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## **DETERMINATION OF THE STRATEGIC BEHAVIOUR OF ENTERPRISES REGARDING THE IMPLEMENTATION OF SOCIALLY RESPONSIBLE PRACTICES**

**Abstract.** *The article provides scientific and methodological provisions for determining the strategic behaviour of an enterprise to implement socially responsible practices, compliance with which ensures the objectivity of management decisions in the field of their socially responsible activities. In order to determine the strategic behaviour of an enterprise in terms of implementation of socially responsible practices, a scientific and methodological approach is substantiated, based on the analysis of the gap between the level of implementation of the Sustainable Development Goals (SDGs) by an enterprise and the activity of these processes at the industry level. To identify the implementation of the SDGs at enterprises, the implementation rate was used, calculated on the basis of a set of single indicators using the binary assessment method for organisational support, systematic implementation and the complexity of the results of socially responsible programmes and projects. For defining the activity of implementation of the principles of sustainable development in the practice of enterprises, the article proposes to use an integral indicator calculated on the basis of comparison of the rate of change of single indicators of costs related to socially responsible practices for enterprises of a particular industry and enterprises of the economy as a whole. For the purpose of definition of the enterprise's strategic position with regard to implementation of the principles of social responsibility, a two-dimensional matrix with 5×5 parameters was developed, built using complex indicators of implementation of the SDGs and activity of their implementation. Depending on the position held by the enterprise in the matrix “implementation of the SDGs – activity of implementation of the principles of sustainable development by enterprises in the industry”, recommendations on the strategic behaviour of the enterprise in the field of implementation of socially responsible practices have been developed. The use of the developed scientific and methodological approach based on the data of enterprises operating in the food production sector allowed to offer recommendations on their optimal behaviour in the development of socially responsible programmes and projects.*

**Keywords:** sustainable development, Sustainable Development Goals, enterprise, food industry, management, strategic behaviour.

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## **ВИЗНАЧЕННЯ СТРАТЕГІЧНОЇ ПОВЕДІНКИ ПІДПРИЄМСТВ ЩОДО ВПРОВАДЖЕННЯ НИМИ СОЦІАЛЬНО ВІДПОВІДАЛЬНИХ ПРАКТИК**

**Анотація.** У статті наведено науково-методичні положення щодо визначення стратегічної поведінки підприємства з упровадження соціально відповідальних практик, дотримання яких забезпечує підприємствам об'єктивність управлінських рішень у сфері їхньої соціально відповідальної діяльності. Для визначення стратегічної поведінки підприємства з упровадження соціально відповідальних практик обґрунтовано науково-методичний підхід, основу якого становить аналіз розриву між рівнем імплементації підприємством Цілей сталого розвитку та активністю цих процесів на галузевому рівні. Для ідентифікації впровадження Цілей сталого розвитку на підприємствах використано коефіцієнт їх імплементації, розрахований за сукупністю одиничних показників із використанням методу бінарної оцінки щодо організаційного забезпечення, системності впровадження та комплексності результатів програм і проєктів соціально відповідального спрямування. Для визначення активності з упровадження засад сталого розвитку у практику діяльності підприємств запропоновано використання інтегрального показника, розрахованого за результатами порівняння темпу змін одиничних показників витрат, пов'язаних із соціально відповідальними практиками за підприємствами окремої галузі та підприємствами економіки загалом. Із метою визначення стратегічної позиції підприємства щодо імплементації принципів соціальної відповідальності розроблено двовимірну матрицю з 5×5 параметрами, побудовану з використанням комплексних показників імплементації Цілей сталого розвитку й активності їх упровадження. Залежно від позиції, яку займає підприємство в матриці “імплементація Цілей сталого розвитку – активність упровадження засад сталого розвитку підприємствами галузі”, розроблено рекомендації щодо стратегічної поведінки підприємства у сфері впровадження соціально відповідальних практик. Використання розробленого науково-методичного підходу за даними підприємств, що функціонують у галузі виробництва продуктів харчування, дозволило запропонувати рекомендації з оптимальної їх поведінки щодо розвитку програм і проєктів соціально відповідального спрямування.

**Ключові слова:** сталий розвиток, Цілі сталого розвитку, підприємство, харчова промисловість, менеджмент, стратегічна поведінка.

