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CFA Institute Sustainable-Investing Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"> Governance: This section assesses skills of Governance Analysts and Compliance Officers concerning governance structures. It covers key characteristics and models of governance, material impacts, diversity, equity, and inclusion considerations, and shareholder rights.
Topic 2	<ul style="list-style-type: none"> Social Factors: Focused on Social Analysts and Corporate Social Responsibility (CSR) Professionals, this domain reviews social factors impacting investments. It includes systemic relationships and material impacts related to labor practices, diversity, equity, inclusion, and social opportunities at multiple levels.

Topic 3	<ul style="list-style-type: none"> • Introduction to ESG Investing: This section of the exam measures skills of Investment Analysts and Portfolio Managers and covers the foundational concepts of environmental, social, and governance (ESG) investing. It focuses on defining ESG investment, different responsible investment approaches, sustainability concepts, benefits and challenges of ESG integration, and key global initiatives in ESG.
Topic 4	<ul style="list-style-type: none"> • The ESG Market: This domain targets Financial Analysts and Institutional Investors, examining the size, scope, relevance, and key drivers of the ESG market. It also discusses risks and opportunities within the ESG investment landscape, helping candidates understand market dynamics and trends.

CFA Institute Sustainable Investing Certificate (CFA-SIC) Exam Sample Questions (Q727-Q732):

NEW QUESTION # 727

A credit investor uses fundamental credit measures and sector-specific ESG indicators to evaluate a beverage company. Water is a key input for the ingredients used in the company's products. For the investor, the company's efforts to ensure a steady supply of water would most likely be considered:

- A. A credit strength only.
- **B. Both a credit strength and an ESG strength.**
- C. An ESG strength only.

Answer: B

Explanation:

A company's water management efforts are both a credit strength and an ESG strength (Option C) because:

Credit strength: A stable water supply reduces operational risks, improving financial resilience.

ESG strength: Water sustainability aligns with environmental responsibility, reducing risks of regulatory fines or reputational damage.

Option A (Credit strength only) ignores the environmental and social benefits.

Option B (ESG strength only) overlooks the financial stability aspect.

References:

PRI ESG Integration in Credit Analysis Report

Moody's Water Risk in Corporate Credit Analysis

Sustainalytics Water Management ESG Ratings

NEW QUESTION # 728

A material ESG risk that cannot be addressed by company initiatives is best described as:

- A. an idiosyncratic risk
- B. a non-material exposure
- C. the management gap
- **D. an unmanageable risk**

Answer: D

Explanation:

The ESG risk taxonomy separates unmanaged ESG risk into two types:

Unmanageable risk- risks that cannot be mitigated by any company action (e.g. systemic climate change risk) Management gap- risks that can be mitigated but currently are not

"Unmanageable risk cannot be addressed by company initiatives... The management gap represents risks that could be managed by a company through suitable initiatives but which may not yet be managed." Therefore, a material ESG risk that is inherent or systemic and cannot be addressed by management qualifies as unmanageable risk.

NEW QUESTION # 729

A retailer facing a consumer boycott due to its poor working conditions will most likely face:

- A. Significant liabilities.
- **B. An adverse impact on revenues.**
- C. Greater operating costs.

Answer: B

Explanation:

The OTM provides several examples of social factor materiality, particularly labor practices and consumer perception. It notes: "Companies facing controversies over working conditions or labor rights violations can experience reputational damage and consumer boycotts leading to an immediate fall in sales revenue and market share." While costs or liabilities may arise later, the direct and measurable impact of a boycott is on revenue - the firm's top line. The manual cites real-world examples (e.g., apparel and retail industries) showing that adverse public reactions directly depress revenues before longer-term financial or legal implications materialize.

Hence, the verified answer is C, as it most accurately captures the primary financial effect of a consumer boycott.

Reference: 2021-Final-Book.pdf, Chapter 4 - Social Factors (Material Impacts of Social Issues section).

NEW QUESTION # 730

In which of the following countries does the governance code require at least two independent non-executive directors?

- A. The UK
- B. South Africa
- **C. Japan**

Answer: C

Explanation:

Japan's Corporate Governance Code (updated in 2021) requires at least two independent non-executive directors on corporate boards. This reflects efforts to enhance board independence and investor protection, especially in companies with historically high insider control.

By contrast, UK and South African governance codes recommend board independence but do not mandate a specific number.

References:

Japan Corporate Governance Code (Financial Services Agency, 2021)

UK Corporate Governance Code (FRC)

King IV Report on Corporate Governance (South Africa)

NEW QUESTION # 731

According to market reviews conducted by the Global Sustainable Investment Alliance at the start of 2020, sustainable investing assets in the five major markets stood at approximately:

- A. USD 60 trillion.
- **B. USD 35 trillion.**
- C. USD 20 trillion.

Answer: B

Explanation:

As of early 2020, the Global Sustainable Investment Alliance reported that sustainable investing assets reached around USD 35 trillion, highlighting the growing adoption of ESG principles across global markets. (ESG Textbook [PallasCatFin], Chapter 2, Page 58)

NEW QUESTION # 732

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