

Table 12: List of IFRA categories and subcategories with corresponding product

IFRA Category Product Type	IFRA Category rationale Comments	IFRA Sub- category	Flavour use	Phototoxicity	IFRA category for Certificate of Conformity of fragrance mixtures with IFRA Standards	Old Categorization (QRA1 – 48 th Amendment)
Category 1	Leave on products generally applied to	lips				
Lip Products of all types (solid and liquid lipsticks, balms, clear or colored, etc.)	Products that contain sunscreen or sunblock are not listed separately and are included in the major product type (e.g. lip creams containing sunscreen are included in the lip products category).		YES	Applicable (leave-on products)	Category 1	Category 1
Children's toys	This product type has been placed in Category 1 based on the absence of exposure data. Should exposure data become available, these product types may be re-categorized.		YES	Applicable (leave-on products)	Category 1	Category 1
Category 2	Leave on products generally applied to axillae					
Deodorant and antiperspirant products of all types including any product with intended or reasonably foreseeable use on the axillae or labelled as such (spray, stick, roll-on, under-arm, deocologne, etc.)			ОМ	Applicable (leave-on products)	Category 2	Category 2 (Deodorant and Antiperspirant Products of all types), Category 4 (Body Sprays)
Body sprays (including body mist)			NO	Applicable (leave-on products)	Category 2	Category 4 (body mist not intended to be applied in the axillae) and Category 2 (body mist with the potential of application in the axillae)
Category 3	Products generally applied to the face u	<mark>using fingerti</mark>	ps			
Eye products of all types (eye shadow, mascara, eyeliner, eye make-up, eye masks, eye pillows, etc.) including eye care and moisturizer			NO	Applicable (leave-on products)	Category 3	Category 3
Facial make up and foundation			NO	Applicable (leave-on products)	Category 3	Category 5 (women facial make- up)
Make-up remover for face and eyes			NO	Applicable (leave-on products)	Category 3	Category 8
Nose pore strips			NO	Applicable (leave-on products)	Category 3	Category 2

December 12, 2019 Page **42** of **72**



IFRA Category Product Type	IFRA Category rationale Comments	IFRA Sub- category	Flavour use	Phototoxicity	IFRA category for Certificate of Conformity of fragrance mixtures with IFRA Standards	Old Categorization (QRA1 – 48 th Amendment)
Wipes or refreshing tissues for face, neck, hands, body	These product types have been placed in Category 3 based on the absence of exposure data, but it is recognized that these products are generic to males and females and have similarities with the product types in this category. Should exposure data become available, these product types may be re-categorized.		NO	Applicable (leave-on products)	Category 3	Category 5
Body and face paint (for children and adults)	This product type has been placed in Category 3 based on the absence of exposure data, with the assumption that this product is applied with fingertips and not with the palms. Should exposure data become available, this product type may be re-categorized.		NO	Applicable (leave-on products)	Category 3	Category 3 (body paint for children) and Category 4 (body paint for adults)
Facial masks for face and around the eyes			NO	Applicable (leave-on products)	Category 3	Category 5 (Facial masks for face, lips and around the eyes).
Category 4	Fragrancing products generally applied	to neck, fac	e and wrist	s '		,
Hydroalcoholic and non-hydroalcoholic fine fragrance of all types (Eau de Toilette, Parfum, Cologne, solid perfume, fragrancing cream, aftershaves of all types, etc.)			NO	Applicable (leave-on products)	Category 4	Category 3 (hydroalcoholic products applied to shaved skin), Category 4 (hydroalcoholic products applied to unshaved skin, solid perfumes, fragrancing cream)
Fragranced bracelets	These product types have been placed in Category 4 based on the absence of exposure data and on assumptions which include the leave on use on the wrists. Should exposure data become available, this product type may be recategorized.		NO	Applicable (leave-on products)	Category 4	Category 2
Ingredients of perfume kits and fragrance mixtures for cosmetic kits			NO	Applicable (leave-on products)	Category 4	Category 4
Scent pads, foil packs			NO	Applicable (leave-on products)	Category 4	Category 4
Scent strips for hydroalcoholic products	These product types have been placed in Category 4 based on the absence of exposure data, but it is recognized that these products have similarities to hydroalcoholic products applied to unshaved skin. Should exposure data become available, these product types may be re-categorized.		NO	Applicable (leave-on products)	Category 4	Category 4
Category 5	Leave on products applied to the face a	ınd body usiı	ng the hand	ds (palms)		
Body creams, oils, lotions of all types	Products that contain sunscreen or sunblock are not listed separately and	А	NO	Applicable (leave-on products)	Category 5A	Category 4