**Problem statement.** One of the modern approaches to ensuring the effective functioning of an enterprise is to organise its activities on the basis of sustainable development. Implementation of the principles of sustainable development

in the company's activities contributes to stable and successful business development in the long term. According to a KPMG study, 69% of CEOs surveyed said they were implementing ESG programmes in their businesses to achieve additional

profitability [1]. Adherence to the principles of sustainable development makes it possible to use resources more efficiently and optimise production and management processes, which makes such businesses more attractive to investors. Companies, funds and private investors recognise the importance of sustainable development by investing in projects aimed at reducing carbon emissions, using renewable energy sources, improving environmental efficiency and other areas of sustainable development. Thus, despite a decrease in investment in the implementation of the Sustainable Development Goals (SDGs) in 2022 compared to 2021 in general, investors continued to support infrastructure projects, programmes to address issues related to drinking water, sanitation and hygiene, as well as developments in the field of renewable energy, health and education, and the development of agri-food systems [2, p. 2].

A company that practices sustainable development creates favourable conditions for its employees by providing a safe working environment, implementing social programmes to support employees and their families, and implementing projects to conserve natural resources and reduce the negative impact on the ecosystem. As consumers are increasingly paying attention to the ethical and environmental aspects of business, companies that practice sustainable development have a more stable reputation in the market. According to the Reputation Institute consulting company, low ESG performance of a company results in low consumer willingness to purchase goods from that company, namely 20.0%. If a company has high ESG indicators, consumer willingness to buy increases to 60% [3].

Despite the urgency of the SDGs implementation, not all issues related to this area of business activity have been fully resolved. In particular, this concerns the choice of strategic behaviour of enterprises in the development of their socially responsible activities in the context of sustainable development.

**Analysis of recent research and publications.** An analysis of research and publications has revealed that the issue of SDG implementation is considered in different functional contexts and at different levels of the economy. For an enterprise, the implementation of the SDGs is a factor in the formation of its strategic value, which leads to the consideration of the development of socially responsible activities at this level in compliance with the basic principles of

strategic management. For example, the general algorithm for developing an enterprise strategy based on the principles of sustainable development is given in SDG Compass [4], which develops recommendations for setting priorities, setting goals and implementing the principles of sustainable development in the company's activities. The issues of planning, implementation, and monitoring of the SDGs in the activities of enterprises are also considered in publications [5–9]. Claro P.B.D.O. and Esteves N.R. [5], presenting the results of a study on the implementation of strategies focused on achieving the SDGs in the company's activities, indicate the need to review and adjust them over time, thus checking the effectiveness of new developments. Some aspects of the implementation of the SDGs in the activities of enterprises are presented in [6–9]. In [6], the achievement of the SDGs at the enterprise level is considered in the context of factors affecting the supply chain, in particular during the COVID-19 period. Publication [7] considers the issue of compliance of innovations implemented by multinational companies with the Sustainable Development Goals. The authors of [8] present the results of a study on identifying indicators for assessing the implementation of the SDGs at an enterprise, in particular in the segment of social entrepreneurship. The organisation of the company's activities in compliance with the principles of “green business” is considered in [9].

In the context of implementing the principles of sustainable development at an enterprise, the strategic direction of activity means the general nature of the enterprise's actions to implement socially responsible practices, which is formalised within the framework of the enterprise's overall strategy. When justifying strategic decisions on the implementation of socially responsible practices, it is advisable to take into account trends and changes in the external environment. Noting the relevance of the strategic aspects of SDGs implementation, researchers point to the need to update this strategy [5], use indicators that reflect the specifics of enterprises, in particular, the implementation of the SDGs in the social entrepreneurship segment [8], take into account environmental factors [6], and the impact of companies on the implementation of the SDGs at the global level [7]. However, the issue of taking into account sectoral peculiarities of implementing socially responsible practices when justifying strategic decisions on the implementation of socially responsible pro-

grammes and projects is not fully represented in the scientific literature.

**Objective statement.** The article is aimed at developing an approach to determining the strategic behaviour of an enterprise in the field of implementation of socially responsible practices.

