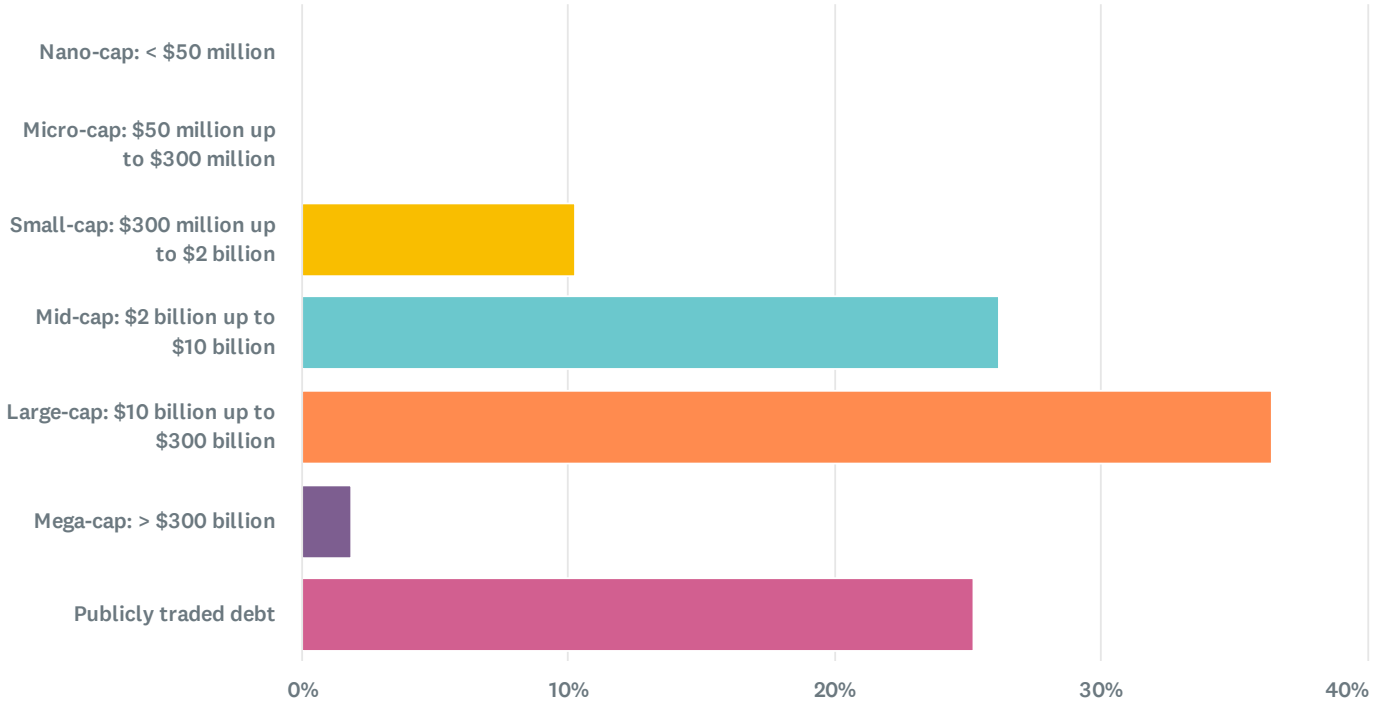
Q1 107 responses

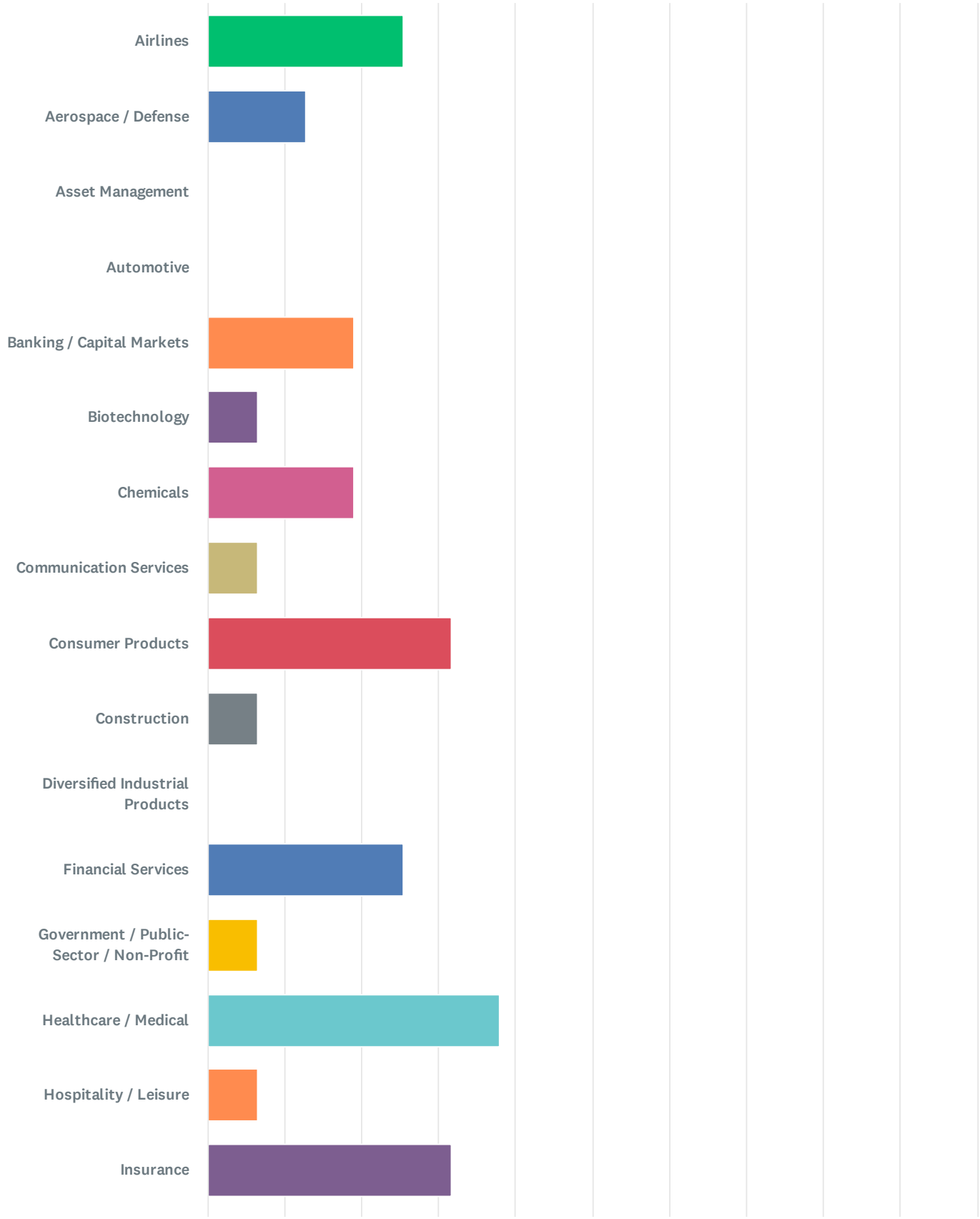
What is your company's approximate market capitalization?



