in Bologna, Italy and fully owned by Isabella Seràgnoli.

COESIA's companies are leaders in the sectors of:

- advanced automated machinery and materials;
- industrial process solutions;
- precision gears.

COESIA's customers are the leading players in a broad range of industries, including Consumer Goods, Tobacco, Healthcare, Aerospace, Racing & Automotive and Electronics.

Our Mission

Coesia is a privately owned group focused on the creation of long term sustainable economic, social and environmental value for its stakeholders

<u>Our Values</u>

RESPECT:

- for people
- for rules
- for local communities
- for environmental resources
- for economic resources

Respect implies rigor and integrity

RESPONSIBILITY:

- for the consequences of one's own decisions and actions
- to lead by example
- to practice fair leadership
- to be committed
- to achieve results
- to grow talent
- to reward merit

Even collective responsibility starts with individual accountability

KNOWLEDGE:

- that comes from culture
- that comes from the territory
- that comes from relationships
- that comes from experience, research, training and education
- as professional growth

Sapere Aude: dare to know

PASSION:

- for the product
- for innovation
- for excellence
- for beauty
- for work
- for performance

Passion allows to envision results even before achieving them

How COESIA sees social responsibility: the company as a catalyst for social cohesion

The reputation of the companies that belong to the COESIA Group is based on standards of excellence in supplying clients with high quality products and services, in behaving fairly and respectfully towards all those who work for the companies within the Group and in communicating in a transparent manner. The shared objective of all companies within the COESIA Group is to win the confidence and respect of all the Group's stakeholders, especially its clients, employees and the communities where it operates.

The COESIA Group is well aware that business leadership is based on achieving positive economic results, on organisational efficiency and effectiveness, and on acting according to its own values. All the companies within the Group are committed to integrating the principles of corporate social responsibility into all their activities, and to making compatible the achievement of sound economic goals with social progress and environmental protection so as to act as a pivot of social cohesion in the areas where they operate.

Coesia's Code of Ethics: Putting People at the Centre

1. Premise

COESIA aspires to establish itself also as a socially responsible group of companies that contribute to the pursuit of sustainable development at a local and global level, creating economic and social value for all the communities in which it operates and safeguarding the environment.

COESIA has decided to adopt its own Code of Ethics to underline its commitment, as a group of companies, to promoting social responsibility and to guiding the conduct of both its employees and stakeholders, in keeping with the principles adopted in this respect by leading international organisations¹

If this Code of Ethics is to be part of everyone's daily life, it is necessary that all COESIA's employees and other stakeholders share it, respect it and promote it. After all, the Code of Ethics is a tool that offers a guide and an aid to decision-making, clarifying how COESIA's management and employees should act through the definition of commitments that all the companies within the Group maintain and what the Group expects from its stakeholders.

For COESIA the attainment of a goal and the methods used to achieve it are equally important, and this is one reason why the Group's Code of Ethics can act as an aid to conducting business with honesty, integrity and responsibility, respecting and enhancing the central importance of the individual and of his or her needs, values and aspirations.

This Code of Ethics reflects the shared values and principles expressed by the entrepreneur and the employees of the Group; everybody shares the duty of complying with it and putting it into practice with the aim of constantly protecting and improving the reputations of the companies belonging to the COESIA Group.

COESIA's Code of Ethics is a fundamental aspect of the company's organisational, management and compliance model.

The companies within the COESIA Group undertake to communicate this Code of Ethics – and every future modification – to all the Group's stakeholders, promoting awareness and understanding of it through a dedicated programme of information and learning, in order to implement it in its entirety as an aid to be used on a daily basis by the people who work within the Group and who embody its true value.

COESIA believes in the importance of monitoring the compliance with this Code of Ethics by all the employees: for this reason it intends to evaluate and monitor how far management decisions and employees' behaviour effectively comply with this Code's Guidelines, and also to analyse how this Code of Ethics is perceived in terms of clarity, content adequacy, efficiency, completeness, coherence and simplicity of use.

The present Code of Ethics was approved by the Board of Directors.

