About the survey participants
This survey captured responses from **207 participants** across a variety of organizations

<table>
<thead>
<tr>
<th>21 countries represented</th>
<th>10+ industries represented</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image" alt="Flag Icons" /></td>
<td><img src="image" alt="Industry Icons" /></td>
</tr>
</tbody>
</table>

Includes lessees and lessors

- **72%** IFRS
- **20%** US GAAP
- **8%** Local GAAP

GAAP breakdown

Respondents from various organization sizes and types

- Large capitalization: 45%
- Mid-cap: 31%
- Other: 5%
- Private organization (no listing): 19%

As a lessee: 57%
As a lessor: 8%
Both, as a lessee and a lessor: 35%