### 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
  - 2.2. 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

**Business model**
- 3.1. Recognition of ESG factors
  - 3.1.1. Speed and impact of technological change
  - 3.1.2. Country risk
  - 3.1.3. Cross-border risk
- 3.2. 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. Investment in human capital
  - 4.1.2. Investment in technology (intellectual capital)
  - 4.1.3. Investment in brand and customer loyalty
  - 4.1.4. Organizations
  - 4.1.5. Investment to accelerate growth
- 4.2. Securing and enhancing management resources and intangible assets
  - 4.2.1. R&D investment
  - 4.2.2. IT/software investment
  - 4.2.3. Investment in brand and customer loyalty
  - 4.2.4. Organizations
  - 4.2.5. Investment to accelerate growth
- 4.3. 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

**Governance**
- 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
  - 5.2.1. Setting strategic KPIs
  - 5.2.2. Designing linkages between corporate value creation and specific KPIs
  - 5.2.3. Designing linkages between corporate value creation and specific KPIs
  - 5.2.4. Organizing
  - 5.2.5. Investment to accelerate growth
- 5.3. Awareness of cost of capital
- 5.4. Progress evaluation
- 5.5. Progress evaluation and identifying priority issues
  - 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