¹ The International Labour Organisation (ILO), the United Nations, the Global Compact, the Organisation for Economic Cooperation and Development (OECD), the European Commission.

2. User's manual

The **Code of Ethics** is a document laying out the values, guidelines and standards that have been designed to orientate and support the behaviour of the COESIA Group companies' employees and suppliers, and that should be made transparent to all other stakeholders. The Code of Ethics is an integral part of the company's organisational, management and compliance model and contains a series of instructions that all employees must comply with.

Who does it concern? The Code of Ethics is intended for everyone who works for the companies entirely controlled by the COESIA Group – including board members, directors, managers, employees, temporary workers, consultants and all other kinds of workers – as well as clients, suppliers, all members of the community and stakeholders.

Applications and uses. The Code of Ethics applies to all companies wholly controlled by the COESIA Group.

COESIA welcomes all suggestions and constructive contributions intended to improve this Code and keep it updated and in tune with company changes.

Availability. Copies of the COESIA Code of Ethics are available on the Group's website www.coesia.com

3. Guidelines for relations with employees, clients, suppliers, the environment and the community

The Guidelines set out the ways in which the companies belonging to the COESIA Group undertake to relate to and behave towards the following stakeholders:

- employees and all those people who work for the companies that are part of the COESIA Group, including Board members, directors, managers, temporary workers, consultants and any other kinds of workers;
- clients (anyone who purchases goods or services from the companies belonging to the COESIA Group);
- suppliers (all the companies or professionals from whom COESIA companies purchase raw materials, semi-finished materials, equipment, machinery and all other goods or services necessary for carrying out their activities);
- the environment (the eco-systems and all natural resources where the COESIA Group companies operate which may be directly or indirectly affected by their operations);
- the community (people and institutions based in the areas where COESIA companies operate in Italy or elsewhere in the world and with whom they maintain relationships, such as non-profit organisations, trades union, public bodies, schools and universities).

3.1. Guidelines for relations with employees

In relation to its employees, when permitted by local law, COESIA will:

3.1.1. promote a model of social responsibility that places the individual at its centre, with his or her contribution to, and participation in, the company and his or her quality of life by:

3.1.1.1. supporting initiatives that foster socialisation, teamwork and team spirit;

3.1.1.2. sustaining social projects aimed, above all, at improving employees' working conditions;

3.1.2. foster professional excellence and invest in human and intellectual capital by:

3.1.2.1. promoting training for all personnel, improving their expertise and encouraging them to take more responsibility and be more autonomous in their decision-making;

3.1.2.2. attracting the most talented people while also fostering everybody's talent;

3.1.3. ensure equal opportunities and treatment in selection processes and personnel management by:

3.1.3.1. considering exclusively professional competences and the necessary qualifications for performing specific roles;

3.1.3.2. encouraging the professional development of female employees and the overcoming of cultural stereotyping that often hinders their career progression;

3.1.3.3. favouring ways of reconciling work with personal and family life, through ad hoc organisational solutions and corporate welfare policies;

3.1.4. develop wage policies, awards and incentives based on results achieved by:

3.1.4.1. using fair, transparent and merit-based ways of rewarding employees' achievement of targets, assumption of responsibility, propensity for innovation and applied creativity;

3.1.5. guarantee safety in the workplace and protect its employees' health by:

3.1.5.1. pursuing the highest possible standards;

3.1.5.2. promoting a "culture of health and safety" based on the prevention of injuries and illness, using awareness initiatives and company policies designed to encourage correct nutrition and adequate physical exercise;

3.1.6. create the conditions for fostering a satisfying and co-operative workplace and conduct its relations with trades union on a basis of dialogue and mutual understanding

3.2. Guidelines for relations with clients

In relation to its clients, COESIA will:

3.2.1. communicate in a transparent way and commit itself to managing expectations in a way that will ensure client satisfaction by:

3.2.1.1. providing clear and detailed information on products and services;

3.2.1.2. informing clients of the most significant risks connected with product usage and environmental impact;

3.2.1.3. adopting a system for handling after-sales services, training technicians and client complaints;

3.2.1.4. listening to clients' requirements and periodically monitoring their perceived level of satisfaction;

3.2.2. promote high quality products and technological innovation, while pursuing a sustainable environmental impact by:.