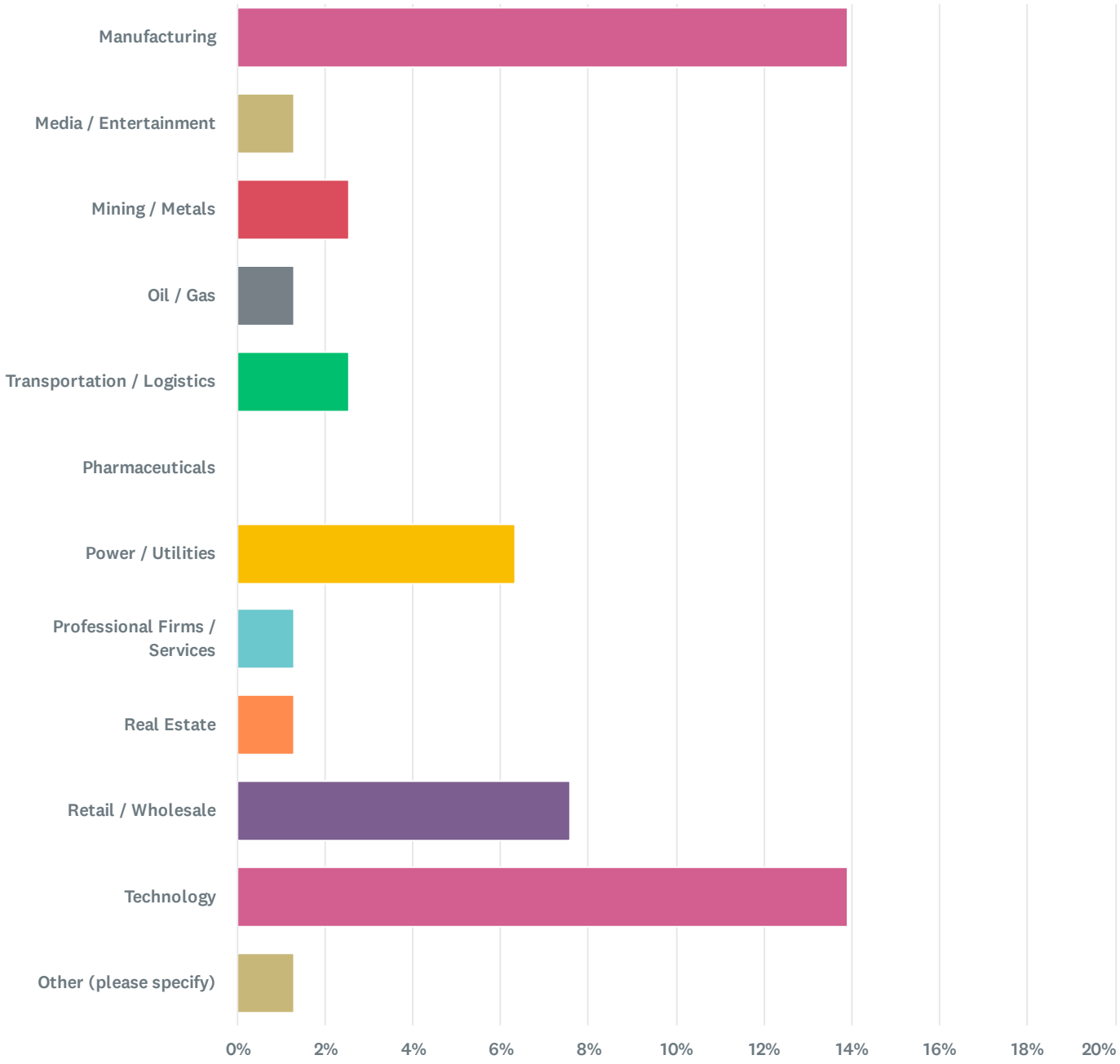
Answer Choices	Percentage	Responses
Nano-cap: < $50 million	0%	0
Micro-cap: $50 million up to $300 million	0%	0
Small-cap: $300 million up to $2 billion	10.28%	11
Mid-cap: $2 billion up to $10 billion	26.17%	28
Large-cap: $10 billion up to $300 billion	36.45%	39
Mega-cap: > $300 billion	1.87%	2
Publicly traded debt	25.23%	27
Total		**107**

Q2 79 responses

What is your company's/organization's primary industry or focus area?



