## Overview of the Guidance

### Values
- **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
- **1.2.** Relationship with society
  - 2.1. Relationship with society
    - 2.1.1. Position in the value chain
    - 2.1.2. Differentiating factors

### Business model
- **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
- **2.3.** 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

### Sustainability/growth
- **3.1.** Recognition of ESG factors
  - 3.1.1. Recognition of ESG factors
- **3.2.** Relationships with key stakeholders
  - 3.2.1. Relationships with key stakeholders
- **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

### Strategy
- **4.1.** Improving company positions within the value chain
  - 4.1.1. Improving company positions within the value chain
- **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)
  - 4.2.3. Investment in brand and customer loyalty
  - 4.2.4. Organizations
  - 4.2.5. Investment to accelerate growth
- **4.3.** Strategy for ESG integration
  - 4.3.1. Strategy for ESG integration
- **4.4.** Capital allocation strategy
  - 4.4.1. Business portfolio management, including exit strategies
  - 4.4.2. Measuring intangible assets and monitoring investment returns

### Performance and key performance indicators (KPIs)
- **5.1.** Financial performance
  - 5.1.1. Management discussion and analysis (MD&A)
  - 5.1.2. Creation of economic and shareholder value
- **5.2.** Setting strategic KPIs
- **5.3.** Designing linkages between corporate value creation and specific KPIs
- **5.4.** Awareness of cost of capital
- **5.5.** Progress evaluation

### Governance
- **6.1.** Ensuring the strength of the board
- **6.2.** Skill and diversity of CEOs and senior executives
- **6.3.** Skill and diversity of non-executive directors
- **6.4.** Monitoring strategic decisions
- **6.5.** Shareholder return policies
- **6.6.** Compensation policies
- **6.7.** Reviewing board effectiveness and identifying priority issues