3.2.2.1. ensuring the highest quality standards available on the market, and also by obtaining specific certifications;

3.2.2.2. carrying out research focused on technological innovation;

3.2.2.3. producing machinery or components which offer clients top level technical performance along with reduced environmental impact;

3.2.3. actively commit itself to fighting product counterfeiting, in order to protect brand integrity and trademarks for its clients and for itself by:

3.2.3.1. refusing to supply machinery, equipment, formats, spare parts or technical assistance to any organisation which has been found guilty of counterfeiting by judicial authorities;

3.2.3.2. informing clients about the details of its anticounterfeiting policy and by actively pursuing that policy with its suppliers;

3.2.3.3. offering clients its own technological expertise in applying anti-counterfeiting devices;

3.2.4. support its clients' social responsibility policies and strategies by:

3.2.4.1. responding effectively to any requests to adapt its social responsibility standards or procedures where COESIA Group's companies are involved as a supplier – for example in adopting specific certifications, demonstrating that child labour is not used in its manufacturing plants in developing countries, or in respecting social responsibility conditions or procedures adopted by its clients.

3.3 Guidelines for relations with suppliers

In relation to its suppliers, when permitted by local law, COESIA will:

3.3.1. apply selection, evaluation and management processes based on the following criteria:

3.3.1.1. the level of the service offered (competence, quality, punctuality, value for money);

3.3.1.2. compliance with contractual obligations;

3.3.1.3. absence of conflicts of interest;

3.3.1.4. the application of current legislation and of collective labour contracts, including those in the sub-suppliers' chain;

3.3.1.5. the promotion and adoption of strategies and actions guided by corporate social responsibility;

3.3.2. promote a partnership approach and contractual terms that support its supply chain by:

3.3.2.1. encouraging joint planning and promotion of innovation;

3.3.2.2. by agreeing upon reasonable methods and timetables for payment.

3.4 Guidelines for relations with the environment

COESIA will:

3.4.1. promote sustainable development by:

3.4.1.1. adopting environmental standards established in law and in national and international agreements with the aim of gradually reducing the company's direct and indirect environmental impact;

3.4.1.2. committing itself to developing technological innovations that could lead to the reduction of environmental impact throughout the life cycle of the product (in the phases of planning, manufacture, transport, operation, maintenance and final dismantling and disposal); 3.4.1.3. committing itself to developing process innovations that increase manufacturing efficiency by reducing the consumption of raw materials and energy, and whenever possible, introducing recycling and re-usage systems for materials and products without decreasing their technological performance;

3.4.2. promote ecological responsibility by:

3.4.2.1. educating employees in environmental issues and on how to reduce the environmental impact of their own activities;

3.4.2.2. contributing to spreading awareness of environmental sustainability throughout the supply chain;

3.4.2.3. liaising with local authorities on all company activities and initiatives aimed at reducing the environmental impact of its operations.

3.5 Guidelines for relations with the community

In order to improve the quality of life in the communities where its companies are present – and in accordance with its own annually defined priorities – COESIA will:

3.5.1. support civil society, local authorities, schools and universities, in relation to local community needs by:

3.5.1.1. financing initiatives that address social, health and welfare issues, or cultural and educational projects;

3.5.1.2. facilitating employees' volunteering and the possibility of them taking up governance positions in public or civil organisations;

3.5.1.3. offering apprenticeship opportunities and "work scholarships" to young people, and especially to those at risk of social or economic exclusion.