December 12, 2019 Page **43** of **72**





IFRA Category Product Type	IFRA Category rationale Comments	IFRA Sub- category	Flavour use	Phototoxicity	IFRA category for Certificate of Conformity of fragrance mixtures with IFRA Standards	Old Categorization (QRA1 – 48 th Amendment)
Foot care products (creams and powders)	are included in the major product type (e.g. lip creams containing sunscreen	Α	NO	Applicable (leave-on products)	Category 5A	Category 4
Insect repellent (intended to be applied to the skin)	are included in the lip products category).	Α	NO	Applicable (leave-on products)	Category 5A	Category 7
All powders and talc (excluding baby powders and talc)		Α	NO	Applicable (leave-on products)	Category 5A	Category 8
Facial toner		В	NO	Applicable (leave-on products)	Category 5B	New
Facial moisturizers and creams		В	NO	Applicable (leave-on products)	Category 5B	Category 3 (Men's facial creams and balms) and Category 5 (women facial creams)
Hand cream		С	NO	Applicable (leave-on products)	Category 5C	Category 5
Nail care products including cuticle creams, etc.		С	NO	Applicable (leave-on products)	Category 5C	Category 8
Hand sanitizers		С	NO	Applicable (leave-on products)	Category 5C	Category 5
Baby cream/lotion, baby oil, baby powders and talc		D	NO	Applicable (leave-on products)	Category 5D	Category 3 (Baby creams and lotions) and Category 5 (Baby powders and talc)
Category 6	Rinse off products with lip and oral exp	osure				,
Toothpaste	Exposure limits for these products are established to reduce the risk of peri-		YES	Applicable (leave-on products)	Category 6	Category 6
Mouthwash, including breath sprays	oral skin sensitization and as such, are not related to considerations of safe		YES	Applicable (leave-on products)	Category 6	Category 6
Toothpowder, strips, mouthwash tablets	levels for ingestion. For the systemic toxicity assessment, only incidental ingestion is considered.		YES	Applicable (leave-on products)	Category 6	New
Category 7	Products applied to hair with hand cont	act				
	Fragrance ingredients in hair permanent and other hair chemical treatments have					
Hair permanent or other hair chemical treatments (rinse-off) (e.g. relaxers), including rinse-off hair dyes	been placed in Category 7. There are no exposure data on these product types. It is recognized that these product types involve repeated low frequency exposure. In order to define a per diem exposure, a conservative surrogate product has been chosen, which is leave-on conditioners. Should exposure data become available, these product types may be re-categorized.	А	NO	Applicable (rinse-off products)	Category 7A	Category 5 (hair permanent or other hair chemical treatments (e.g. relaxers) and Category 8 (hair dyes)
treatments (rinse-off) (e.g. relaxers),	exposure data on these product types. It is recognized that these product types involve repeated low frequency exposure. In order to define a per diem exposure, a conservative surrogate product has been chosen, which is leave-on conditioners. Should exposure data become available, these product	A B	NO NO		Category 7A Category 7B	other hair chemical treatments (e.g. relaxers) and Category 8