**Presentation of the main research material.** To achieve this goal, the article uses the methods of economic and strategic analysis, in particular, integral assessment, GAP analysis, and the matrix method. Their relevance to the purpose of the study is confirmed by works [10-14], in which the authors provide methodological tools for analyzing and justifying business strategies of an enterprise in general and in the context of various industries [10], as well as in the financial market [11] and using certain tools, in particular the matrix method [14]; prove that the choice of strategic behaviour of enterprises, in particular in the field of technological innovation, depends on the level of environmental regulation [12], and point to various effects of the company's activities as a result of the implementation of socially responsible practices [13]. Despite the fact that these techniques and methods have proved to be effective for solving various tasks of assessing the performance of enterprises and formulating their strategic position, their use in the context of introducing socially responsible practices has not yet been developed. In this regard, the combination of these techniques and methods allowed us to develop the author's own scientific and methodological approach, which allows to determine the directions of strategic behaviour of enterprises in terms of implementation of socially responsible practices. The approach involves three stages.

Stage 1. Determination of the level of SDG implementation at the enterprise. For this purpose, it is suggested to use single indicators of organisational support, systematic and comprehensive implementation of programmes and projects in line with the SDGs at the enterprise. The system of single indicators is formed taking into account the research practice and recommendations for assessing the socially responsible activities of enterprises, given in publications [15-17]. This system includes indicators that reflect the integration of the SDGs into the company's strategy, the availability and quality of non-financial reporting, the number of SDGs implemented at the company, and the completeness of the SDGs implementation along the chain “environmental projects → social change → economic prosperity → partnership for sustainable development”.

Taking into account the different dimensions of the indicators and the fact that for some of them the information is formalised in the form of binary yes/no assessments, the scoring method was used to quantify single indicators. The conditions are the following: positive answers on SDG implementation are assigned 1 point, and negative answers are assigned 0 points. The formula for calculating the integral indicator is as follows:

$$K = \frac{\sum B_f}{\sum B_{\max}}, \quad (1)$$

where  $K$  is the level of SDG implementation at the enterprise, coefficient;

$B_f$  – the actual number of points;

$B_{\max}$  – the maximum number of points.

The scale and interpretation of the values of the integral indicator of SDG implementation at the enterprise are shown in Table 1.

Table 1

**Conditions for identifying the level of SDG implementation at an enterprise**

Value $K$	Level of implementation of the SDGs in the company's activities
$0 < K \leq 0.2$	Critical
$0.2 < K \leq 0.4$	Low
$0.4 < K \leq 0.6$	Medium
$0.6 < K \leq 0.8$	High
$0.8 < K \leq 1.0$	Very high

Source: authors' development.

Stage 2. Identification of the activity of implementing the principles of sustainable development in the practice of the industry's enterprises based on the integral indicator calculated on the results of comparing the rate of change of individual indicators of costs related to socially responsible practices by the enterprises of the industry and enterprises of the economy as a whole. To formalise the results of comparing these indicators, it is recommended to use the binary variable method. The conditions for applying this method are as follows:

$$A = \begin{cases} 1, & \text{if } \sqrt[t-1]{\frac{S_t}{S_0}} \div \sqrt[t-1]{\frac{R_t}{R_0}} \geq 1.0; \\ 0, & \text{if } \sqrt[t-1]{\frac{S_t}{S_0}} \div \sqrt[t-1]{\frac{R_t}{R_0}} < 1.0. \end{cases}, \quad (2)$$

where  $S_t$  is the value of the unit indicator for industry enterprises in year  $t$ , units;

$S_0$  is the value of a single indicator for industry enterprises in the baseline period, units;

$R_t$  is the value of the unit indicator for enterprises by type of economic activity in year  $t$ , units;

$R_0$  is the value of the unit indicator for enterprises by type of economic activity in the baseline period, units.

The formula for calculating the integral indicator for assessing the activity of implementing the principles of sustainable development in the practice of the industry's enterprises is as follows:

$$I = \frac{\sum A_f}{\sum A_{\max}}, \quad (3)$$

where  $I$  is the coefficient of activity of implementing the principles of sustainable development in the practice of the industry's enterprises;

$A_f$  – the actual number of points;

$A_{\max}$  – the maximum number of points.

The scale and interpretation of the values of the integral indicator of the activity of implementing the principles of sustainable development in the practice of the industry's enterprises are presented in Table 2.