4. Standards for employees' conduct

4.1. General standards

The COESIA Group requires all employees to act in accordance with the values and guidelines described in this Code of Ethics in order to safeguard the Group's reputation. All employees must:

4.1.1. comply with current national and international legislation;

4.1.2. act in ways that are compatible with the values and guidelines contained in the present Code of Ethics;

4.1.3. do their best to develop their expertise and improve their professional capabilities;

4.1.4. deal properly with all potential conflicts of interest between their own interests and those of the companies within the COESIA Group, by adopting the following standards:

4.1.4.1. taking personal responsibility for objectively evaluating all situations which could potentially generate a conflict between their personal interests and those of the companies that belong to the COESIA Group, especially when their position requires an involvement in decision-making processes, and undertaking to inform the Group of any such situations;

4.1.4.2. not engaging in external professional activities or governance positions in other companies that could imply a conflict of interest, except where explicitly authorised in writing by the Group company they work for;

4.1.4.3. not offering any advantages or favours of any kind that go against the company's interests, such as offering employment (or promising to do so) to their own relatives, friends or associates, or anyone else seeking favours, or to discriminate in favour of particular suppliers or subcontractors;

4.1.4.4. not offering or promising to offer money, gifts or other gratuities for the purpose of obtaining personal favours or advantages;

4.1.4.5. not accepting money or gifts, except for purely symbolical tokens, offered by colleagues, third parties or actual or potential suppliers of the COESIA Group. In cases where a third party wishes to make a gift, the employee to whom the gift is offered is obliged to inform the potential giver that COESIA company policy forbids the acceptance of personal gifts and that consequently the gift will be passed on to the company, which will either donate it to a non-profit organisation or, in certain cases, insist on its being returned to the giver. In any case, the nature and value of any such gift must be moderate and not cause any embarrassment to the COESIA Group, or damage its reputation;

4.1.4.6. not making unjustified use of company expense accounts other than for maintaining cordial business relations;

4.1.4.7. not reserving for themselves, or indicating to others, potential business opportunities that would otherwise be available to Group companies;

4.1.4.8. neither taking part in decisions, nor influencing company choices, connected with direct or indirect business relations between COESIA companies and their own relatives or friends, or between Group companies and other companies in which their friends or relatives have professional, economic, financial or other interests;

4.1.4.9. avoiding having financial interests (such as owning shares, properties, company stakes, etc) in other companies – either directly or indirectly through friends or relatives – when such interests could influence their own judgement or professional conduct, especially in relation to decisions that Group companies might take regarding such companies, and committing themselves to inform the Group should any such situations arise;

4.1.4.10. avoiding any incorrect use of privileged² or reserved³ information in order to make personal gains or advantages;

4.1.4.11. informing the Group by contacting the Anti-Corruption Committee in writing of any case of possible conflict of interest or any change of circumstances that could negatively affect Group companies.

3 The term "reserved information" is used to describe sensitive information which if it came into the hands of others outside the Group (competitors, suppliers, clients, etc) might potentially damage the company's interests.

² The term "privileged information" is used to describe information regarding COESIA Group companies or other companies acquired by employees in the course of their work that is not yet public knowledge. For example, news about possible purchases or sale of, or mergers with, other companies, would be classified as privileged information.

4.2. Standards for internal company conduct

All employees must:

4.2.1. contribute to creating a workplace that encourages cooperation and that values professional excellence by:

4.2.1.1. maintaining a propositive attitude and focusing on solving problems;

4.2.1.2. behaving in ways that foster dialogue with, and respect for, colleagues;

4.2.1.3. taking particular care to avoid any kind of discriminatory attitude relating to gender, ethnic identity, nationality, religion, age, disability, sexual identity or preference, political or trade union convictions, and by opposing mobbing⁴ and every other form of psychological, sexual or physical harassment in the workplace that might hurt individuals, their dignity or feelings;

4.2.2. make appropriate use of company resources by:

4.2.2.1. taking the utmost care when using the company's material and intellectual property⁵, in order to avoid wasting or damaging it;

4.2.2.2. adopting measures and conduct aimed at carefully storing and protecting all the company's material and intellectual property⁶, in order to prevent its abuse, wrongful use or theft;

4.2.3. safeguard the working environment, their own health and safety, and that of their colleagues and their entire community by:

4.2.3.1. maintaining conduct in line with company regulations and procedures concerning the environment or health and safety in the workplace;

4.2.3.2. drawing attention to the need for any updating of company regulations or procedures; 4.2.3.3. immediately informing their direct superiors of any dangerous situation or any failure to observe company rules.

