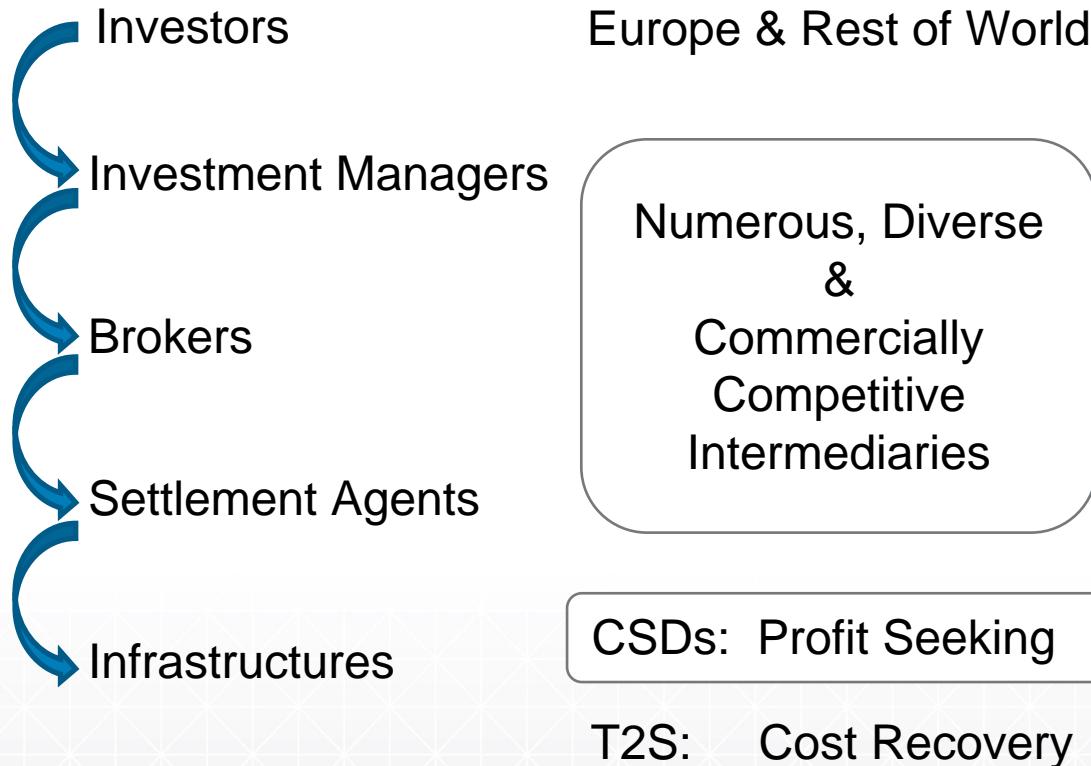


**Cost could be difficult to track through the value chain...**



**...but value creation is also part of the equation**