December 12, 2019 Page **44** of **72**



IFRA Category Product Type	IFRA Category rationale Comments	IFRA Sub- category	Flavour use	Phototoxicity	IFRA category for Certificate of Conformity of fragrance mixtures with IFRA Standards	Old Categorization (QRA1 – 48 th Amendment)
Hair permanent or other hair chemical treatments (leave-on) (e.g. relaxers), including leave-on hair dyes	Fragrance ingredients in hair permanent and other hair chemical treatments have been placed in Category 7. There are no exposure data on these product types. It is recognized that these product types involve repeated low frequency exposure. In order to define a per diem exposure, a conservative surrogate product has been chosen, which is leave-on conditioners. Should exposure data become available, these product types may be re-categorized.	В	NO	Applicable (leave-on products)	Category 7B	Category 5 (hair permanent or other hair chemical treatments (e.g. relaxers) and Category 8 (hair dyes)
Shampoo - Dry (waterless shampoo)		В	NO	Applicable (leave-on products)	Category 7B	Category 5
Hair deodorizer		В	NO	Applicable (leave-on products)	Category 7B	Category 4
Category 8	Products with significant anogenital ex	posure				
Intimate wipes			NO	Applicable (leave-on products)*	Category 8	Category 7
Tampons			NO	Applicable (leave-on products)*	Category 8	Category 3
Baby wipes			NO	Applicable (leave-on products)*	Category 8	Category 7
Toilet paper (wet)			NO	Applicable (leave-on products)*	Category 8	Category 9 (toilet paper)
*For the 49 th Amendment, phototoxic e	ffects are taken into consideration for Categ), for reasons of conservat	ivism to take into account potential
Category 9	Rinse off products with body and hand		iude sun ex	posure (e.g. baby wipes).		
Bar soap	Kinse on products with body and hand	exposure	NO	Applicable (rinse-off products)	Category 9	Category 9
Shampoo of all type			NO	Applicable (rinse-off products)	Category 9	Category 9
Cleanser for face (rinse-off)			NO	Applicable (rinse-off products)	Category 9	Category 9
Conditioner (rinse-off)			NO	Applicable (rinse-off products)	Category 9	Category 9
Liquid soap			NO	Applicable (rinse-off products)	Category 9	Category 9
Body washes and shower gels of all types			NO	Applicable (rinse-off products)	Category 9	Category 9
Baby wash, bath, shampoo			NO	Applicable (rinse-off products)	Category 9	Category 9
Bath gels, foams, mousses, salts, oils and other products added to bathwater			NO	Applicable (rinse-off products)	Category 9	Category 9

December 12, 2019 Page **45** of **72**





IFRA Category Product Type	IFRA Category rationale Comments	IFRA Sub- category	Flavour use	Phototoxicity	IFRA category for Certificate of Conformity of fragrance mixtures with IFRA Standards	Old Categorization (QRA1 – 48 th Amendment)
Foot care products (feet are placed in a bath for soaking)			NO	Applicable (rinse-off products)	Category 9	Category 4
Shaving creams of all types (stick, gels, foams, etc.)			NO	Applicable (rinse-off products)	Category 9	Category 9
All depilatories (including facial) and waxes for mechanical hair removal			NO	Applicable (rinse-off products)	Category 9	Category 9
Shampoos for pets	It was assumed that the exposure to humans from shampoos for pets could be expected to be similar to hand dishwashing liquids.		NO	Applicable (rinse-off products)	Category 9	Category 10
Category 10	Household care products with mostly h	and contact				
Hand wash laundry detergent (including concentrates)		А	NO	Applicable (rinse-off products)	Category 10A	Category 10
Laundry pre-treatment of all types (e.g. paste, sprays, sticks)		А	NO	Applicable (rinse-off products)	Category 10A	Category 10
Hand dishwashing detergent (including concentrates)	In an abundance of caution, the exposure for liquid soaps (0.2 mg/cm2/day) is being used for the Hand Dishwash Liquid products (the HERA value is 0.01 mg/cm2/day). This this takes into account consumers who use hand dishwash liquids as a liquid soap.	А	NO	Applicable (rinse-off products)	Category 10A	Category 10
Hard surface cleaners of all types (bathroom and kitchen cleansers, furniture polish, etc.)		А	NO	Applicable (rinse-off products)	Category 10A	Category 10
Machine laundry detergents with skin contact (e.g. liquids, powders) including concentrates		А	NO	Applicable (rinse-off products)	Category 10A	Category 10
Dry cleaning kits		А	NO	Applicable (rinse-off products)	Category 10A	Category 10
Toilet seat wipes		А	NO	Applicable (rinse-off products)	Category 10A	Category 10
Fabric softeners of all types including fabric softener sheets		А	NO	Applicable (rinse-off products)	Category 10A	Category 10