⁴ The term "mobbing" is used to describe active discrimination that persists over a period of time, intended to harass, isolate or penalise an individual or group of individuals in the workplace. This includes, for example, discriminatory action by superiors towards their subordinates, or vice versa when subordinates undermine the authority of their superiors.

⁵ The term "the company's material property" is used to indicate any physical object owned by any COESIA Group company, including: products, equipment, furniture, premises, vehicles, computers, software, bank accounts, credit cards, telephones, documents and archives of any kind.

⁶ The term "the company's intellectual property" is used to indicate any intangible resource belonging to COESIA Group companies, including: computer passwords, programmes and software, organisational charts, data flowcharts, company structure data, processes, manufacturing methods, projects, plans and designs, feasibility studies, reserved information and all intellectual property connected with the development of new ideas, inventions and patents.

4.3. Standards for external conduct

All COESIA employees must:

4.3.1. ensure their discretion on the subject of company activities by:

4.3.1.1. respecting current legislation concerning privacy and all internal procedures related either to electronic or paper data designed to protect personal and company data, especially by observing the rules forbidding:

- the unauthorised passing of information to third parties, including relatives, friends and acquaintances;

- the unauthorised removal or copying of any document or information connected with the development of new ideas, inventions or patents, via any means or in any form (electronic, paper, etc.);

4.3.2. communicate externally on company matters, in a truthful, accurate, comprehensible and immediate manner, and only after receiving explicit authorisation,

in particular:

4.3.2.1. dealings with any kind of news media are the responsibility of the Corporate Communication department. Any Group employee who is asked to give an interview or make a public statement about the Group by a press or media representative is obliged to liaise beforehand with the Corporate Communication department;

4.3.3. respect the culture and traditions of the local communities in which the COESIA Group operates.

4.4. Standards for management conduct

All management must:

4.4.1. promote the diffusion of the Code of Ethics both internally and externally, and the adoption of company policies in line with its guidelines by:

4.4.1.1. setting an example to all other employees in showing how observance of the Code of Ethics is an essential aspect of their own working practice;

4.4.1.2. adopting new procedures, or adapting existing ones, in coherence with the guidelines and standards for conduct contained in this Code of Ethics;

4.4.2. prepare, register and handle all documentation relating to accounts, taxation, investment, administration, budgeting and balance sheets in such a way as to:

4.4.2.1. always observe the principles of honesty, transparency, clarity, precision, completeness, timeliness and coherence;

4.4.2.2. strictly respect all current laws and regulations;

4.4.2.3. always respect levels of responsibility and authorisation appropriate to the position held within the company;

4.4.2.4. carefully follow all the rules applicable to accounting, verifiability and fully complying with company procedures;

4.4.3. ensure that personnel management follows the principles of reward for merit, fair conduct and promotion of equal opportunity by:

4.4.3.1. ensuring that employee credentials, fairness in decisionmaking and the principle of equal opportunity are the deciding factors in all phases of initial employment, job assignment, compensation, training, promotion, transfer and termination of employment.

5. Management of concerns

All concerns raised by internal or external stakeholders regarding possible breaches of the Code of Ethics, shall be sent in one of the following ways:

- by sending a signed email to: coesia@expolink.co.uk
- hotline: please refer to the attached directory attached

These concerns may be accompanied by supporting documentation or by other evidence, if relevant. No anonymous information will be accepted.

Privacy will be secured in order to prevent any negative consequences. The entire concerns process and any measures taken will be carried out respecting the relevant privacy law.

Concerns will be analysed and investigated by designated Committee and a wide range of analysis and monitoring activity might be carried out to determine whether the Code of Ethics has been observed, including interviews, focus groups or questionnaires. Preliminary enquiries might be set up, even without receiving concerns, to verify whether certain conduct is compatible with the guidelines set out in the Code of Ethics.