Table 2

**Conditions for identifying the activity of implementing the principles of sustainable development in the practice of enterprises in the industry**

Value $I$	Level of SDG implementation activity in the industry
$0 < I \leq 0.2$	Critical
$0.2 < I \leq 0.4$	Low
$0.4 < I \leq 0.6$	Medium
$0.6 < I \leq 0.8$	High
$0.8 < I \leq 1.0$	Very high

Source: authors' development

Stage 3. Definition of the strategic behaviour of the enterprise regarding the implementation

Level of SDG implementation activity in the sector ( $I$ )	Very high	21	22	23	24	25
	High	16	17	18	19	20
	Medium	11	12	13	14	15
	Low	6	7	8	9	10
	Critical	1	2	3	4	5
–	–	Critical	Low	Medium	High	Very high
–	–	Level of SDG implementation ( $K$ )				

**Figure 1. Matrix “implementation of the SDGs – activity of implementation of the principles of sustainable development by enterprises in the industry”**

Note: 1-25 are the numbers of quadrants.

Source: authors' development

of socially responsible practices based on the GAP analysis method. To do this, it is proposed to determine the position of the enterprise in the matrix “implementation of the SDGs – activity of the enterprise's implementation of the principles of sustainable development” (Figure 1).

The matrix “implementation of the SDGs – activity of implementation of the principles of sustainable development by enterprises in the industry” is a systematic reflection of the position of the enterprise (neutral/weak/strong) regarding the implementation of socially oriented practices compared to the practices implemented in the industry. The neutral position of an enterprise is characterised by its falling into quadrants 1, 7, 13, 19, 25, the weak position – into quadrants 6, 11, 12, 16-18, 21-24, and the strong position – into quadrants 2-5, 8-10, 14, 15, 20. In this matrix, the activity of implementing the principles of sustainable development ( $I$ ) corresponds to the target, and the level of SDG implementation in the company's activities ( $K$ ) corresponds to the actual values of the indicators in the gap analysis. The quadrant of the matrix provides an understanding of the enterprise's position, the degree of gap between the activity of implementing the principles of sustainable development in the industry compared to a particular enterprise, which allows identifying the importance of changes in socially responsible activities at the enterprise, as well as determining the type of strategic behaviour and key decisions in this area (Table 3).

Falling into quadrants 1, 7, 13, 19, 25 characterises the situation when socially responsible activities implemented at the enterprise correspond to the processes of implementing the principles of sustainable development in the industry's practice in general. In this case, the recommendations for the enterprise are to support the programmes and projects already implemented at the enterprise and develop them, tak-

Table 3

**Matrix for assessing the strategic behaviour of an enterprise for the implementation of socially responsible practices**

Company position	Quadrant	Gap degree	Conclusion on the changes	Strategic behaviour	Solution description
Neutral	1, 7, 13, 19, 25	Gap is absent	Relevance of changes is low	Deliberate	Support and development of socially responsible programmes and projects; implementation of those that do not impair the company's position in terms of value creation and satisfaction of stakeholders' interests.
Weak	6, 12, 18, 24	Gap is insignificant	Changes are necessary	Adaptive and deliberate	Reviewing socially responsible programmes and projects and changing some of them to reflect industry practices.
	11, 16, 17, 21–23	Gap is significant	Significant changes required	Adaptive and active	Introducing significant changes to socially responsible programmes and projects, focusing on best practices in the industry.
Strong	2, 8, 14, 20	Gap is insignificant	Relevance of changes is low	Active	Supporting and developing socially responsible programmes and projects; implementing those that do not impair the company's position in creating value and meeting stakeholder interests, taking into account best practices in the implementation of the SDGs.
	3, 4, 5, 9, 10, 15	Gap is significant			

Source: authors' development

ing into account the criteria of effectiveness, alignment with the interests of stakeholders and their benefits. Being included in quadrants 6, 11, 12, 16-18, 21-24 indicates that socially responsible activities are more active in the industry environment where the enterprise operates than in the enterprise. Therefore, it is advisable to actively adapt the company's activities to continue existing and introduce new socially responsible projects. Inclusion in quadrants 2-5, 8-10, 14, 15, 20 indicates that the company is more active in implementing the principles of sustainable development in its operations compared to the way these processes are carried out by other companies in the industry. Thus, it is advisable for the company to actively support existing and introduce new socially responsible projects, taking into account the best industry practices.