Earnings Guidance Practices



Answer Choices	Percentage	Responses
Airlines	5.06%	4
Aerospace / Defense	2.53%	2
Asset Management	0%	0
Automotive	0%	0
Banking / Capital Markets	3.80%	3
Total		**79**

Earnings Guidance Practices

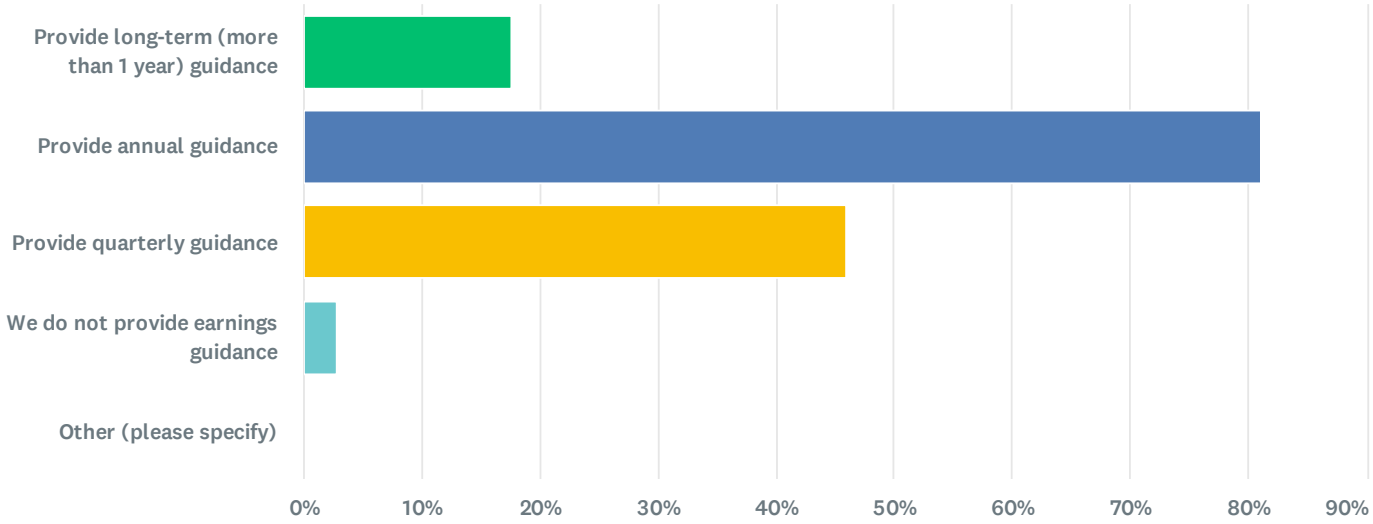
Answer Choices	Percentage	Responses
Biotechnology	1.27%	1
Chemicals	3.80%	3
Communication Services	1.27%	1
Consumer Products	6.33%	5
Construction	1.27%	1
Diversified Industrial Products	0%	0
Financial Services	5.06%	4
Government / Public-Sector / Non-Profit	1.27%	1
Healthcare / Medical	7.59%	6
Hospitality / Leisure	1.27%	1
Insurance	6.33%	5
Manufacturing	13.92%	11
Media / Entertainment	1.27%	1
Mining / Metals	2.53%	2
Oil / Gas	1.27%	1
Transportation / Logistics	2.53%	2
Pharmaceuticals	0%	0
Power / Utilities	6.33%	5
Professional Firms / Services	1.27%	1
Real Estate	1.27%	1
Retail / Wholesale	7.59%	6
Technology	13.92%	11
Total		**79**

Answer Choices	Percentage	Responses
Other (please specify)	1.27%	1
Total		**79**

#	OTHER (PLEASE SPECIFY)	DATE
1	Consulting	6/18/2026 10:39 AM

Q3 74 responses

What is your company's current approach to providing earnings guidance? Select all that apply.