International Freephone Numbers

Country	Freephone active	Freephone number
Argentina	Yes	0800 6662603
Australia	Yes	1800 121 889
Austria	Yes	0800 281700
Angola	No	8554412610
Albanian	Yes	Caller first needs to dial 00-800-0010 and should be prompted by an IVR to dial the assigned TF number which is 8666812836.
Bahrain	Yes	80004475
Bangladesh	Yes	Bangladesh dials 157-0011 then the caller will either get through to the operator or hear a recorded message which will then prompt them to dial 8779167615.
Belarus	Yes	882000 730028
Belgium	Yes	0800 71025
Brazil	Yes	0800 891 8807
Bulgaria	Yes	00800 110 44 74
Canada	Yes	1888 268 5816
Chile	Yes	123 002 004 12
China (North - China netcom)	Yes	10800 852 2112
China (South – China Telecom)	Yes	10800 152 2112
Croatia	Yes	0 800 222 845
Columbia	Yes	01800-944 4796
Costa Rica	Yes	08000440101
Cuba		For Cuba dials 2935 then he will either get through to the operator or hear a recorded message which will then prompt them to dial 8779167615
Cyprus	Yes	800 95207
Czech Republic	Yes	800 142 428
Denmark	Yes	8088 4368
Egypt	Yes	0800 000 00 23
Eire	Yes	1800 567 014
Estonia	Yes	800 00 44 265
Finland	Yes	0800 116773
France	Yes	0800 900240
Germany	Yes	0800 182 3246
Greece	Yes	00800 4414 5735
Hawaii	Yes	1866 293 2604
Hong Kong	Yes	800 930770
Hungary	Yes	06800 14863
lceland	Yes	800 82 79
India	Yes	000 800 440 1286
Indonesia	Yes	007 8030 114626
Israel	Yes	1809446487
Italy	Yes	800 783776
Japan	Yes	00531 78 0023
Kazakhstan	Yes	88003333524
Kenya	Yes	0800 723 132
Korea (South)	Yes	00308 442 0074
Latvia	Yes	8000 26 70
Latvia	105	0000 20 70

Country	Freephone active	Freephone number
Lithuania	Yes	8800 30 444
Luxembourg	Yes	8002 4450
Malaysia	Yes	1800 885 530
Malta	Yes	800 62404
Mexico	Yes	01800 123 0193
Monaco	Yes	800 936 90
Netherlands	Yes	0800 022 9026
New Zealand	Yes	0800 443 816
Norway	Yes	800 14870
Oman	Yes	80077686
Pakistan	Yes	00800 900 44181
Paraguay	Yes	0098 0044 10168.
Peru	Yes	0800 53611
Philippines	Yes	1800 1441 0948
Poland	Yes	00800 442 1245
Portugal	Yes	800 880 374
Puerto Rico	Yes	1866 293 1804
Romania	Yes	08008 94440
Russia	Yes	810 800 260 81044
Saudi Arabia	Yes	800 844 0172
Serbia	Yes	0800 190 603
Singapore	Yes	800 4411 140
Slovakia	Yes	0800 004461
Slovenia	Yes	0800 80886
South Africa	Yes	0800 990520
Spain	Yes	900 944401
Sri Lanka	Yes	011 244 5413 (dialling from Colombo omit 011)
Sweden	Yes	0200 285415
Switzerland	Yes	0800 563823
Taiwan	Yes	0080 10 44202
Thailand	Yes	001 800 442 078
Trinidad/Tobago	Yes	18002037122
Turkey	Yes	00800 4488 29578
United Kingdom	Yes	0800 374199
UAE (United Arab Emirates)	Yes	8000 44 138 73
Uruguay	Yes	00040190882
USA	Yes	1877 533 5310
Venezuela	Yes	0800 100 3199
Vietnam	Yes	120 11527
Korea (South)	Yes	00308 442 0074

Where there is no Freephone number please communicate the following: Collect call/reverse charge number steps as follows:

- 1. Caller dials their country operator
- 2. Asks for a international collect call or reverse charge to: 0044 1249 661 808
- 3. Operator will dial the number and speak to an Expolink Operator who will accept the call and charges
- 4. Country operator connects caller to Expolink, leaves the call and then the call takes place as normal

<u>Notes</u>

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