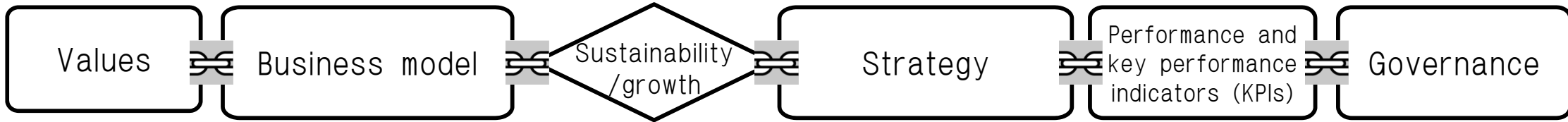


Overview of the Guidance



Recognition of business environment

1.1. Corporate philosophy and vision	2.1. Position in the competitive landscape 2.1.1. Position in the value chain 2.1.2. Differentiating factors	3.1. Recognition of ESG factors	4.1. Improving company positions within the value chain	5.1 Financial performance 5.1.1. Management discussion and analysis (MD&A) 5.1.2. Creation of economic and shareholder value	6.1. Ensuring the strength of the board
1.2. Relationship with society	2.2. Essential elements for ensuring competitive advantage 2.2.1. Management resources/intangible assets 2.2.2. Relationships with stakeholders to support competitive advantage 2.2.3. Profit structure/drivers	3.2. Relationships with key stakeholders	4.2. Securing and enhancing management resources and intangible assets 4.2.1. Investment in human capital 4.2.2. Investment in technology (intellectual capital) 4.2.2.1. R&D investment 4.2.2.2. IT/software investment 4.2.3. Investment in brand and customer loyalty 4.2.4. Organizations 4.2.5. Investment to accelerate growth	5.2. Setting strategic KPIs	6.2. Skill and diversity of CEOs and senior executives
		3.3. Risk in a changing environment 3.3.1. Speed and impact of technological change 3.3.2. Country risk 3.3.3. Cross-border risk	4.3. Strategy for ESG integration	5.3. Designing linkages between corporate value creation and specific KPIs	6.3. Skill and diversity of non-executive directors
			4.4. Capital allocation strategy 4.4.1. Business portfolio management, including exit strategies 4.4.2. Measuring intangible assets and monitoring investment returns	5.4. Awareness of cost of capital	6.4. Monitoring strategic decisions
				5.5. Progress evaluation	6.5. Shareholder return policies
					6.6. Compensation policies
					6.7. Reviewing board effectiveness and identifying priority issues