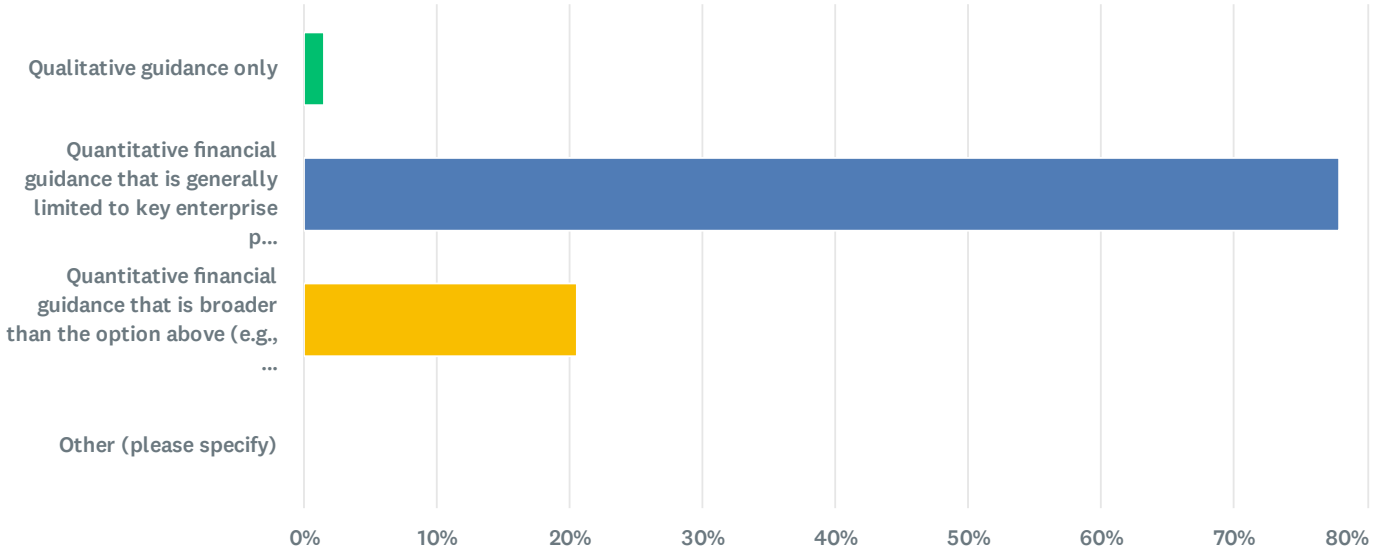


Answer Choices	Percentage	Responses
Provide long-term (more than 1 year) guidance	17.57%	13
Provide annual guidance	81.08%	60
Provide quarterly guidance	45.95%	34
We do not provide earnings guidance	2.70%	2
Other (please specify)	0%	0
Total		**109**

#	OTHER (PLEASE SPECIFY)	DATE
	There are no responses.	

Q4 68 responses

If you provide earnings guidance, what type of guidance do you provide?