In accordance with the above sequence, the authors studied the enterprises of the sample population operating in the segment of production and sale of food products in the Ukrainian market (AB InBev Efes, PJSC “Carlsberg Ukraine”, PRJSC KYIV CONFECTIONERY FACTORY

ROSHEN, PRJSC OBOLON, LLC DELTA WILMAR UKRAINE, LLC NEW PRODUCTS UKRAINE, PRJSC KHARKOV BISCUIT FACTORY, PJSC KYIV MARGARINE FACTORY, PRJSC MMWF OSKAR, LLC DOMINIK CO, LLC Khmelnytsky plant dry and skimmed milk “Milk Visit”, CONFECTIONERY YARYCH LLC). The research period was 2017–2022.

As noted above, the strategic behaviour of implementing socially responsible activities at an enterprise is determined by the results of assessing the level of implementation of the SDGs and the activity of implementing the principles of sustainable development in the practice of enterprises in the industry.

The authors used the information on the implementation of socially responsible practices provided in their non-financial reports to assess the companies' implementation of the SDGs. The results of the analysis show that all the companies surveyed indicate that they are implementing the principles of sustainable development in their business practices. It is noted that among the set of value orientations (theoretical, eco-

conomic, social, aesthetic, religious), preference is given to economic ones. When describing the values of the 12 companies surveyed, 8 of them mentioned economic values (quality of products, processes, assortment), and 4 – non-economic values (social responsibility, leadership). Only 3 companies have positions in their management for people responsible for implementing socially responsible practices.

The information on socially responsible practices of the studied enterprises is based on the indicators of statistical and financial statements of the companies (structure of income, expenses, property, capital, financial ratios), which makes it difficult to assess the progress of the enterprise in implementing the SDGs. It was also found that despite the implementation of socially responsible projects, only 3 of the 12 companies surveyed mentioned the SDGs. With regard to the complexity of their implementation, it was found that the chain “environmental projects → social change → economic prosperity → partnership for sustainable development” is not fully implemented at the studied enterprises, namely, projects and programmes of a socially responsible nature are implemented within only the first three elements of this chain. The results of the assessment of the implementation of the SDGs in the activities of the sample enterprises are as follows. For PRJSC KHARKOV BISCUIT FACTORY, PJSC KYIV MARGARINE FACTORY, PRJSC MMWF OSKAR, LLC DOMINIK CO, LLC Khmelnytsky plant dry and skimmed milk “Milk Visit”, CONFECTIONERY YARYCH LLC, the level was assessed as low; for PRJSC KYIV CONFECTIONERY FACTORY ROSHEN – medium; for AB InBev Efes, PJSC “Carlsberg Ukraine”, PRJSC OBOLON, LLC DELTA WILMAR UKRAINE, LLC NEW PRODUCTS UKRAINE – high level of implementation of the SDGs in business practices.

According to the developed scientific and methodological approach, in order to substantiate the strategic behaviour of an enterprise in terms of implementation of socially responsible practices, it is necessary to identify industry trends in this activity. Taking into account the composition of the studied enterprises and based on the data of the State Statistics Service of Ukraine, indicators on personnel costs, capital investments and current environmental protection costs were used to determine the activity of implementing the principles of sustainable development in the practice of activities at the

industry level [13]. The results of the calculations allow to conclude that food and beverage companies are more active than the average in the Ukrainian economy in investing in environmental protection projects. While the average annual growth rate of capital investment in environmental protection was 106.2%, the figures for food and beverage companies were 175.3% and 152.3%, respectively. The dynamics of staff costs shows that the remuneration and social package provided by food and beverage companies to their employees are generally in line with those of the Ukrainian economy as a whole. This is confirmed by the average annual growth rate of staff costs. In 2017–2022, this figure was 112.7% for Ukrainian companies, 110.8% for food production companies, and 114.8% for beverage production companies. Comparison of the dynamics of current environmental protection expenditures suggests that their growth in the studied segments is slower than in the Ukrainian economy as a whole. The growth rate of environmental protection costs at Ukrainian companies averaged 111.0%, 104.9% at food production companies and 97.3% at beverage production companies. These indicators and the results of the calculation of the integral indicator of the activity of implementing the principles of sustainable development in the practice of the industry's enterprises are presented in Table 4.