December 12, 2019 Page **46** of **72**





IFRA Category Product Type	IFRA Category rationale Comments	IFRA Sub- category	Flavour use	Phototoxicity	IFRA category for Certificate of Conformity of fragrance mixtures with IFRA Standards	Old Categorization (QRA1 – 48 th Amendment)
Household cleaning products, other types including fabric cleaners, soft surface cleaners, carpet cleaners, furniture polishes sprays and wipes, leather cleaning wipes, stain removers, fabric enhancing sprays, treatment products for textiles (e.g. starch sprays, fabric treated with fragrances after wash, deodorizers for textiles or fabrics)		А	NO	Applicable (rinse-off products)	Category 10A	Category 10 (household cleaning products, other types including fabric cleaners, soft surface cleaners, carpet cleaners, furniture polishes sprays and wipes, leather cleaning wipes, stain removers, fabric enhancing sprays) and Category 11 (treatment products for textiles (e.g. starch sprays, fabric treated with fragrances after wash, deodorizers for textiles or fabrics)
Floor wax		А	NO	Applicable (rinse-off products)	Category 10A	Category 11
Fragranced oil for lamp ring, reed diffusers, pot-pourri, liquid refills for air fresheners (non-cartridge systems), etc.		А	NO	Applicable (rinse-off products)	Category 10A	Category 11
Ironing water (Odorized distilled water)		А	NO	Applicable (rinse-off products)	Category 10A	Category 11
Animal sprays – sprays applied to animals of all types		В	NO	Applicable (leave-on products)	Category 10B	Category 11
Air freshener sprays, manual, including aerosol and pump		В	NO	Applicable (leave-on products)	Category 10B	Category 9 (Other aerosols (including air freshener sprays and air freshener pump sprays, but not including deodorant/antiperspirants, hairy styling aids sprays))
Aerosol/spray insecticides		В	NO	Applicable (leave-on products)	Category 10B	Category 9 (Other aerosols (including air freshener sprays and air freshener pump sprays, but not including deodorant/antiperspirants, hairy styling aids sprays))
Category 11	Products with intended skin contact bu	t minimal tra	nsfer of fra		substrate	
Feminine hygiene conventional pads, liners, interlabial pads		А	NO	Not applicable (leave- on products without UV exposure)	Category 11A	Category 9
Diapers (baby and adult)		А	NO	Not applicable (leave- on products without UV exposure)	Category 11A	Category 10
Adult incontinence pant, pad		А	NO	Not applicable (leave- on products without UV exposure)	Category 11A	New

December 12, 2019 Page **47** of **72**





IFRA Category Product Type	IFRA Category rationale Comments	IFRA Sub- category	Flavour use	Phototoxicity	IFRA category for Certificate of Conformity of fragrance mixtures with IFRA Standards	Old Categorization (QRA1 – 48 th Amendment)
Toilet paper (dry)		А	NO	Not applicable (leave- on products without UV exposure)	Category 11A	Category 9 (toilet paper)
Tights with moisturizers		В	NO	Applicable (leave-on products)	Category 11B	Category 10
Scented socks, gloves		В	NO	Applicable (leave-on products)	Category 11B	Category 10
Facial tissues (dry tissues)		В	NO	Applicable (leave-on products)	Category 11B	Category 9
Napkins		В	NO	Applicable (leave-on products)	Category 11B	Category 9
Paper towels		В	NO	Applicable (leave-on products)	Category 11B	Category 9
Wheat bags		В	NO	Applicable (leave-on products)	Category 11B	Category 9
Facial masks (paper/protective) e.g. surgical masks not used as medical device		В	NO	Applicable (leave-on products)	Category 11B	Category 9
Fertilizers, solid (pellet or powder)		В	NO	Applicable (leave-on products)	Category 11B	New
Category 12	Products not intended for direct skin co	ontact, minin	nal or insigi	nificant transfer to skin		
Candles of all types (including encased)			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Laundry detergents for machine wash with minimal skin contact (e.g. Liquid tabs, pods)			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Automated air fresheners and fragrancing of all types (concentrated aerosol with metered doses (range 0.05-0.5mL/spray), plug-ins, closed systems, solid substrate, membrane delivery, electrical, powders, fragrancing sachets, incense, liquid refills (cartridge), air freshening crystals)	Due to the expected negligible skin exposure from such products the risk of induction of dermal sensitization through the normal formulation and use of such products is considered to be negligible. As such, the concentration of fragrance ingredient is not restricted in the finished		NO	Not applicable (non- skin contact products)	Category 12	Category 11
Air delivery systems	product.		NO	Not applicable (non- skin contact products)	Category 12	Category 11
Cat litter			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Cell phone cases			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Deodorizers/maskers not intended for skin contact (e.g. fabric drying machine deodorizers, carpet powders)			NO	Not applicable (non- skin contact products)	Category 12	Category 11