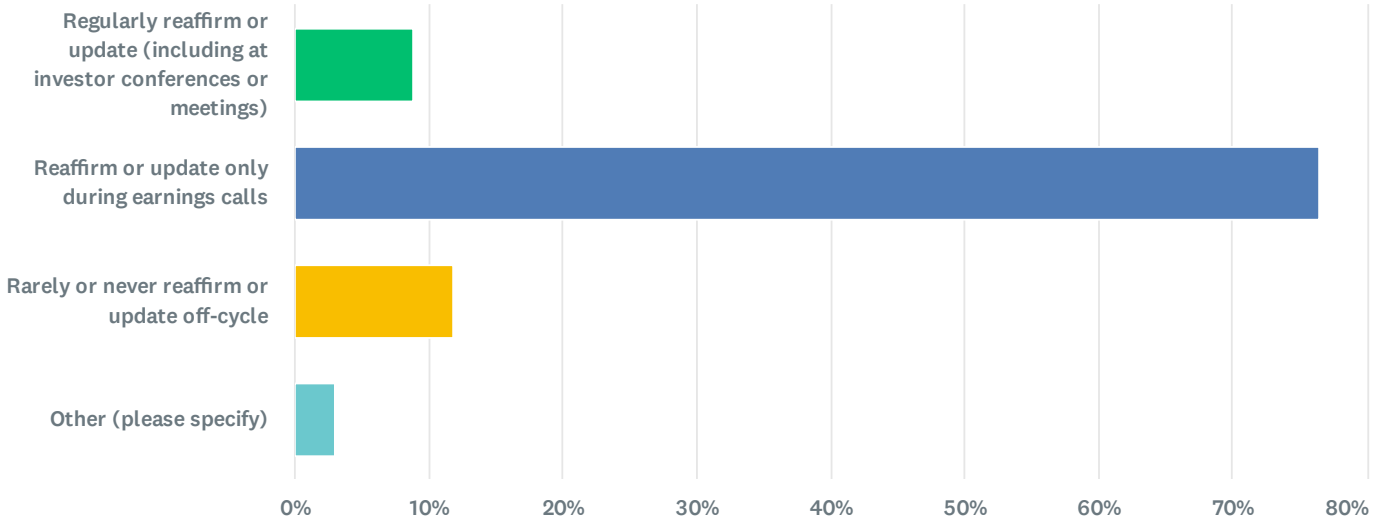


Answer Choices	Percentage	Responses
Qualitative guidance only	1.47%	1
Quantitative financial guidance that is generally limited to key enterprise performance metrics	77.94%	53
Quantitative financial guidance that is broader than the option above (e.g., segment- or business-level quantitative guidance)	20.59%	14
Other (please specify)	0%	0
Total		**68**

#	OTHER (PLEASE SPECIFY)	DATE
	There are no responses.	

Q5 68 responses

What is your company's general approach to reaffirming or updating previously-issued guidance?