The combination of information on the activity of implementing the principles of sustainable development in the practice of Ukrainian enterprises in general and the implementation of the principles of sustainable development at the level of enterprises of the sample allowed to determine their position in the matrix “implementation of the SDGs – activity of implementation of the principles of sustainable development by enterprises in the industry” and, on this basis, to substantiate recommendations on the strategic behaviour of these enterprises in the field of socially responsible activity (Table 5). On the basis of the analysis, the article formulates recommendations on the strategic behaviour of the researched enterprises. Since for AB InBev Efes, PJSC Carlsberg Ukraine, PRJSC OBOLON, LLC NEW PRODUCTS UKRAINE, LLC DELTA WILMAR UKRAINE the level of implementation of the principles of sustainable development corresponds to the activity of these processes in the industry, it is recommended that these companies adhere to deliberate strategic behaviour, which is characterised by the support

Table 4

**Integral indicator of the activity of implementing the principles of sustainable development in the practice of food and beverage enterprises**

Indicator	Enterprises Ukraine in total	Enterprises for the production of	
		food products	beverages
Growth rate of personnel costs, % on average per year	112,7	110,8	114,8
Growth rate of capital investments in environmental protection, % on average per year	106,2	175,3	152,3
Growth rate of current environmental protection costs, % on average per year	111,0	104,9	97,3
Integral indicator of the activity of implementing the principles of sustainable development, coefficient	–	0,67	0,67

Source: compiled by the authors based on data from [18]

Table 5

**Map of certain types of strategic behaviour of enterprises in the field of socially responsible activity**

Strategic position	Gap degree	Strategic behaviour	Enterprises producing	
			food products	beverages
Neutral	Gap is absent	Deliberate	LLC DELTA WILMAR UKRAINE	AB InBev Efes, PJSC “Carlsberg Ukraine”, PRJSC OBOLON, LLC NEW PRODUCTS UKRAINE
Weak	Insignificant	Adaptive and deliberate	PRJSC KYIV CONFECTIONERY FACTORY ROSHEN	–
Weak	Significant	Adaptive and active	PRJSC KHARKOV BISCUIT FACTORY, PJSC KYIV MARGARINE FACTORY, LLC DOMINIK CO, LLC Khmelniysky plant dry and skimmed milk “Milk Visit”, CONFECTIONERY YARYCH LLC	PRJSC MMWF OSKAR

Source: authors' development

and development of existing socially responsible programmes and projects.

The strategic position of other enterprises in the field of socially responsible activities is weak, so it is recommended that they follow an adaptation strategy. At the same time, it is recommended that PRJSC KYIV CONFECTIONERY FACTORY ROSHEN adhere to adaptive and deliberate behaviour, which is characterised by the development of social programmes and projects within the framework of existing developments. For other enterprises, given the significant gap between the characteristics of socially responsible activity in the industry and at the enterprise, strategic behaviour in the field

of socially responsible activity should be adaptive and active.

**Conclusions and prospects for further research in this area.** Thus, the study proves that the introduction of socially responsible practices in the activities of enterprises is not only a sign of their understanding of their responsibility to society, but also a factor of long-term development. This makes it important to determine the strategic directions of the company's socially responsible activities to ensure its sustainable development. Given this, the article substantiates a scientific and methodological approach to determining the strategic behaviour of an enterprise in terms of its implementation of socially

responsible practices, based on the analysis of the gap between the level of implementation of the SDGs by an enterprise and the activity of these processes at the sectoral level.

The use of the developed approach based on the data of enterprises operating in the food production industry allowed to determine their optimal behaviour in the development of socially responsible programmes and projects. Based on the results of the positioning of enterprises in the matrix built on the basis of the calculation of integral indicators of the level of SDG implementation and the activity of this activity in the industry, the group of enterprises studied includes those for which it is recommended to adhere to deliberate (5 enterprises), adaptive-deliberate (1 enterprise) and adaptive-active behaviour (6 enterprises) in the implementation of socially responsible programmes and projects. Given the importance of socially responsible activities for the successful functioning of an enterprise in the long term, prospects for further research are to substantiate the portfolio of socially responsible practices, taking into account the results of their implementation and the potential of enterprises to implement them.

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