December 12, 2019 Page **48** of **72**





IFRA Category Product Type	IFRA Category rationale Comments	IFRA Sub- category	Flavour use	Phototoxicity	IFRA category for Certificate of Conformity of fragrance mixtures with IFRA Standards	Old Categorization (QRA1 – 48 th Amendment)
Fuels			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Insecticides (e.g. mosquito coil, paper, electrical, for clothing) excluding aerosols/sprays			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Joss sticks or incense sticks			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Dishwash detergent and deodorizers – for machine wash			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Olfactive board games			NO	Not applicable (non- skin contact products)	Category 12	New
Paints			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Plastic articles (excluding toys)			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Scratch and sniff			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Scent pack			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Scent delivery system (using dry air technology)			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Shoe polishes			NO	Not applicable (non- skin contact products)	Category 12	Category 11
Rim blocks (Toilet)			NO	Not applicable (non- skin contact products)	Category 12	Category 11

December 12, 2019 Page **49** of **72**



Table 13: IFRA categories and subcategories arranged alphabetically by product type.

Product Type	IFRA Category
Adult incontinence pant, pad	Category 11A
Aerosol/spray insecticides	Category 10B
Air delivery systems	Category 12
Air freshener sprays, manual, including aerosol and pump	Category 10B
All depilatories (including facial) and waxes for mechanical hair removal	Category 9
All powders and talc (excluding baby powders and talc)	Category 5A
Animal sprays – sprays applied to animals of all types	Category 10B
Automated air fresheners and fragrancing of all types (concentrated aerosol with metered doses (range 0.05-0.5mL/spray), plug-ins, closed systems, solid substrate, membrane delivery, electrical, powders, fragrancing sachets, incense, liquid refills (cartridge), air freshening crystals)	Category 12
Baby cream/lotion, baby oil, baby powders and talc	Category 5D
Baby wash, bath, shampoo	Category 9
Baby wipes	Category 8
Bar soap	Category 9
Bath gels, foams, mousses, salts, oils and other products added to bathwater	Category 9
Body and face paint (for children and adults)	Category 3
Body creams, oils, lotions of all types	Category 5A
Body sprays (including body mist)	Category 2
Body washes and shower gels of all types	Category 9
Candles of all types (including encased)	Category 12
Cat litter	Category 12
Cell phone cases	Category 12
Children's toys	Category 1
Cleanser for face (rinse-off)	Category 9
Conditioner (rinse-off)	Category 9
Deodorant and antiperspirant products of all types including any product with intended or reasonably foreseeable use on the axillae or labelled as such (spray, stick, roll-on, under-arm, deocologne, etc.)	Category 2
Deodorizers/maskers not intended for skin contact (e.g. fabric drying machine deodorizers, carpet powders)	Category 12
Diapers (baby and adult)	Category 11A
Dishwash detergent and deodorizers – for machine wash	Category 12
Dry cleaning kits	Category 10A
Eye products of all types (eye shadow, mascara, eyeliner, eye make-up, eye masks, eye pillows, etc.) including eye care and moisturizer	Category 3
Fabric softeners of all types including fabric softener sheets	Category 10A
Facial moisturizers and creams	Category 5B
Facial toner	Category 5B
Facial make up and foundation	Category 3
Facial masks (paper/protective) e.g. surgical masks not used as medical device	Category 11B
Facial masks for face and around the eyes	Category 3

