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CFA Institute Sustainable Investing Certificate (CFA-SIC) Exam Sample Questions (Q720-Q725):

NEW QUESTION # 720

For investments in wastewater treatment plants, a significant obstacle is:

- A. high capital intensity.
- B. loss of jobs.
- C. lack of demand.

Answer: A

Explanation:

Wastewater treatment infrastructure requires high upfront capital investment for planning, permitting, construction, and maintenance. CFA's sustainable infrastructure modules highlight high capital intensity as a major challenge to financing such projects, despite ongoing demand for clean water treatment and environmental standards.

NEW QUESTION # 721

Which of the following statements about water scarcity is most accurate?

- A. The melting of the Arctic ice sheet caused by climate change has a positive impact on the availability of fresh water.
- **B. Corporations with high water usage may pose a significant threat to clean and affordable water for communities.**
- C. The widely available wastewater treatment technology is a solution to the water scarcity problem.

Answer: B

Explanation:

Water scarcity is recognized as a major global risk. Corporations that consume large volumes of water—especially in water-stressed areas—can severely limit access to clean and affordable water for local communities.

"Water scarcity is present on every continent... a decision to allocate more water to any one sector implies that less water will be available for other economic uses or for environmental protection." Wastewater treatment technology is not a complete solution, and melting Arctic ice does not contribute to usable freshwater supply.

NEW QUESTION # 722

Which of the following best summarizes the studies on carbon risk?

- A. Companies with lower levels of CO₂ emissions are associated with higher returns
- B. Companies with higher levels of CO₂ emissions are associated with higher returns
- **C. There is no conclusive evidence on the link between a company's level of CO₂ emissions and returns**

Answer: C

Explanation:

Studies on carbon risk have not provided conclusive evidence linking a company's level of CO₂ emissions directly to financial returns. While some studies suggest that companies with lower emissions may be better positioned for long-term success due to regulatory and market shifts, other research indicates that the relationship is complex and influenced by various factors. Therefore, it is not universally accepted that lower emissions consistently correlate with higher returns, nor that higher emissions necessarily lead to higher returns.

Top of Form

Bottom of Form

NEW QUESTION # 723

Divesting carbon-intensive energy assets would most likely have an effect on a portfolio's:

- A. Income yield only
- B. Transition risk only
- **C. Income yield and transition risk**

Answer: C

Explanation:

The manual explains the trade-off explicitly: "Reducing (or outright divesting) portfolio concentration to highly carbon-intensive investments in the energy sector will decrease exposure to long-term transition risk. However this decision may in turn reduce the portfolio income yield as the energy sector is generally associated with an above market cashflow profile and dividend income stream..."

NEW QUESTION # 724

In the European Union, publicly listed firms are obliged to change auditors at least every:

- **A. 10 years**
- B. 20 years
- C. 5 years

Answer: A

Explanation:

In the European Union, publicly listed firms are required to change their auditors at least every 10 years. This regulation is part of the EU's statutory audit reform, which aims to enhance the independence of auditors and the quality of audits. The rotation requirement is intended to prevent long-term relationships between auditors and clients that could compromise the auditor's objectivity.

Regulatory requirement: The EU Audit Regulation (Regulation (EU) No 537/2014) mandates that public-interest entities, including publicly listed firms, must rotate their statutory auditors or audit firms after a maximum of 10 years.

Objective: This measure is designed to reduce the risk of conflicts of interest and ensure a fresh perspective on the firm's financial statements.

Reference:

EU Audit Regulation (Regulation (EU) No 537/2014)

CFA ESG Investing Principles

NEW QUESTION # 725

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