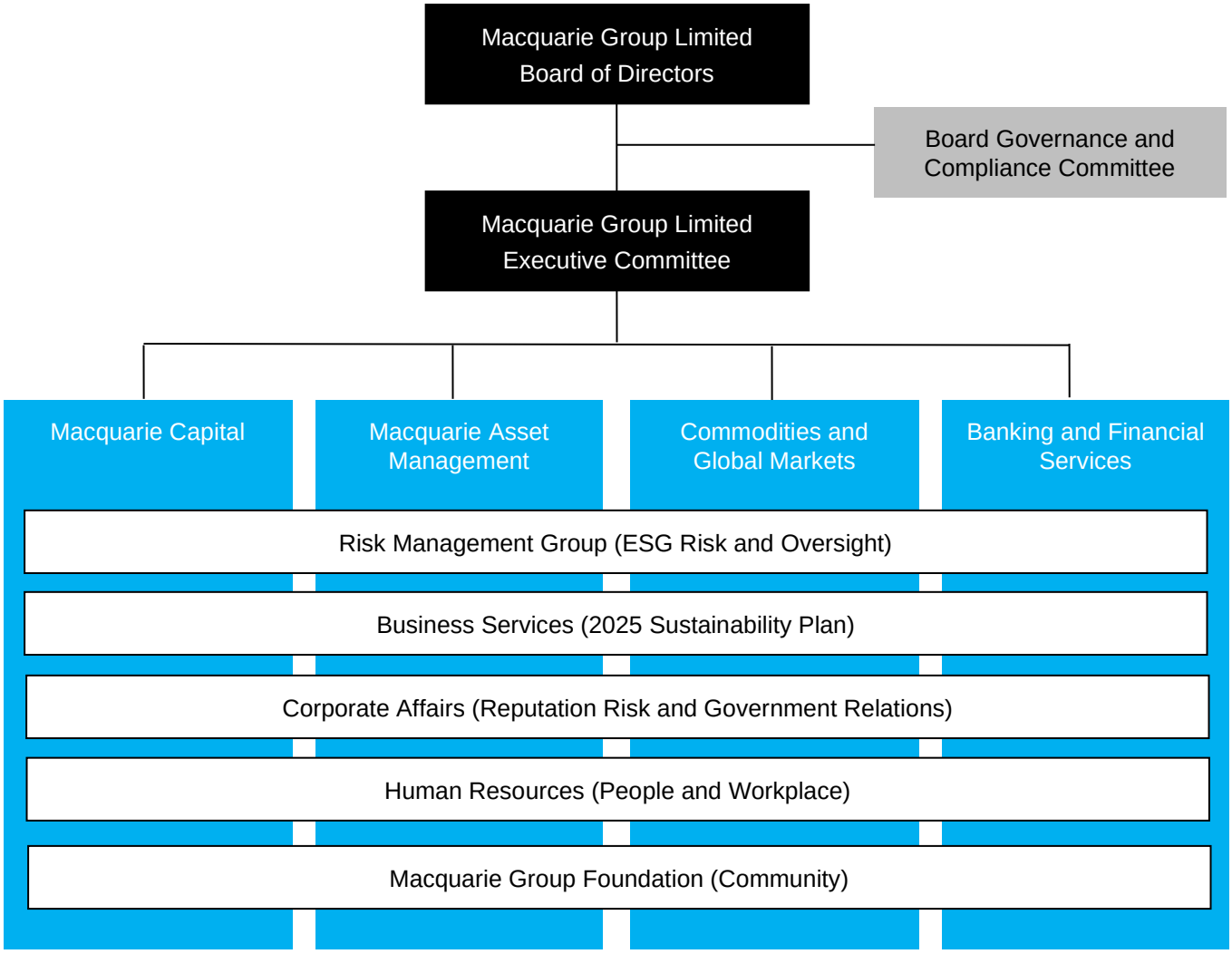ESG Governance