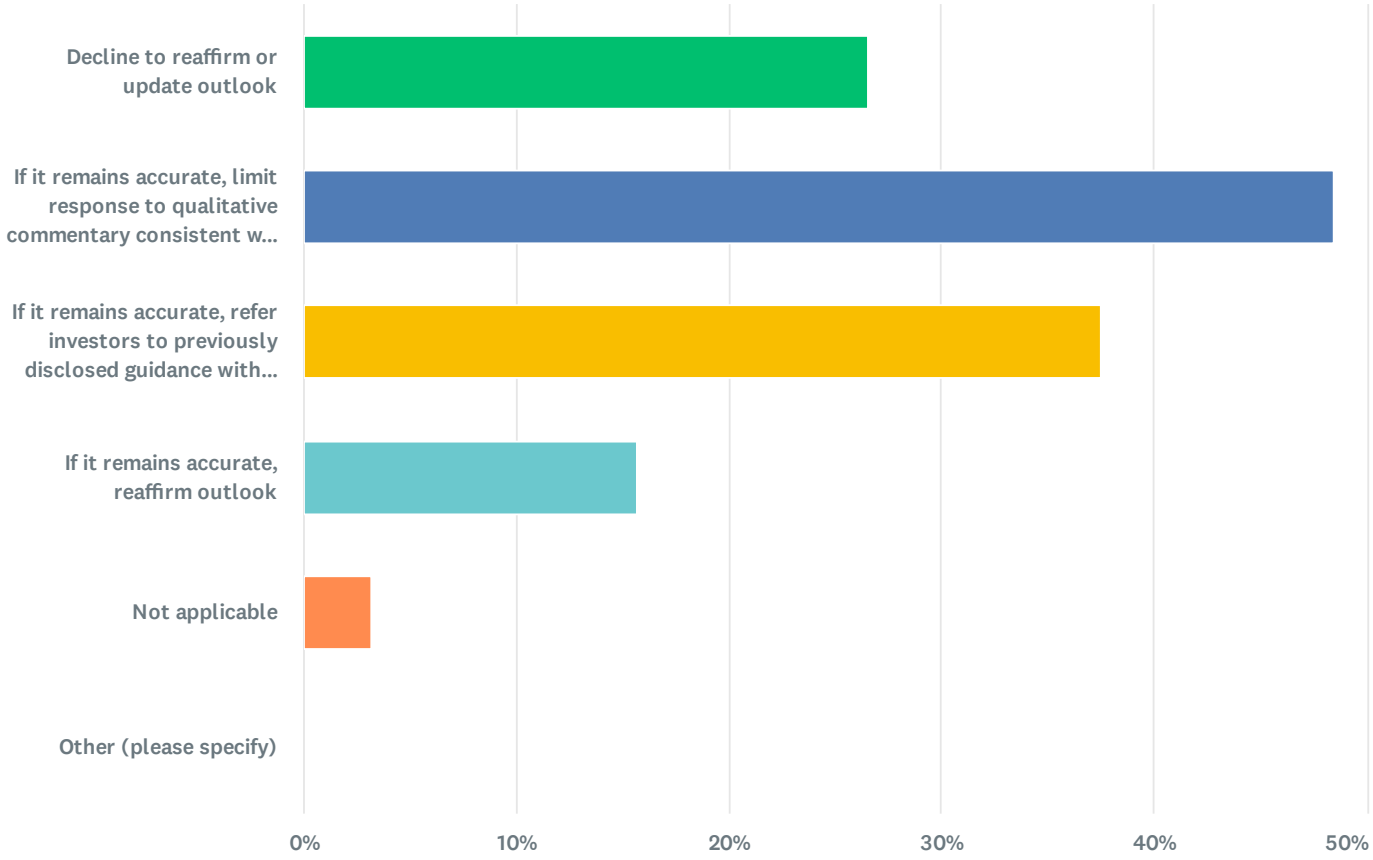


Answer Choices	Percentage	Responses
Regularly reaffirm or update (including at investor conferences or meetings)	8.82%	6
Reaffirm or update only during earnings calls	76.47%	52
Rarely or never reaffirm or update off-cycle	11.76%	8
Other (please specify)	2.94%	2
Total		**68**

#	OTHER (PLEASE SPECIFY)	DATE
1	Reaffirm or update via earnings release (in addition to earnings calls). We would not likely update in an earnings call if we did not previously update in the earnings release that preceded the earnings call.	6/23/2026 1:15 PM
2	Reaffirm or update in earnings release and subsequent earnings call.	6/18/2026 2:37 PM

Q6 64 responses

When your company is asked to comment on outlook during a public (Regulation FD-compliant) investor conference or webcast event, how do you typically respond? Select all that apply:



