

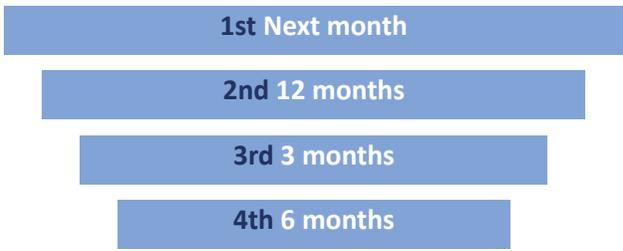


For the full Lab report with examples see the FRC website.

# The evolving investor need

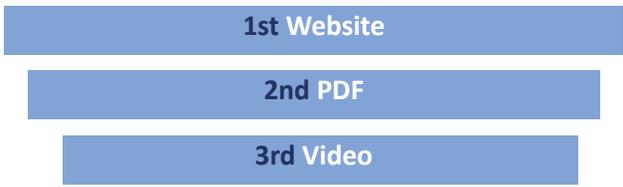
## What do investors want from corporate reporting?

### What is your investment time horizon?



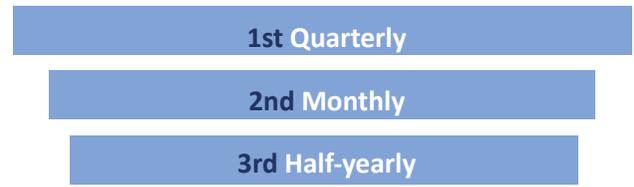
Therefore, focus remains on the shorter term

### What format should companies report in?



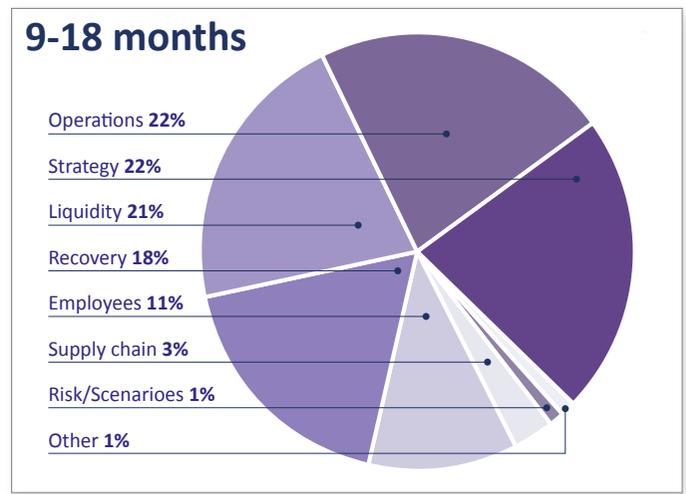
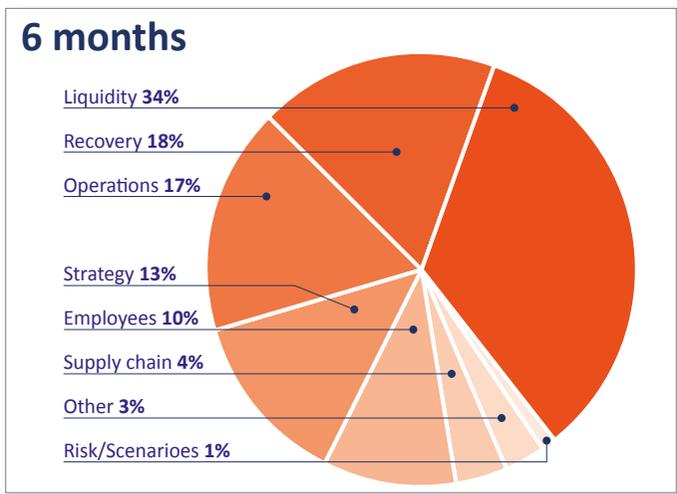
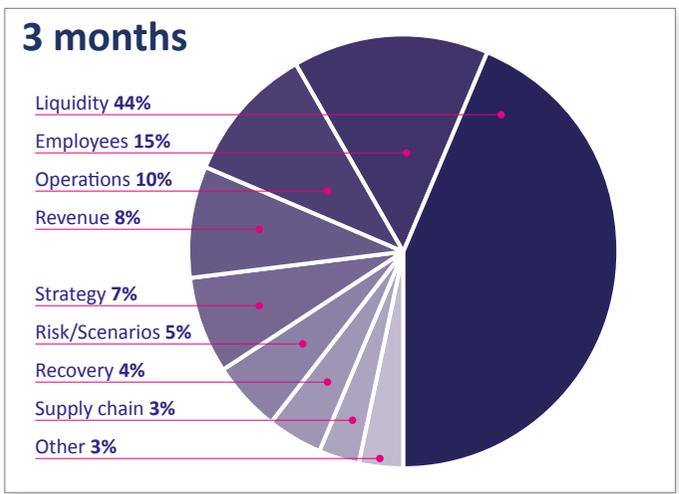
Therefore, keeping the website up-to-date is key

### How often do you want to hear from companies?



Therefore, reporting more often than normal is welcomed

### Which areas of reporting should companies focus on over the next 3, 6 and 9-18 months as a result of COVID-19?



Therefore, focus on cash and liquidity first and then on strategy and operations