Diploma Programme
Programme du diplôme
Programa del Diploma

Business management
Pre-released statement: Abraca (ABC)

For use in May 2026

Instructions to students

- Pre-released statement required for higher level paper 1 and standard level paper 1 business management examinations.

2226 – 3010

3 pages

This statement, released three months prior to the examination, notifies students of topics and terminology not in the *Business management guide* that will be in the case study in the final examination. Students are to spend a maximum of five hours researching these topics and learning the terminology. Topics in this statement build on those contained in the syllabus. The primary aim is to assess students' knowledge of important contemporary business topics that could not have been anticipated when the guide was written.

The case study is related to a concrete producer and e-waste.

Students are expected to have some basic familiarity with these topics, rather than comprehensive or exhaustive knowledge.

Additional terminology that students may want to know includes:
- aggregates (as construction materials)
- business-to-business (B2B)
- carbon-intensive
- circuit boards
- clay
- concrete
- e-waste
- landfill
- limestone
- plastic-shredding machinery
- recycling
- solar panels
- toxic metals.

The following page contains the first four paragraphs of the case study. Students should familiarize themselves with the context of the case study before the examination. Students will be given the full version of the case study in the examination, including these first four paragraphs.

Abraca (ABC)

Abraca (*ABC*), a publicly held company, is Country Z's largest concrete producer. *ABC* purchases large quantities of limestone and clay aggregates to manufacture cement to make concrete. Half of the world's buildings are made from concrete.

As part of *ABC*'s research into using recycled products as aggregates in concrete, *ABC*'s scientists discovered, by chance, a process to recover gold and other precious metals from electronic circuit boards (e-waste) at room temperature. Previously, the only way to recover precious metals from circuit boards was by burning them at extremely high temperatures, which is a carbon-intensive process. Circuit boards from discarded electronic products, such as computers, mobile (cell) phones and games consoles, create 50 million tonnes of e-waste globally every year. Only 20 % of this e-waste is recycled, with 80 % of it going to landfill.

In 2024, *ABC* opened a factory to process e-waste. Weekly, this factory processes 100 tonnes of circuit boards. Annually, it recovers hundreds of kilograms of gold, which *ABC* sells to jewellery makers.

ABC is considering:

- increasing efficiencies in its current concrete production
- methods to reduce its impact on the environment
- becoming more market-orientated
- growth options.