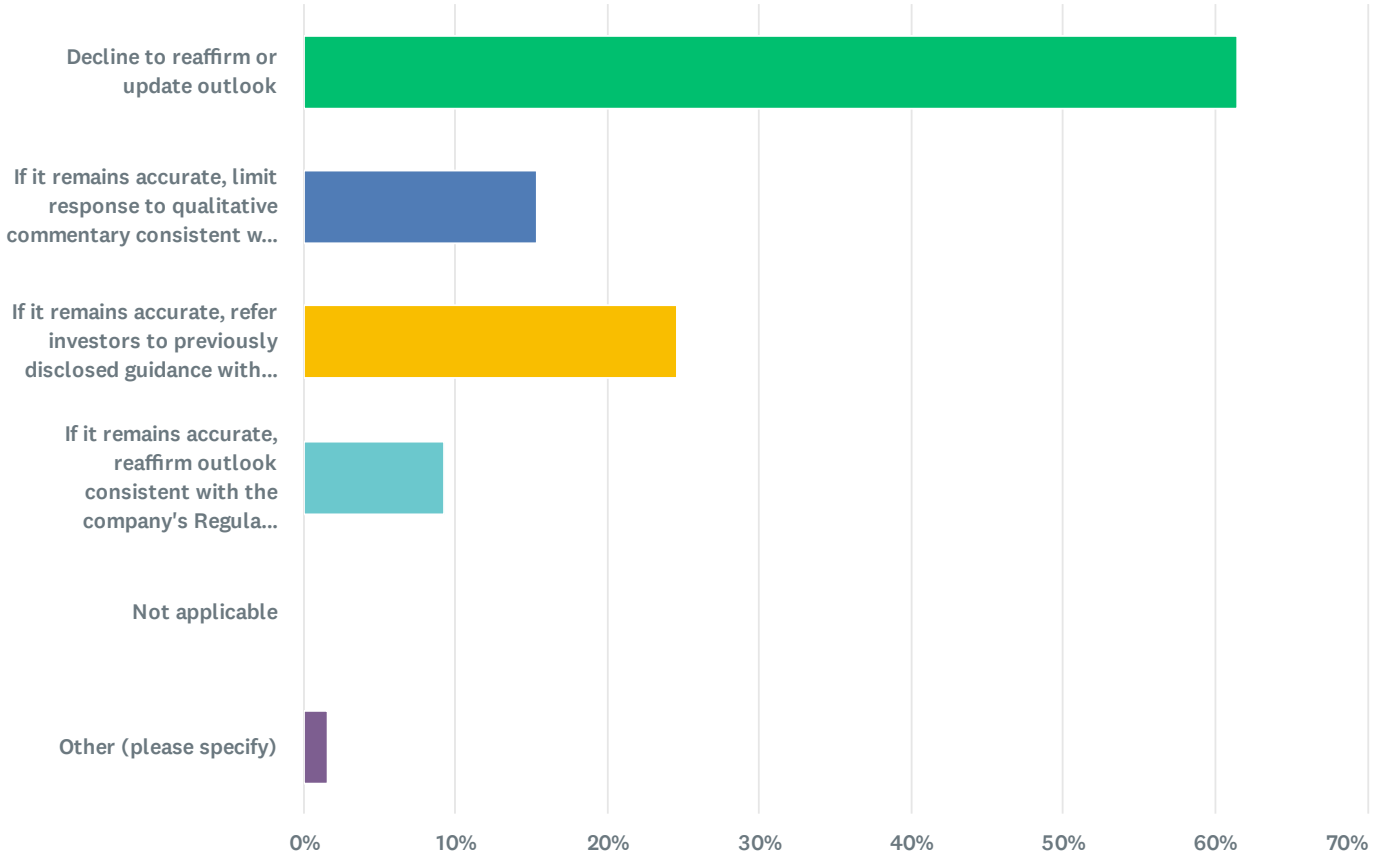
Answer Choices	Percentage	Responses
Decline to reaffirm or update outlook	26.56%	17
If it remains accurate, limit response to qualitative commentary consistent with prior public disclosures	48.44%	31
If it remains accurate, refer investors to previously disclosed guidance without further comment	37.50%	24
If it remains accurate, reaffirm outlook	15.63%	10
Not applicable	3.13%	2
Total		**84**

Answer Choices	Percentage	Responses
Other (please specify)	0%	0
Total		**84**

#	OTHER (PLEASE SPECIFY)	DATE
	There are no responses.	

Q7 65 responses

When your company is asked to comment on outlook during a non-public investor meeting or one-on-one investor interaction, how do you typically respond? Select all that apply:



Answer Choices	Percentage	Responses
Decline to reaffirm or update outlook	61.54%	40
If it remains accurate, limit response to qualitative commentary consistent with prior public disclosures	15.38%	10
If it remains accurate, refer investors to previously disclosed guidance without further comment	24.62%	16
If it remains accurate, reaffirm outlook consistent with the company's Regulation FD practices	9.23%	6
Not applicable	0%	0
Total		**73**

Answer Choices	Percentage	Responses
Other (please specify)	1.54%	1
Total		**73**

#	OTHER (PLEASE SPECIFY)	DATE
1	We always point back to the last guidance statement noting that we don't reaffirm or update	6/18/2026 10:42 AM