December 12, 2019 Page **50** of **72**



Guidance for the use of IFRA Standards

Product Type	IFRA Category
Facial tissues (dry tissues)	Category 11B
Feminine hygiene conventional pads, liners, interlabial pads	Category 11A
Fertilizers, solid (pellet or powder)	Category 11B
Floor wax	Category 10A
Foot care products (creams and powders)	Category 5A
Foot care products (feet are placed in a bath for soaking)	Category 9
Fragranced bracelets	Category 4
Fragranced oil for lamp ring, reed diffusers, pot-pourri, liquid refills for air fresheners (non-cartridge systems), etc.	Category 10A
Fuels	Category 12
Hair deodorizer	Category 7B
Hair permanent or other hair chemical treatments (leave-on) (e.g. relaxers), including leave-on hair dyes	Category 7B
Hair permanent or other hair chemical treatments (rinse-off) (e.g. relaxers), including rinse-off hair dyes	Category 7A
Hair sprays of all types (pumps, aerosol sprays, etc.)	Category 7B
Hair styling aids non sprays (mousse, gels, leave- on conditioners)	Category 7B
Hand cream	Category 5C
Hand dishwashing detergent (including concentrates)	Category 10A
Hand sanitizers	Category 5C
Hand wash laundry detergent (including concentrates)	Category 10A
Hard surface cleaners of all types (bathroom and kitchen cleansers, furniture polish, etc.)	Category 10A
Household cleaning products, other types including fabric cleaners, soft surface cleaners, carpet cleaners, furniture polishes sprays and wipes, leather cleaning wipes, stain removers, fabric enhancing sprays, treatment products for textiles (e.g. starch sprays, fabric treated with fragrances after wash, deodorizers for textiles or fabrics)	Category 10A
Hydroalcoholic and non-hydroalcoholic fine fragrance of all types (Eau de Toilette, Parfum, Cologne, solid perfume, fragrancing cream, aftershaves of all types, etc.)	Category 4
Ingredients of perfume kits and fragrance mixtures for cosmetic kits	Category 4
Insect repellent (intended to be applied to the skin)	Category 5A
Insecticides (e.g. mosquito coil, paper, electrical, for clothing) excluding aerosols/sprays	Category 12
Intimate wipes	Category 8
Ironing water (Odorized distilled water)	Category 10A
Joss sticks or incense sticks	Category 12
Laundry detergents for machine wash with minimal skin contact (e.g. Liquid tabs, pods)	Category 12
Laundry pre-treatment of all types (e.g. paste, sprays, sticks)	Category 10A
Lip Products of all types (solid and liquid lipsticks, balms, clear or colored, etc.)	Category 1
Liquid soap	Category 9
Machine laundry detergents with skin contact (e.g. liquids, powders) including concentrates	Category 10A
Make-up remover for face and eyes	Category 3
Mouthwash, including breath sprays	Category 6
Nail care products including cuticle creams, etc.	Category 5C
Napkins	Category 11B

December 12, 2019 Page **51** of **72**



Guidance for the use of IFRA Standards

Product Type	IFRA Category
Nose pore strips	Category 3
Olfactive board games	Category 12
Paints	Category 12
Paper towels	Category 11B
Plastic articles (excluding toys)	Category 12
Rim blocks (Toilet)	Category 12
Scent delivery system (using dry air technology)	Category 12
Scent pack	Category 12
Scent pads, foil packs	Category 4
Scent strips for hydroalcoholic products	Category 4
Scented socks, gloves	Category 11B
Scratch and sniff	Category 12
Shampoo - Dry (waterless shampoo)	Category 7B
Shampoo of all type	Category 9
Shampoos for pets	Category 9
Shaving creams of all types (stick, gels, foams, etc.)	Category 9
Shoe polishes	Category 12
Tampons	Category 8
Tights with moisturizers	Category 11B
Toilet paper (dry)	Category 11A
Toilet paper (wet)	Category 8
Toilet seat wipes	Category 10A
Toothpaste	Category 6
Toothpowder, strips, mouthwash tablets	Category 6
Wheat bags	Category 11B
Wipes or refreshing tissues for face, neck, hands, body	Category 3

December 12, 2019 Page **52** of **72**